

**IN THE SUPREME COURT OF THE STATE OF NEVADA**

GILBERT P. HYATT,

Appellants,

v.

FRANCHISE TAX BOARD OF THE  
STATE OF CALIFORNIA,

Respondents.

Docket No. 84707

Electronically Filed  
Oct 10 2022 11:27 p.m.  
Elizabeth A. Brown  
Clerk of Supreme Court  
**APPENDIX OF EXHIBITS TO  
APPELLANT'S OPENING BRIEF  
VOLUME 21 OF 42**

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## **CERTIFICATE OF SERVICE**

I certify that I am an employee of HUTCHISON & STEFFEN, PLLC and that on this date the **APPENDIX OF EXHIBITS TO APPELLANT’S OPENING BRIEF VOLUME 21 OF 42** was filed electronically with the Clerk of the Nevada Supreme Court, and therefore electronic service was made in accordance with the master service list.

DATED this 10<sup>th</sup> day of October, 2022.

*/s/ Kaylee Conradi*

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An employee of Hutchison & Steffen, PLLC

**OFFICE OF TAX APPEALS  
STATE OF CALIFORNIA**

In the Matter of the Appeal of:	)	OTA Case No. 18010245
	)	
<b>GILBERT P. HYATT</b>	)	Date Issued: January 15, 2019
	)	
	)	
	)	

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**OPINION ON PETITION FOR REHEARING<sup>1</sup>**

Representing the Parties:

For Appellant:	Edwin P. Antolin, Antolin Agarwal, LLP
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For Respondent:	William C. Hilson, Jr., Deputy Chief Counsel
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For Office of Tax Appeals:	Josh Lambert, Tax Counsel
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K. GAST, Administrative Law Judge: On August 29, 2017, the BOE held an oral hearing on this matter. For the 1992 tax year, the BOE considered three issues and made the following determinations: (1) Gilbert P. Hyatt (appellant) established he was a California nonresident for the entire tax year; (2) appellant's licensing income was not subject to California tax because it was not derived from a California source; and (3) appellant was not subject to the fraudulent failure-to-file penalty. Because the BOE determined that appellant owed no taxes or penalty, no interest was due and therefore, unlike the appeal for the 1991 tax year, the issue of whether he demonstrated a basis for abatement of interest was moot.

Because the BOE had ruled against it on all three issues, on September 28, 2017, the Franchise Tax Board (FTB or respondent) filed a timely petition for rehearing under California

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<sup>1</sup> We have also issued an Opinion on Petition for Rehearing for Office of Tax Appeals (OTA) Case Number 18010244, which deals with the 1991 tax year. The factual and legal issues in that case are related to this one, which deals with the 1992 tax year, but the two tax years were heard as separate appeals by the Board of Equalization (BOE). Consequently, respondent filed two separate petitions for rehearing for the two tax years in dispute. Accordingly, we have issued two separate opinions on respondent's petitions for rehearing.

Revenue and Taxation Code section 19048.<sup>2</sup> Upon consideration of respondent's petition for rehearing, we conclude its proffered grounds for a rehearing do not meet the requirements under Regulation section 30604.<sup>3</sup> (See also *Appeal of Sjofinar Masri Do*, 2018-OTA-002P, Mar. 22, 2018,<sup>4</sup> and *Appeal of Wilson Development, Inc.*, 94-SBE-007, Oct. 5, 1994.<sup>5</sup>)

### Background

During 1992, appellant earned a substantial amount of income from the licensing of his patents. Appellant did not file a California tax return for the 1992 tax year, because he took the position he was a nonresident for the entire year, and, on appeal, argued that his licensing income was not derived from sources within California.

In 1993, respondent initiated an audit of appellant's residency status for the 1992 tax year. Four years later, in 1997, respondent issued a Notice of Proposed Assessment (NPA), concluding that appellant was a California resident through April 2, 1992, and, as such, taxable on income from all sources through that date. The NPA, thus, assessed additional tax of \$5,669,021, and a fraudulent failure-to-file penalty of \$4,251,765.75, plus interest. Appellant timely protested the NPA.

A decade later, in 2007, respondent issued a Notice of Action (NOA), affirming the NPA.<sup>6</sup> The NOA also concluded appellant was a California resident through April 2, 1992, and, as such, subject to tax on his income from all sources through that date, which included his 1992 licensing income. The assessment was alternatively sustained on the basis that appellant's intellectual property (i.e., patents) had acquired a business situs in California for the entire taxable year, and, therefore, his licensing income therefrom constituted taxable income because it was derived from sources within the state. Appellant timely filed an appeal with the BOE,

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<sup>2</sup> Unless otherwise indicated, all "section" or "§" references are to sections of the California Revenue and Taxation Code, and all regulation references are to the California Code of Regulations, title 18, for the tax year at issue.

<sup>3</sup> OTA has jurisdiction to decide this matter under Regulation section 30106.

<sup>4</sup> OTA opinions are generally available for viewing on its website: <<http://www.ota.ca.gov/opinions/>>.

<sup>5</sup> BOE opinions are generally available for viewing on its website: <<http://www.boe.ca.gov/legal/legalopcont.htm#boeopinion>>.

<sup>6</sup> One of the primary reasons for this long lapse in time between the issuance of the NPA and NOA was that appellant sued respondent in the Nevada courts in 1998 for tortious acts respondent allegedly committed during the audit.

contesting the residency, sourcing, and fraud penalty issues, as well as requesting abatement of interest.

For the 1992 tax year, the BOE considered substantial amounts of evidence provided by both parties, including declarations and affidavits from appellant, his friends, associates, and various contracts, documents, and testimony related to appellant's licensing activities. The BOE concluded that appellant was a California nonresident for the entire 1992 tax year, his licensing income received in 1992 was not derived from California sources and therefore not subject to California tax on that basis, and the fraudulent failure-to-file penalty was inapplicable.<sup>7</sup> In addition, because the BOE determined that appellant owed no taxes or penalty, no interest was due. The BOE issued official notice of its action in a Notice of Board Determination, dated August 31, 2017.

#### Standard of Review

A rehearing may be granted where one of the following grounds exists, and the substantial rights of the complaining party are materially affected: (1) an irregularity in the appeal proceedings which occurred prior to the issuance of the written opinion and prevented fair consideration of the appeal; (2) an accident or surprise which occurred during the appeal proceedings and prior to the issuance of the written opinion, which ordinary caution could not have prevented; (3) newly discovered, relevant evidence, which the party could not have reasonably discovered and provided prior to the issuance of the written opinion; (4) insufficient evidence to justify the written opinion or the opinion is contrary to law; or (5) an error in law. (Regulation § 30604(a)-(e).)

In its petition, respondent requests a rehearing on the issues of residency, sourcing of the licensing income, and the fraudulent failure-to-file penalty. Respondent primarily asserts there were irregularities in the BOE's proceedings by which respondent was prevented from having a fair consideration of its case and in violation of its due process rights. Respondent also appears to assert the BOE's determinations were unjustified due to insufficient evidence or factual support and were contrary to law. We consider each argument in turn as it applies in the context of the residency, income sourcing, and fraud penalty issues.

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<sup>7</sup> The BOE heard the appeals for the 1991 and 1992 tax years on the same day, with the 1991 appeal heard first, which lasted nearly 10 hours, and this appeal heard second, which lasted nearly 3 hours.

### Residency

Regulation section 30604(a) provides that a rehearing may be granted when an irregularity in the appeal proceedings occurred prior to the issuance of the written opinion that prevented fair consideration of the appeal. This regulatory provision is patterned after Code of Civil Procedure section 657(1), which has been interpreted as sufficiently broad to include any departure by the court (or, here, the BOE) from the due and orderly method of disposition of an action by which the substantial rights of a party have been materially affected. (*Jacoby v. Feldman* (1978) 81 Cal.App.3d 432, 446.)

On this ground, respondent contends that the BOE failed to allow it to present evidence on the issue of whether appellant was a California resident from January 1, 1992, through April 2, 1992. Respondent argues that after the BOE determined appellant received California source income during the portion of the hearing addressing the 1991 tax year, the BOE would not entertain presentations from either party on the residency issue for the 1992 tax year. Instead, respondent asserts, the BOE initiated, renewed, and approved its motion to limit the issues for the 1992 appeal, after it swiftly determined, by majority vote, that appellant was not a California resident for the 1992 tax year. Respondent further contends that since the inception of the appeal, appellant has continually asserted that the 1991 and 1992 tax years were entirely separate cases that had to be treated independently of each other, which the BOE agreed to.

Respondent's contentions are unconvincing. In essence, respondent alleges the BOE never heard evidence or oral arguments on the 1992 residency issue. However, this allegation is not true. The hearing transcript for the 1991 tax year shows the parties and the BOE discussed and considered 1992 facts related to the residency issue when the BOE concluded on that issue for the 1991 tax year. When faced with that same issue for the 1992 tax year, the BOE apparently believed no material facts had changed that would have established appellant as a full or part-year resident during that year. Thus, for the 1992 appeal year, the BOE reaffirmed its conclusion reached during the 1991 appeal year hearing that appellant became a California nonresident and nondomiciliary on October 20, 1991.

To be sure, it is a well-settled principle in tax law that each tax year stands on its own and must be reviewed separately. (See *Burnett v. Sanford & Brooks Co.* (1931) 282 U.S. 359, 365-366.) In addition, it appears the BOE did take a holistic approach by considering the residency facts for both the 1991 and 1992 tax years together, even though those years were the subject of

two separate appeals. However, the BOE majority, as a fact-finder, was still well within its authority and discretion when determining it would have been “redundant in this process” to reconsider the residency facts again for the 1992 tax year, when it had already reviewed all the facts in the record for both tax years in dispute for the 1991 appeal. (See Regulation § 5523.6(b) [“The [BOE] may refuse to allow the presentation of evidence that it considers irrelevant . . . or unduly repetitious”].) We, therefore, find no irregularity in the BOE’s proceeding.

As noted above, the BOE considered substantial amounts of evidence provided by both parties. This voluminous evidence was *not* solely related to the 1991 tax year. Rather, the thousands of pages of evidence also undisputedly related to the 1992 tax year, which had similar, if not identical, factual and legal issues to those in the 1991 tax year. Thus, the written record, which the BOE fully reviewed and considered, was replete with facts supporting its California non-residency conclusion in both tax years. Therefore, respondent has also failed to show how its substantial rights were materially affected and that it was prevented from having a fair consideration of its case.

Finally, based on the foregoing reasons, we also reject respondent’s contention that the BOE violated its due process rights. On this point, however, we note that OTA is generally prohibited from considering such (state and/or federal) constitutional arguments. (See Regulation § 30104.) Accordingly, we conclude there was no irregularity in the BOE’s proceedings that prevented respondent from having a fair consideration of its case or that was in violation of its due process rights.<sup>8</sup>

#### Sourcing of Licensing Income

In the context of this issue, we initially note that because the BOE had first determined appellant was a California nonresident for the entire 1992 tax year, this meant respondent was precluded from taxing all his patent licensing income, without regard to the geographical source of that income. Thus, the BOE had to next address whether appellant’s 1992 licensing income could be taxed in California on a source—as opposed to a residence—basis, which the BOE

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<sup>8</sup> Appellant argues, as he does for the 1991 appeal, that respondent waived its objections and arguments with respect to irregularities in the proceedings in its petition for rehearing because it could have raised these same objections and arguments during the hearing. We are not aware of any authority, however, that supports a contention that any party’s failure to raise an objection or argument at a BOE hearing with respect to claims of irregularities will prevent consideration of such objections or arguments in a petition for rehearing. (See Regulation § 30604.)



ultimately concluded it could not. Before addressing the merits of respondent's contentions for a rehearing on this issue, we first briefly set forth the applicable law on the nonresident sourcing of income from intangible personal property.

California residents are subject to tax on their entire taxable income, regardless of where that income is earned or sourced. (§ 17041(a)(1).) However, nonresidents, such as appellant, are taxed only on income "derived from sources within" California. (§ 17041(b) & (i)(1)(B).)

As relevant here, the general rule is that income of nonresidents from intangible personal property, such as the licensing of patents, is not income from sources within California. (§ 17952; see also Regulation § 17952(a).) Thus, the fiction sometimes referred to as *mobilia sequuntur personam* (i.e., movables follow the person) controls, which means the taxable situs of the income from intangible personal property is the domicile of the owner (here, Nevada). (See *Miller v. McColgan* (1941) 17 Cal.2d 432, 443.)

However, the exception to this general rule is where the intangible personal property has acquired a business situs in California. (§ 17952.) This occurs if the property is employed as capital in California or the possession and control of the property has been localized in connection with a business, trade or profession in California so that its substantial use and value attach to and become an asset of the business, trade, or profession in California. (Regulation § 17952(c).) If intangible personal property has acquired a business situs in California, the entire income from that property, regardless of where the sale is consummated, is income from sources within California. (*Ibid.*)

Another way a nonresident's income, such as income from intangible personal property, can be sourced to California is if the nonresident sole proprietor is operating a unitary business, trade, or profession within and without the state. (Regulation § 17951-4(c).) These rules employ allocation and apportionment sourcing provisions that are applicable to business entities operating a multistate business. (Regulation § 17951-4(c)(2); see also § 25120 et seq. [where California's version of the Uniform Division of Income for Tax Purposes Act is codified].)

*1) There Were No Irregularities in the BOE's Proceedings that Prevented Respondent from Having a Fair Consideration of its Case.*

Here, respondent contends that the subject patent licensing income appellant received from various foreign (non-U.S.) third-parties—i.e., Sony Corporation, NEC Corporation, Sharp Corporation, Oki Electric Industry Co., Ltd.—should have been sourced to California for the

1992 tax year. Essentially, respondent appears to be arguing that appellant had earned (and therefore had constructive receipt of) this income towards the end of 1991, even though he did not physically receive the monies until 1992. Respondent appears to be further asserting that the BOE should have looked to these 1991 facts when analyzing and concluding on the sourcing issue for 1992, and that the 1991 facts would have established, like they did for the 1991 appeal year, that appellant was operating a licensing business in California for the 1992 tax year.

As specific factual support for this contention, respondent maintains that, pursuant to a tax planning strategy, appellant's licensing proceeds were in the physical possession of U.S. Philips Corporation (Philips)—a New York-based, third-party exclusive licensor of appellant's patents—during 1991, and that Philips did not pay these monies to appellant until January 1992. Respondent argues this caused the monies to not be reported on appellant's 1991 California return. Further, with respect to the payment from another foreign, third-party company called Hitachi Ltd., respondent contends the BOE's conclusion that it was not California source income was devoid of and contrary to the objective, contemporaneous evidence it presented. All of this, according to respondent, constituted an irregularity in the BOE's proceedings.

None of respondent's arguments, however, persuade us that this constituted an irregularity in the BOE's proceedings. Rather, they simply represent respondent's disagreement with the BOE's factual findings and legal conclusions. In addition, the written record, as it was for the non-residency issue, and the 1992 oral hearing transcript, were replete with facts and testimony supporting the BOE's non-California source income conclusion. Accordingly, respondent has also failed to show how its substantial rights were materially affected and that it was prevented from having a fair consideration of its case.

## 2) *There Was Sufficient Evidence to Justify the BOE's Decision.*

At the trial court level, the equivalent of a petition for rehearing is a motion for a new trial. Code of Civil Procedure section 657 sets forth the grounds for granting a new trial, which has been codified in OTA's Rules for Tax Appeals. (See Regulation § 30604(a)-(e); see also *Appeal of Sjofinar Masri Do, supra* and *Appeal of Wilson Development, Inc., supra*.) As applicable to administrative bodies, such as this one, a rehearing should not be granted on the grounds of insufficiency of the evidence unless, after weighing the evidence, we are convinced from the entire record, including reasonable inferences therefrom, that the BOE clearly should have reached a different decision. (Code Civ. Proc., § 657.) In addition, insufficiency of the

evidence as ground for a rehearing means “the insufficiency that arises in the mind[s] of the [administrative law judges] when [they] weigh[] the conflicting evidence and find[] that which supports the [decision] weighs, in [their] opinion, less than that which is opposed to it.” (*Bray v. Rosen* (1959) 167 Cal.App.2d 680, 683.)

After weighing the evidence, however, we are not convinced from the entire record, including reasonable inferences therefrom, that the BOE clearly should have reached a different decision. Instead, we believe the BOE relied on sufficient evidence to reach its conclusion that appellant did not derive California source income for the 1992 tax year.

Specifically, by majority vote, the BOE majority noted that the following facts, among others, were unlike the facts found applicable in the 1991 tax year, and therefore supported its sourcing determination for the 1992 tax year: (1) appellant was not in the business of licensing his patents because he had contracted out that activity to Philips when he changed his domicile and residency to Nevada during the end of 1991; (2) Philips handled most of the licensing contract negotiations; (3) simply having an attorney based in Los Angeles, California, who helps with, e.g., the execution of the licensing contracts, does not, without more, establish a business in the state; and (4) the licensing contracts were negotiated outside of California. In short, the BOE majority appeared to find that, unlike the 1991 tax year, appellant, a Nevada resident, was simply a passive holder of his patents, collecting royalty income.

We conclude these facts, in addition to the many others in the record, were sufficient to support the BOE’s determination that neither appellant’s patents had acquired a California business situs under section 17952 nor was appellant operating a licensing business in the state under Regulation section 17951-4. While respondent did present compelling evidence of its own, we do not believe the BOE, as a fact-finder, *clearly* should have reached a different conclusion.

### 3) *The BOE’s Decision Was Not Contrary to Law.*

The question of whether a decision is contrary to law (or against the law) is not one which involves a fact-finder weighing the evidence and finding a balance against the decision, as it does in considering the ground of insufficiency of the evidence, discussed above. (*Sanchez-Corea v. Bank of America* (1985) 38 Cal.3d 892, 906 (*Sanchez-Corea*).) Rather, what is required is a finding that the decision was unsupported by any substantial evidence. (*Ibid.*) This requires a review of the decision that “indulg[es] in all legitimate and reasonable inferences” to uphold it.

(*Id.* at p. 907.) Thus, the relevant question here does not involve the quality or nature of the reasoning behind the decision, but whether the decision is or is not supportable by substantial evidence in the record. (*Appeal of NASSCO Holdings, Inc.*, 2010-SBE-001, Nov. 17, 2010.) In our review, we consider the evidence in the light most favorable to the prevailing party (here, appellant). (*Sanchez-Corea*, 38 Cal.3d at p. 907.)

Here, respondent essentially presents the same evidence and arguments made prior to the BOE's determination. As noted above, a petition for rehearing is not an opportunity to reargue the underlying appeal. Appellant provided voluminous documentary evidence, affidavits, and testimony to establish his licensing income at issue was not California source income for the 1992 tax year. When viewing appellant's extensive evidence in the light most favorable to him, we find there was substantial evidence to support the BOE's determination was not contrary to law.

#### Fraudulent Failure-to-File Penalty


As with the residency issue, respondent contends that there was an irregularity in the BOE's proceedings that prevented respondent from having a fair consideration of its case and that was in violation of its due process rights. Respondent asserts that the BOE deprived it of the opportunity to present evidence demonstrating that its assessment of the fraudulent failure-to-file a tax return penalty under section 19131(d) was appropriate. According to respondent, if the BOE had afforded it the opportunity to fully and fairly present its case, the fraud penalty would have been considered in the context of all the evidence pertaining to 1992, including respondent's evidence and arguments regarding appellant's residence and the sources of his income during 1992.

Here, too, respondent's contentions are without merit for many of the same reasons we expressed above related to the 1992 residency issue. Specifically, it appears, based on the hearing transcript, the BOE's conclusion to not impose the fraud penalty was not only the result of its determination that appellant was a California nonresident for the 1992 tax year, but also its consideration of all the evidence before it, including those from the 1991 tax year and the fact that the BOE did not find fraud on similar facts for the 1991 appeal. Therefore, we find no irregularity in the BOE's proceedings.


In addition, the parties discussed the fraudulent failure-to-file penalty extensively in their briefs, and, prior to the oral hearing, the BOE reviewed all the arguments and evidence in the

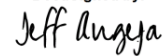
record, including those related to the penalty. Thus, the written record contained ample facts supporting the BOE's conclusion that appellant did not commit fraud. For these reasons, respondent has also failed to show how its substantial rights were materially affected and that it was prevented from having a fair consideration of its case.

Based on the foregoing, respondent has not satisfied the requirements for obtaining a rehearing.<sup>9</sup> Accordingly, respondent's request for a rehearing is denied.

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Kenneth Gast  
Administrative Law Judge

We concur:

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Douglas Bramhall  
Administrative Law Judge

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Jeffrey G. Angeja  
Administrative Law Judge

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<sup>9</sup> We, therefore, do not need to address respondent's petition for a rehearing on the interest abatement issue, which it conceded was dependent on the granting of a rehearing for the other three issues.

# **EXHIBIT 93**

139 S.Ct. 1485  
Supreme Court of the United States.

FRANCHISE TAX BOARD  
OF CALIFORNIA, Petitioner

v.

Gilbert P. HYATT

No. 17-1299.

|  
Argued January 9, 2019

|  
Decided May 13, 2019

### Synopsis

**Background:** Nevada taxpayer brought action against Franchise Tax Board of California, alleging intentional torts and bad-faith conduct during audits. The Nevada Supreme Court denied in part Board's petition for writ of mandamus, ordering the trial court to dismiss the taxpayer's negligence claim for lack of jurisdiction but finding that his intentional tort claims could proceed to trial. Certiorari was granted. The United States Supreme Court, 538 U.S. 488, 123 S.Ct. 1683, 155 L.Ed.2d 702, affirmed. Following remand, and a jury trial on the remaining claims, the District Court, Clark County, *Jessie Elizabeth Walsh*, J., entered judgment in favor of taxpayer and awarded damages, and the Board appealed. The Supreme Court of Nevada, Hardesty, J., 130 Nev. 662, 335 P.3d 125, affirmed in part, reversed in part, and remanded. Certiorari was granted. The Supreme Court, Justice *Breyer*, 136 S.Ct. 1277, 194 L.Ed.2d 431, vacated and remanded. On remand, the Supreme Court of Nevada, Hardesty, J., 407 P.3d 717, affirmed in part, reversed in part, and remanded. Certiorari was again granted.

**Holdings:** The Supreme Court, Justice *Thomas*, held that:

[1] the Board did not waive its sovereign immunity;

[2] States retain their sovereign immunity from private suits brought in the courts of other States, overruling *Nevada v. Hall*, 440 U.S. 410, 99 S.Ct. 1182, 59 L.Ed.2d 416; and

[3] stare decisis did not warrant upholding Supreme Court's decision in *Nevada v. Hall*.

Reversed and remanded.

Justice *Breyer* filed a dissenting opinion, in which Justice *Ginsburg*, Justice *Sotomayor*, and Justice *Kagan* joined.

West Headnotes (27)

### [1] Federal Courts

🔑 Failure to mention or inadequacy of treatment of error in appellate briefs

170B Federal Courts

170BXVII Courts of Appeals

170BXVII(K) Scope and Extent of Review

170BXVII(K)5 Waiver of Error in Appellate Court

170Bk3733 Failure to mention or inadequacy of treatment of error in appellate briefs

Nevada taxpayer waived his nonjurisdictional argument before the Supreme Court, that the law-of-the-case doctrine precluded the Court's review of the question whether to overrule *Nevada v. Hall*, 440 U.S. 410, 99 S.Ct. 1182, 59 L.Ed.2d 416, which held that the Constitution did not bar private suits against a State in the courts of another State, where taxpayer failed to raise the argument in his brief in opposition, in his suit against the Franchise Tax Board of California, alleging abusive audit and investigation practices.

Cases that cite this headnote

### [2] States

🔑 Tax matters

360 States

360VI Actions

360k191 Liability and Consent of State to Be Sued in General

360k191.9 Particular Actions

360k191.9(6) Tax matters


The Franchise Tax Board of California did not waive its sovereign immunity in a Nevada taxpayer's suit against the Board alleging abusive audit and investigation practices, where the Board raised an immunity-based argument from the suit's inception, though it was initially based

on the Constitution's Full Faith and Credit Clause. *U.S.C.A. Const. Art. 4, § 1.*

[Cases that cite this headnote](#)

[3]

#### States

 [Liability and Consent of State to Be Sued in General](#)

360 States

360VI Actions

360k191 Liability and Consent of State to Be Sued in General


360k191.1 In general

States retain their sovereign immunity from private suits brought in the courts of other States; overruling *Nevada v. Hall*, 440 U.S. 410, 99 S.Ct. 1182, 59 L.Ed.2d 416.

[3 Cases that cite this headnote](#)

[4]

#### States

 [Liability and Consent of State to Be Sued in General](#)

360 States

360VI Actions

360k191 Liability and Consent of State to Be Sued in General


360k191.1 In general

Although the Constitution assumes that the States retain their sovereign immunity except as otherwise provided, it also fundamentally adjusts the States' relationship with each other and curtails their ability, as sovereigns, to decline to recognize each other's immunity.

[Cases that cite this headnote](#)

[5]

#### States

 [Liability and Consent of State to Be Sued in General](#)

360 States

360VI Actions

360k191 Liability and Consent of State to Be Sued in General

360k191.1 In general


The States retained the aspects of sovereignty granting them immunity under both the common law and the law of nations, except as altered

by the plan of the Constitutional Convention or certain constitutional Amendments.

[Cases that cite this headnote](#)

[6]

#### States

 [Liability and Consent of State to Be Sued in General](#)

360 States

360VI Actions

360k191 Liability and Consent of State to Be Sued in General

360k191.1 In general

Article III of the Constitution, which provided a neutral federal forum in which the States agreed to be amenable to suits brought by other States, abrogated certain aspects of the States' traditional immunity. U.S. Const. art. 3, § 2.

[Cases that cite this headnote](#)

[7]

#### States

 [Mode and Sufficiency of Consent](#)

360 States

360VI Actions

360k191 Liability and Consent of State to Be Sued in General

360k191.6 Mode and Sufficiency of Consent

360k191.6(1) In general

The States, in ratifying the Constitution, surrendered a portion of their immunity by consenting to suits brought against them by the United States in federal courts; while that jurisdiction is not conferred by the Constitution in express words, it is inherent in the constitutional plan.

[Cases that cite this headnote](#)

[8]

#### Federal Courts

 [Waiver by State; Consent](#)

170B Federal Courts

170BV Suits Against States; Eleventh Amendment and Sovereign Immunity

170Bk2372 Exceptions to Immunity

170Bk2375 Waiver by State; Consent

170Bk2375(1) In general

Given that all jurisdiction implies superiority of power, the only forums in which the States have



consented to suits by one another and by the Federal Government are Article III courts. [U.S. Const. art. 3, § 1](#) et seq.

[1 Cases that cite this headnote](#)

**[9] Federal Courts**

🔑 [Suits Against States; Eleventh Amendment and Sovereign Immunity](#)

[170B](#) Federal Courts

[170BV](#) Suits Against States; Eleventh Amendment and Sovereign Immunity

[170Bk2371](#) In general

The Eleventh Amendment confirmed that the Constitution was not meant to raise up any suits against the States that were anomalous and unheard of when the Constitution was adopted. [U.S. Const. Amend. 11](#).

[Cases that cite this headnote](#)

**[10] Federal Courts**

🔑 [Suits Against States; Eleventh Amendment and Sovereign Immunity](#)

[170B](#) Federal Courts

[170BV](#) Suits Against States; Eleventh Amendment and Sovereign Immunity

[170Bk2371](#) In general

Although the terms of the Eleventh Amendment address only the specific provisions of the Constitution that had raised concerns during the ratification debates and formed the basis of the Supreme Court's decision in [Chisholm v. Georgia](#), 2 U.S. 419, 2 Dall. 419, 1793 WL 685, 1 L.Ed. 440, the natural inference from its speedy adoption is that the Constitution was understood, in light of its history and structure, to preserve the States' traditional immunity from private suits. [U.S. Const. Amend. 11](#).

[Cases that cite this headnote](#)

**[11] Federal Courts**

🔑 [Suits Against States; Eleventh Amendment and Sovereign Immunity](#)

[170B](#) Federal Courts

[170BV](#) Suits Against States; Eleventh Amendment and Sovereign Immunity

[170Bk2371](#) In general

The Eleventh Amendment is rooted in a recognition that the States, although a union, maintain certain attributes of sovereignty, including sovereign immunity. [U.S. Const. Amend. 11](#).

[1 Cases that cite this headnote](#)

**[12] Federal Courts**

🔑 [Suits Against States; Eleventh Amendment and Sovereign Immunity](#)

[170B](#) Federal Courts

[170BV](#) Suits Against States; Eleventh Amendment and Sovereign Immunity

[170Bk2371](#) In general

The sovereign immunity of the States neither derives from, nor is limited by, the terms of the Eleventh Amendment. [U.S. Const. Amend. 11](#).

[2 Cases that cite this headnote](#)

**[13] States**

🔑 [Powers Reserved to States](#)

[360](#) States

[360I](#) Political Status and Relations

[360I\(A\)](#) In General

[360k4.4](#) Powers Reserved to States

[360k4.4\(1\)](#) In general

The Constitution affirmatively altered the relationships between the States, so that they no longer relate to each other solely as foreign sovereigns, and each State's equal dignity and sovereignty under the Constitution implies certain constitutional limitations on the sovereignty of all of its sister States.

[2 Cases that cite this headnote](#)

**[14] States**

🔑 [Foreign states](#)

[360](#) States

[360VI](#) Actions

[360k191](#) Liability and Consent of State to Be Sued in General

[360k191.4](#) Necessity of Consent

[360k191.4\(3\)](#) Foreign states

One constitutional limitation on the sovereignty of the States is the inability of one State to

hale another into its courts without the latter's consent.

[3 Cases that cite this headnote](#)

## [15] States

[Relations Among States Under Constitution of United States](#)

### States

[Foreign states](#)

360 States

360I Political Status and Relations

360I(A) In General

360k5 Relations Among States Under Constitution of United States

360k5(1) In general

360 States

360VI Actions

360k191 Liability and Consent of State to Be Sued in General

360k191.4 Necessity of Consent

360k191.4(3) Foreign states

The Constitution does not merely allow States to afford each other immunity as a matter of comity; it embeds interstate sovereign immunity within the constitutional design.

[1 Cases that cite this headnote](#)

## [16] States

[Status under Constitution of United States, and relations to United States in general](#)

360 States

360I Political Status and Relations

360I(A) In General

360k4 Status under Constitution of United States, and relations to United States in general

Article I of the Constitution divests the States of the traditional diplomatic and military tools that foreign sovereigns possess. *U.S. Const. art. 1, § 1* et seq.

[Cases that cite this headnote](#)

## [17] States

[Full faith and credit in each state to the public acts, records, etc. of other states](#)

360 States

360I Political Status and Relations

360I(A) In General

360k5 Relations Among States Under Constitution of United States

360k5(2) Full faith and credit in each state to the public acts, records, etc. of other states

The Full Faith and Credit Clause demands that state-court judgments be accorded full effect in other States and precludes States from adopting any policy of hostility to the public Acts of other States. *U.S. Const. art. 4, § 1*.

[Cases that cite this headnote](#)

## [18] States

[Relations Among States Under Constitution of United States](#)

360 States

360I Political Status and Relations

360I(A) In General

360k5 Relations Among States Under Constitution of United States

360k5(1) In general

The Constitution reflects implicit alterations to the States' relationships with each other, confirming that they are no longer fully independent nations.

[Cases that cite this headnote](#)

## [19] Federal Courts

[Water](#)

### Federal Courts

[Government and Political Subdivisions](#)

170B Federal Courts

170BXV State or Federal Laws as Rules of Decision; Erie Doctrine

170BXV(B) Application to Particular Matters

170Bk3063 Substantive Matters

170Bk3070 Water

170B Federal Courts

170BXV State or Federal Laws as Rules of Decision; Erie Doctrine

170BXV(B) Application to Particular Matters

170Bk3063 Substantive Matters

170Bk3071 Government and Political Subdivisions

170Bk3071(1) In general

States may not supply rules of decision governing disputes implicating their conflicting rights, and thus, no State can apply its own law

to interstate disputes over borders, water rights, or the interpretation of interstate compacts.

[Cases that cite this headnote](#)

## [20] States

🔑 [Liability and Consent of State to Be Sued in General](#)

360 States

360VI Actions

360k191 Liability and Consent of State to Be Sued in General

360k191.1 In general

The Constitution implicitly strips States of any power they once had to refuse each other sovereign immunity, just as it denies them the power to resolve border disputes by political means.

[Cases that cite this headnote](#)

## [21] States

🔑 [Status under Constitution of United States, and relations to United States in general](#)

States

🔑 Foreign states

360 States

360I Political Status and Relations

360I(A) In General

360k4 Status under Constitution of United States, and relations to United States in general

360 States

360VI Actions

360k191 Liability and Consent of State to Be Sued in General

360k191.4 Necessity of Consent

360k191.4(3) Foreign states

Interstate immunity is implied as an essential component of federalism.

[Cases that cite this headnote](#)

## [22] States

🔑 [Liability and Consent of State to Be Sued in General](#)

360 States

360VI Actions

360k191 Liability and Consent of State to Be Sued in General

360k191.1 In general

A State has sovereign immunity in another State's courts, even though no constitutional provision explicitly grants that immunity, since the States' sovereign immunity is a historically rooted principle embedded in the text and structure of the Constitution.

[4 Cases that cite this headnote](#)

## [23] Constitutional Law

🔑 [General Rules of Construction](#)

92 Constitutional Law

92V Construction and Operation of Constitutional Provisions

92V(A) General Rules of Construction

92k580 In general

There are many constitutional doctrines that are not spelled out in the Constitution but are nevertheless implicit in its structure and supported by historical practice, including, for example, judicial review, intergovernmental tax immunity, executive privilege, executive immunity, and the President's removal power.

[Cases that cite this headnote](#)

## [24] Courts

🔑 [Particular questions or subject matter](#)

106 Courts

106II Establishment, Organization, and Procedure

106II(G) Rules of Decision

106k88 Previous Decisions as Controlling or as Precedents

106k96 Decisions of United States Courts as Authority in Other United States Courts

106k96(7) Particular questions or subject matter

Stare decisis did not warrant upholding Supreme Court's decision in *Nevada v. Hall*, 440 U.S. 410, 99 S.Ct. 1182, 59 L.Ed.2d 416, which held that the Constitution did not bar private suits against a State in the courts of another State; although some plaintiffs have relied on *Hall* by suing sovereign States, *Hall* failed to account for the historical understanding of state sovereign immunity, namely that States retained immunity from private suits, both in their own courts and in other courts, *Hall* also failed to consider how the deprivation of traditional diplomatic

tools reordered the States' relationships with one another, and it stood as an outlier in the Supreme Court's sovereign-immunity jurisprudence.

[1 Cases that cite this headnote](#)

## [25] Courts

 [Previous Decisions as Controlling or as Precedents](#)

106 Courts

106II Establishment, Organization, and Procedure

106II(G) Rules of Decision

106k88 Previous Decisions as Controlling or as Precedents

106k89 In general

Stare decisis is not an inexorable command.

[Cases that cite this headnote](#)

## [26] Courts

 [Previous Decisions as Controlling or as Precedents](#)

106 Courts

106II Establishment, Organization, and Procedure

106II(G) Rules of Decision

106k88 Previous Decisions as Controlling or as Precedents

106k89 In general

There are a number of factors to consider when deciding whether to uphold a decision on the basis of stare decisis, including: the quality of the decision's reasoning; its consistency with related decisions; legal developments since the decision; and reliance on the decision.

[2 Cases that cite this headnote](#)

## [27] Courts

 [Particular questions or subject matter](#)

106 Courts

106II Establishment, Organization, and Procedure

106II(G) Rules of Decision

106k88 Previous Decisions as Controlling or as Precedents

106k96 Decisions of United States Courts as Authority in Other United States Courts

106k96(7) Particular questions or subject matter

In virtually every case that overrules a controlling precedent, the party relying on that precedent will incur the loss of litigation

expenses and a favorable decision below, and those case-specific costs are not among the reliance interests that would persuade the Supreme Court to adhere to an incorrect resolution of an important constitutional question.

[Cases that cite this headnote](#)

### *Syllabus* \*

\*

The syllabus constitutes no part of the opinion of the Court but has been prepared by the Reporter of Decisions for the convenience of the reader. See *United States v. Detroit Timber & Lumber Co.*, 200 U.S. 321, 337, 26 S.Ct. 282, 50 L.Ed. 499.

Respondent Hyatt sued petitioner Franchise Tax Board of California (Board) in Nevada state court for alleged torts committed during a tax audit. The Nevada Supreme Court rejected the Board's argument that the Full Faith and Credit Clause required Nevada courts to apply California law and immunize the Board from liability. The court held instead that general principles of comity entitled the Board only to the same immunity that Nevada law afforded Nevada agencies. This Court affirmed, holding that the Full Faith and Credit Clause did not prohibit Nevada from applying its own immunity law. On remand, the Nevada Supreme Court declined to apply a cap on tort liability applicable to Nevada state agencies. This Court reversed, holding that the Full Faith and Credit Clause required Nevada courts to grant the Board the same immunity that Nevada agencies enjoy. The Court was equally divided, however, on whether to overrule *Nevada v. Hall*, 440 U.S. 410, 99 S.Ct. 1182, 59 L.Ed.2d 416, which held that the Constitution does not bar suits brought by an individual against a State in the courts of another State. On remand, the Nevada Supreme Court instructed the trial court to enter damages in accordance with Nevada's statutory cap. The Board sought certiorari a third time, raising only the question whether *Nevada v. Hall* should be overruled.

*Held:* *Nevada v. Hall* is overruled; States retain their sovereign immunity from private suits brought in courts of other States. Pp. 1492 – 1499.

(a) The *Hall* majority held that nothing "implicit in the Constitution" requires States to adhere to the sovereign

immunity that prevailed at the time of the founding. 440 U.S. at 417–418, 424–427, 99 S.Ct. 1182. The Court concluded that the Founders assumed that “prevailing notions of comity would provide adequate protection against the unlikely prospect of an attempt by the courts of one State to assert jurisdiction over another.” *Id.*, at 419, 99 S.Ct. 1182. The Court’s view rested primarily on the idea that the States maintained sovereign immunity vis-à-vis each other in the same way that foreign nations do. Pp. 1492 – 1493.

(b) *Hall*’s determination misreads the historical record and misapprehends the constitutional design created by the Framers. Although the Constitution assumes that the States retain their sovereign immunity except as otherwise provided, it also fundamentally adjusts the States’ relationship with each other and curtails the States’ ability, as sovereigns, to decline to recognize each other’s immunity in their own courts. Pp. 1492 – 1499.

(1) At the time of the founding, it was well settled that States were immune from suit both under the common law and under the law of nations. The States retained these aspects of sovereignty, “except as altered by the plan of the Convention or certain constitutional Amendments.” *Alden v. Maine*, 527 U.S. 706, 713, 119 S.Ct. 2240, 144 L.Ed.2d 636. Pp. 1493 – 1494.

(2) Article III abrogated certain aspects of the States’ traditional immunity by providing a neutral federal forum in which the States agreed to be amenable to suits brought by other States. And in ratifying the Constitution, the States similarly surrendered a portion of their immunity by consenting to suits brought against them by the United States in federal courts. When this Court held in *Chisholm v. Georgia*, 2 Dall. 419, 1 L.Ed. 440, that Article III extended the federal judicial power over controversies between a State and citizens of another State, Congress and the States acted swiftly to draft and ratify the Eleventh Amendment, which confirms that the Constitution was not meant to “rais[e] up” any suits against the States that were “anomalous and unheard of when the Constitution was adopted,” *Hans v. Louisiana*, 134 U.S. 1, 18, 10 S.Ct. 504, 33 L.Ed. 842. The “natural inference” from the Amendment’s speedy adoption is that “the Constitution was understood, in light of its history and structure, to preserve the States’ traditional immunity from private suits.” *Alden, supra*, at 723–724, 119 S.Ct. 2240. This view of the States’ sovereign immunity accorded with the understanding of the Constitution by its leading advocates,

including Hamilton, Madison, and Marshall, when it was ratified. Pp. 1494 – 1496.

(3) State sovereign immunity in another State’s courts is integral to the structure of the Constitution. The problem with Hyatt’s argument—that interstate sovereign immunity exists only as a matter of comity and can be disregarded by the forum State—is that the Constitution affirmatively altered the relationships between the States so that they no longer relate to each other as true foreign sovereigns. Numerous provisions reflect this reality. Article I divests the States of the traditional diplomatic and military tools that foreign sovereigns possess. And Article IV imposes duties on the States not required by international law. The Constitution also reflects alterations to the States’ relationships with each other, confirming that they are no longer fully independent nations free to disregard each other’s sovereignty. See *New Hampshire v. Louisiana*, 108 U.S. 76, 90, 2 S.Ct. 176, 27 L.Ed. 656. Hyatt’s argument is precisely the type of “ahistorical literalism” this Court has rejected when “interpreting the scope of the States’ sovereign immunity since the discredited decision in *Chisholm*.” *Alden, supra*, at 730, 119 S.Ct. 2240. Moreover, his argument proves too much. Many constitutional doctrines not spelled out in the Constitution are nevertheless implicit in its structure and supported by historical practice, e.g., judicial review, *Marbury v. Madison*, 1 Cranch 137, 176–180, 2 L.Ed. 60. Pp. 1496 – 1499.

(c) *Stare decisis* is “ ‘not an inexorable command,’ ” *Pearson v. Callahan*, 555 U.S. 223, 233, 129 S.Ct. 808, 172 L.Ed.2d 565, and is “at its weakest” when interpreting the Constitution, *Agostini v. Felton*, 521 U.S. 203, 235, 117 S.Ct. 1997, 138 L.Ed.2d 391. The Court’s precedents identify, as relevant here, four factors to consider: the quality of the decision’s reasoning, its consistency with related decisions, legal developments since the decision, and reliance on the decision. See *Janus v. State, County, and Municipal Employees*, 585 U.S. —, —, 138 S.Ct. 2448, 201 L.Ed.2d 924. The first three factors support overruling *Hall*. As to the fourth, case-specific reliance interests are not sufficient to persuade this Court to adhere to an incorrect resolution of an important constitutional question. Pp. 1498 – 1499.

133 Nev. —, 407 P. 3d 717, reversed and remanded.

THOMAS, J., delivered the opinion of the Court, in which ROBERTS, C.J., and ALITO, GORSUCH, and KAVANAUGH, JJ., joined. BREYER, J., filed a dissenting

opinion, in which [GINSBURG](#), [SOTOMAYOR](#), and [KAGAN](#), JJ., joined.

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#### Opinion

Justice [THOMAS](#) delivered the opinion of the Court.

\***1490** This case, now before us for the third time, requires us to decide whether the Constitution permits a State to be sued by a private party without its consent in the courts of a different State. We hold that it does not and overrule our decision to the contrary in *Nevada v. Hall*, 440 U.S. 410, 99 S.Ct. 1182, 59 L.Ed.2d 416 (1979).

#### I

In the early 1990s, respondent Gilbert Hyatt earned substantial income from a technology patent for a computer formed on a single integrated circuit chip. Although Hyatt's claim was later canceled, see *Hyatt v. Boone*, 146 F.3d 1348 (C.A. Fed. 1998), his royalties in the interim totaled millions of dollars. Prior to receiving the patent, Hyatt had been a long-time resident of California. But in 1991, Hyatt sold his house in California and rented an apartment, registered to vote, obtained insurance, opened a bank account, and acquired a driver's license in Nevada. When he filed his 1991 and 1992 tax returns, he claimed Nevada—which collects no personal

income tax, see *Nev. Const., Art. 10, § 1(9)*—as his primary place of residence.

Petitioner Franchise Tax Board of California (Board), the state agency responsible for assessing personal income tax, suspected that Hyatt's move was a sham. Thus, in 1993, the Board launched an audit \***1491** to determine whether Hyatt underpaid his 1991 and 1992 state income taxes by misrepresenting his residency. In the course of the audit, employees of the Board traveled to Nevada to conduct interviews with Hyatt's estranged family members and shared his personal information with business contacts. In total, the Board sent more than 100 letters and demands for information to third parties. The Board ultimately concluded that Hyatt had not moved to Nevada until April 1992 and owed California more than \$ 10 million in back taxes, interest, and penalties. Hyatt protested the audit before the Board, which upheld the audit after an 11-year administrative proceeding. The appeal of that decision remains pending before the California Office of Tax Appeals.

In 1998, Hyatt sued the Board in Nevada state court for torts he alleged the agency committed during the audit. After the trial court denied in part the Board's motion for summary judgment, the Board petitioned the Nevada Supreme Court for a writ of mandamus ordering dismissal on the ground that the State of California was immune from suit. The Board argued that, under the Full Faith and Credit Clause, Nevada courts must apply California's statute immunizing the Board from liability for all injuries caused by its tax collection. See *U.S. Const., Art. IV, § 1*; Cal. Govt. Code Ann. § 860.2 (West 1995). The Nevada Supreme Court rejected that argument and held that, under general principles of comity, the Board was entitled to the same immunity that Nevada law afforded Nevada agencies—that is, immunity for negligent but not intentional torts. We granted certiorari and unanimously affirmed, holding that the Full Faith and Credit Clause did not prohibit Nevada from applying its own immunity law to the case. *Franchise Tax Bd. of Cal. v. Hyatt*, 538 U.S. 488, 498–499, 123 S.Ct. 1683, 155 L.Ed.2d 702 (2003) (*Hyatt I*). Because the Board did not ask us to overrule *Nevada v. Hall*, *supra*, we did not revisit that decision. *Hyatt I*, *supra*, at 497, 123 S.Ct. 1683.

On remand, the trial court conducted a 4-month jury trial that culminated in a verdict for Hyatt that, with prejudgment interest and costs, exceeded \$ 490 million. On appeal, the Nevada Supreme Court rejected most of the damages awarded by the lower court, upholding only a \$ 1 million judgment on



one of Hyatt's claims and remanding for a new damages trial on another. Although the court recognized that tort liability for Nevada state agencies was capped at \$ 50,000 under state law, it nonetheless held that Nevada public policy precluded it from applying that limitation to the California agency in this case. We again granted certiorari and this time reversed, holding that the Full Faith and Credit Clause required Nevada courts to grant the Board the same immunity that Nevada agencies enjoy. *Franchise Tax Bd. of Cal. v. Hyatt*, 578 U.S. —, —, —, 136 S.Ct. 1277, 1280–1283, 194 L.Ed.2d 431 (2016) (*Hyatt II*). Although the question was briefed and argued, the Court was equally divided on whether to overrule *Hall* and thus affirmed the jurisdiction of the Nevada Supreme Court. *Hyatt II*, *supra*, at —, 136 S.Ct. at 1278. On remand, the Nevada Supreme Court instructed the trial court to enter damages in accordance with the statutory cap for Nevada agencies. 133 Nev. —, 407 P. 3d 717 (2017).

[1] [2] We granted, for a third time, the Board's petition for certiorari, 585 U.S. —, 138 S.Ct. 2710, 201 L.Ed.2d 1095 (2018). The sole question presented is whether *Nevada v. Hall* should be overruled.<sup>1</sup>

<sup>1</sup> Hyatt argues that the law-of-the-case doctrine precludes our review of this question, but he failed to raise that nonjurisdictional issue in his brief in opposition. We therefore deem this argument waived. See this Court's Rule 15.2; *Arizona v. California*, 460 U.S. 605, 618, 103 S.Ct. 1382, 75 L.Ed.2d 318 (1983) ("Law of the case directs a court's discretion, it does not limit the tribunal's power"). We also reject Hyatt's argument that the Board waived its immunity. The Board has raised an immunity-based argument from this suit's inception, though it was initially based on the Full Faith and Credit Clause.

## \*1492 II

[3] *Nevada v. Hall* is contrary to our constitutional design and the understanding of sovereign immunity shared by the States that ratified the Constitution. *Stare decisis* does not compel continued adherence to this erroneous precedent. We therefore overrule *Hall* and hold that States retain their sovereign immunity from private suits brought in the courts of other States.

A

*Hall* held that the Constitution does not bar private suits against a State in the courts of another State. 440 U.S. at 416–421, 99 S.Ct. 1182. The opinion conceded that States were immune from such actions at the time of the founding, but it nonetheless concluded that nothing "implicit in the Constitution" requires States "to adhere to the sovereign-immunity doctrine as it prevailed when the Constitution was adopted." *Id.*, at 417–418, 424–427, 99 S.Ct. 1182. Instead, the Court concluded that the Founders assumed that "prevailing notions of comity would provide adequate protection against the unlikely prospect of an attempt by the courts of one State to assert jurisdiction over another." *Id.*, at 419, 99 S.Ct. 1182. The Court's view rested primarily on the idea that the States maintained sovereign immunity vis-à-vis each other in the same way that foreign nations do, meaning that immunity is available only if the forum State "voluntar[ily]" decides "to respect the dignity of the [defendant State] as a matter of comity." *Id.*, at 416, 99 S.Ct. 1182; see also *id.*, at 424–427, 99 S.Ct. 1182.

The *Hall* majority was unpersuaded that the Constitution implicitly altered the relationship between the States. In the Court's view, the ratification debates, the Eleventh Amendment, and our sovereign-immunity precedents did not bear on the question because they "concerned questions of federal-court jurisdiction." *Id.*, at 420, 99 S.Ct. 1182. The Court also found unpersuasive the fact that the Constitution delineates several limitations on States' authority, such as Article I powers granted exclusively to Congress and Article IV requirements imposed on States. *Id.*, at 425, 99 S.Ct. 1182. Despite acknowledging "that ours is not a union of 50 wholly independent sovereigns," *Hall* inferred from the lack of an express sovereign immunity granted to the States and from the Tenth Amendment that the States retained the power in their own courts to deny immunity to other States. *Ibid.*

Chief Justice Burger, Justice Blackmun, and Justice Rehnquist dissented.

B

[4] *Hall*'s determination that the Constitution does not contemplate sovereign immunity for each State in a sister State's courts misreads the historical record and misapprehends the "implicit ordering of relationships within the federal system necessary to make the Constitution a workable governing charter and to give each provision within that document the full effect intended by the Framers."

*Id.*, at 433, 99 S.Ct. 1182 (Rehnquist, J., dissenting). As Chief Justice Marshall explained, the Founders did not state every postulate on which they formed our Republic—“we must never forget, that it is a \*1493 constitution we are expounding.” *McCulloch v. Maryland*, 4 Wheat. 316, 407, 4 L.Ed. 579 (1819). And although the Constitution assumes that the States retain their sovereign immunity except as otherwise provided, it also fundamentally adjusts the States’ relationship with each other and curtails their ability, as sovereigns, to decline to recognize each other’s immunity.

## 1

After independence, the States considered themselves fully sovereign nations. As the Colonies proclaimed in 1776, they were “Free and Independent States” with “full Power to levy War, conclude Peace, contract Alliances, establish Commerce, and to do all other Acts and Things which Independent States may of right do.” Declaration of Independence ¶4. Under international law, then, independence “entitled” the Colonies “to all the rights and powers of sovereign states.” *McIlvaine v. Coxe’s Lessee*, 4 Cranch 209, 212, 2 L.Ed. 598 (1808).

“An integral component” of the States’ sovereignty was “their immunity from private suits.” *Federal Maritime Comm’n v. South Carolina Ports Authority*, 535 U.S. 743, 751–752, 122 S.Ct. 1864, 152 L.Ed.2d 962 (2002); see *Alden v. Maine*, 527 U.S. 706, 713, 119 S.Ct. 2240, 144 L.Ed.2d 636 (1999) (“[A]s the Constitution’s structure, its history, and the authoritative interpretations by this Court make clear, the States’ immunity from suit is a fundamental aspect of the sovereignty which the States enjoyed before the ratification of the Constitution, and which they retain today ...”). This fundamental aspect of the States’ “inviolable sovereignty” was well established and widely accepted at the founding. The Federalist No. 39, p. 245 (C. Rossiter ed. 1961) (J. Madison); see *Alden*, *supra*, at 715–716, 119 S.Ct. 2240 (“[T]he doctrine that a sovereign could not be sued without its consent was universal in the States when the Constitution was drafted and ratified”). As Alexander Hamilton explained:

“It is inherent in the nature of sovereignty not to be amenable to the suit of an individual without its consent. This is the general sense and the general practice of mankind; and the exemption, as one of the attributes of sovereignty, is now enjoyed by the government of

every State in the Union.” The Federalist No. 81, at 487 (emphasis deleted).

The Founders believed that both “common law sovereign immunity” and “law-of-nations sovereign immunity” prevented States from being amenable to process in any court without their consent. See Pfander, *Rethinking the Supreme Court’s Original Jurisdiction in State-Party Cases*, 82 Cal. L. Rev. 555, 581–588 (1994); see also Nelson, *Sovereign Immunity as a Doctrine of Personal Jurisdiction*, 115 Harv. L. Rev. 1559, 1574–1579 (2002). The common-law rule was that “no suit or action can be brought against the king, even in civil matters, because no court can have jurisdiction over him.” 1 W. Blackstone, *Commentaries on the Laws of England* 235 (1765) (Blackstone). The law-of-nations rule followed from the “perfect equality and absolute independence of sovereigns” under that body of international law. *Schooner Exchange v. McFaddon*, 7 Cranch 116, 137, 3 L.Ed. 287 (1812); see C. Phillipson, *Wheaton’s Elements of International Law* 261 (5th ed. 1916) (recognizing that sovereigns “enjoy equality before international law”); 1 J. Kent, *Commentaries on American Law* 20 (G. Comstock ed. 1867). According to the founding era’s foremost expert on the law of nations, “[i]t does not ... belong to any foreign power to take cognisance of the administration of [another] sovereign, to set himself up for a judge of his conduct, and to oblige him to alter it.” 2 E. de Vattel, *The Law of Nations* § 55, \*1494 p. 155 (J. Chitty ed. 1883). The sovereign is “exempt[t] ... from all [foreign] jurisdiction.” 4 *id.*, § 108, at 486.

The founding generation thus took as given that States could not be haled involuntarily before each other’s courts. See Woolhandler, *Interstate Sovereign Immunity*, 2006 S. Ct. Rev. 249, 254–259. This understanding is perhaps best illustrated by preratification examples. In 1781, a creditor named Simon Nathan tried to recover a debt that Virginia allegedly owed him by attaching some of its property in Philadelphia. James Madison and other Virginia delegates to the Confederation Congress responded by sending a communique to Pennsylvania requesting that its executive branch have the action dismissed. See Letter from Virginia Delegates to Supreme Executive Council of Pennsylvania (July 9, 1781), in 3 *The Papers of James Madison*, 184–185 (W. Hutchinson & W. Rachal eds. 1963). As Madison framed it, the Commonwealth’s property could not be attached by process issuing from a court of “any other State in the Union.” *Id.*, at 184. To permit otherwise would require Virginia to “abandon its Sovereignty by descending to answer before the Tribunal of another Power.” *Ibid.* Pennsylvania Attorney



General William Bradford intervened, urging the Court of Common Pleas to dismiss the action. See *Nathan v. Virginia*, 1 Dall. 77, 78, 1 L.Ed. 44 (C. P. Phila. Cty. 1781). According to Bradford, the suit violated international law because “all sovereigns are in a state of equality and independence, exempt from each other’s jurisdiction.” *Ibid.* “[A]ll jurisdiction implies superiority over the party,” Bradford argued, “but there could be no superiority” between the States, and thus no jurisdiction, because the States were “perfect[ly] equal[ly]” and “entire[ly] independent[t].” *Ibid.* The court agreed and refused to grant Nathan the writ of attachment. *Id.*, at 80.

Similarly, a Pennsylvania Admiralty Court that very same year dismissed a libel action against a South Carolina warship, brought by its crew to recover unpaid wages. The court reasoned that the vessel was owned by a “sovereign independent state.” *Moitez v. The South Carolina*, 17 F. Cas. 574 (No. 9697) (1781).

The Founders were well aware of the international-law immunity principles behind these cases. Federalists and Antifederalists alike agreed in their preratification debates that States could not be sued in the courts of other States. One Federalist, who argued that Article III would waive the States’ immunity in federal court, admitted that the waiver was desirable because of the “impossibility of calling a sovereign state before the jurisdiction of another sovereign state.” 3 Debates on the Constitution 549 (J. Elliot ed. 1876) (Pendleton) (Elliot’s Debates). Two of the most prominent Antifederalists—Federal Farmer and Brutus—disagreed with the Federalists about the desirability of a federal forum in which States could be sued, but did so for the very reason that the States had previously been “subject to no such actions” in any court and were not “obliged” “to answer to an individual in a court of law.” Federal Farmer No. 3 (Oct. 10, 1787), in 4 The Founders’ Constitution 227 (P. Kurland & R. Lerner eds. 1987). They found it “humiliating and degrading” that a State might have to answer “the suit of an individual.” Brutus No. 13 (Feb. 21, 1788), in *id.*, at 238.

[5] In short, at the time of the founding, it was well settled that States were immune under both the common law and the law of nations. The Constitution’s use of the term “States” reflects both of these kinds of traditional immunity. And the States retained these aspects of sovereignty, \*1495 “except as altered by the plan of the Convention or certain constitutional Amendments.” *Alden*, 527 U.S. at 713, 119 S.Ct. 2240.

[6] One constitutional provision that abrogated certain aspects of this traditional immunity was Article III, which provided a neutral federal forum in which the States agreed to be amenable to suits brought by other States. Art. III, § 2; see *Alden*, *supra*, at 755, 119 S.Ct. 2240. “The establishment of a permanent tribunal with adequate authority to determine controversies between the States, in place of an inadequate scheme of arbitration, was essential to the peace of the Union.” *Principality of Monaco v. Mississippi*, 292 U.S. 313, 328, 54 S.Ct. 745, 78 L.Ed. 1282 (1934). As James Madison explained during the Convention debates, “there can be no impropriety in referring such disputes” between coequal sovereigns to a superior tribunal. Elliot’s Debates 532.

[7] [8] The States, in ratifying the Constitution, similarly surrendered a portion of their immunity by consenting to suits brought against them by the United States in federal courts. See *Monaco*, *supra*, at 328, 54 S.Ct. 745; *Federal Maritime Comm’n*, 535 U.S. at 752, 122 S.Ct. 1864. “While that jurisdiction is not conferred by the Constitution in express words, it is inherent in the constitutional plan.” *Monaco*, *supra*, at 329, 54 S.Ct. 745. Given that “all jurisdiction implies superiority of power,” Blackstone 235, the only forums in which the States have consented to suits by one another and by the Federal Government are Article III courts. See *Federal Maritime Comm’n*, *supra*, at 752, 122 S.Ct. 1864.

The Antifederalists worried that Article III went even further by extending the federal judicial power over controversies “between a State and Citizens of another State.” They suggested that this provision implicitly waived the States’ sovereign immunity against *private* suits in federal courts. But “[t]he leading advocates of the Constitution assured the people in no uncertain terms” that this reading was incorrect. *Alden*, 527 U.S. at 716, 119 S.Ct. 2240; see *id.*, at 716–718, 119 S.Ct. 2240 (citing arguments by Hamilton, Madison, and John Marshall). According to Madison:

“[A federal court’s] jurisdiction in controversies between a state and citizens of another state is much objected to, and perhaps without reason. It is not in the power of individuals to call any state into court. The only operation it can have, is that, if a state should wish to bring a suit against a citizen, it must be brought before the federal court. This will give satisfaction to individuals, as it will prevent citizens, on

whom a state may have a claim, being dissatisfied with the state courts.” Elliot’s Debates 533.

John Marshall echoed these sentiments:

“With respect to disputes between *a state and the citizens of another state*, its jurisdiction has been decried with unusual vehemence. I hope no gentleman will think that a state will be called at the bar of the federal court.... The intent is, to enable states to recover claims of individuals residing in other states. I contend this construction is warranted by the words.” *Id.*, at 555 (emphasis in original).

Not long after the founding, however, the Antifederalists’ fears were realized. In *Chisholm v. Georgia*, 2 Dall. 419, 1 L.Ed. 440 (1793), the Court held that Article III allowed the very suits that the “Madison-Marshall-Hamilton triumvirate” insisted it did not. *Hall*, 440 U.S. at 437, 99 S.Ct. 1182 (Rehnquist, J., dissenting). That decision precipitated an immediate “furor” and “uproar” across the country. 1 \*1496 J. Goebel, Antecedents and Beginnings to 1801, History of the Supreme Court of the United States 734, 737 (1971); see *id.*, at 734–741. Congress and the States accordingly acted swiftly to remedy the Court’s blunder by drafting and ratifying the Eleventh Amendment.<sup>2</sup> See *Edelman v. Jordan*, 415 U.S. 651, 660–662, 94 S.Ct. 1347, 39 L.Ed.2d 662 (1974); see also *Federal Maritime Comm’n, supra*, at 753, 122 S.Ct. 1864 (acknowledging that *Chisholm* was incorrect); *Alden, supra*, at 721–722, 119 S.Ct. 2240 (same).

<sup>2</sup> The Eleventh Amendment provides: “The Judicial power of the United States shall not be construed to extend to any suit in law or equity, commenced or prosecuted against one of the United States by Citizens of another State, or by Citizens or Subjects of any Foreign State.”

[9] [10] [11] [12] The Eleventh Amendment confirmed that the Constitution was not meant to “rais[e] up” any suits against the States that were “anomalous and unheard of when the Constitution was adopted.” *Hans v. Louisiana*, 134 U.S. 1, 18, 10 S.Ct. 504, 33 L.Ed. 842 (1890). Although the terms of that Amendment address only “the specific provisions of the Constitution that had raised concerns during the ratification debates and formed the basis of the *Chisholm* decision,” the “natural inference” from its speedy adoption is that “the Constitution was understood, in light of its history and structure, to preserve the States’ traditional immunity from private suits.” *Alden, supra*, at 723–724, 119 S.Ct. 2240. We have often emphasized that “[t]he Amendment is rooted in a recognition that the States, although a union, maintain certain

attributes of sovereignty, including sovereign immunity.” *Puerto Rico Aqueduct and Sewer Authority v. Metcalf & Eddy, Inc.*, 506 U.S. 139, 146, 113 S.Ct. 684, 121 L.Ed.2d 605 (1993). In proposing the Amendment, “Congress acted not to change but to restore the original constitutional design.” *Alden*, 527 U.S. at 722, 119 S.Ct. 2240. The “sovereign immunity of the States,” we have said, “neither derives from, nor is limited by, the terms of the Eleventh Amendment.” *Id.*, at 713, 119 S.Ct. 2240.

Consistent with this understanding of state sovereign immunity, this Court has held that the Constitution bars suits against nonconsenting States in a wide range of cases. See, e.g., *Federal Maritime Comm’n, supra* (actions by private parties before federal administrative agencies); *Alden, supra* (suits by private parties against a State in its own courts); *Blatchford v. Native Village of Noatak*, 501 U.S. 775, 111 S.Ct. 2578, 115 L.Ed.2d 686 (1991) (suits by Indian tribes in federal court); *Monaco*, 292 U.S. 313, 54 S.Ct. 745 (suits by foreign states in federal court); *Ex parte New York*, 256 U.S. 490, 41 S.Ct. 588, 65 L.Ed. 1057 (1921) (admiralty suits by private parties in federal court); *Smith v. Reeves*, 178 U.S. 436, 20 S.Ct. 919, 44 L.Ed. 1140 (1900) (suits by federal corporations in federal court).

### 3

Despite this historical evidence that interstate sovereign immunity is preserved in the constitutional design, Hyatt insists that such immunity exists only as a “matter of comity” and can be disregarded by the forum State. *Hall, supra*, at 416, 99 S.Ct. 1182. He reasons that, before the Constitution was ratified, the States had the power of fully independent nations to deny immunity to fellow sovereigns; thus, the States must retain that power today with respect to each other because “nothing in the Constitution or formation of the Union altered that balance among the still-sovereign states.” Brief for Respondent 14. Like the majority in *Hall*, he relies primarily \*1497 on our early foreign immunity decisions. For instance, he cites *Schooner Exchange v. McFaddon*, in which the Court dismissed a libel action against a French warship docked in Philadelphia because, under the law of nations, a sovereign’s warships entering the ports of a friendly nation are exempt from the jurisdiction of its courts. 7 *Cranch* at 145–146. But whether the host nation respects that sovereign immunity, Chief Justice Marshall noted, is for the host nation to decide, for “[t]he jurisdiction of [a] nation within its own territory is necessarily exclusive and absolute”

and “is susceptible of no limitation not imposed by itself.” *Id.*, at 136. Similar reasoning is found in *The Santissima Trinidad*, 7 Wheat. 283, 353, 5 L.Ed. 454 (1822), where Justice Story noted that the host nation’s consent to provide immunity “may be withdrawn upon notice at any time, without just offence.”

[13] [14] [15] The problem with Hyatt’s argument is that the Constitution affirmatively altered the relationships between the States, so that they no longer relate to each other solely as foreign sovereigns. Each State’s equal dignity and sovereignty under the Constitution implies certain constitutional “limitation[s] on the sovereignty of all of its sister States.” *World-Wide Volkswagen Corp. v. Woodson*, 444 U.S. 286, 293, 100 S.Ct. 580, 62 L.Ed.2d 490 (1980). One such limitation is the inability of one State to hale another into its courts without the latter’s consent. The Constitution does not merely allow States to afford each other immunity as a matter of comity; it embeds interstate sovereign immunity within the constitutional design. Numerous provisions reflect this reality.

[16] To begin, Article I divests the States of the traditional diplomatic and military tools that foreign sovereigns possess. Specifically, the States can no longer prevent or remedy departures from customary international law because the Constitution deprives them of the independent power to lay imposts or duties on imports and exports, to enter into treaties or compacts, and to wage war. Compare Art. I, § 10, with Declaration of Independence ¶4 (asserting the power to “levy War, conclude Peace, contract Alliances, [and] establish Commerce”); see *Kansas v. Colorado*, 185 U.S. 125, 143, 22 S.Ct. 552, 46 L.Ed. 838 (1902).

[17] Article IV also imposes duties on the States not required by international law. The Court’s Full Faith and Credit Clause precedents, for example, demand that state-court judgments be accorded full effect in other States and preclude States from “adopt[ing] any policy of hostility to the public Acts” of other States. *Hyatt II*, 578 U.S., at —, 136 S.Ct., at 1281 (internal quotation marks omitted); see Art. IV, § 1. States must also afford citizens of each State “all Privileges and Immunities of Citizens in the several States” and honor extradition requests upon “Demand of the executive Authority of the State” from which the fugitive fled. Art. IV, § 2. Foreign sovereigns cannot demand these kinds of reciprocal responsibilities absent consent or compact. But the Constitution imposes them as part of its transformation of the States from a loose league of friendship into a perpetual Union based on the “fundamental principle of equal sovereignty among the

States.” *Shelby County v. Holder*, 570 U.S. 529, 544, 133 S.Ct. 2612, 186 L.Ed.2d 651 (2013) (emphasis in original and internal quotation marks omitted).

[18] [19] The Constitution also reflects implicit alterations to the States’ relationships with each other, confirming that they are no longer fully independent nations. See *New Hampshire v. Louisiana*, 108 U.S. 76, 90, 2 S.Ct. 176, 27 L.Ed. 656 (1883). For example, States may not supply \*1498 rules of decision governing “disputes implicating the[ir] conflicting rights.” *Texas Industries, Inc. v. Radcliff Materials, Inc.*, 451 U.S. 630, 641, 101 S.Ct. 2061, 68 L.Ed.2d 500 (1981). Thus, no State can apply its own law to interstate disputes over borders, *Cissna v. Tennessee*, 246 U.S. 289, 295, 38 S.Ct. 306, 62 L.Ed. 720 (1918), water rights, *Hinderlider v. La Plata River & Cherry Creek Ditch Co.*, 304 U.S. 92, 110, 58 S.Ct. 803, 82 L.Ed. 1202 (1938), or the interpretation of interstate compacts, *Petty v. Tennessee-Missouri Bridge Comm’n*, 359 U.S. 275, 278–279, 79 S.Ct. 785, 3 L.Ed.2d 804 (1959). The States would have had the raw power to apply their own law to such matters before they entered the Union, but the Constitution implicitly forbids that exercise of power because the “interstate ... nature of the controversy makes it inappropriate for state law to control.” *Texas Industries, supra*, at 641, 101 S.Ct. 2061. Some subjects that were decided by pure “political power” before ratification now turn on federal “rules of law.” *Rhode Island v. Massachusetts*, 12 Pet. 657, 737, 9 L.Ed. 1233 (1838). See Clark, *Federal Common Law: A Structural Reinterpretation*, 144 U. Pa. L. Rev. 1245, 1322–1331 (1996).

[20] [21] Interstate sovereign immunity is similarly integral to the structure of the Constitution. Like a dispute over borders or water rights, a State’s assertion of compulsory judicial process over another State involves a direct conflict between sovereigns. The Constitution implicitly strips States of any power they once had to refuse each other sovereign immunity, just as it denies them the power to resolve border disputes by political means. Interstate immunity, in other words, is “implied as an essential component of federalism.” *Hall*, 440 U.S. at 430–431, 99 S.Ct. 1182 (Blackmun, J., dissenting).

[22] Hyatt argues that we should find no right to sovereign immunity in another State’s courts because no constitutional provision explicitly grants that immunity. But this is precisely the type of “ahistorical literalism” that we have rejected when “interpreting the scope of the States’ sovereign immunity since the discredited decision in *Chisholm*.” *Alden*, 527 U.S.

at 730, 119 S.Ct. 2240; see *id.*, at 736, 119 S.Ct. 2240 (“[T]he bare text of the Amendment is not an exhaustive description of the States’ constitutional immunity from suit”). In light of our constitutional structure, the historical understanding of state immunity, and the swift enactment of the Eleventh Amendment after the Court departed from this understanding in *Chisholm*, “[i]t is not rational to suppose that the sovereign power should be dragged before a court.” Elliot’s Debates 555 (Marshall). Indeed, the spirited historical debate over Article III courts and the immediate reaction to *Chisholm* make little sense if the Eleventh Amendment were the only source of sovereign immunity and private suits against the States could already be brought in “partial, local tribunals.” Elliot’s Debates 532 (Madison). Nor would the Founders have objected so strenuously to a neutral federal forum for private suits against States if they were open to a State being sued in a different State’s courts. Hyatt’s view thus inverts the Founders’ concerns about state-court parochialism. *Hall*, *supra*, at 439, 99 S.Ct. 1182 (Rehnquist, J., dissenting).

[23] Moreover, Hyatt’s ahistorical literalism proves too much. There are many other constitutional doctrines that are not spelled out in the Constitution but are nevertheless implicit in its structure and supported by historical practice—including, for example, judicial review, *Marbury v. Madison*, 1 Cranch 137, 176–180, 2 L.Ed. 60 (1803); intergovernmental tax immunity, \*1499 *McCulloch*, 4 Wheat. at 435–436; executive privilege, *United States v. Nixon*, 418 U.S. 683, 705–706, 94 S.Ct. 3090, 41 L.Ed.2d 1039 (1974); executive immunity, *Nixon v. Fitzgerald*, 457 U.S. 731, 755–758, 102 S.Ct. 2690, 73 L.Ed.2d 349 (1982); and the President’s removal power, *Myers v. United States*, 272 U.S. 52, 163–164, 47 S.Ct. 21, 71 L.Ed. 160 (1926). Like these doctrines, the States’ sovereign immunity is a historically rooted principle embedded in the text and structure of the Constitution.

## C

[24] [25] [26] With the historical record and precedent against him, Hyatt defends *Hall* on the basis of *stare decisis*. But *stare decisis* is “‘not an inexorable command,’” *Pearson v. Callahan*, 555 U.S. 223, 233, 129 S.Ct. 808, 172 L.Ed.2d 565 (2009), and we have held that it is “at its weakest when we interpret the Constitution because our interpretation can be altered only by constitutional amendment,” *Agostini v. Felton*, 521 U.S. 203, 235, 117 S.Ct. 1997, 138 L.Ed.2d 391 (1997). The Court’s precedents identify a number of factors to consider, four of which warrant mention here:

the quality of the decision’s reasoning; its consistency with related decisions; legal developments since the decision; and reliance on the decision. See *Janus v. State, County, and Municipal Employees*, 585 U.S. —, —, —, 138 S.Ct. 2448, 2478–2479, 201 L.Ed.2d 924 (2018); *United States v. Gaudin*, 515 U.S. 506, 521, 115 S.Ct. 2310, 132 L.Ed.2d 444 (1995).

The first three factors support our decision to overrule *Hall*. We have already explained that *Hall* failed to account for the historical understanding of state sovereign immunity and that it failed to consider how the deprivation of traditional diplomatic tools reordered the States’ relationships with one another. We have also demonstrated that *Hall* stands as an outlier in our sovereign-immunity jurisprudence, particularly when compared to more recent decisions.

[27] As to the fourth factor, we acknowledge that some plaintiffs, such as Hyatt, have relied on *Hall* by suing sovereign States. Because of our decision to overrule *Hall*, Hyatt unfortunately will suffer the loss of two decades of litigation expenses and a final judgment against the Board for its egregious conduct. But in virtually every case that overrules a controlling precedent, the party relying on that precedent will incur the loss of litigation expenses and a favorable decision below. Those case-specific costs are not among the reliance interests that would persuade us to adhere to an incorrect resolution of an important constitutional question.

\* \* \*

*Nevada v. Hall* is irreconcilable with our constitutional structure and with the historical evidence showing a widespread preratification understanding that States retained immunity from private suits, both in their own courts and in other courts. We therefore overrule that decision. Because the Board is thus immune from Hyatt’s suit in Nevada’s courts, the judgment of the Nevada Supreme Court is reversed, and the case is remanded for proceedings not inconsistent with this opinion.

*It is so ordered.*

Justice BREYER, with whom Justice GINSBURG, Justice SOTOMAYOR, and Justice KAGAN join, dissenting.  
Can a private citizen sue one State in the courts of another? Normally the answer to this question is no, because the



State where the suit is brought will choose to grant its sister States immunity. But the question here is whether the Federal \*1500 Constitution *requires* each State to grant its sister States immunity, or whether the Constitution instead *permits* a State to grant or deny its sister States immunity as it chooses.

We answered that question 40 years ago in *Nevada v. Hall*, 440 U.S. 410, 99 S.Ct. 1182, 59 L.Ed.2d 416 (1979). The Court in *Hall* held that the Constitution took the permissive approach, leaving it up to each State to decide whether to grant or deny its sister States sovereign immunity. Today, the majority takes the contrary approach—the absolute approach—and overrules *Hall*. I can find no good reason to overrule *Hall*, however, and I consequently dissent.

## I

*Hall* involved a suit brought by a California resident against the State of Nevada in the California courts. We rejected the claim that the Constitution entitled Nevada to absolute immunity. We first considered the immunity that States possessed as independent sovereigns before the Constitution was ratified. And we then asked whether ratification of the Constitution altered the principles of state sovereign immunity in any relevant respect. At both steps, we concluded, the relevant history and precedent refuted the claim that States are entitled to absolute immunity in each other's courts.

## A

*Hall* first considered the immunity that States possessed before ratification. “States considered themselves fully sovereign nations” during this period, *ante*, at 1493, and the Court in *Hall* therefore asked whether sovereign nations would have enjoyed absolute immunity in each other's courts at the time of our founding.

The answer was no. At the time of the founding, nations granted other nations sovereign immunity in their courts not as a matter of legal obligation but as a matter of choice, *i.e.*, of comity or grace or consent. Foreign sovereign immunity was a doctrine “of implied consent by the territorial sovereign ... deriving from standards of public morality, fair dealing, reciprocal self-interest, and respect.” *National City Bank of N. Y. v. Republic of China*, 348 U.S. 356, 362, 75 S.Ct. 423, 99 L.Ed. 389 (1955). Since customary international law made the

matter one of choice, a nation could withdraw that sovereign immunity if it so chose.

This Court took that view of foreign sovereign immunity in two founding-era decisions that forecast the result in *Hall*. In *Schooner Exchange v. McFaddon*, 7 Cranch 116, 3 L.Ed. 287 (1812), when considering whether an American citizen could impose a lien upon a French warship, Chief Justice John Marshall wrote for the Court that international law did not *require* the United States to grant France sovereign immunity. Any such requirement, he reasoned, “would imply a diminution” of American “sovereignty.” *Id.*, at 136. Instead, Chief Justice Marshall observed that any “exceptions” to “the full and complete power of a nation within its own territories, must be traced up to *the consent of the nation itself*” and “can flow from no other legitimate source.” *Ibid.* (emphasis added).

The Court ultimately held in *Schooner Exchange* that the United States had consented implicitly to give immunity to the French warship. See *id.*, at 147. But that was because “national ships of war, entering the port of a friendly power open for their reception, [we]re to be considered as exempted by the consent of that power from its jurisdiction.” *Id.*, at 145–146. And the Chief Justice was careful to note that this implication of consent could be “destroy[ed]” in various ways, including by \*1501 subjecting the foreign nation “to the ordinary tribunals.” *Id.*, at 146.

Ten years later, in *The Santissima Trinidad*, 7 Wheat. 283, 5 L.Ed. 454 (1822), this Court unanimously reaffirmed *Schooner Exchange*'s conclusion that foreign sovereign immunity was not an absolute right. The Court in *Santissima Trinidad* was called upon to determine whether the cargo of an Argentine ship, found in Baltimore Harbor, was immune from seizure. The ship's commander asserted that Argentina had an absolute right to immunity from suit, claiming that “no sovereign is answerable for his acts to the tribunals of any foreign sovereign.” *Id.*, at 352. But Justice Joseph Story, writing for the Court, squarely rejected the “notion that a foreign sovereign had an absolute right, in virtue of his sovereignty, to an exemption of his property from the local jurisdiction of another sovereign, when it came within his territory.” *Ibid.* Rather, any exception to jurisdiction, including sovereign immunity, “stands upon principles of public comity and convenience, and arises from the presumed consent or license of nations.” *Id.*, at 353. Accordingly, Justice Story explained, the right to assert sovereign immunity “*may be withdrawn upon notice at any time, without just*

offence.” *Ibid.* (emphasis added). Justice Story then held that the Argentine ship’s cargo was not immune from seizure. *Id.*, at 354.

The Court in *Hall* relied on this reasoning. See 440 U.S. at 416–417, 99 S.Ct. 1182. Drawing on the comparison to foreign nations, the Court in *Hall* emphasized that California had made a sovereign decision not to “exten[d] immunity to Nevada as a matter of comity.” *Id.*, at 418, 99 S.Ct. 1182. Unless some constitutional rule required California to grant immunity that it had chosen to withhold, the Court “ha[d] no power to disturb the judgment of the California courts.” *Ibid.*

## B

The Court in *Hall* next held that ratification of the Constitution did not alter principles of state sovereign immunity in any relevant respect. The Court concluded that express provisions of the Constitution—such as the Eleventh Amendment and the Full Faith and Credit Clause of Article IV—did not require States to accord each other sovereign immunity. See *id.*, at 418–424, 99 S.Ct. 1182. And the Court held that nothing “implicit in the Constitution” treats States differently in respect to immunity than international law treats sovereign nations. *Id.*, at 418, 99 S.Ct. 1182; see also *id.*, at 424–427, 99 S.Ct. 1182.

To the contrary, the Court in *Hall* observed that an express provision of the Constitution undermined the assertion that States were absolutely immune in each other’s courts. Unlike suits brought against a State in the State’s own courts, *Hall* noted, a suit against a State in the courts of a different State “necessarily implicates the power and authority of” both States. *Id.*, at 416, 99 S.Ct. 1182. The defendant State has a sovereign interest in immunity from suit, while the forum State has a sovereign interest in defining the jurisdiction of its own courts. The Court in *Hall* therefore justified its decision in part by reference to “the Tenth Amendment’s reminder that powers not delegated to the Federal Government nor prohibited to the States are reserved to the States or to the people.” *Id.*, at 425, 99 S.Ct. 1182. Compelling States to grant immunity to their sister States would risk interfering with sovereign rights that the Tenth Amendment leaves to the States.

To illustrate that principle, *Hall* cited *Georgia v. Chattanooga*, 264 U.S. 472, 44 S.Ct. 369, 68 L.Ed. 796 (1924), which concerned condemnation proceedings brought \*1502 by a

municipality against property owned by a neighboring State. See *Hall*, 440 U.S. at 426, n. 29, 99 S.Ct. 1182. The Court in *Chattanooga* held that one State (Georgia) that had purchased property for a railroad in a neighboring State (Tennessee) could not exempt itself from the eminent domain power of the Tennessee city in which the property was located. 264 U.S. at 480, 44 S.Ct. 369. The reason was obvious: “The power of eminent domain is an attribute of sovereignty,” and Tennessee did not surrender that sovereign power simply by selling land to Georgia. *Ibid.* In light of the competing sovereignty interests on both sides of the matter, the Court in *Chattanooga* found no basis to interpose a federally mandated resolution.

Similar reasoning applied in *Hall*. Mandating absolute interstate immunity “by inference from the structure of our Constitution and nothing else” would “intrude on the sovereignty of the States—and the power of the people—in our Union.” 440 U.S. at 426–427, 99 S.Ct. 1182.

## II

The majority disputes both *Hall*’s historical conclusion regarding state immunity before ratification and its conclusion that the Constitution did not alter that immunity. But I do not find the majority’s arguments convincing.

## A

The majority asserts that before ratification “it was well settled that States were immune under both the common law and the law of nations.” *Ante*, at 1494. The majority thus maintains that States were exempt from suit in each other’s courts.

But the question in *Hall* concerned the *basis* for that exemption. Did one sovereign have an absolute right to an exemption from the jurisdiction of the courts of another, or was that exemption a customary matter, a matter of consent that a sovereign might withdraw? As to that question, nothing in the majority’s opinion casts doubt on *Hall*’s conclusion that States—like foreign nations—were accorded immunity as a matter of consent rather than absolute right.

The majority refers to “the founding era’s foremost expert on the law of nations,” Emer de Vattel, who stated that a “sovereign is ‘exempt from all foreign jurisdiction.’ ” *Ante*, at 1493 (quoting 4 E. de Vattel, *The Law of Nations*

486 (J. Chitty ed. 1883) (Vattel); alterations omitted). But Vattel made clear that the source of a sovereign's immunity in a foreign sovereign's courts is the " 'consen[t]' " of the foreign sovereign, which, he added, reflects a " 'tacit convention' " among nations. *Schooner Exchange*, 7 Cranch at 143 (quoting 4 Vattel 472). And *Schooner Exchange* and *Santissima Trinidad* underscore that such a tacit convention can be rejected, and that consent can be "withdrawn upon notice at any time." *Santissima Trinidad*, 7 Wheat. at 353.

The majority also draws on statements of the Founders concerning the importance of sovereign immunity generally. But, as *Hall* noted, those statements concerned matters entirely distinct from the question of state immunity at issue here. Those statements instead "concerned questions of federal-court jurisdiction and the extent to which the States, by ratifying the Constitution and creating federal courts, had authorized suits against themselves in those courts." 440 U.S. at 420–421, 99 S.Ct. 1182 (emphasis added). That issue was "a matter of importance in the early days of independence," for it concerned the ability of holders of Revolutionary War debt owed by States to collect that debt in a federal forum. *Id.*, at 418, 99 S.Ct. 1182. There is no evidence that the Founders who made those statements intended \*1503 to express views on the question before us. And it seems particularly unlikely that John Marshall, one of those to whom the Court refers, see *ante*, at 1495 – 1496, would have held views of the law in respect to States that he later repudiated in respect to sovereign nations.

The majority cites *Nathan v. Virginia*, 1 Dall. 77, n., 1 L.Ed. 44 (C. P. Phila. Cty. 1781). As the majority points out, that case involved a Pennsylvania citizen who filed a suit in Pennsylvania's courts seeking to attach property belonging to Virginia. The Pennsylvania Court of Common Pleas accepted Virginia's claim of sovereign immunity and dismissed the suit. But it did so only after "delegates in Congress from Virginia ... applied to the supreme executive council of Pennsylvania" for immunity, and Pennsylvania's Attorney General, representing its Executive, asked the court to dismiss the case. *Id.*, at 78, n. The Pennsylvania court thus granted immunity only after Virginia "followed the usual diplomatic course." Pfander, *Rethinking the Supreme Court's Original Jurisdiction in State-Party Cases*, 82 Cal. L. Rev. 555, 585 (1994). Given the participation of Pennsylvania's Executive in this diplomatic matter, the case likely involved Pennsylvania's consent to a claim of sovereign immunity, rather than a view that Virginia had an absolute right to immunity.

## B

The majority next argues that "the Constitution affirmatively altered the relationships between the States" by giving them immunity that they did not possess when they were fully independent. *Ante*, at 1497. The majority thus maintains that, whatever the nature of state immunity before ratification, the Constitution accorded States an absolute immunity that they did not previously possess.

The most obvious problem with this argument is that no provision of the Constitution gives States absolute immunity in each other's courts. The majority does not attempt to situate its newfound constitutional immunity in any provision of the Constitution itself. Instead, the majority maintains that a State's immunity in other States' courts is "implicit" in the Constitution, *ante*, at 1498 - 1499, "embed[ded] ... within the constitutional design," *ante*, at 1496 - 1497, and reflected in " 'the plan of the Convention,' " *ante*, at 1494 - 1495. See also *Hall*, 440 U.S. at 430, 99 S.Ct. 1182 (Blackmun, J., dissenting) (arguing that immunity in this context is found "not in an express provision of the Constitution but in a guarantee that is implied as an essential component of federalism").

I agree with today's majority and the dissenters in *Hall* that the Constitution contains implicit guarantees as well as explicit ones. But, as I have previously noted, concepts like the "constitutional design" and "plan of the Convention" are "highly abstract, making them difficult to apply"—at least absent support in "considerations of history, of constitutional purpose, or of related consequence." *Federal Maritime Comm'n v. South Carolina Ports Authority*, 535 U.S. 743, 778, 122 S.Ct. 1864, 152 L.Ed.2d 962 (2002) (BREYER, J., dissenting). Such concepts "invite differing interpretations at least as much as do the Constitution's own broad liberty-protecting phrases" such as " 'due process' " and " 'liberty,' " and "they suffer the additional disadvantage that they do not actually appear anywhere in the Constitution." *Ibid.*

At any rate, I can find nothing in the "plan of the Convention" or elsewhere to suggest that the Constitution converted what had been the customary practice of extending immunity by consent into an absolute federal requirement that no State could withdraw. None of the majority's \*1504 arguments indicates that the Constitution accomplished any such transformation.

The majority argues that the Constitution sought to preserve States' "equal dignity and sovereignty." *Ante*, at 1497. That is true, but tells us nothing useful here. When a citizen brings suit against one State in the courts of another, both States have strong sovereignty-based interests. In contrast to a State's power to assert sovereign immunity in its own courts, sovereignty interests here lie on both sides of the constitutional equation.

The majority also says—also correctly—that the Constitution demanded that States give up certain sovereign rights that they would have retained had they remained independent nations. From there the majority infers that the Constitution must have implicitly given States immunity in each other's courts to provide protection that they gave up when they entered the Federal Union.

But where the Constitution alters the authority of States vis-à-vis other States, it tends to do so explicitly. The Import-Export Clause cited by the majority, for example, creates "harmony among the States" by preventing them from "burden[ing] commerce ... among themselves." *Michelin Tire Corp. v. Wages*, 423 U.S. 276, 283, 285, 96 S.Ct. 535, 46 L.Ed.2d 495 (1976). The Full Faith and Credit Clause, also invoked by the majority, prohibits States from adopting a "policy of hostility to the public Acts" of another State. *Franchise Tax Bd. of Cal. v. Hyatt*, 578 U.S. —, —, 136 S.Ct. 1277, 1279–1280, 194 L.Ed.2d 431 (2016). By contrast, the Constitution says nothing explicit about interstate sovereign immunity.

Nor does there seem to be any need to create implicit constitutional protections for States. As the history of this case shows, the Constitution's express provisions seem adequate to prohibit one State from treating its sister States unfairly—even if the State permits suits against its sister States in its courts. See *id.*, at —, 136 S.Ct. at 1280–1281 (holding that the Full Faith and Credit Clause prohibits Nevada from subjecting the Board to greater liability than Nevada would impose upon its own agency in similar circumstances).

The majority may believe that the distinction between permissive and absolute immunity was too nuanced for the Framers. The Framers might have understood that most nations did in fact allow other nations to assert sovereign immunity in their courts. And they might have stopped there, ignoring the fact that, under international law, a nation had the sovereign power to change its mind.

But there is simply nothing in the Constitution or its history to suggest that anyone reasoned in that way. No constitutional language supports that view. Chief Justice Marshall, Justice Story, and the Court itself took a somewhat contrary view without mentioning the matter. And there is no strong reason for treating States differently than foreign nations in this context. Why would the Framers, silently and without any evident reason, have transformed sovereign immunity from a permissive immunity predicated on comity and consent into an absolute immunity that States must accord one another? The Court in *Hall* could identify no such reason. Nor can I.

### III

In any event, *stare decisis* requires us to follow *Hall*, not overrule it. See *Planned Parenthood of Southeastern Pa. v. Casey*, 505 U.S. 833, 854–855, 112 S.Ct. 2791, 120 L.Ed.2d 674 (1992); see also *Kimble v. Marvel Entertainment, LLC*, 576 U.S. —, —, —, 135 S.Ct. 2401, 2408–2409, 192 L.Ed.2d 463 (2015). Overruling a \*1505 case always requires " 'special justification.' " *Kimble*, 576 U.S., at —, 135 S.Ct., at 2409–2410. What could that justification be in this case? The majority does not find one.

The majority believes that *Hall* was wrongly decided. But "an argument that we got something wrong—even a good argument to that effect—cannot by itself justify scrapping settled precedent." *Kimble*, 576 U.S., at —, 135 S.Ct., at 2409–2410. Three dissenters in *Hall* also believed that *Hall* was wrong, but they recognized that the Court's opinion was "plausible." 440 U.S. at 427, 99 S.Ct. 1182 (opinion of Blackmun, J.). While reasonable jurists might disagree about whether *Hall* was correct, that very fact—that *Hall* is not obviously wrong—shows that today's majority is obviously wrong to overrule it.

The law has not changed significantly since this Court decided *Hall*, and has not left *Hall* a relic of an abandoned doctrine. To the contrary, *Hall* relied on this Court's precedent in reaching its conclusion, and this Court's subsequent cases are consistent with *Hall*. As noted earlier, *Hall* drew its historical analysis from earlier decisions such as *Schooner Exchange*, written by Chief Justice Marshall. And our post-*Hall* decisions regarding the immunity of foreign nations are consistent with those earlier decisions. The Court has recently reaffirmed "Chief Justice Marshall's observation that foreign sovereign immunity is a matter of grace and comity rather than a constitutional requirement." *Republic of Austria*



v. *Altmann*, 541 U.S. 677, 689, 124 S.Ct. 2240, 159 L.Ed.2d 1 (2004). And the Court has reiterated that a nation may decline to grant other nations sovereign immunity in its courts. *Verlinden B. V. v. Central Bank of Nigeria*, 461 U.S. 480, 486, 103 S.Ct. 1962, 76 L.Ed.2d 81 (1983).

Nor has our understanding of state sovereign immunity evolved to undermine *Hall*. The Court has decided several state sovereign immunity cases since *Hall*, but these cases have all involved a State's immunity in a federal forum or in the State's own courts. Compare *Federal Maritime Comm'n*, 535 U.S. at 769, 122 S.Ct. 1864 (state immunity in a federal forum); *Seminole Tribe of Fla. v. Florida*, 517 U.S. 44, 47, 116 S.Ct. 1114, 134 L.Ed.2d 252 (1996) (same); *Blatchford v. Native Village of Noatak*, 501 U.S. 775, 782, 111 S.Ct. 2578, 115 L.Ed.2d 686 (1991) (same), with *Alden v. Maine*, 527 U.S. 706, 715, 119 S.Ct. 2240, 144 L.Ed.2d 636 (1999) (state immunity in a State's "own courts"); *Will v. Michigan Dept. of State Police*, 491 U.S. 58, 67, 109 S.Ct. 2304, 105 L.Ed.2d 45 (1989) (same). None involved immunity asserted by one State in the courts of another. And our most recent case to address *Hall* in any detail endorses it. See *Alden*, 527 U.S. at 739–740, 119 S.Ct. 2240 (noting that *Hall*'s distinction "between a sovereign's immunity in its own courts and its immunity in the courts of another sovereign" is "consistent with, and even support[s]," modern cases).

The dissenters in *Hall* feared its "practical implications." 440 U.S. at 443, 99 S.Ct. 1182 (opinion of Rehnquist, J.). But I can find nothing in the intervening 40 years to suggest that this fear was well founded. The Board and its *amici* have, by my count, identified only 14 cases in 40 years in which one State has entertained a private citizen's suit against another State in its courts. See Brief for Petitioner 46–47; Brief for State of Indiana et al. as *Amici Curiae* 13–14. In at least one of those 14 cases, moreover, the state court eventually agreed to dismiss the suit against its sister State as a matter of comity. See *Montaño v. Frezza*, 2017-NMSC-015, 393 P.3d 700, 710. How can it be that these cases, decided \*1506 over a period of four decades, show *Hall* to be unworkable?

The *Hall* issue so rarely arises because most States, like most sovereign nations, are reluctant to deny a sister State the immunity that they would prefer to enjoy reciprocally. Thus, even in the absence of constitutionally mandated immunity, States normally grant sovereign immunity voluntarily. States that fear that this practice will be insufficiently protective are free to enter into an interstate compact to guarantee that the normal practice of granting immunity will continue. See

*Cuyler v. Adams*, 449 U.S. 433, 440, 101 S.Ct. 703, 66 L.Ed.2d 641 (1981).

Although many States have filed an *amicus* brief in this case asking us to overturn *Hall*, I can find nothing in the brief that indicates that reaffirming *Hall* would affront "the dignity and respect due sovereign entities." *Federal Maritime Comm'n*, 535 U.S. at 769, 122 S.Ct. 1864. As already explained, sovereign interests fall on both sides of this question. While reaffirming *Hall* might harm States seeking sovereign immunity, overruling *Hall* would harm States seeking to control their own courts.

Perhaps the majority believes that there has been insufficient reliance on *Hall* to justify preserving it. But any such belief would ignore an important feature of reliance. The people of this Nation rely upon stability in the law. Legal stability allows lawyers to give clients sound advice and allows ordinary citizens to plan their lives. Each time the Court overrules a case, the Court produces increased uncertainty. To overrule a sound decision like *Hall* is to encourage litigants to seek to overrule other cases; it is to make it more difficult for lawyers to refrain from challenging settled law; and it is to cause the public to become increasingly uncertain about which cases the Court will overrule and which cases are here to stay.

I understand that judges, including Justices of this Court, may decide cases wrongly. I also understand that later-appointed judges may come to believe that earlier-appointed judges made just such an error. And I understand that, because opportunities to correct old errors are rare, judges may be tempted to seize every opportunity to overrule cases they believe to have been wrongly decided. But the law can retain the necessary stability only if this Court resists that temptation, overruling prior precedent only when the circumstances demand it.

\* \* \*

It is one thing to overrule a case when it "def[ies] practical workability," when "related principles of law have so far developed as to have left the old rule no more than a remnant of abandoned doctrine," or when "facts have so changed, or come to be seen so differently, as to have robbed the old rule of significant application or justification." *Casey*, 505 U.S. at 854–855, 112 S.Ct. 2791. It is far more dangerous to overrule a decision only because five Members of a later Court come to agree with earlier dissenters on a difficult

legal question. The majority has surrendered to the temptation to overrule *Hall* even though it is a well-reasoned decision that has caused no serious practical problems in the four decades since we decided it. Today's decision can only cause one to wonder which cases the Court will overrule next. I respectfully dissent.

#### All Citations

139 S.Ct. 1485, 203 L.Ed.2d 768, 19 Cal. Daily Op. Serv. 4309, 2019 Daily Journal D.A.R. 3960, 27 Fla. L. Weekly Fed. S 789

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# **EXHIBIT 94**

445 P.3d 1250 (Table)

Unpublished Disposition

This is an unpublished disposition. See Nevada Rules of Appellate Procedure, Rule 36(c) before citing.

Supreme Court of Nevada.

FRANCHISE TAX BOARD OF the STATE OF CALIFORNIA, Appellant/Cross-Respondent,

v.

Gilbert P. HYATT, Respondent/Cross-Appellant.

No. 53264

FILED AUGUST 5, 2019

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Lewis Roca Rothgerber Christie LLP/Las Vegas

**ORDER OF REMAND**

\*1 This case comes to us on remand from the United States Supreme Court. In *Franchise Tax Bd. of California v. Hyatt*, 587 U.S. —, —, 139 S. Ct. 1485, 1499 (2019), the Court concluded that states retain sovereign immunity from private suits in other courts, overruling *Nevada v. Hall*, 440 U.S. 410 (1979), and reversed our December 26, 2017, opinion affirming in part and reversing in part the district court's judgment in favor of respondent/cross-appellant Gilbert Hyatt. Therefore, we remand this matter to the district court with instructions that the court vacate its judgment in favor of Hyatt and take any further necessary action consistent with this order and *Hyatt*, 587 U.S. —, 139 S. Ct. 1485. Accordingly, we

ORDER this matter REMANDED to the district court for proceedings consistent with this order.

**All Citations**

445 P.3d 1250 (Table), 2019 WL 3562646

**P B T K**  
PIERCY BOWLER  
TAYLOR & KERN  
Certified Public Accountants  
Business Advisors

Writers Direct Contact  
(702) 878-5703(fax)  
[mikern@pbtk.com](mailto:mikern@pbtk.com)

December 23, 2019

Federal Express

State of California  
Franchise Tax Board  
Sacramento, California 95827-1500

Taxpayer:	Gilbert P. Hyatt
Tax Year:	1991
Social Security Number:	069-30-9999
Franchise Tax Board Account Number:	120-04834-82

On behalf of Gilbert P. Hyatt (069-30-9999) enclosed is his 1991 State Income Tax Balance Due Notice (Account 120-04834-82) and his check payable to the Franchise Tax Board in the amount of \$11,372,224.06 in payment of his 1991 state income tax balance due.

If you have any questions, please do not hesitate to contact me.

Yours truly,

PIERCY, BOWLER, TAYLOR & KERN



Michael W. Kern

MWK:  
Enclosures

cc: Gilbert P. Hyatt (w/enclosure)

STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0011

496300061981

12/11/2019

## Pay-By-Mail Voucher

☐ Address Change? Mark box and write new address on reverse.

120-04834-82

1991

GILBERT P HYATT  
C/O MICHAEL KERN  
6100 ELTON AVE 1000  
LAS VEGAS NV 89107-0123

\$11,372,224.06  
12/26/2019

**If you meet the requirements for mandatory e-pay, you must pay electronically. Penalties apply if you pay by any other means.**

Enjoy the convenience of online bill payment with **Web Pay**. Pay the amount you owe using our secure online payment service. Go to [ftb.ca.gov/webpay](http://ftb.ca.gov/webpay) to make your payment.

## Pay-By-Mail Voucher

**If you choose to pay by mail, return this entire voucher with your payment.**

- Make check or money order payable to **Franchise Tax Board**. Do not send cash.
- Write your full name and account number on your payment.
- Mail payment (avoid staples or tape) and this entire voucher in the enclosed envelope to:

STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0011

12111991+++++1200483482000000000000000000000113722240695

FTB 7250A ENS (REV 06-2019)

725001081681

AA004735

ORIGIN ID: VGT (702) 384-1120 MICHAEL W. KERN PIERCE BOWLER TAYLOR & KERN 6100 ELTON AVE STE 1000 LAS VEGAS, NV 89107 UNITED STATES US		SHIP DATE: 23DEC19 ACTWGT: 1.00 LB CDD: 4560343NVE14160
TO <b>FRANCHISE TAX BOARD</b> N/A <b>SACRAMENTO CA 95827</b> (800) 852-5711 NV REF: 429 PO DEPT		BILL SENDER

TRK# 7773 3058 6754

0201

**XH MHRA**

CA-US SMF 95827



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PRIORITY OVERNIGHT



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## Shipment Receipt

### Address Information

#### Ship to:

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Franchise Tax Board  
n/a

#### Ship from:

Michael W. Kern  
Piercy Bowler Taylor & Kern  
6100 ELTON AVE STE  
1000

SACRAMENTO, CA  
95827-1500  
US  
800 852-5711

Las vegas, NV  
891070123  
US  
702-384-1120

### Shipment Information:

Tracking no.: 777330586754

Ship date: 12/23/2019

Estimated shipping charges: 28.25 USD

### Package Information

Pricing option: FedEx Standard Rate

Service type: Priority Overnight

Package type: FedEx Envelope

Number of packages: 1

Total weight: 1 LBS

Declared Value: 0.00 USD

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Pickup/Drop-off: Use an already scheduled pickup at my location

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FedEx Express Package(s) - Dropped Off  
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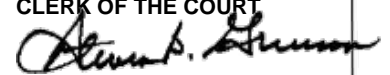
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AA004738



1 JUDG

2 EIGHTH JUDICIAL DISTRICT COURT  
3 CLARK COUNTY, NEVADA  
4

5 ) CASE NO.: 98A382999  
6 )  
7 ) DEPT. NO.: X  
8 )  
9 GILBERT P. HYATT, )  
10 )  
11 ) Plaintiff, )  
12 )  
13 ) vs. )  
14 )  
15 ) FRANCHISE TAX BOARD OF THE STATE OF )  
16 ) CALIFORNIA, and DOES 1-100 inclusive, )  
17 )  
18 ) Defendants. )  
19 )

20 JUDGMENT

21 This case has been remanded back to this Court by order of the Nevada Supreme  
22 Court dated August 5, 2019 for proceedings consistent with its order and consistent with  
23 the United States Supreme Court decision in this case, *Franchise Tax Board of California*  
24 *v. Hyatt*, 587 U.S. 139 S. Ct. 1485, 1499 (2019). In accordance with those instructions, the  
25 Court enters judgment in this action as follows:  
26

27 CASE PROCEDURAL HISTORY

28 Complaint

Plaintiff Gilbert Hyatt ("Hyatt") filed this action against Defendant California  
Franchise Tax Board ("FTB") on January 6, 1998, alleging: First Cause of Action –  
Declaratory Relief; Second Cause of Action – Invasion of Privacy, Unreasonable Intrusion  
Upon the Seclusion of Another; Third Cause of Action – Invasion of Privacy –  
Unreasonable Publicity Given to Private Facts; Fourth Cause of Action – Invasion of  
Privacy – Casing Plaintiff in a False Light; and Fifth Cause of Action – Tort of Outrage.

1 On June 11, 1998, Hyatt filed a First Amended Complaint, which added three  
2 causes of action: Sixth Cause of Action – Abuse of Process; Seventh Cause of Action –  
3 Fraud; and Eighth Cause of Action – Negligent Misrepresentation.

4  
5 Franchise Tax Board's Motion for Judgment on the Pleadings

6 On February 9, 1999, the FTB filed a Motion for Judgment on the pleadings. The  
7 FTB argued its motion that this Court should dismiss the case in its entirety as a matter of  
8 comity in order to give full faith and credit to California's immunity laws that protect the FTB  
9 from suit in California. The FTB cited Nevada v. Hall, 440 U.S. 410 (1979) and argued that  
10 its holding was not applicable in this case because the FTB's taxing power was a sovereign  
11 function. The FTB did not argue that Nevada v. Hall was wrongly decided and should be  
12 reversed. Hyatt argued that the Court could and should hear this case citing Nevada v.  
13 Hall, which held that a state court has jurisdiction over an agency from a sister state and is  
14 not required to provide immunity to the sister state but can decide whether to grant  
15 immunity to the sister state as a matter of comity.

16 On April 7, 1999, this Court, the Honorable Nancy Saitta, District Judge, presiding,  
17 denied the FTB's motion for judgment on the pleadings as to Hyatt's tort claims, while only  
18 granting the FTB's motion as to Hyatt's claim for declaratory relief.

19  
20 Franchise Tax Board's Motion for Summary Judgment

21 On January 27, 2000, the FTB filed a Motion for Summary Judgment. The FTB  
22 argued in its motion, among other arguments, that this Court should dismiss the case in  
23 order to give full faith and credit to California's immunity laws that protect the FTB from suit  
24 in California. The FTB again cited Nevada v. Hall, 440 U.S. 410 (1979) and again argued  
25 that its holding was not applicable in this case because the FTB's taxing power was a  
26 sovereign function. The FTB again did not argue that Nevada v. Hall was wrongly decided  
27 and should be reversed. Hyatt again argued that the Court has jurisdiction over the FTB

1 and could and should hear this case, again citing Nevada v. Hall.

2 On May 31, 2000, this Court, the Honorable Nancy Saitta, District Judge, presiding,  
3 denied the FTB's Motion for Summary Judgment.

4  
5 First Writ Proceeding in the Nevada Supreme Court

6 On July 7, 2000, the FTB filed a petition for a writ of mandamus seeking review of  
7 this Court's order denying the FTB's motion for summary judgment. On September 13,  
8 2000, the Nevada Supreme Court accepted review of the FTB's petition for writ of  
9 mandamus. The FTB's petition again argued that this Court should dismiss the case in  
10 order to give full faith and credit to California's immunity laws that protect the FTB from suit  
11 in California. The FTB again cited Nevada v. Hall, 440 U.S. 410 (1979) and again argued  
12 that its holding was not applicable in this case because the FTB's taxing power was a  
13 sovereign function.

14 On June 13, 2001, the Nevada Supreme Court issued an order granting the FTB's  
15 petition for a writ of mandamus regarding this Court's order denying the FTB's summary  
16 judgment motion on the basis that Hyatt did not put forth sufficient evidence to establish his  
17 alleged tort claims.

18 On July 2, 2001, Hyatt filed a petition for rehearing of the Nevada Supreme Court's  
19 June 13, 2001 order dismissing the case. Hyatt argued that the FTB's petition had not  
20 raised the issue of the sufficiency of the evidence to support Hyatt's tort claims, that the  
21 parties had not briefed that issue, and that Hyatt had sufficient evidence to establish each  
22 tort claim. On July 13, 2001, the Nevada Supreme Court ordered additional briefing from  
23 both sides on Hyatt's petition for rehearing.

24 On April 4, 2002, the Nevada Supreme Court granted Hyatt's petition for rehearing  
25 and reversed its prior order dismissing the case, concluding that Nevada has jurisdiction to  
26 hear Hyatt's intentional tort claims against the FTB under Nevada v. Hall and that Nevada  
27 would not dismiss those claims on the ground of comity because the State of Nevada  
28

1 allows its state agencies to be sued in Nevada District Court for intentional torts. The  
2 Nevada Supreme Court, however, dismissed Hyatt's Eighth Cause of Action – Negligent  
3 Misrepresentation against the FTB on the ground of comity because the State of Nevada  
4 does not allow its state agencies to be sued in Nevada District Court for negligence.

5  
6 First Review by the United States Supreme Court

7 On October 15, 2002, the United States Supreme Court granted the FTB's petition  
8 for certiorari, which sought review of the Nevada Supreme Court's April 4, 2002 order. The  
9 FTB's petition for review and its briefing on the merits did not assert for seek review on the  
10 issue of whether Nevada v. Hall was wrongly decided and should be reversed, but rather  
11 again argued that an exception to Nevada v. Hall should be established, so that certain  
12 "sovereign" functions, such as taxing activities, be exempted from the holding in Nevada v.  
13 Hall. Hyatt opposed the FTB's arguments, again citing Nevada v. Hall.

14 On April 23, 2003, the United States Supreme Court issued a decision denying the  
15 FTB's appeal in a unanimous 9 to 0 decision that cited Nevada v. Hall, rejected the FTB's  
16 asserted exception to Nevada v. Hall, and concluded that the Nevada Supreme Court had  
17 appropriately applied comity by allowing Hyatt's intentional tort claims to proceed in  
18 Nevada state court while dismissing Hyatt's negligence claim. Franchise Tax Board of  
19 California v. Hyatt, 538 U.S. 488 (2003) ("Hyatt I"). On May 23, 2003, the United States  
20 Supreme Court issued the mandate returning this case to Nevada state court.

21  
22 Second Amended Complaint

23 On April 18, 2006, after obtaining leave of court, Hyatt filed a Second Amended  
24 Complaint that added a single cause of action: Eighth Cause of Action – Breach of  
25 Confidentiality.

26 //

27 //

1 Franchise Tax Board's Offer of Judgment

2 On November 26, 2007, the FTB made an offer of judgment to Hyatt under Nevada  
3 Rules of Civil Procedure 68 and former Nevada Revised Statute 17.115 in the amount of  
4 \$110,000, inclusive of costs and fees. Hyatt did not respond to the offer within the Rule's  
5 10-day period, so it expired.

6  
7 Trial, Verdict, and Judgment

8 On April 14, 2008, this matter came on for trial before this Court, the Honorable  
9 Jessie Walsh, District Judge, presiding, and a jury, concluding with the verdicts of the jury  
10 on August 6, 2008 (*liability for and amount of compensatory damages*), on August 11, 2008  
11 (*liability for punitive damages*), and on August 14, 2008 (*amount of punitive damages*).  
12 The jury rendered a verdict in favor of Hyatt and against the FTB on all causes of action  
13 presented to the jury, specifically Hyatt's second cause of action for invasion of privacy  
14 (*intrusion upon seclusion*), third cause of action for invasion of privacy (*publicity of private*  
15 *facts*), fourth cause of action for invasion of privacy (*false light*), fifth cause of action for  
16 intentional infliction of emotional distress, sixth cause of action for abuse of process,  
17 seventh cause of action for fraud, and eighth cause of action for breach of confidential  
18 relationship. The jury awarded Hyatt compensatory damages of \$85,000,000 for emotional  
19 distress; compensatory damages of \$52,000,000 for invasion of privacy; attorney's fees as  
20 special damages of \$1,085,281.56; and punitive damages of \$250,000,000.

21 On September 8, 2008, this Court entered a judgment consistent with the jury's  
22 verdicts. On January 4, 2010, this Court awarded Hyatt costs in the amount of  
23 \$2,539,068.65 as the prevailing party in the case.

24  
25 Appeal of the Judgment

26 On February 10, 2009, the FTB filed a notice of appeal from the judgment with the  
27 Nevada Supreme Court, and thereafter the FTB and Hyatt filed their respective briefs for  
28

1 the appeal. The FTB filed an opening brief on August 7, 2009. The FTB noted in footnote  
2 80 that "it is questionable whether there is still validity to "Nevada v. Hall and that the  
3 Nevada Supreme Court "may evaluate the continuing validity of an old United States  
4 Supreme Court opinion."

5 On September 18, 2014, the Nevada Supreme Court affirmed in part and reversed  
6 in part the judgment entered by this Court on September 8, 2009, without any reference to  
7 or discussion of Nevada v. Hall. The Nevada Supreme Court affirmed the portion of the  
8 judgment in favor of Hyatt on his cause of action for fraud and the award of \$1,085,281.56  
9 in damages and affirmed specific findings as to the evidence that supported the fraud  
10 claim. The Nevada Supreme Court also affirmed the portion of the judgment in favor of  
11 Hyatt as to liability on his cause of action for intentional infliction of emotional distress while  
12 ordering a new trial as to the amount of damages for that claim. The Nevada Supreme  
13 Court reversed the judgment in favor of Hyatt on his other claims for invasion of privacy  
14 (*intrusion upon seclusion*), invasion of privacy (*publicity of private facts*), invasion of privacy  
15 (*false light*), abuse of process and breach of confidential relationship, ordering Hyatt to take  
16 nothing for those claims and ordering the award of costs to be re-determined.

17  
18 Second Review by the United States Supreme Court

19 On June 30, 2015, the United States Supreme Court granted the FTB's petition for  
20 certiorari, which sought review of the Nevada Supreme Court's September 18, 2014  
21 decision. The FTB's petition for review and then briefing on the merits argued that Nevada  
22 v. Hall should be reversed on the grounds that a state court has no jurisdiction over a sister  
23 state or its agencies or, alternatively, that the award of damages in favor of Hyatt must be  
24 limited to \$50,000 per claim in accord with Nevada law applicable to claims made against  
25 Nevada state agencies. Hyatt opposed the FTB on both grounds.

26 On April 19, 2016, the United States Supreme Court in a 4 to 4 vote denied the  
27 FTB's request to reverse Nevada v. Hall, but granted the FTB's alternative request for relief

1 and ordered that the FTB must be treated the same as a Nevada state agency in regard to  
2 damage limitations. The United States Supreme Court ordered the case remanded to the  
3 Nevada state court for treatment consistent with the Court's ruling. Franchise Tax Board of  
4 California v. Hyatt, 163 S. Ct. 1271 (1016) ("*Hyatt II*"). On May 23, 2016, the United States  
5 Supreme court issued the mandate returning the case to Nevada Supreme Court.

6  
7 *Revised Decision from the Nevada Supreme Court*

8 On December 26, 2017, the Nevada Supreme Court issued a decision ordering that  
9 Hyatt's recovery for his fraud claim and his intentional infliction of emotional distress claim  
10 be limited to \$50,000 each and remanded the case to this Court to decide the issue of  
11 costs.

12  
13 *Third Review by the United States Supreme Court*

14 On June 29, 2018, the United States Supreme Court granted the FTB's petition for  
15 certiorari, which sought review of the Nevada Supreme Court's December 26, 2017  
16 decision. The FTB's petition for review and then briefing on the merits again argued that  
17 the Nevada v. Hall should be reversed on the ground that a state court has no jurisdiction  
18 over a sister state or its agencies. Hyatt again opposed the FTB's appeal on this ground.

19 On May 13, 2019, the United State Supreme Court in a 5 to 4 decision reversed  
20 Nevada v. Hall and remanded the case to the Nevada state court for treatment consistent  
21 with the Court opinion. Franchise Tax Board of California, 139 S. Ct. 1485 (2019) ("*Hyatt*  
22 *III*"). On June 17, 2019, the United States Supreme Court issued the mandate returning  
23 the case to the Nevada Supreme Court.

24  
25 *Remand to this Court*

26 On August 5, 2019, the Nevada Supreme Court issued a remittitur returning the  
27 case to this Court ordering that it vacate the judgment in favor of Hyatt and take any further  
28



1 necessary action consistent with its order and the United States Supreme Court's order.  
2 On September 3, 2019, this Court vacated the prior judgment in favor of Hyatt and ordered  
3 both Hyatt and the FTB to submit briefing by no later than October 15, 2019, to address the  
4 form of judgment to be entered in this action and who, if either party, is the prevailing party  
5 in this action.

### 6 7 JUDGMENT

8 NOW, THEREFORE, and based on the foregoing, this Court has reviewed and  
9 considered the procedural history in this case, including the decisions and orders in this  
10 case issued by the United States Supreme Court and the Nevada Supreme Court, and the  
11 recent briefing submitted by the parties in the form of judgment to be entered in this case  
12 and who, if either party, is the prevailing party.

13 IT IS ORDERED, ADJUDGED AND DECREED that (i) this case is dismissed and  
14 Hyatt take nothing from any of the causes of action he asserted in this action, and (ii)  
15 neither party is deemed the prevailing party for the purpose of awarding costs or attorney's  
16 fees, and neither party is therefore awarded costs or attorney's fees in this action.

17 Hyatt brought this action in good faith in reliance on the United States Supreme  
18 Court precedent Nevada v. Hall. During the last 21 years while relying on Nevada v. Hall,  
19 Hyatt prevailed in both the Nevada Supreme Court (2002) and the United States Supreme  
20 Court in 2003 (*Hyatt I*) and then obtained a large jury verdict and final judgment against the  
21 FTB (2008), which the Nevada Supreme Court affirmed in part (2014). The United States  
22 Supreme Court's reversal of its long-standing Nevada v. Hall precedent in Hyatt III in 2019  
23 stripping this Court of jurisdiction over the FTB could not have been anticipated by Hyatt.

24 Hyatt also had a good faith belief that he would prevail at trial on his claims and  
25 recover in excess of the \$110,000 offer of judgment made by the FTB in 2007. Hyatt did  
26 obtain a verdict and final judgment well in excess of that amount. The damages limitation  
27 to Hyatt's claims was not decided and imposed until 2016 in *Hyatt II*. It was therefore not  
28

1 grossly unreasonable or in bad faith for Hyatt to not accept the FTB's offer of judgment of  
2 the \$110,000 in 2007. The FTB may have believed when it served its offer of judgment  
3 that the offer was reasonable in its amount or timing and would be accepted by Hyatt, but  
4 Hyatt was relying on Nevada v. Hall, which had been the law since 1979. As of 2007, the  
5 FTB had not asserted any argument or taken any action to reverse the Nevada v. Hall  
6 precedent. Further, as of 2007, this case had been reviewed by both the Nevada Supreme  
7 Court (2002) and the United States Supreme Court (2003), and the FTB had not argued  
8 that Nevada v. Hall was wrongly decided and should be reversed. The FTB did not assert  
9 that argument or seek that relief with the United States Supreme Court until 2015 after  
10 ruling by this Court and exhausting all appeals in the Nevada Supreme Court.

11 The Court therefore concludes that based on the orders of the United States  
12 Supreme Court and the Nevada Supreme Court, this case is dismissed. This Court further  
13 concludes that consistent with the orders of the higher courts, as a matter of law and  
14 equity, there is no prevailing party in this action and neither party is entitled to an award of  
15 costs or attorney's fees.

16 IT IS SO ORDERED.

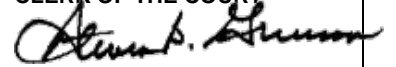
17  
18 DATED this 21<sup>st</sup> day of February, 2020.

19  
20   
21 TIERRA JONES  
22 DISTRICT COURT JUDGE  
23  
24  
25  
26  
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28

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Electronically served on all parties as noted in the Court's Master Service List and/or mailed to any party in proper person.

  
Tess Driver  
Judicial Executive Assistant  
Department 10



1 **NJUD**

2 Pat Lundvall (NSBN 3761)  
3 McDONALD CARANO LLP  
4 2300 West Sahara Avenue, Suite 1200  
5 Las Vegas, Nevada 89102  
6 Telephone: (702) 873-4100  
7 Facsimile: (702) 873-9966  
8 lundvall@mcdonaldcarano.com

9 *Attorneys for Defendant*  
10 *Franchise Tax Board of the State of California*

11 **DISTRICT COURT**

12 **CLARK COUNTY, NEVADA**

13 GILBERT P. HYATT,

14 Plaintiff,

15 vs.

16 FRANCHISE TAX BOARD OF THE STATE  
17 OF CALIFORNIA, and DOES 1-100, inclusive,

18 Defendants.

Case No.: 98A382999

Dept. No.: X

**NOTICE OF ENTRY OF JUDGMENT**

19 PLEASE TAKE NOTICE that the Judgment was entered in the above-captioned  
20 case on the 21st day of February, 2020, a copy of which is attached hereto.

21 Dated this 26<sup>th</sup> day of February, 2020.

22 McDONALD CARANO LLP

23 By: /s/ Pat Lundvall

24 Pat Lundvall (NSBN 3761)  
25 2300 West Sahara Avenue, Suite 1200  
26 Las Vegas, Nevada 89102  
27 Telephone: (702) 873-4100  
28 Facsimile: (702) 873-9966  
lundvall@mcdonaldcarano.com

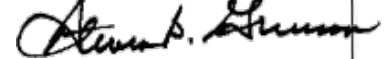
*Attorneys for Defendant*  
*Franchise Tax Board of the State of*  
*California*

**CERTIFICATE OF SERVICE**

I certify that I am an employee of McDONALD CARANO, LLP and that on the 26<sup>th</sup> day of February, 2020, a true and correct copy of the foregoing NOTICE OF ENTRY OF JUDGMENT was electronically filed and e-served on all registered parties to the Eighth Judicial District Court's electronic filing system.

/s/ Beau Nelson

An employee of McDonald Carano LLP



1 JUDG

2 EIGHTH JUDICIAL DISTRICT COURT  
3 CLARK COUNTY, NEVADA  
4

5 ) CASE NO.: 98A382999  
6 )  
7 ) DEPT. NO.: X  
8 )  
9 GILBERT P. HYATT, )  
10 )  
11 ) Plaintiff, )  
12 )  
13 ) vs. )  
14 )  
15 ) FRANCHISE TAX BOARD OF THE STATE OF )  
16 ) CALIFORNIA, and DOES 1-100 inclusive, )  
17 )  
18 ) Defendants. )  
19 )

20 JUDGMENT

21 This case has been remanded back to this Court by order of the Nevada Supreme  
22 Court dated August 5, 2019 for proceedings consistent with its order and consistent with  
23 the United States Supreme Court decision in this case, *Franchise Tax Board of California*  
24 *v. Hyatt*, 587 U.S. 139 S. Ct. 1485, 1499 (2019). In accordance with those instructions, the  
25 Court enters judgment in this action as follows:  
26

27 CASE PROCEDURAL HISTORY

28 Complaint

Plaintiff Gilbert Hyatt ("Hyatt") filed this action against Defendant California  
Franchise Tax Board ("FTB") on January 6, 1998, alleging: First Cause of Action –  
Declaratory Relief; Second Cause of Action – Invasion of Privacy, Unreasonable Intrusion  
Upon the Seclusion of Another; Third Cause of Action – Invasion of Privacy –  
Unreasonable Publicity Given to Private Facts; Fourth Cause of Action – Invasion of  
Privacy – Casing Plaintiff in a False Light; and Fifth Cause of Action – Tort of Outrage.

1 On June 11, 1998, Hyatt filed a First Amended Complaint, which added three  
2 causes of action: Sixth Cause of Action – Abuse of Process; Seventh Cause of Action –  
3 Fraud; and Eighth Cause of Action – Negligent Misrepresentation.

4  
5 Franchise Tax Board's Motion for Judgment on the Pleadings

6 On February 9, 1999, the FTB filed a Motion for Judgment on the pleadings. The  
7 FTB argued its motion that this Court should dismiss the case in its entirety as a matter of  
8 comity in order to give full faith and credit to California's immunity laws that protect the FTB  
9 from suit in California. The FTB cited Nevada v. Hall, 440 U.S. 410 (1979) and argued that  
10 its holding was not applicable in this case because the FTB's taxing power was a sovereign  
11 function. The FTB did not argue that Nevada v. Hall was wrongly decided and should be  
12 reversed. Hyatt argued that the Court could and should hear this case citing Nevada v.  
13 Hall, which held that a state court has jurisdiction over an agency from a sister state and is  
14 not required to provide immunity to the sister state but can decide whether to grant  
15 immunity to the sister state as a matter of comity.

16 On April 7, 1999, this Court, the Honorable Nancy Saitta, District Judge, presiding,  
17 denied the FTB's motion for judgment on the pleadings as to Hyatt's tort claims, while only  
18 granting the FTB's motion as to Hyatt's claim for declaratory relief.

19  
20 Franchise Tax Board's Motion for Summary Judgment

21 On January 27, 2000, the FTB filed a Motion for Summary Judgment. The FTB  
22 argued in its motion, among other arguments, that this Court should dismiss the case in  
23 order to give full faith and credit to California's immunity laws that protect the FTB from suit  
24 in California. The FTB again cited Nevada v. Hall, 440 U.S. 410 (1979) and again argued  
25 that its holding was not applicable in this case because the FTB's taxing power was a  
26 sovereign function. The FTB again did not argue that Nevada v. Hall was wrongly decided  
27 and should be reversed. Hyatt again argued that the Court has jurisdiction over the FTB

1 and could and should hear this case, again citing Nevada v. Hall.

2 On May 31, 2000, this Court, the Honorable Nancy Saitta, District Judge, presiding,  
3 denied the FTB's Motion for Summary Judgment.

4  
5 First Writ Proceeding in the Nevada Supreme Court

6 On July 7, 2000, the FTB filed a petition for a writ of mandamus seeking review of  
7 this Court's order denying the FTB's motion for summary judgment. On September 13,  
8 2000, the Nevada Supreme Court accepted review of the FTB's petition for writ of  
9 mandamus. The FTB's petition again argued that this Court should dismiss the case in  
10 order to give full faith and credit to California's immunity laws that protect the FTB from suit  
11 in California. The FTB again cited Nevada v. Hall, 440 U.S. 410 (1979) and again argued  
12 that its holding was not applicable in this case because the FTB's taxing power was a  
13 sovereign function.

14 On June 13, 2001, the Nevada Supreme Court issued an order granting the FTB's  
15 petition for a writ of mandamus regarding this Court's order denying the FTB's summary  
16 judgment motion on the basis that Hyatt did not put forth sufficient evidence to establish his  
17 alleged tort claims.

18 On July 2, 2001, Hyatt filed a petition for rehearing of the Nevada Supreme Court's  
19 June 13, 2001 order dismissing the case. Hyatt argued that the FTB's petition had not  
20 raised the issue of the sufficiency of the evidence to support Hyatt's tort claims, that the  
21 parties had not briefed that issue, and that Hyatt had sufficient evidence to establish each  
22 tort claim. On July 13, 2001, the Nevada Supreme Court ordered additional briefing from  
23 both sides on Hyatt's petition for rehearing.

24 On April 4, 2002, the Nevada Supreme Court granted Hyatt's petition for rehearing  
25 and reversed its prior order dismissing the case, concluding that Nevada has jurisdiction to  
26 hear Hyatt's intentional tort claims against the FTB under Nevada v. Hall and that Nevada  
27 would not dismiss those claims on the ground of comity because the State of Nevada  
28



1 allows its state agencies to be sued in Nevada District Court for intentional torts. The  
2 Nevada Supreme Court, however, dismissed Hyatt's Eighth Cause of Action – Negligent  
3 Misrepresentation against the FTB on the ground of comity because the State of Nevada  
4 does not allow its state agencies to be sued in Nevada District Court for negligence.

5  
6 First Review by the United States Supreme Court

7 On October 15, 2002, the United States Supreme Court granted the FTB's petition  
8 for certiorari, which sought review of the Nevada Supreme Court's April 4, 2002 order. The  
9 FTB's petition for review and its briefing on the merits did not assert for seek review on the  
10 issue of whether Nevada v. Hall was wrongly decided and should be reversed, but rather  
11 again argued that an exception to Nevada v. Hall should be established, so that certain  
12 "sovereign" functions, such as taxing activities, be exempted from the holding in Nevada v.  
13 Hall. Hyatt opposed the FTB's arguments, again citing Nevada v. Hall.

14 On April 23, 2003, the United States Supreme Court issued a decision denying the  
15 FTB's appeal in a unanimous 9 to 0 decision that cited Nevada v. Hall, rejected the FTB's  
16 asserted exception to Nevada v. Hall, and concluded that the Nevada Supreme Court had  
17 appropriately applied comity by allowing Hyatt's intentional tort claims to proceed in  
18 Nevada state court while dismissing Hyatt's negligence claim. Franchise Tax Board of  
19 California v. Hyatt, 538 U.S. 488 (2003) ("Hyatt I"). On May 23, 2003, the United States  
20 Supreme Court issued the mandate returning this case to Nevada state court.

21  
22 Second Amended Complaint

23 On April 18, 2006, after obtaining leave of court, Hyatt filed a Second Amended  
24 Complaint that added a single cause of action: Eighth Cause of Action – Breach of  
25 Confidentiality.

26 //

27 //

1 Franchise Tax Board's Offer of Judgment

2 On November 26, 2007, the FTB made an offer of judgment to Hyatt under Nevada  
3 Rules of Civil Procedure 68 and former Nevada Revised Statute 17.115 in the amount of  
4 \$110,000, inclusive of costs and fees. Hyatt did not respond to the offer within the Rule's  
5 10-day period, so it expired.

6  
7 Trial, Verdict, and Judgment

8 On April 14, 2008, this matter came on for trial before this Court, the Honorable  
9 Jessie Walsh, District Judge, presiding, and a jury, concluding with the verdicts of the jury  
10 on August 6, 2008 (*liability for and amount of compensatory damages*), on August 11, 2008  
11 (*liability for punitive damages*), and on August 14, 2008 (*amount of punitive damages*).  
12 The jury rendered a verdict in favor of Hyatt and against the FTB on all causes of action  
13 presented to the jury, specifically Hyatt's second cause of action for invasion of privacy  
14 (*intrusion upon seclusion*), third cause of action for invasion of privacy (*publicity of private*  
15 *facts*), fourth cause of action for invasion of privacy (*false light*), fifth cause of action for  
16 intentional infliction of emotional distress, sixth cause of action for abuse of process,  
17 seventh cause of action for fraud, and eighth cause of action for breach of confidential  
18 relationship. The jury awarded Hyatt compensatory damages of \$85,000,000 for emotional  
19 distress; compensatory damages of \$52,000,000 for invasion of privacy; attorney's fees as  
20 special damages of \$1,085,281.56; and punitive damages of \$250,000,000.

21 On September 8, 2008, this Court entered a judgment consistent with the jury's  
22 verdicts. On January 4, 2010, this Court awarded Hyatt costs in the amount of  
23 \$2,539,068.65 as the prevailing party in the case.

24  
25 Appeal of the Judgment

26 On February 10, 2009, the FTB filed a notice of appeal from the judgment with the  
27 Nevada Supreme Court, and thereafter the FTB and Hyatt filed their respective briefs for  
28

1 the appeal. The FTB filed an opening brief on August 7, 2009. The FTB noted in footnote  
2 80 that "it is questionable whether there is still validity to "Nevada v. Hall and that the  
3 Nevada Supreme Court "may evaluate the continuing validity of an old United States  
4 Supreme Court opinion."

5 On September 18, 2014, the Nevada Supreme Court affirmed in part and reversed  
6 in part the judgment entered by this Court on September 8, 2009, without any reference to  
7 or discussion of Nevada v. Hall. The Nevada Supreme Court affirmed the portion of the  
8 judgment in favor of Hyatt on his cause of action for fraud and the award of \$1,085,281.56  
9 in damages and affirmed specific findings as to the evidence that supported the fraud  
10 claim. The Nevada Supreme Court also affirmed the portion of the judgment in favor of  
11 Hyatt as to liability on his cause of action for intentional infliction of emotional distress while  
12 ordering a new trial as to the amount of damages for that claim. The Nevada Supreme  
13 Court reversed the judgment in favor of Hyatt on his other claims for invasion of privacy  
14 (*intrusion upon seclusion*), invasion of privacy (*publicity of private facts*), invasion of privacy  
15 (*false light*), abuse of process and breach of confidential relationship, ordering Hyatt to take  
16 nothing for those claims and ordering the award of costs to be re-determined.

17  
18 Second Review by the United States Supreme Court

19 On June 30, 2015, the United States Supreme Court granted the FTB's petition for  
20 certiorari, which sought review of the Nevada Supreme Court's September 18, 2014  
21 decision. The FTB's petition for review and then briefing on the merits argued that Nevada  
22 v. Hall should be reversed on the grounds that a state court has no jurisdiction over a sister  
23 state or its agencies or, alternatively, that the award of damages in favor of Hyatt must be  
24 limited to \$50,000 per claim in accord with Nevada law applicable to claims made against  
25 Nevada state agencies. Hyatt opposed the FTB on both grounds.

26 On April 19, 2016, the United States Supreme Court in a 4 to 4 vote denied the  
27 FTB's request to reverse Nevada v. Hall, but granted the FTB's alternative request for relief

1 and ordered that the FTB must be treated the same as a Nevada state agency in regard to  
2 damage limitations. The United States Supreme Court ordered the case remanded to the  
3 Nevada state court for treatment consistent with the Court's ruling. Franchise Tax Board of  
4 California v. Hyatt, 163 S. Ct. 1271 (1016) ("*Hyatt II*"). On May 23, 2016, the United States  
5 Supreme court issued the mandate returning the case to Nevada Supreme Court.

6  
7 *Revised Decision from the Nevada Supreme Court*

8 On December 26, 2017, the Nevada Supreme Court issued a decision ordering that  
9 Hyatt's recovery for his fraud claim and his intentional infliction of emotional distress claim  
10 be limited to \$50,000 each and remanded the case to this Court to decide the issue of  
11 costs.

12  
13 *Third Review by the United States Supreme Court*

14 On June 29, 2018, the United States Supreme Court granted the FTB's petition for  
15 certiorari, which sought review of the Nevada Supreme Court's December 26, 2017  
16 decision. The FTB's petition for review and then briefing on the merits again argued that  
17 the Nevada v. Hall should be reversed on the ground that a state court has no jurisdiction  
18 over a sister state or its agencies. Hyatt again opposed the FTB's appeal on this ground.

19 On May 13, 2019, the United State Supreme Court in a 5 to 4 decision reversed  
20 Nevada v. Hall and remanded the case to the Nevada state court for treatment consistent  
21 with the Court opinion. Franchise Tax Board of California, 139 S. Ct. 1485 (2019) ("*Hyatt*  
22 *III*"). On June 17, 2019, the United States Supreme Court issued the mandate returning  
23 the case to the Nevada Supreme Court.

24  
25 *Remand to this Court*

26 On August 5, 2019, the Nevada Supreme Court issued a remittitur returning the  
27 case to this Court ordering that it vacate the judgment in favor of Hyatt and take any further  
28

1 necessary action consistent with its order and the United States Supreme Court's order.  
2 On September 3, 2019, this Court vacated the prior judgment in favor of Hyatt and ordered  
3 both Hyatt and the FTB to submit briefing by no later than October 15, 2019, to address the  
4 form of judgment to be entered in this action and who, if either party, is the prevailing party  
5 in this action.

#### 6 7 JUDGMENT

8 NOW, THEREFORE, and based on the foregoing, this Court has reviewed and  
9 considered the procedural history in this case, including the decisions and orders in this  
10 case issued by the United States Supreme Court and the Nevada Supreme Court, and the  
11 recent briefing submitted by the parties in the form of judgment to be entered in this case  
12 and who, if either party, is the prevailing party.

13 IT IS ORDERED, ADJUDGED AND DECREED that (i) this case is dismissed and  
14 Hyatt take nothing from any of the causes of action he asserted in this action, and (ii)  
15 neither party is deemed the prevailing party for the purpose of awarding costs or attorney's  
16 fees, and neither party is therefore awarded costs or attorney's fees in this action.

17 Hyatt brought this action in good faith in reliance on the United States Supreme  
18 Court precedent Nevada v. Hall. During the last 21 years while relying on Nevada v. Hall,  
19 Hyatt prevailed in both the Nevada Supreme Court (2002) and the United States Supreme  
20 Court in 2003 (*Hyatt I*) and then obtained a large jury verdict and final judgment against the  
21 FTB (2008), which the Nevada Supreme Court affirmed in part (2014). The United States  
22 Supreme Court's reversal of its long-standing Nevada v. Hall precedent in Hyatt III in 2019  
23 stripping this Court of jurisdiction over the FTB could not have been anticipated by Hyatt.

24 Hyatt also had a good faith belief that he would prevail at trial on his claims and  
25 recover in excess of the \$110,000 offer of judgment made by the FTB in 2007. Hyatt did  
26 obtain a verdict and final judgment well in excess of that amount. The damages limitation  
27 to Hyatt's claims was not decided and imposed until 2016 in *Hyatt II*. It was therefore not  
28

1 grossly unreasonable or in bad faith for Hyatt to not accept the FTB's offer of judgment of  
2 the \$110,000 in 2007. The FTB may have believed when it served its offer of judgment  
3 that the offer was reasonable in its amount or timing and would be accepted by Hyatt, but  
4 Hyatt was relying on Nevada v. Hall, which had been the law since 1979. As of 2007, the  
5 FTB had not asserted any argument or taken any action to reverse the Nevada v. Hall  
6 precedent. Further, as of 2007, this case had been reviewed by both the Nevada Supreme  
7 Court (2002) and the United States Supreme Court (2003), and the FTB had not argued  
8 that Nevada v. Hall was wrongly decided and should be reversed. The FTB did not assert  
9 that argument or seek that relief with the United States Supreme Court until 2015 after  
10 ruling by this Court and exhausting all appeals in the Nevada Supreme Court.

11 The Court therefore concludes that based on the orders of the United States  
12 Supreme Court and the Nevada Supreme Court, this case is dismissed. This Court further  
13 concludes that consistent with the orders of the higher courts, as a matter of law and  
14 equity, there is no prevailing party in this action and neither party is entitled to an award of  
15 costs or attorney's fees.

16 IT IS SO ORDERED.

17  
18 DATED this 21<sup>st</sup> day of February, 2020.

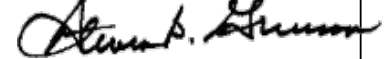
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21 TIERRA JONES  
22 DISTRICT COURT JUDGE  
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Electronically served on all parties as noted in the Court's Master Service List and/or mailed to any party in proper person.

  
Tess Driver  
Judicial Executive Assistant  
Department 10

Electronically Filed  
2/26/2020 11:56 AM  
Steven D. Grierson  
CLERK OF THE COURT



**MEMC**

PAT LUNDVALL (NSBN 3761)  
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*Attorneys for Defendant  
Franchise Tax Board of the State of California*

**DISTRICT COURT**

**CLARK COUNTY, NEVADA**

GILBERT P. HYATT,

Plaintiff,

vs.

FRANCHISE TAX BOARD OF THE  
STATE OF CALIFORNIA, and DOES 1-  
100, inclusive,

Defendant.

Case No.: 98A382999  
Dept. No.: X

**FTB's VERIFIED MEMORANDUM OF  
COSTS**

On February 26, 2020 defendant Franchise Tax Board of the State of California ("FTB") served Notice of Entry of Judgment attaching a copy of the Judgment of the Court issued February 21, 2020. That Judgment was in favor of FTB against plaintiff Gilbert P. Hyatt ("Hyatt") dismissing all claims asserted in this action and ordering that Hyatt take nothing from any of the causes of action he asserted in this action.

Pursuant to NRS 18.110, FTB now offers its Verified Memorandum of Costs. This request is timely pursuant to NRS 18.110(1). Each requested cost is authorized by NRS 18.005. Each requested cost is substantiated by the backup documents attached hereto.<sup>1</sup> Each requested cost was actually incurred. Each requested cost was paid. Each requested cost was necessary to the defense of this action only. Each requested cost is

<sup>1</sup> For the Court's convenience FTB has hyper-linked each itemized cost to its substantiating backup documentation which will make the Court's review more manageable. Under separate cover FTB will share that program with both the Court and counsel for Hyatt.



reasonable in value.

To be clear, FTB is not seeking recovery of costs for all actions brought by Hyatt adverse to FTB (of which there were many), but only those costs incurred in defense of this action. Additionally, FTB is not seeking recovery of all out-of-pocket costs incurred in defending this action, but only those (1) authorized by NRS 18.005, (2) substantiated by the available backup documentation collected across the last 22 years and, (3) deemed to be both necessary and reasonable in defense of this action.

In compliance with the requirements described in *Cadle Co. v. Woods & Erickson, LLP*, 131 Nev. Adv. Op. 15, 345 P.3d 1049, 1054 (2015), FTB offers the following explanations, in addition to the itemization and documentation attached as **Exhibits A-U**, to demonstrate that all requested costs were actually incurred, paid, reasonable and necessary to the defense of this action. Where needed, further explanation establishing the necessity and reasonableness of the requested costs is found in the supporting Declaration of Pat Lundvall that follows.

1.	<b>NRS 18.005(1).</b> Clerk's Fees. <b>See Exhibit A.</b> Clerk's fees refer to filing fees incurred in filing with the Clark County District Court, the Nevada Supreme Court, the United States Supreme Court, and the State Bar of Nevada for <i>pro hac vice</i> applications and renewal fees.	\$9,898.52
2.	<b>NRS 18.005(2).</b> Reporters' fees for depositions. <b>See Exhibit B.</b> Reporters' fees for depositions only includes one copy of each deposition.	\$171,494.91
3.	<b>NRS 18.005(3).</b> Jurors' fees and expenses. <b>See Exhibit C.</b> Jurors' fees and expenses refer to fees incurred during trial.	\$2,055.88
4.	<b>NRS 18.005(4).</b> Fees for witnesses at trial, pretrial hearings and deposing witnesses. <b>See Exhibit D.</b>	\$27,276.86

5.	<b>NRS 18.005(5).</b> Expert witnesses. <b>See Exhibit E.</b> FTB employed three experts to defend against the many experts designated by Hyatt.	
	John Sullivan	\$106,750.00
	Kathleen Wright	\$68,876.30
	Deirdre Mulligan (as of 2/14/07)	\$66,628.37
	<b>Sub-total</b>	<b>\$242,254.67</b>
6.	<b>NRS 18.005(6).</b> Interpreters.	\$ 0.00
7.	<b>NRS 18.005(7).</b> Service of Process. <b>See Exhibit F.</b>	\$999.00
8.	<b>NRS 18.005(8).</b> Official reporter. <b>See Exhibit G.</b> These fees refer to costs for obtaining the transcripts from the Court's official reporter.	\$31,432.57
9.	<b>NRS 18.005(9).</b> Bond.	\$ 0.00
10.	<b>NRS 18.005(10).</b> Court bailiff or deputy marshal.	\$ 0.00
11.	<b>NRS 18.005(11).</b> Telecopies. <b>See Exhibit H.</b> Telecopy fees refers to costs expended in sending facsimile transmission to the parties. McDonald Carano LLP uses a Cost Recovery System to electronically track all long distance, photocopy and facsimile charges. This system requires that the operator first include a client number and matter number before the transaction can be made, therefore providing an electronic count. Each transaction is accounted for electronically to ensure that it is accurately billed to the proper client and matter number. These costs are then uploaded to McDonald Carano's billing system. In this case, all of the long distance, photocopy and facsimile charges included in this memorandum of costs were billed to and paid by FTB.	\$6,728.00

12.	<b>NRS 18.005(12).</b> Photocopies. <b>See Exhibit I.</b> Photocopy fees refers to costs expended in copying documents, including briefs for filing and for FTB's internal file, as well as copies of correspondence to client representatives and opposing counsel. McDonald Carano LLP uses a Cost Recovery System to electronically track all long distance, photocopy and facsimile charges. This system requires that the operator first include a client number and matter number before the transaction can be made, therefore providing an electronic count. Each transaction is accounted for electronically to ensure that it is accurately billed to the proper client and matter number. These costs are then uploaded to McDonald Carano's billing system. In this case, all of the long distance, photocopy and facsimile charges included in this memorandum of costs were billed to and paid by FTB.	
	MCW In-House.	\$463,684.37
	Outside Venders.	\$187,943.77
	<b>Sub-total</b>	<b>\$ 651,628.14</b>
13.	<b>NRS 18.005(13).</b> Long Distance Telephone Calls. <b>See Exhibit J.</b> Long distance fees refer to costs expended in communicating with client representatives, opposing parties, and expert witnesses. McDonald Carano LLP uses a Cost Recovery System to electronically track all long distance, photocopy and facsimile charges. This system requires that the operator first include a client number and matter number before the transaction can be made, therefore providing an electronic count. Each transaction is accounted for electronically to ensure that it is accurately billed to the proper client and matter number. These costs are then uploaded to McDonald Carano's billing system. In this case, all of the long distance, photocopy and facsimile charges included in this memorandum of costs were billed to and paid by FTB.	
	MCW In-House.	\$13,547.53
	Conference Calls	\$2,297.29
	<b>Sub-total</b>	<b>\$15,844.82</b>

14.	<b>NRS 18.005(14).</b> Postage. <b>See Exhibit K.</b> Postage and overnight delivery service refer to costs expended in sending documents to client representatives, opposing parties, and expert witnesses. McDonald Carano LLP uses a Cost Recovery System to electronically track all long distance, photocopy and facsimile charges. This system requires that the operator first include a client number and matter number before the transaction can be made, therefore providing an electronic count. Each transaction is accounted for electronically to ensure that it is accurately billed to the proper client and matter number. These costs are then uploaded to McDonald Carano's billing system. In this case, all of the long distance, photocopy and facsimile charges included in this memorandum of costs were billed to and paid by FTB.	
	MCW In-House	\$1,319.70
	overnight delivery service	\$45,426.27
	<b>Sub-total</b>	<b>\$46,745.97</b>
15.	<b>NRS 18.005(15).</b> Travel and Lodging. <b>See Exhibit L.</b> These refer to costs incurred during travel for hearings, depositions and trial in this matter.	\$ 225,431.41
16.	<b>NRS 18.005(16).</b> Fees charged pursuant to NRS 19.0335.	\$0.00

17.	<p><b>NRS 18.005(17).</b> Any other reasonable and necessary expense. <b>See Exhibit M – U.</b> These costs refers to private investigators, online legal research, mediation/special master, videotape services, business meals, trial expenses, supplies, trial transcripts and litigation support. Private Investigators were reasonable and necessary to assist with locating witnesses. Online legal research costs were reasonable and necessary because FTB's attorneys necessarily performed legal research in support of its case. Mediation/Special Master were reasonable and necessary to assist the parties with disputes resolution. Videotape services were reasonable and necessary to videotape depositions. Meals were reasonable and necessary during trial. Trial expenses were reasonable and necessary for FTB to prepare for trial. Supplies were reasonable and necessary in maintaining and preparing legal documents. Trial transcripts from Litigation Services were reasonable and necessary to provide daily trial transcripts. Litigation support costs were reasonable and necessary to prepare FTB's trial team and assist FTB's trial team in presenting exhibits at trial. <i>See id</i> at ¶14.</p>		
	Private Investigator <b>See Exhibit M.</b>		\$1,494.63
	Research <b>See Exhibit N</b>		\$183,030.42
	Mediation/Special Master. <b>See Exhibit O</b>		\$77,147.71
	Videotape services. <b>See Exhibit P</b>		\$63,007.71
	Trial Expenses. <b>See Exhibit Q</b>		\$98,434.76
	Supplies. <b>See Exhibit R</b>		\$9,646.10
	Meals <b>See Exhibit S</b>		\$12,295.41
	Trial Transcripts & Services. <b>See Exhibit T</b>		\$134,741.75
	Litigation Support <b>See Exhibit U</b>		\$251,226.32
	<b>Sub-total</b>		
	<b>Total NRS 18.005 Statutory Costs</b>		<b>\$2,262,815.56</b>

1 To further substantiate both the necessity and reasonableness of these requested  
2 costs FTB directs the Court to those costs sought by Hyatt at the completion of trial and  
3 which were found by a Special Master to be reasonable and necessary in the amount of  
4 \$2,539,068.65. Notably those costs were incurred as of 2009 and do not include those  
5 costs incurred in and awarded by the over ten years of appellate proceedings. Those  
6 appellate costs are included in FTB's requested amount of \$2,268,815.56 and are still  
7 significantly less than those sought originally by Hyatt.

8 Dated this 26th day of February, 2020.

9 McDONALD CARANO LLP

10 By: /s/ Pat Lundvall  
11 Pat Lundvall (NSBN 3761)  
12 2300 West Sahara Avenue, Suite 1200  
13 Las Vegas, Nevada 89102  
14 Telephone: (702) 873-4100  
15 Facsimile: (702) 873-9966  
16 lundvall@mcdonaldcarano.com

17 *Attorneys for Defendant*  
18 *Franchise Tax Board of the State of California*  
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**DECLARATION OF PAT LUNDVALL**

I, PAT LUNDVALL declare under penalty of perjury:

1. I am over the age of 18 years old. I have personal knowledge of the facts stated in this declaration and those stated in FTB's Verified Memorandum of Costs.

2. I am an attorney with the law firm of McDonald Carano LLP, counsel of record for defendant Franchise Tax Board of the State of California ("FTB") in the captioned matter. The items which are incorporated in FTB's Verified Memorandum of Costs and in Exhibits A-U in Appendix Volumes 1 through 17, are true and correct to the best of my knowledge and belief. All requested costs were necessary to defense of this matter. All requested costs are reasonable in the value provided. All requested costs were incurred at market rates in effect at the time and billed to FTB without upcharge or premium. While FTB incurred and paid for additional substantial amount of out-of-pocket costs in this case, those costs are not being sought since they do not fall within the scope of NRS 18.005.

3. Clerk's Costs refer to filing fees incurred in filing with the Clark County District Court, the Nevada Supreme Court, the United States Supreme Court, and the State Bar of Nevada for *pro hac vice* applications and renewal fees. These filing fees were both reasonable and necessary in submitting the filings to defend against Hyatt's claims in this matter.

4. Reporters' costs refer to fees for depositions, including reporter's fee for one copy of each deposition. These costs were both reasonable and necessary to advance FTB's defense against Hyatt's claims in this matter.

5. Jurors' fees and expenses refer to fees incurred during trial. These fees are both reasonable and necessary in order to advance FTB's defense against Hyatt's claims in this matter.

6. Fees for witnesses refer to fees incurred during trial, pretrial hearings and deposing witnesses. These fees are both reasonable and necessary in order to advance FTB's defense against Hyatt's claims in this matter.

1           7.       Fees for witnesses refer to fees incurred during trial, pretrial hearings and  
2       deposing witnesses. These fees are both reasonable and necessary in order to advance  
3       FTB's defense against Hyatt's claims in this matter.

4           8.       Fees for three expert witnesses refer to costs incurred for expert witness  
5       review and testimony at depositions and trial. These fees are both reasonable and  
6       necessary in order to advance FTB's defense against Hyatt's claims in this matter.

7           9.       Fees for sheriff or licensed process server fees refer to the delivery or  
8       service of any summons or subpoena used in the action, These fees are both reasonable  
9       and necessary in order to advance FTB's defense against Hyatt's claims in this matter.

10          10.      Official Reporter's fees refer to costs for obtaining the transcript from the  
11      Court's official reporter. These transcript costs are both reasonable and necessary in  
12      order to advance FTB's defense against Hyatt's claims in this matter.

13          11.      Telecopy fees refers to costs expended in sending facsimile transmission to  
14      the parties. These fees are both reasonable and necessary in order to advance FTB's  
15      defense against Hyatt's claims in this matter.

16          12.      Photocopy fees refers to costs expended in copying documents, including  
17      briefs for filing and for FTB's internal file, as well as copies of correspondence to client  
18      representatives and opposing counsel. These costs are reasonable and necessary in  
19      aiding FTB's counsel in preparing FTB's case, maintaining the file and in preparing for  
20      depositions, hearings, and trial.

21          13.      Long distance fees refer to costs expended in communicating with client  
22      representatives, opposing parties, and expert witnesses. These fees are both reasonable  
23      and necessary in order to advance FTB's defense against Hyatt's claims in this matter.

24          14.      Postage and overnight delivery service refer to costs expended in sending  
25      documents to client representatives, opposing parties, and expert witnesses. These fees  
26      are both reasonable and necessary in order to advance FTB's defense against Hyatt's  
27      claims in this matter.

28          15.      Travel costs refer to costs incurred during travel by FTB's attorneys and



1 witnesses for hearings, depositions and trial in this matter. These costs are both  
2 reasonable and necessary in order to advance FTB's defense against Hyatt's claims in  
3 this matter.

4 16. Other reasonable costs refers to private investigators, online legal research,  
5 mediation/special master, videotape services, business meals, trial expenses, supplies,  
6 trial transcripts and litigation support. Private Investigators were reasonable and necessary  
7 to assist with locating witnesses. Online legal research costs were reasonable and  
8 necessary because FTB's attorneys necessarily performed legal research in support of its  
9 case. Mediation/Special Master fees were reasonable and necessary to assist the parties  
10 with out-of-court disputes. Videotape services were reasonable and necessary to  
11 videotape the depositions. Meals were reasonable and necessary for FTB's trial team to  
12 eat during trial. Trial expenses were reasonable and necessary for FTB to prepare for trial.  
13 Supplies were reasonable and necessary in maintaining and preparing legal documents.  
14 Trial transcripts from Litigation Services were reasonable and necessary to provide daily  
15 trial transcripts. Litigation support costs were reasonable and necessary to prepare FTB's  
16 trial team for hearings and trial and in the presentation of evidence at trial.

17 17. McDonald Carano LLP uses a Cost Recovery System to electronically track  
18 all long distance, photocopy and facsimile charges. This system requires that the operator  
19 first include a client number and matter number before the transaction can be made,  
20 therefore providing an electronic count. Each transaction is accounted for electronically to  
21 ensure that it is accurately billed to the proper client and matter number. These costs are  
22 then uploaded to McDonald Carano's billing system. In this case, all of the long distance,  
23 photocopy and facsimile charges included in this Verified Memorandum of Costs were  
24 billed and paid by FTB.

25 18. On May 24, 2016, the United States Supreme Court granted FTB's petition  
26 for writ of certiorari. Pursuant to U.S. Supreme Court Order FTB was allowed to recover  
27 costs from Hyatt in the amount of \$4,078.50.

28 19. On May 13, 2019, the United States Supreme Court granted FTB's petition

1 for writ of certiorari. Pursuant to U.S. Supreme Court Order FTB was allowed to recover  
2 costs in the amount of \$300.00.

3 20. I certify that the documents attached hereto are true and correct copies.  
4 They are business records made by someone with knowledge of their contents and have  
5 been kept in the normal course of business by someone familiar with the reason and need  
6 to do so.

7 Dated this 26th day of February, 2020.

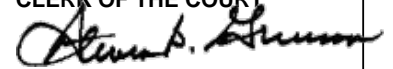
10 /s/ Pat Lundvall

11 Pat Lundvall

**CERTIFICATE OF SERVICE**

I certify that on this 26<sup>th</sup> day of February, 2020February, 2020, I caused a true and correct copy of the **FTB's VERIFIED MEMORANDUM OF COSTS** to be electronically filed and served to all parties of record via this Court's electronic filing system to all parties listed on the e-service master list:

/s/ Beau Nelson  
An employee of McDonald Carano LLP



**APEN**  
PAT LUNDVALL (NSBN 3761)  
McDONALD CARANO LLP  
2300 West Sahara Avenue, Suite 1200  
Las Vegas, Nevada 89102  
Telephone: (702) 873-4100  
Facsimile: (702) 873-9966  
lundvall@mcdonaldcarano.com

*Attorneys for Defendant*  
*Franchise Tax Board of the State of California*

**DISTRICT COURT**  
**CLARK COUNTY, NEVADA**

GILBERT P. HYATT,

Plaintiff,

vs.

FRANCHISE TAX BOARD OF THE  
STATE OF CALIFORNIA, and DOES 1-  
100, inclusive,

Defendant.

Case No.: 98A382999  
Dept. No.: X

**APPENDIX TO FTB's VERIFIED  
MEMORANDUM OF COSTS**

**VOLUME 1**

Defendant Franchise Tax Board of the State of California "FTB") hereby submits an  
Appendix of Exhibits in Support of its Memorandum of Costs:

Ex.	Exhibit Description	Volume No.	Bates No.
A	Clerk's Fees	1	001-041
B	Reporter's Fees	1	042-186
C	Juror Fees	1	187-199
D	Fees for witnesses at trial, pretrial hearings and deposing witnesses	2	200-301
E	Expert Witness	2	302-361
F	Service of Process	2	362-369
G	Official Reporter	2	370-449
H	Telecopies	3	450-508
I	Photocopies	3-4	509-1008
J	Telephone Calls	5	1009-1203

Ex.	Exhibit Description	Volume No.	Bates No.
K	Postage	6-9	1204-2183
L	Travel and Lodging	10-11	2184-2704
M	Private Investigator	12	2705-2709
N	Research	12-14	2710-3313
O	Mediation/Special Master	14	3314-3328
P	Videotape Services	14	3329-3430
Q	Trial Expenses	14	3431-3474
R	Supplies	15	3475-3557
S	Meals	16	3558-3745
T	Trial Transcripts & Services	17	3746-3807
U	Litigation Support	17	3808-3843

Dated this 26<sup>th</sup> day of February, 2020.

McDONALD CARANO LLP

By: /s/ Pat Lundvall  
 Pat Lundvall (NSBN 3761)  
 2300 West Sahara Avenue, Suite 1200  
 Las Vegas, Nevada 89102  
 Telephone: (702) 873-4100  
 Facsimile: (702) 873-9966  
 lundvall@mcdonaldcarano.com

*Attorneys for Defendant  
 Franchise Tax Board of the State of California*

1 **CERTIFICATE OF SERVICE**

2 I certify that on this 26th day of February, 2020, I caused a true and correct copy of  
3 the **APPENDIX TO FTB's VERIFIED MEMORANDUM OF COSTS – VOLUME 1** to be  
4 electronically filed and served to all parties of record via this Court's electronic filing  
5 system to all parties listed on the e-service master list:

6 /s/ Beau Nelson  
7 An employee of McDonald Carano LLP

# **EXHIBIT A**

NRS 18.005(1). Clerk's Fees. Filing Fee. Jury Fees.

<b>Date</b>	<b>Provider</b>	<b>Amount</b>
02/03/98	Clark County District Court re: answer filing fee.	\$ 81.00
02/04/98	Clerk of the Supreme Court re: filing fee.	\$ 200.00
02/17/98	U.S. District re: petition for removal fee.	\$ 150.00
02/06/01	State Bar of Nevada	\$ 350.00
02/12/01	State Bar of Nevada	\$ 350.00
07/30/01	State Bar of Nevada	\$ 350.00
03/04/02	Nevada Supreme Court re: filing fee of writ.	\$ 200.00
01/12/06	State Bar of Nevada	\$ 1,000.00
01/18/06	State Bar of Nevada	\$ 200.00
08/31/07	Nevada Supreme Court	\$ 40.00
10/31/07	Recorder's fee for hearing	\$ 75.00
04/08/08	Clark County Treasurer	\$ 100.00
10/03/08	Clark County Treasurer	\$ 286.34
12/19/08	Clark County Treasurer	\$ 238.68
02/09/09	Clark County District Court Clerk, NV-	\$ 24.00
02/09/09	Nevada Supreme Court	\$ 250.00
05/04/09	Clark County District Court Clerk, NV	\$ 24.00
06/26/09	Clark County Clerk	\$ 47.00
06/26/09	Clark County Clerk	\$ 104.00
07/14/09	Filing Fee-Court - - Paid To: State Bar of Nevada - Filing Pro Hac Vice	\$ 600.00
06/09/10	Filing Fee-Court - - Paid To: State Bar of Nevada - Renewal Fees of Pro Hac Vice for Clark Snelson	\$ 500.00
06/08/11	Filing Fee-Court/Administrative - - Paid To: State Bar of Nevada - renewal of association of counsel for Clark Len Snelson	\$ 500.00
05/24/16	Supreme Court of the United States	\$ 4,078.50
10/03/17	Filing Fee-Court, Bankcard Center	\$ 150.00
06/17/19	Supreme Court of the United States	\$ 300.00
	Total	\$ 9,898.52



**McDONALD, CARANO, WILSON, McCUNE  
BERGIN, FRANKOVICH & HICKS**

702-873-4100  
2300 W. SAHARA AVE., NO. 1000  
LAS VEGAS, NV 89102

3735

94-106/1212  
1

February 3 19 93

PAY TO THE  
ORDER OF Clark County District Court

\$ 31.00

Eighty-One and 00/100\*\*\*\*\* DOLLARS



Main Branch  
10 State Street  
Reno, NV 89501

NON-NEGOTIABLE

3531-1

⑈003735⑈ ⑆121201063⑆0010195800⑈

McDONALD, CARANO, WILSON, McCUNE  
BERGIN, FRANKOVICH & HICKS  
LAS VEGAS, NV 89102

**DETACH AND RETAIN THIS STATEMENT**  
THE ATTACHED CHECK IS IN PAYMENT OF ITEMS DESCRIBED BELOW  
IF NOT CORRECT, PLEASE NOTIFY US PROMPTLY. NO RECEIPT DESIRED

DATE	DESCRIPTION	AMOUNT
2/3/98	3531-1; Franchise Tax Board of the State of California Type 26 - Answer Fee (Matthew C. Addison/GENERAL)	\$ 31.00

A2

NON-NEGOTIABLE

3/17/98 Invoice #1018225

AA004778

**McDONALD, CARANO, WILSON, McCUNE  
BERGIN, FRANKOVICH & HICKS**

702-873-4100  
2300 W. SAHARA AVE., NO. 1000  
LAS VEGAS, NV 89102

3733

94-106/1212

PAY TO THE  
ORDER OF

\$

DOLLARS



Main Branch  
10 State Street  
Reno, NV 89501

NON-NEGOTIABLE

⑈003733⑈ 121201063⑈0010195800⑈

McDONALD, CARANO, WILSON, McCUNE  
BERGIN, FRANKOVICH & HICKS  
LAS VEGAS, NV 89102

**DETACH AND RETAIN THIS STATEMENT**  
THE ATTACHED CHECK IS IN PAYMENT OF ITEMS DESCRIBED BELOW  
IF NOT CORRECT, PLEASE NOTIFY US PROMPTLY. NO RECEIPT DESIRED

DATE	DESCRIPTION	AMOUNT
3/17/98	3500.00 Filing Fee - Clerk of the Supreme Court	

NON-NEGOTIABLE

*Filing Fee - Clerk of the  
Supreme Court \$200.00*

*3/17/98 Invoice #1018225*

AA004779

**McDONALD, CARANO, WILSON, McCUNE  
BERGIN, FRANKOVICH & HICKS**

702-873-4100  
2300 W. SAHARA AVE., NO. 1000  
LAS VEGAS, NV 89102

3766

94-106/1212

PAY TO THE

ORDER OF US District Court

\$ 150.00

one Hundred, Fifty and 00/100 DOLLARS

Nevada's Bank  
**PIONEER  
CITIZENS**

Main Branch  
10 State Street  
Reno, NV 89501

7268-1

NON-NEGOTIABLE

⑈003766⑈ ⑆121201063⑆0010195800⑈

McDONALD, CARANO, WILSON, McCUNE  
BERGIN, FRANKOVICH & HICKS  
LAS VEGAS, NV 89102

**DETACH AND RETAIN THIS STATEMENT**  
THE ATTACHED CHECK IS IN PAYMENT OF ITEMS DESCRIBED BELOW  
IF NOT CORRECT, PLEASE NOTIFY US PROMPTLY. NO RECEIPT DESIRED

DATE	DESCRIPTION	AMOUNT
2/17/98	Franchise Tax Board adv. Hyatt Type 27 - Initial case fee-- Petition for removal	\$150.00

NON-NEGOTIABLE

## DISBURSEMENT

CLIENT #	<u>7268</u>	CLIENT NAME	<u>Franchise Tax Board</u>		
MATTER #	<u>01</u>	MATTER NAME	<u>adv. Hyatt</u>		
TYPE	<u>27</u>	TYPE DESCRIPTION	<u>Initial Case fee</u>		
AMOUNT	<u>\$150.00</u>	CREDIT	<input type="checkbox"/>	LAWYER #	<u>BRC</u>
DATE	<u>2/17/98</u>	REFERENCE	<u>TLH</u>		
DETAILS	<u>Petition for Removal</u>				
PAY TO	<u>US District Court</u>		RECEIVED BY		
REMARKS			AUTHORIZED BY		

- 1-150 Amount #1118225

AA004780



# State Bar of Nevada

*"Making the law work for everyone"*

Invoice No 1461

Date 2/2/01 9

**Local Counsel:**

Matthew Christop Addison  
McDonald Carano, et. al.  
P.O. Box 2670

Reno NV 89501

**Out-of-State Counsel:**

George Takenouchi  
California Attorney General  
300 S, Spring Street  
Los Angeles CA 90013

## ANNUAL FEE FOR ASSOCIATION OF COUNSEL

Case Name GILBERT P. HYATT, vs. FRANCHISE TAX BOARD OF STATE OF CALIFORNIA, et al.

Case No. A382999

Date of Application: 2/3/99

Anniversary Date: 2/3/01

\*\*\*\*\*

Please place your initials by the appropriate option. Return this form with your annual payment of \$350 (if applicable) to the State Bar of Nevada no later than March 15, 2001. If you have any questions regarding this invoice, please contact Esmeralda Castaneda at 1-800-254-2797.


I, James Bradshaw, do hereby certify that:

       This matter was finally resolved and is no longer pending in a Nevada court.

       The above-referenced out-of-state attorney is no longer acting as counsel in this case

XX This case is still pending before a Nevada court and the out-of-state attorney continues to act as counsel in this matter. Therefore, please find a check payable to the State Bar of Nevada, representing the \$350 annual renewal fee pursuant to SCR 42.

       I am no longer local Nevada counsel of record. Please refer this invoice to: \_\_\_\_\_

  
Signature

02/12/01

Date

SCR 42(9)...

Failure to renew. Any out-of-state counsel who continues to act as counsel in the cause and fails to pay the renewal fees set forth in subsection 8 of this rule shall be suspended from appearance in any cause upon expiration of a period of 30 days after the anniversary date. The Executive Director of the State Bar of Nevada shall notify the out-of-state counsel and the Nevada counsel of record of the suspension and shall file a certified copy of the notice with the court where the cause is filed, with county clerk of each county and with the clerk of the Supreme Court.

[www.nvbar.org](http://www.nvbar.org)

600 East Charleston Boulevard • Las Vegas, Nevada 89104 • 702-382-2200 • 800-254-2797 • Fax 702-385-2878  
1325 Airmotive Way, Suite 140 • Reno, Nevada 89502 • 775-329-4100 • Fax 775-329-0522

AA004781



# State Bar of Nevada

"Making the law work for everyone"

Invoice No 1451

Date 2/2/01 9

**Local Counsel:**

Matthew Christop Addison  
McDonald Carano, et. al.  
P.O. Box 2670

Reno NV 89501

**Out-of-State Counsel:**

Thomas Heller  
California Department of Justice  
300 S. Spring Street, Suite 5212  
Los Angeles CA 90013

## ANNUAL FEE FOR ASSOCIATION OF COUNSEL

**Case Name** GILBERT P. HYATT, vs. FRANCHISE TAX BOARD OF THE STATE OF CALIFORNIA,

**Case No.** A385999

**Date of Application:** 2/1/99

**Anniversary Date:** 2/1/01

\*\*\*\*\*

Please place your initials by the appropriate option. Return this form with your annual payment of \$350 (if applicable) to the State Bar of Nevada no later than March 15, 2001. If you have any questions regarding this invoice, please contact Esmeralda Castaneda at 1-800-254-2797.

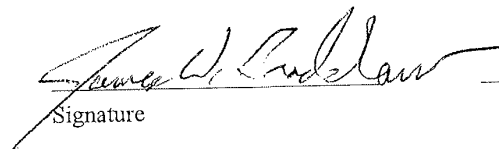
I, \_\_\_\_\_, do hereby certify that:

\_\_\_\_\_ This matter was finally resolved and is no longer pending in a Nevada court.

\_\_\_\_\_ The above-referenced out-of-state attorney is no longer acting as counsel in this case

☒ This case is still pending before a Nevada court and the out-of-state attorney continues to act as counsel in this matter. Therefore, please find a check payable to the State Bar of Nevada, representing the \$350 annual renewal fee pursuant to SCR 42.

\_\_\_\_\_ I am no longer local Nevada counsel of record. Please refer this invoice to: \_\_\_\_\_

 \_\_\_\_\_  
Signature Date 02/06/01

SCR 42(9)...

Failure to renew. Any out-of-state counsel who continues to act as counsel in the cause and fails to pay the renewal fees set forth in subsection 8 of this rule shall be suspended from appearance in any cause upon expiration of a period of 30 days after the anniversary date. The Executive Director of the State Bar of Nevada shall notify the out-of-state counsel and the Nevada counsel of record of the suspension and shall file a certified copy of the notice with the court where the cause is filed, with county clerk of each county and with the clerk of the Supreme Court.

[www.nvbar.org](http://www.nvbar.org)

600 East Charleston Boulevard • Las Vegas, Nevada 89104 • 702-382-2200 • 800-254-2797 • Fax 702-385-2878  
1325 Airmotive Way, Suite 140 • Reno, Nevada 89502 • 775-329-4100 • Fax 775-329-0522

AA004782



# State Bar of Nevada

*"Making the law work for everyone"*

RECEIVED

JUL 26 2001

Bergh, Frankovich & Hicks  
Wilson, McCune

Invoice No 1116

Date 7/24/2001

**Local Counsel:**

Matthew Christophe Addison  
McDonald Carano, et. al.  
P.O. Box 2670  
Reno, NV 89501

**Out-of-State Counsel:**

Felix Leatherwood  
California Attorney General  
300 S. Spring Street  
Los Angeles, CA 90013

**ANNUAL FEE FOR ASSOCIATION OF COUNSEL**

**Case Name** GILBERT P. HYATT, vs. FRANCHISE TAX BOARD OF STATE OF CALIFORNIA, et al.

**Case No.** A382999

**Date of Application:** 6/5/1998

**Billing Period:** 06/2001 - 06/2002

\*\*\*\*\*

Please place your initials by the appropriate option. Return this form with your annual payment of \$350 (if applicable) to the State Bar of Nevada no later than Aug 15, 2001. If you have any questions regarding this invoice, please contact Deborah Gallo at 1-800-254-2797.

I, THOMAS R.C. WILSON, do hereby certify that:

☐ This matter was finally resolved and is no longer pending in a Nevada court.

☐ The above-referenced out-of-state attorney is no longer acting as counsel in this case

☒ This case is still pending before a Nevada court and the out-of-state attorney continues to act as counsel in this matter. Therefore, please find a check payable to the State Bar of Nevada, representing the \$350 annual renewal fee pursuant to SCR 42.

☐ I am no longer local Nevada counsel of record. Please refer this invoice to: \_\_\_\_\_

Signature

07/30/01

Date

[www.nvbar.org](http://www.nvbar.org)

600 East Charleston Boulevard • Las Vegas, Nevada 89104 • 702-382-2200 • 800-254-2797 • Fax 702-385-2878  
1325 Airmotive Way, Suite 140 • Reno, Nevada 89502 • 775-329-4100 • Fax 775-329-0522

AA004783

McDONALD CARANO WILSON McCUNE BERGIN FRANKOVICH & HICKS LLP

37490

G/L Acct.	Matter I.D.	Cost Code	Inv. No.	Inv. Date.		Amount
200050	200.00	112894	JSM/030402	03-04-02	\$	200.00

REORDER FROM YOUR LOCAL SAFEGUARD DISTRIBUTOR. IF UNKNOWN, CALL 800-523-2422

M00SF006262M 7

 LITHO USA SFSLP DK7508112L (201)

AA004784

1880-2

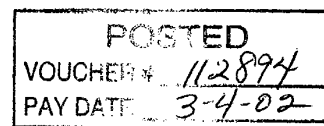
**Debbie Muerhoff**

**From:** Jennifer Spoo  
**Sent:** Monday, March 04, 2002 10:26 AM  
**To:** Debbie Muerhoff; Zoe Devolld  
**Subject:** Check Request Please by 1 p.m.

Please issue a check to the Nevada Supreme Court re filing fee of Writ in the amount of \$200.00 (client 7258-1) (type 028). Thanks and have a great day :)

CONFIDENTIALITY NOTICE: The information contained in this electronic mail is confidential information intended only for the use of the entity or individual to whom it is addressed. If the reader of this message is not the intended recipient, you are hereby notified that any dissemination, distribution, retransmission, or copying of this message is strictly prohibited. If you have received the message in error, please notify me immediately by reply transmission. Thank you.

Jennifer Spoo-McMahon, CLA  
Legal Assistant to  
Jim Giudici, Esq.  
McDonald Carano Wilson McCune  
Bergin Frankovich & Hicks  
241 Ridge St., Fourth Floor  
Reno, NV 89501-2670  
Telephone: (702) 788-2000  
Fax: (775) 788-2020  
E-Mail: [jspoo@mcdonaldcarano.com](mailto:jspoo@mcdonaldcarano.com)



3/4/02

AA004785



McDONALD CARANO WILSON LLP

CHECK NO. - 13560

1150 State Bar of Nevada

Date - Jan 12, 2006 Amount \$1,000.00

Invoice Date	Invoice Number	Voucher ID	Invoice Description	Amount Paid
01-12-06	JAS/011206	146490	JAS/Pro Hac Vice applications 11194-1	\$ 1,000.00

**McDONALD CARANO WILSON LLP**

2300 W. SAHARA AVENUE, #1000  
LAS VEGAS, NEVADA 89102 TELEPHONE 702-873-4100

NEVADA STATE BANK  
1 West Liberty Street  
Reno, Nevada 89501

94-77/1224

13560

ONE THOUSAND AND 00/100 Dollars

State Bar of Nevada  
600 East Charleston Blvd.  
Las Vegas, NV 89104

DATE  
Jan 12, 2006

AMOUNT  
\$\*\* \*\*\*1,000.00

**NON-NEGOTIABLE**

McDONALD CARANO WILSON LLP

CHECK NO. - 13560

1150 State Bar of Nevada

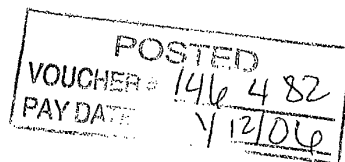
Date Jan 12, 2006 Amount \$1,000.00

G/L Acct.	G/L Amount	Voucher ID	Inv. No.	Inv. Date	Amount Paid
200050	1,000.00	146490	JAS/011206	01-12-06	\$ 1,000.00

**AA004786**

## CHECK REQUEST

RUSH      Yes <input checked="" type="checkbox"/> No	Date/Time needed: January 12, 2006	
Client: 11194	Client name: FTB	
Matter # 1	Matter Name: Gilbert Hyatt	
Expense code: 29	Type Description: Filing Fee-Administrative	
Amount of check : \$1,000.00		Requested by: JAS/kas
Reason for check: Pro Hac Vice Applications for Thomas Mavrakakis & Mark Dickson		
Payable to: The State Bar of Nevada		
<b>FOR ACCOUNTING ONLY</b>		
Vendor #	Batch #	
Voucher #	G/L #	
Miscellaneous notation:		



McDONALD CARANO WILSON LLP

CHECK NO. - 13571

1150 State Bar of Nevada

Date - Jan 18, 2006 Amount \$ 200.00

Invoice Date	Invoice Number	Voucher ID	Invoice Description	Amount Paid
01-18-06	JAS/011806	146596	JAS/Expedite Pro Hac Vice 11194-1	\$ 200.00

**McDONALD CARANO WILSON LLP**

2300 W. SAHARA AVENUE, #1000  
LAS VEGAS, NEVADA 89102 TELEPHONE 702-873-4100

NEVADA STATE BANK  
1 West Liberty Street  
Reno, Nevada 89501  
94-77/1224

13571

TWO HUNDRED AND 00/100 Dollars

State Bar of Nevada  
600 East Charleston Blvd.  
Las Vegas, NV 89104

DATE  
Jan 18, 2006

AMOUNT  
\$\*\* \*\*\* 200.00

**NON-NEGOTIABLE**

McDONALD CARANO WILSON LLP

CHECK NO. - 13571

1150 State Bar of Nevada

Date Jan 18, 2006 Amount \$ 200.00

G/L Acct.	G/L Amount	Voucher ID	Inv. No.	Inv. Date	Amount Paid
200050	200.00	146596	JAS/011806	01-18-06	\$ 200.00

**AA004788**

# CHECK REQUEST

RUSH	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Date/Time needed: January 17, 2006
Client: 11194	Client name: FTB	
Matter # 1	Matter Name: Gilbert Hyatt	
Expense code: 29	Type Description: Filing Fee-Administrative	
Amount of check : \$200.00	Requested by: JAS/kas	
Reason for check: Expedite fee to process pro hac vice applications for Thomas Mavrakakis & Mark Dickson		
Payable to: The State Bar of Nevada		
<b>FOR ACCOUNTING ONLY</b>		
Vendor #	Batch #	
Voucher #	G/L #	
Miscellaneous notation:		

POSTED  
VOUCHER # 146596  
PAY DATE 1/18/06

# Invoice

## NEVADA SUPREME COURT

201 S Carson St  
Accounting Dept Suite 250  
Carson City, NV 89701-4702  
775.684.1716

<b>B I L L  T O</b>	McDonald Carano Wilson, LLC
	Pat Lundvall, Esq.
	P. O. Box 2670
	Reno, NV 89505

<b>S H I P  T O</b>	McDonald Carano Wilson, LLC

Invoice Number	Invoice Date	Due Date
106	08/30/2007	08/30/2007
Customer Number	Description	
320	CD of 8/27/07 Mtg of Sealing of Court Records Comm	

Item	Description	Quantity	Units	Unit Price	Amount
Tape Dubbing - 1	Supreme Court Tape Dubbing Fe				\$40.00

<b>TOTAL DUE</b>	<b>\$40.00</b>
------------------	----------------

RECEIVED

AUG 31 2007

MCW LLP - Accounting Dept.

POSTED
VOUCHER # 160793
PAY DATE 8-5-07

Submitted to Accounting For  
Payment: Date: 8-31-07  
Client/Matter # 1194-1  
EDM

AA004790

Page 1 of 1  
10/10/2007 17:26:32

Remit to:  
Eighth Judicial District Court  
200 Lewis Avenue  
Las Vegas NV 89155

10/10/07  
ok to  
pay



# INVOICE

Document Number 90035099  
Date 10/10/2007  
Customer No. 140720  
Amount \$75.00  
Terms of Payment Net 30 days  
Invoice Period From  
Invoice Period To 10/10/2007  
Reference

MCDONALD, CARANO, WILSON ESQ.  
JOSEPHINE MCPEAK  
2300 WEST SAHARA AVE. #10, SUITE  
1000  
LAS VEGAS NV 89102

Contact Person: NICOLE MCINTOSH  
Phone: (702) 671-4615

Make Check Payable To:  
Clark County Treasurer

-----  
DETACH HERE AND RETURN UPPER PORTION

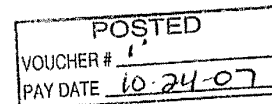
ATTORNEY: ATTN: KAREN  
DATE OF HEARING: 08/06/07 TO 08/08/07  
CASE# : A482360  
DELGADO / BORYSEWICH  
C D: 3@ \$25.00=\$75.00

Item	Material/Description	Quantity	Unit Price	Total
000010	Recorder's Fees	3 EA	25.00	75.00
	C D			
Invoice Amount				\$ 75.00

RECEIVED

OCT 17 2007

MCW LLP - Accounting Dept.



AA004791

DETACH HERE AND RETURN UPPER PORTION

ATTORNEY: KAREN SUROWIEC

DATE OF HEARING: 02/15/08; 02/14/08; 02/28/08

CASE NO: A382999

GILBERT HYATT. FRANCHISE TAX BOARD

CD: 4 @ \$25.00 = \$100.00

Item	Material/Description	Quantity	Unit Price	Total
000010	Recorder's Fees	4 EA	25.00	100.00
	CD			
Invoice Amount				\$ 100.00

RECEIVED

APR 08 2008

MCW LLP - Accounting Dept.

POSTED
VOUCHER # <u>146506</u>
PAY DATE <u>4-23-08</u>

AA004792

-----  
DETACH HERE AND RETURN UPPER PORTION

ATTORNEY: PAT LUNDVALL

CASE NO: A382999

DATE OF HEARING: 08/07/08 & 08/13/08

JURY MEALS: 1 @ \$572.67 (SPLIT)

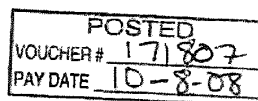
TOTAL DUE: \$286.34

Item	Material/Description	Quantity	Unit Price	Total
000010	Recorder's Fees	0.500 EA	572.67	286.34
		<b>Invoice Amount</b>		<b>\$ 286.34</b>

*OK to pay*  
*11194-1*  
RECEIVED

OCT 02 2008

MCW LLP - Accounting Dept.



AA004793



-----  
DETACH HERE AND RETURN THE UPPER PORTION

ATTORNEY: PAT LUNDVALL

CASE NO.: A382999

HYATT V. CA STATE FRANCHISE TAX BOARD

CIVILOVERTIME:06/16/08;06/18/08;/0623/08;07/08/08;07/11/08;7/21/08;07/22  
/08;07/23/08;07/25/08;08/08/08;08/14/08

TOTAL DUE: \$238.68

Item	Material/Description	Quantity		Unit Price	Total
000010	CIVIL OVERTIME	0.750	EA	11.56	8.67
000020	CIVIL OVERTIME	0.250	EA	11.56	2.89
000030	CIVIL OVERTIME	1.000	EA	9.67	9.67
000040	CIVIL OVERTIME	4.500	EA	11.56	52.02
000050	CIVIL OVERTIME	1.000	EA	11.56	11.56
000060	CIVIL OVERTIME	1.000	EA	11.56	11.56
000070	CIVIL OVERTIME	2.000	EA	14.66	29.32
000080	CIVIL OVERTIME	7.000	EA	11.56	80.92
000090	CIVIL OVERTIME	3.000	EA	10.69	32.07
Invoice Amount					\$ 238.68

RECEIVED

DEC 17 2008

MCW LLP - Accounting Dept.

POSTED
VOUCHER # 175693
PAY DATE 12-24-08

AA004794

McDONALD CARANO WILSON LLP

17293

Date Feb 09, 2009

Amount \$ \$24.00

Invoice Date

Invoice Number

Invoice Description

Amount Paid

02-09-09

KAS/020909

KAS / 11194.1 - Filing Notice  
of Appeal

\$24.00

THE FACE OF THIS DOCUMENT HAS A COLORED BACKGROUND ON WHITE PAPER



McDONALD CARANO WILSON

2300 W. SAHARA AVENUE, #1000  
LAS VEGAS, NEVADA 89102  
(702) 873-4100



NEVADA STATE BANK  
1 West Liberty Street  
Reno, Nevada 89501

17293

94-77/1224

TWENTY-FOUR AND 00/100 Dollars

PAY TO THE ORDER OF

Clark County District Court

DATE

AMOUNT

Feb 09, 2009

\$\*\*\*\*\*24.00

2 SIGNATURES REQUIRED IF OVER \$2500.00



SECURITY FEATURES INCLUDED. DETAILS ON BACK.



017293 1224007790542004562

McDONALD CARANO WILSON LLP

17293

G/L Acct.

Matter I.D.

Cost Code

Inv. No.

Inv. Date

Amount

200050

24.00

174930

KAS/020909

02-09-09

\$24.00

AA004795

McDONALD CARANO WILSON LLP

Date Feb 09, 2009

Amount \$ \$250.00

Invoice Date

Invoice Number

Invoice Description

Amount Paid

02-09-09

KAS/020909

KAS / 11194.1 - Filing Notice  
of Appeal

\$250.00

THE FACE OF THIS DOCUMENT HAS A COLORED BACKGROUND ON WHITE PAPER



McDONALD-CARANO-WILSON  
2300 W. SAHARA AVENUE, #1000  
LAS VEGAS, NEVADA 89102  
(702) 873-4100



NEVADA STATE BANK  
1 West Liberty Street  
Reno, Nevada 89501

17292

94-77/1224

TWO HUNDRED FIFTY AND 00/100 Dollars

PAY TO THE ORDER OF

Nevada Supreme Court

DATE

Feb 09, 2009

AMOUNT

\$\*\*\*\*\*250.00

2 SIGNATURES REQUIRED IF OVER \$2500.00



SECURITY FEATURES INCLUDED. DETAILS ON BACK.



⑈017292⑈ ⑆122400779⑆0542004562⑈

McDONALD CARANO WILSON LLP

17292

G/L Acct.

Matter I.D.

Cost Code

Inv. No.

Inv. Date

Amount

200050

250.00

174929

KAS/020909

02-09-09

\$250.00

AA004796

McDONALD CARANO WILSON LLP

Date May 04, 2009

Amount \$ \$24.00

Invoice Date  
05-04-09

Invoice Number  
CH/050409

Invoice Description  
CH / 11194.1 - Filing Notice  
of Appeal

Amount Paid  
\$24.00

THE FACE OF THIS DOCUMENT HAS A COLORED BACKGROUND ON WHITE PAPER



McDONALD-CARANO-WILSON  
2300 W. SAHARA AVENUE, #1000  
LAS VEGAS, NEVADA 89102  
(702) 873-4100



NEVADA STATE BANK  
1 West Liberty Street  
Reno, Nevada 89501

94-77/1224

17660

TWENTY-FOUR AND 00/100 Dollars

PAY TO THE ORDER OF

Clark County District Court

DATE

May 04, 2009

AMOUNT

\$\*\*\*\*\*24.00

2 SIGNATURES REQUIRED IF OVER \$2500.00

RUB RED IMAGE  
FIDES WITH HEAT

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑈017660⑈ ⑆122400779⑆0542004562⑈

McDONALD CARANO WILSON LLP

17660

G/L Acct.  
200050

Matter I.D.  
24.00

Cost Code  
177037

Inv. No.  
CH/050409

Inv. Date  
05-04-09

Amount  
\$24.00

Date Jun 26, 2009

Amount \$ \$47.00

Invoice Date	Invoice Number	Invoice Description	Amount Paid
06-26-09	PL/062609b	PL / 11194.1 - Balance Filing fee-Answer	\$47.00

THE FACE OF THIS DOCUMENT HAS A COLORED BACKGROUND ON WHITE PAPER



**MCDONALD-CARANO-WILSON**  
2300 W. SAHARA AVENUE, #1000  
LAS VEGAS, NEVADA 89102  
(702) 873-4100



NEVADA STATE BANK  
1 West Liberty Street  
Reno, Nevada 89501

94-77/1224

17861

FORTY-SEVEN AND 00/100 Dollars

**PAY TO THE ORDER OF**  
Clark County Clerk

DATE	AMOUNT
Jun 26, 2009	\$*****47.00

2 SIGNATURES REQUIRED IF OVER \$2500.00

RED RED IMAGE  
FACES WITH HEAT

SECURITY FEATURES INCLUDED. DETAILS ON BACK.

⑈017861⑈ ⑈122400779⑈0542004562⑈

MCDONALD CARANO WILSON LLP

17861

G/L Acct.	Matter I.D.	Cost Code	Inv. No.	Inv. Date	Amount
200050	47.00	178143	PL/062609b	06-26-09	\$47.00



McDONALD CARANO WILSON LLP

Date Jun 26, 2009

Amount \$ \$104.00

Invoice Date

Invoice Number

Invoice Description

Amount Paid

06-26-09

PL/062609

PL / 11194.1 - Filing fee -  
Answer

\$104.00

THE FACE OF THIS DOCUMENT HAS A COLORED BACKGROUND ON WHITE PAPER



McDONALD-CARANO-WILSON  
2300 W. SAHARA AVENUE, #1000  
LAS VEGAS, NEVADA 89102  
(702) 873-4100



NEVADA STATE BANK  
1 West Liberty Street  
Reno, Nevada 89501

94-77/1224

17857

ONE HUNDRED FOUR AND 00/100 Dollars

PAY TO THE ORDER OF

Clark County Clerk

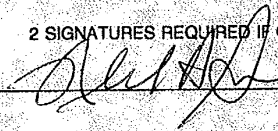
DATE

AMOUNT

Jun 26, 2009

\$\*\*\*\*\*104.00

2 SIGNATURES REQUIRED IF OVER \$2500.00

  
MP



SECURITY FEATURES INCLUDED. DETAILS ON BACK.



⑈017857⑈ ⑈122400779⑈0542004562⑈

McDONALD CARANO WILSON LLP

17857

G/L Acct.

Matter I.D.

Cost Code

Inv. No.

Inv. Date

Amount

200050

104.00

178128

PL/062609

06-26-09

\$104.00

AA004799

## CHECK REQUEST

17857

	Date/Time needed: 6/26/2009
Client # 11194	Client name: FTB
Matter # 1	Matter Name: Hyatt
Expense code: 26	Type Description: Initial Appearance
Amount: \$104.00	Requested by: MM/PL
Reason for check: Filing Fee	
Payable to: Clark County Clerk	
<b>FOR ACCOUNTING ONLY</b>	
Vendor # 1387	Batch # 062609SPCQ
Voucher # 178188	G/L # 20005.0
Miscellaneous notation:	

McDONALD CARANO WILSON LLP

1150 State Bar of Nevada

CHECK NO. - 71918

Date - Jul 14, 2009 Amount \$600.00

Invoice Date	Invoice Number	Voucher ID	Invoice Description	Amount Paid
07-14-09	PL/071409	178447	#11194-1	\$600.00

**McDONALD CARANO WILSON LLP**

100 WEST LIBERTY STREET 10th FLOOR P.O. BOX 2670  
RENO, NEVADA 89505 TELEPHONE 775-788-2000

NEVADA STATE BANK  
1 West Liberty Street  
Reno, Nevada 89501  
94-77/1224

71918

SIX HUNDRED AND 00/100 Dollars

Nevada State Bar

DATE	AMOUNT
Jul 14, 2009	\$*****600.00

**NON-NEGOTIABLE**

McDONALD CARANO WILSON LLP

1150 State Bar of Nevada

CHECK NO. - 71918

Date Jul 14, 2009 Amount \$600.00

G/L Acct.	G/L Amount	Voucher ID	Inv. No.	Inv. Date	Amount Paid
200050	600.00	178447	PL/071409	07-14-09	\$600.00

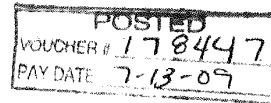
**AA004801**



## Brandy Rosse

---

**From:** Elaine Muhlebach  
**Sent:** Tuesday, July 14, 2009 11:18 AM  
**To:** Brandy Rosse  
**Subject:** RE: FTB/Hyatt: check request



## Filing pro hac vice papers.

**Elaine Muhlebach**  
Executive Assistant to Pat Lundvall  
*dir* (775) 326-4372 | *ext* 372

---

**From:** Brandy Rosse  
**Sent:** Tuesday, July 14, 2009 10:57 AM  
**To:** Elaine Muhlebach  
**Subject:** RE: FTB/Hyatt: check request

I'm trying to determine cost code so could you please tell me what the fee is for? Thanks

---

**From:** Elaine Muhlebach  
**Sent:** Tuesday, July 14, 2009 10:52 AM  
**To:** Brandy Rosse  
**Cc:** Pat Lundvall  
**Subject:** FTB/Hyatt: check request  
**Importance:** High

Brandy, I need a check to send via Fed Ex today (so by 3-3:30 please), made out to the Nevada State Bar for \$600 (\$100 to expedite process and \$500 for fee). The cost should be billed to FTB, 11194-1.

Thank you!

**Elaine Muhlebach**  
Executive Assistant to Pat Lundvall  
**McDONALD CARANO WILSON LLP**  
100 West Liberty Street, 10<sup>th</sup> Floor | Reno, NV 89501  
*phone* (775) 788-2000 | *fax* (775) 788-2020

## WEBSITE

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7/14/2009

AA004802

**Brandy Rosse**

**From:** Arlene Hallmark  
**Sent:** Wednesday, June 09, 2010 10:54 AM  
**To:** Brandy Rosse  
**Subject:** FTB adv. Hyatt: Pro Hac Fees for Clark Snelson

WHEN NEEDED: 1/19/2010			
Client #:	11194	Client Name:	FTB
Matter #:	1	Matter Name:	Hyatt, Gilbert
Type:	023	Type Description:	Filing fee - court
Amount:	<b>\$ 500.00</b>	Lawyer#: 82	PL/aph
Dated:	6/9/10		
Details	RENEWAL FEES OF PRO HAC VICE		
Pay to	STATE BAR OF NEVADA		
<i>Thank you.</i>			

**Arlene Hallmark**  
 Executive Assistant to Pat Lundvall  
**McDONALD CARANO WILSON LLP**  
 100 West Liberty Street, 10<sup>th</sup> Floor | Reno, NV 89501  
 phone (775) 788-2000 | fax (775) 788-2020

**WEBSITE****RECEIVED****JUN 09 2010**

MCW LLP - Accounting Dept.

<b>POSTED</b>
VOUCHER # <u>188900</u>
PAY DATE <u>6-9-10</u>

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6/9/2010

**AA004803**

McDONALD CARANO WILSON LLP

CHECK NO. - 79061

1150 State Bar of Nevada

Date - Jun 08, 2011 Amount \$500.00

Invoice Date	Invoice Number	Voucher ID	Invoice Description	Amount Paid
06-08-11	NHoy/060811	193956	#11194-1	\$500.00

McDONALD CARANO WILSON LLP

100 WEST LIBERTY STREET 10th FLOOR P.O. BOX 2670  
RENO, NEVADA 89505 TELEPHONE 775-788-2000

NEVADA STATE BANK  
1 West Liberty Street  
Reno, Nevada 89501

94-77/1224

79061

FIVE HUNDRED AND 00/100 Dollars

Nevada State Bar

DATE  
Jun 08, 2011

AMOUNT  
\$\*\*\*\*\*500.00

NON-NEGOTIABLE

McDONALD CARANO WILSON LLP

CHECK NO. - 79061

1150 State Bar of Nevada

Date Jun 08, 2011 Amount \$500.00

G/L Acct.	G/L Amount	Voucher ID	Inv. No.	Inv. Date	Amount Paid
200050	500.00	193956	NHoy/060811	06-08-11	\$500.00

AA004804

## Brandy Rosse

---

**From:** Nancy Hoy  
**Sent:** Wednesday, June 08, 2011 11:19 AM  
**To:** Brandy Rosse  
**Subject:** Check Request - Today

Hi Brandy-

Need a check in the amount of \$500 payable to the State Bar of Nevada for a renewal of association of counsel for Clark Len Snelson. Our client number is 11194-1 and I need to send it out today. Cost code would be 029. Thank you!

**Nancy Hoy, PLS** | Legal Secretary to  
James W. Bradshaw, Matthew C. Addison  
and Jessica L. Woelfel

**MCDONALD CARANO WILSON LLP**  
100 West Liberty Street, 10<sup>th</sup> Floor | Reno, NV 89501  
*direct (775) 326-4342 | facsimile (775) 788-2020*



### WEBSITE



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United States of America, ss:

THE PRESIDENT OF THE UNITED STATES OF AMERICA

14-1175

FRANCHISE TAX BOARD OF CALIFORNIA,

**FILED**

MAY 24 2016

TRACIE K. LINDEMAN  
CLERK OF SUPREME COURT  
BY *[Signature]*  
CHIEF DEPUTY CLERK

Petitioner

v.

GILBERT P. HYATT

To the Honorable the Justices of the Supreme Court of Nevada.

**GREETINGS:**

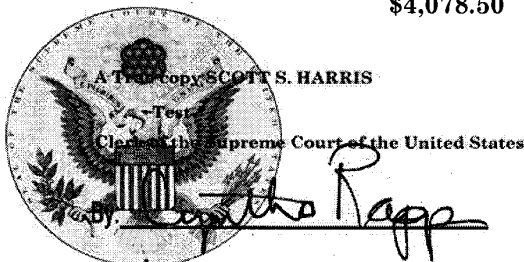
Supreme Court of Nevada case, FRANCHISE TAX BOARD OF CALIFORNIA, Appellant/Cross-Respondent v. GILBERT P. HYATT, Respondent/Cross-Appellant, No. 53264, was submitted to the **SUPREME COURT OF THE UNITED STATES** on the petition for writ of certiorari and the response thereto; and the Court having granted the petition.

It is ordered and adjudged on April 19, 2016, by this Court that the judgment of the above court in this cause is vacated with costs, and the cause is remanded to the Supreme Court of Nevada for further proceedings not inconsistent with the opinion of this Court.

**THIS CAUSE IS REMANDED** to you in order that such proceedings may be had in the said cause, in conformity with the judgment of this Court above stated, as accord with right and justice, and the Constitution and Laws of the United States.

Witness the Honorable **JOHN G. ROBERTS, JR.**, Chief Justice of the United States, the 19th day of April, in the year Two Thousand and Sixteen.

Printing of record:	\$3,778.50
Clerk's costs:	<u>300.00</u>
	\$4,078.50



*[Signature]*  
Clerk of the Supreme Court  
of the United States

**Supreme Court of the United States**

**No. 14-1175**

**FRANCHISE TAX BOARD OF CALIFORNIA,**

Petitioner

v.

**GILBERT P. HYATT**

**ON WRIT OF CERTIORARI** to the Supreme Court of Nevada.

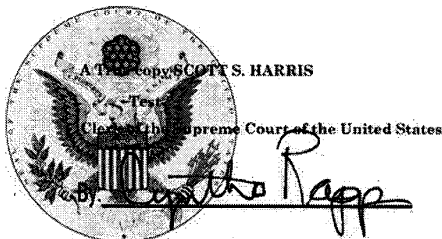
**THIS CAUSE** came on to be heard on the transcript of the record from the above court and was argued by counsel.

**ON CONSIDERATION WHEREOF**, it is ordered and adjudged by this Court that the judgment of the above court is vacated with costs, and the case is remanded to the Supreme Court of Nevada for further proceedings not inconsistent with the opinion of this Court.

**IT IS FURTHER ORDERED** that the petitioner the Franchise Tax Board of California recover from Gilbert P. Hyatt Four Thousand Seventy-eight Dollars and Fifty Cents (\$4,078.50) for costs herein expended.

April 19, 2016

Printing of record:	\$3,778.50
Clerk's costs:	<u>300.00</u>
	\$4,078.50



AA004807

**Supreme Court of the United States  
Office of the Clerk  
Washington, DC 20543-0001**

Scott S. Harris  
Clerk of the Court  
(202) 479-3011

May 23, 2016

Mr. Paul D. Clement, Esq.  
Bancroft PLLC  
500 New Jersey Ave., N. W.  
Seventh Floor  
Washington, D. C. 20001

**Re: Franchise Tax Board of California  
v. Gilbert P. Hyatt,  
No. 14-1175**

Dear Mr. Clement:

Today, a certified copy of the mandate and a certified copy of the judgment of this Court in the above-entitled case were emailed to the Clerk of the Supreme Court of Nevada.

The petitioner is given recovery of costs in this Court as follows:

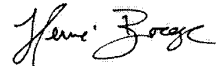
<b>Printing of record:</b>	<b>\$3,778.50</b>
<b>Clerk's costs:</b>	<b><u>300.00</u></b>
	<b>\$4,078.50</b>

This amount may be collected from the respondent.

Sincerely,

SCOTT S. HARRIS, Clerk

By



Hervé Bocage  
Judgments/Mandates Clerk

cc: Mr. H. Bartow Farr, Esq.  
Clerk, Supreme Court of Nevada (Your docket No. 53264)

**AA004808**

United States of America, ss:

THE PRESIDENT OF THE UNITED STATES OF AMERICA

14-1175

FRANCHISE TAX BOARD OF CALIFORNIA,

**FILED**

MAY 24 2016

TRACIE K. LINDEMAN  
CLERK OF SUPREME COURT  
BY *[Signature]*  
CHIEF DEPUTY CLERK

Petitioner

v.

GILBERT P. HYATT

To the Honorable the Justices of the Supreme Court of Nevada.

**GREETINGS:**

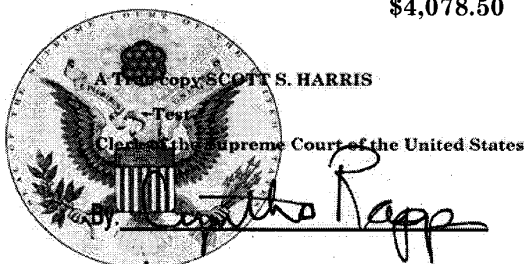
Supreme Court of Nevada case, FRANCHISE TAX BOARD OF CALIFORNIA, Appellant/Cross-Respondent v. GILBERT P. HYATT, Respondent/Cross-Appellant, No. 53264, was submitted to the **SUPREME COURT OF THE UNITED STATES** on the petition for writ of certiorari and the response thereto; and the Court having granted the petition.

It is ordered and adjudged on April 19, 2016, by this Court that the judgment of the above court in this cause is vacated with costs, and the cause is remanded to the Supreme Court of Nevada for further proceedings not inconsistent with the opinion of this Court.

**THIS CAUSE IS REMANDED** to you in order that such proceedings may be had in the said cause, in conformity with the judgment of this Court above stated, as accord with right and justice, and the Constitution and Laws of the United States.

Witness the Honorable **JOHN G. ROBERTS, JR.**, Chief Justice of the United States, the 19th day of April, in the year Two Thousand and Sixteen.

Printing of record:	\$3,778.50
Clerk's costs:	<u>300.00</u>
	\$4,078.50



*[Signature]*  
Clerk of the Supreme Court  
of the United States



**Supreme Court of the United States**

**No. 14-1175**

**FRANCHISE TAX BOARD OF CALIFORNIA,**

Petitioner

v.

**GILBERT P. HYATT**

**ON WRIT OF CERTIORARI** to the Supreme Court of Nevada.

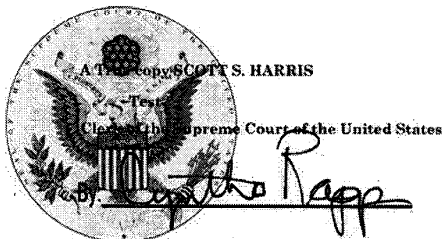
**THIS CAUSE** came on to be heard on the transcript of the record from the above court and was argued by counsel.

**ON CONSIDERATION WHEREOF**, it is ordered and adjudged by this Court that the judgment of the above court is vacated with costs, and the case is remanded to the Supreme Court of Nevada for further proceedings not inconsistent with the opinion of this Court.

**IT IS FURTHER ORDERED** that the petitioner the Franchise Tax Board of California recover from Gilbert P. Hyatt Four Thousand Seventy-eight Dollars and Fifty Cents (\$4,078.50) for costs herein expended.

April 19, 2016

Printing of record:	\$3,778.50
Clerk's costs:	<u>300.00</u>
	\$4,078.50



**AA004810**

**Supreme Court of the United States  
Office of the Clerk  
Washington, DC 20543-0001**

Scott S. Harris  
Clerk of the Court  
(202) 479-3011

May 23, 2016

Mr. Paul D. Clement, Esq.  
Bancroft PLLC  
500 New Jersey Ave., N. W.  
Seventh Floor  
Washington, D. C. 20001

**Re: Franchise Tax Board of California  
v. Gilbert P. Hyatt,  
No. 14-1175**

Dear Mr. Clement:

Today, a certified copy of the mandate and a certified copy of the judgment of this Court in the above-entitled case were emailed to the Clerk of the Supreme Court of Nevada.

The petitioner is given recovery of costs in this Court as follows:

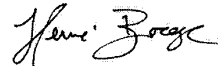
<b>Printing of record:</b>	<b>\$3,778.50</b>
<b>Clerk's costs:</b>	<b><u>300.00</u></b>
	<b>\$4,078.50</b>

This amount may be collected from the respondent.

Sincerely,

SCOTT S. HARRIS, Clerk

By



Hervé Bocage  
Judgments/Mandates Clerk

cc: Mr. H. Bartow Farr, Esq.  
Clerk, Supreme Court of Nevada (Your docket No. 53264)

RECEIVED

MAR 04 2016

MCW LLP - Accounting Dept.

# Transaction Search - Company

All amounts are tax inclusive and displayed in their billing currency

As an administrator you may make adjustments to these transactions

POSTED	
VOUCHER #	_____
PAY DATE	_____

## Zions Bank 4769, Statement Period 02/03/2016 to 03/02/2016

### Bradshaw James W

Posting Date	Tran Date	Supplier	Merchant Category	Amount	
02/03/2016	02/03/2016	Clarkefileid	Court Costs/Alimony/Support (9211)	12.00	? 11194-4
02/03/2016	02/03/2016	Clarkefileid	Court Costs/Alimony/Support (9211)	12.00	? 11194-1
02/10/2016	02/10/2016	Clarkefileid	Court Costs/Alimony/Support (9211)	12.00	? 17214-4
02/22/2016	02/22/2016	Southwes	Southwest (3066)	277.46	? 11194-1
<div> <div>Passenger Name</div> <div>BRADSHAW/JAMES</div> </div> <div> <div>Origin City</div> <div>Reno/Tahoe International, Reno, United States</div> </div> <div> <div>Destination City</div> <div>John Wayne Arpt-Orange County, Santa Ana, United States</div> </div> <div> <div>Ticket Number</div> <div>5262185439704</div> <div>Class of Travel</div> <div>M</div> </div> <div> <div>Departure Date</div> <div>03/14/2016</div> <div>Fare Basis Code</div> <div>MLAVPN</div> </div> <div> <div>Departure Time</div> <div>00:00</div> <div>Total Fee Amount</div> <div>0.00</div> </div> <div> <div>Arrival Time</div> <div>00:00</div> <div>Number of Legs</div> <div>3</div> </div> <div> <div>Carrier Code</div> <div>WN</div> </div>					
02/24/2016	02/24/2016	Clarkefileid	Court Costs/Alimony/Support (9211)	12.00	? ] 11194-1
02/24/2016	02/24/2016	Clarkefileid	Court Costs/Alimony/Support (9211)	12.00	
Debit Total USD				337.46	
Credit Total USD				0.00	
Total USD				337.46	

**Receipt**

# Nevada Supreme Court

DAL  
# 11194-1

**Payment Receipt**

**PRINT**

**Merchant Location Code:** 00001

**Payment Status:** Success

**Payment Date:** 10/02/2017

**Posting Date:** 10/02/2017

**Confirmation Number:** 17100216126272

**Billing Address:** Debbie Leonard  
P.O. Box 2670  
Reno, NV 89505  
(775) 788-2000

**E-Mail Address:** dleonard@mcdonaldcarano.com

**Total Amount:** 150.00 USD

**Card Type:** VISA

**Account #:** x5617

**Authorization Code:** 002270

**EFiling Rules**

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used in this material are the property of their  
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[PayPoint Privacy Policy](#)

**Supreme Court of the United States  
Office of the Clerk  
Washington, DC 20543-0001**

**Scott S. Harris**  
Clerk of the Court  
(202) 479-3011

June 17, 2019

Clerk  
Supreme Court of Nevada  
Supreme Court Building  
201 S. Carson Street  
Carson City, Nevada 89701

**Franchise Tax Board of California  
v. Gilbert P. Hyatt,  
No. 17-1299 (Your docket No. 53264)**

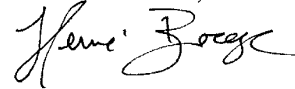
Dear Clerk:

Attached please find a certified copy of the mandate and a certified copy of the judgment of this Court in the above-entitled case.

Sincerely,

SCOTT S. HARRIS, Clerk

By



Herve' Bocage  
Judgments/Mandates Clerk

Enc.

cc: All counsel of record

**AA004814**

**Supreme Court of the United States  
Office of the Clerk  
Washington, DC 20543-0001**

Scott S. Harris  
Clerk of the Court  
(202) 479-3011

June 17, 2018

Mr. Seth P. Waxman, Esq.  
Wilmer Cutler Pickering Hale and Dorr LLP  
1875 Pennsylvania Ave., NW  
Washington, DC 20006

**Re: Franchise Tax Board of California  
v. Gilbert P. Hyatt,  
No. 17-1299**

Dear Mr. Waxman:

Today, a certified copy of the mandate and a certified copy of the judgment of this Court in the above-entitled case were emailed to the Clerk of the Supreme Court of Nevada.

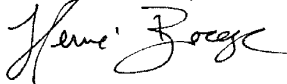
The petitioner is given recovery of costs in this Court as follows:

**Clerk's costs:        \$300.00**

This amount may be recovered from the respondent.

Sincerely,

SCOTT S. HARRIS, Clerk

By 

Herve' Bocage  
Judgments/Mandates Clerk

Enc.

cc: All counsel of record  
Clerk, Supreme Court of Nevada  
(Your docket No. 53264)

**AA004815**

**Supreme Court of the United States**

**No. 17-1299**

**FRANCHISE TAX BOARD OF CALIFORNIA,**

Petitioner

**v.**

**GILBERT P. HYATT**

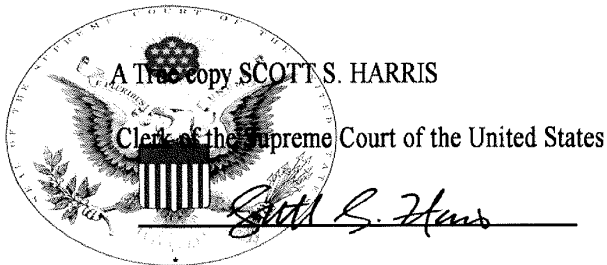
**ON WRIT OF CERTIORARI** to the Supreme Court of Nevada.

**THIS CAUSE** came on to be heard on the transcript of the record from the above court and was argued by counsel.

**ON CONSIDERATION WHEREOF**, it is ordered and adjudged by this Court that the judgment of the above court is reversed with costs, and the case is remanded to the Supreme Court of Nevada for further proceedings not inconsistent with the opinion of this Court.

May 13, 2019

**Clerk's costs:        \$300.00**



**AA004816**

**United States of America, ss:**  
**THE PRESIDENT OF THE UNITED STATES OF AMERICA**

**17-1299**

**FRANCHISE TAX BOARD OF CALIFORNIA,**

Petitioner

**v.**

**GILBERT P. HYATT**

To the Honorable the Justices of the Supreme Court of Nevada.

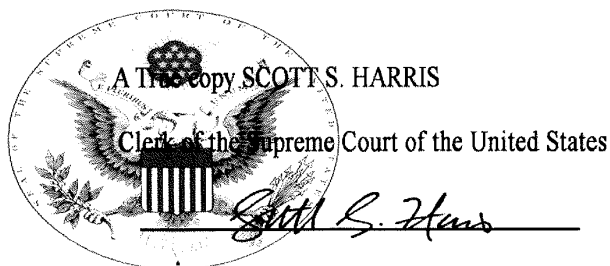
**GREETINGS:**

Supreme Court of Nevada case, FRANCHISE TAX BOARD OF CALIFORNIA, Appellant/Cross-Respondent v. GILBERT P. HYATT, Respondent/Cross-Appellant, No. 53264, was submitted to the **SUPREME COURT OF THE UNITED STATES** on the petition for writ of certiorari and the response thereto; and the Court having granted the petition.

It is ordered and adjudged on May 13, 2019, by this Court that the judgment of the above court in this cause is reversed with costs, and the case is remanded to the Supreme Court of Nevada for further proceedings not inconsistent with the opinion of this Court.

Witness the Honorable **JOHN G. ROBERTS, JR.**, Chief Justice of the United States, the 13<sup>th</sup> day of May, in the year Two Thousand and Nineteen.

**Clerk's costs:        \$300.00**



**AA004817**



# **EXHIBIT B**

NRS 18.005(2). Reporters' fees for depositions, including reporter's fee for one copy of each deposition.

Date	Provider	Amount
01/11/99	G & G Court Reporting re: Sheila Cox, Vol. 1.	\$ 732.55
01/12/99	G & G Court Reporting re: Sheila Cox, Vol. 2.	\$ 772.30
01/13/99	G & G Court Reporting re: Sheila Cox, Vol. 3.	\$ 735.20
01/14/99	G & G Court Reporting re: Sheila Cox, Vol. 4.	\$ 777.60
01/15/99	G & G Court Reporting re: Sheila Cox, Vol. 5.	\$ 780.25
01/19/99	San Francisco Reporting Service re: Julie Meyer.	\$ 752.50
01/20/99	San Francisco Reporting Service re: Julie Meyer, Vol. 2.	\$ 758.75
01/21/99	San Francisco Reporting Service re: Elizabeth Hobbs-Parker.	\$ 697.00
01/26/99	San Francisco Reporting Service re: Anne Smith.	\$ 1,090.75
03/18/99	G & G Court Reporting re: Paul Lou.	\$ 937.50
03/19/99	G & G Court Reporting re: Paul Lou, Vol. 2.	\$ 853.55
03/24/99	G & G Court Reporting re: Sheila Cox, Vol. 6.	\$ 1,065.25
03/25/99	G & G Court Reporting re: Sheila Cox, Vol. 7.	\$ 817.05
03/30/99	G & G Court Reporting re: Sheila Cox, Vol. 8.	\$ 937.50
03/31/99	G & G Court Reporting re: Sheila Cox, Vol. 9.	\$ 1,043.35
05/04/99	San Francisco Reporting Service re: Carol Ford.	\$ 1,466.00
05/05/99	San Francisco Reporting Service re: Carol Ford, Vol. 2.	\$ 1,358.00
05/06/99	San Francisco Reporting Service re: Penny Bauche.	\$ 1,342.20
05/07/99	San Francisco Reporting Service re: Penny Bauche, Vol. 2	\$ 1,125.50
05/18/99	San Francisco Reporting Service re: Steven Illia.	\$ 1,047.34
05/19/99	San Francisco Reporting Service re: Steven Illia, Vol. 2.	\$ 1,029.10
05/20/99	San Francisco Reporting Service re: Monica Embry.	\$ 1,048.52
05/25/99	San Francisco Reporting Service re: Anna Jovanovich.	\$ 1,433.00
05/26/99	San Francisco Reporting Service re: Anna Jovanovich, Vol. 2.	\$ 1,471.00
06/30/99	San Francisco Reporting Service re: Jeffrey McKenney.	\$ 724.00
07/01/99	San Francisco Reporting Service re: Rebekah Medina.	\$ 643.50
07/09/99	San Francisco Reporting Service re: Douglas Dick.	\$ 631.00
10/14/99	Associated Reporters re: Monica Eisenman.	\$ 1,095.00
10/15/99	Associated Reporters re: COR Stephens Group.	\$ 112.50
10/18/99	Associated Reporters re: Sherri Lewis & Clara Kopp.	\$ 1,095.25
10/19/99	Associated Reporters re: Stephens Group, Anelle Schuman.	\$ 344.00
01/19/00	G & G Court Reporters re: Candace Les, Vol. 3.	\$ 545.25
01/20/00	G & G Court Reporters re: Candace Les, Vol. 4.	\$ 480.50
01/21/00	G & G Court Reporters re: Candace Les, Vol. 5.	\$ 220.50
01/27/00	G & G Court Reporters re: Candace Les, Vol. 6.	\$ 672.50
04/17/00	Atkinson-Baker, Inc. re: Eugene Cowan, Vol. 2.	\$ 483.75
05/16/00	Atkinson-Baker, Inc. re: Eugene Cowan, Vol. 3.	\$ 491.25
05/17/00	Atkinson-Baker, Inc. re: Eugene Cowan, Vol. 4.	\$ 769.35
05/23/00	Hi-Tech Reporting re: Michael Kern, Vol. 1.	\$ 1,209.20
05/24/00	Hi-Tech Reporting re: Michael Kern, Vol. 2.	\$ 1,214.80
05/31/00	Atkinson-Baker, Inc. re: Candace Les, Vol. 7.	\$ 402.50
07/26/04	U.S. Legal Support re: David Isaac, Vol. 2	\$ 821.85
07/29/04	U.S. Legal Support re: Penny Bauche, Vol. 3.	\$ 919.40
07/30/04	U.S. Legal Support re: Penny Bauche, Vol. 4.	\$ 771.65
08/05/04	U.S. Legal Support re: James Smith.	\$ 745.85
08/09/04	U.S. Legal Support re: Jeffrey McKenney, Vol. 2.	\$ 985.50
08/10/04	U.S. Legal Support re: Jeffrey McKenney, Vol. 3.	\$ 451.35
08/12/04	U.S. Legal Support re: Steven Illia, Vol. 3.	\$ 809.40

NRS 18.005(2). Reporters' fees for depositions, including reporter's fee for one copy of each deposition.

Date	Provider	Amount
08/13/04	U.S. Legal Support re: Steven Illia, Vol. 4.	\$ 190.05
08/25/04	U.S. Legal Support re: Allan Shigemitsu, Vol. 2.	\$ 1,232.50
08/26/04	U.S. Legal Support re: Allan Shigemitsu, Vol. 3.	\$ 915.95
08/30/04	U.S. Legal Support re: Carol Ford, Vol. 3.	\$ 863.50
08/31/04	U.S. Legal Support re: Carol Ford, Vol. 4.	\$ 846.95
09/17/04	U.S. Legal Support re: Dana Rohrabacher.	\$ 371.50
09/20/04	U.S. Legal Support re: Jeanne Harriman.	\$ 952.90
09/21/04	U.S. Legal Support re: Jeanne Harriman, Vol. 2.	\$ 421.60
07/12/05	U.S. Legal Support re: Monica Trefz, Vol. 2.	\$ 1,128.70
07/13/05	U.S. Legal Support re: Rhonda Marshall-Morgan, Vol. 2.	\$ 929.10
07/13/05	U.S. Legal Support re: Pamela Lutz.	\$ 392.00
08/15/05	Litigation Services & Tech. re: Gilbert Hyatt, Vol. 1.	\$ 1,709.65
08/16/05	Litigation Services & Tech. re: Gilbert Hyatt, Vol. 2.	\$ 1,646.80
08/17/05	Litigation Services & Tech. re: Gilbert Hyatt, Vol. 3.	\$ 1,621.25
09/01/05	U.S. Legal Support re: Barbara Hince, Vol. 2.	\$ 882.70
09/01/05	U.S. Legal Support re: Bradley LaCour, Vol. 1.	\$ 785.15
09/02/05	U.S. Legal Support re: Bradley LaCour, Vol. 2.	\$ 1,080.80
09/07/05	U.S. Legal Support re: Julie Meyer, Vol. 3.	\$ 920.14
09/07/05	U.S. Legal Support re: Carlos Zamarripa.	\$ 1,212.74
09/08/05	U.S. Legal Support re: Winston Mah.	\$ 1,006.57
09/09/05	U.S. Legal Support re: Bruce Radov.	\$ 1,301.70
09/13/05	U.S. Legal Support re: Anne Gorman.	\$ 400.20
09/13/05	U.S. Legal Support re: John Weber.	\$ 655.20
09/14/05	U.S. Legal Support re: Teresa Bollinger.	\$ 902.83
09/14/05	U.S. Legal Support re: Dennis Boom.	\$ 1,015.67
09/21/05	U.S. Legal Support re: Jahna Alvarado, Vol. 3.	\$ 491.70
09/21/05	U.S. Legal Support re: James Smith, Vol. 2.	\$ 508.15
09/22/05	U.S. Legal Support re: Paul Lou, Vol. 5.	\$ 844.55
09/22/05	U.S. Legal Support re: Horace Pitts, Vol. 2.	\$ 579.60
09/23/05	U.S. Legal Support re: Robert Alvarez, Vol. 3.	\$ 1,001.60
09/26/05	U.S. Legal Support re: Gregory Roth, Vol. 1.	\$ 1,928.85
09/27/05	U.S. Legal Support re: Gregory Roth, Vol. 2.	\$ 2,134.45
10/05/05	U.S. Legal Support re: Philip Yu.	\$ 374.40
10/06/05	U.S. Legal Support re: Rick Phillips.	\$ 389.25
10/10/05	Litigation Services & Tech. re: Sheila Cox, Vol. 10.	\$ 1,975.90
10/11/05	Litigation Services & Tech. re: Sheila Cox, Vol. 11.	\$ 1,859.90
10/12/05	Litigation Services & Tech. re: Sheila Cox, Vol. 12.	\$ 1,824.85
10/13/05	Litigation Services & Tech. re: Sheila Cox, Vol. 13.	\$ 1,540.90
10/17/05	Litigation Services & Tech. re: Robert Dunn.	\$ 1,114.10
10/19/05	Litigation Services & Tech. re: Benjamin Miller.	\$ 856.45
11/02/05	U.S. Legal Support re: Carol Ford.	\$ 821.03
11/03/05	U.S. Legal Support re: Cindy Malone.	\$ 882.50
11/16/05	U.S. Legal Support re: Flora Caroline Cosgrove.	\$ 1,889.95
11/18/05	U.S. Legal Support re: Daniel Hyatt, Sr.	\$ 2,480.70
12/02/05	U.S. Legal Support re: P. K. Agarwal.	\$ 597.40
12/05/05	Litigation Services & Tech. re: Gilbert Hyatt, Vol. 4.	\$ 1,535.25
12/06/05	Litigation Services & Tech. re: Gilbert Hyatt, Vol. 5.	\$ 1,533.90
12/07/05	Litigation Services & Tech. re: Grace Jeng, Vol. 1.	\$ 1,766.00
01/17/06	Litigation Services & Tech. re: Gilbert Hyatt, Vol. 6.	\$ 2,564.05
01/18/06	Litigation Services & Tech. re: Gilbert Hyatt, Vol. 7.	\$ 2,741.09
01/19/06	Litigation Services & Tech. re: Michael Kern, Vol. 3.	\$ 3,225.23

NRS 18.005(2). Reporters' fees for depositions, including reporter's fee for one copy of each deposition.

Date	Provider	Amount
01/20/06	Litigation Services & Tech. re: Michael Kern, Vol. 4.	\$ 3,075.00
01/24/06	U.S. Legal Support re: Terry Collins.	\$ 1,678.95
01/31/06	U.S. Legal Support re: Eugene Cowan, Vol. 5.	\$ 2,352.98
02/01/06	U.S. Legal Support re: Eugene Cowan, Vol. 6.	\$ 2,130.55
02/02/06	Litigation Services & Tech. re: Grace Jeng, Vol. 2.	\$ 2,037.50
02/03/06	Litigation Services & Tech. re: Grace Jeng, Vol. 3.	\$ 2,146.55
02/06/06	U.S. Legal Support re: Barry Lee.	\$ 2,623.00
02/07/06	U.S. Legal Support re: Roger McCaffrey.	\$ 2,563.29
02/08/06	U.S. Legal Support re: Daniel Hyatt, Sr., Vol. 2.	\$ 1,082.20
02/09/06	U.S. Legal Support re: Penny Bauche, Vol. 5.	\$ 2,405.19
02/23/06	U.S. Legal Support re: Cody Cinnamon.	\$ 1,344.25
02/27/06	U.S. Legal Support re: Steven Illia.	\$ 1,706.00
02/28/06	U.S. Legal Support re: George McLaughlin.	\$ 1,527.85
03/01/06	U.S. Legal Support re: Natasha Page.	\$ 847.90
03/02/06	U.S. Legal Support re: Robert Dunn.	\$ 1,443.25
03/03/06	U.S. Legal Support re: Bruce Radov.	\$ 460.15
03/27/06	U.S. Legal Support re: Charlene Woodward.	\$ 781.35
03/28/06	U.S. Legal Support re: Paul Usedom.	\$ 799.90
04/20/06	Litigation Services & Tech. re: Kenneth Woloson.	\$ 888.95
04/20/06	Litigation Services & Tech. re: Todd Bice.	\$ 491.65
04/25/06	U.S. Legal Support re: Ronald Schuchard.	\$ 626.30
04/26/06	Litigation Services & Tech. re: Gilbert Hyatt, Vol. 8.	\$ 1,719.80
04/27/06	Litigation Services & Tech. re: Gilbert Hyatt, Vol. 9.	\$ 1,733.00
05/03/06	U.S. Legal Support re: Malcolm Jumelet.	\$ 2,843.20
05/05/06	U.S. Legal Support re: Kurt Sjoberg.	\$ 1,720.60
05/08/06	Cambridge Transcriptions re: Paul Schervish.	\$ 2,280.00
05/10/06	Capital Reporting Co. re: Daniel Solove.	\$ 1,558.00
05/16/06	U.S. Legal Support re: Dale Fiola.	\$ 785.90
05/16/06	U.S. Legal Support re: Roger McCaffrey, Vol. 2.	\$ 505.90
05/17/06	U.S. Legal Support re: Eugene Cowan, Vol. 7.	\$ 2,034.13
05/18/06	Litigation Services & Tech. re: Grace Jeng, Vol. 4.	\$ 1,284.30
05/19/06	Litigation Services & Tech. re: Vincent Turner.	\$ 754.60
05/19/06	Atkinson-Baker, Inc. re: Charles McHenry.	\$ 678.43
05/19/06	Litigation Services & Tech. re: Monty Willey.	\$ 390.15
05/22/06	Litigation Services & Tech. re: Michael Kern, Vol. 5.	\$ 2,029.50
05/23/06	U.S. Legal Support re: Mari Frank.	\$ 2,811.78
05/24/06	U.S. Legal Support re: Diane Truly.	\$ 1,884.05
05/24/06	Litigation Services & Tech. re: John Sullivan.	\$ 363.75
05/25/06	U.S. Legal Support re: Monica Trefz.	\$ 554.80
05/26/06	U.S. Legal Support re: Kathleen Wright.	\$ 1,467.65
05/26/06	U.S. Legal Support re: Edwin Antolin.	\$ 2,181.90
05/30/06	U.S. Legal Support re: David Isaac.	\$ 397.64
05/31/06	U.S. Legal Support re: Deirdre Mulligan.	\$ 1,239.95
12/14/07	U.S. Legal Support re: Ligia Machado.	\$ 1,982.15
12/26/2007	US Legal Support, Inc.	\$ 1,982.15
12/26/2007	Cline Transcription Services	\$ 15.00
02/12/2008	Verbatim Digital Reporting	\$ 871.70
03/12/2008	Verbatim Digital Reporting	\$ 287.61
03/28/2008	US Legal Support, Inc.	\$ 495.00
12/22/2008	Transcript - - Paid To: Bankcard Center	\$ 70.00
	Total	\$ 171,494.91

G & G Court Rep<sup>ts</sup>  
15250 Ventura Boulevard  
Sherman Oaks, CA 91403  
Phone (818) 995-0600

TAX I.D. NO.: 76-0535987

Matthew Addison  
Mc Donald, Carano, Wilson, Mc Cune,  
Bergin, Frankovich&Hicks  
241 Ridge Street  
Reno, NV 89505

# COURT REPORTING INVOICE

INVOICE NO.	DATE	JOB NUMBER
104853	03/19/99	1-7770
JOB DATE	REPORTER(S)	CASE NUMBER
01/11/99	HOLLJE	
CASE CAPTION		
Gill Hyatt vs. Francise Tax Boar		
TERMS		
Due Upon Receipt		

1 CERTIFIED COPY OF TRANSCRIPT OF:  
Sheila Cox, Vol. 1

732.55

TOTAL DUE >>>> 732.55



RECEIVED

MAR 31 1999

McDonald, Carano, Wilson, Mc Cune,  
Bergin, Frankovich & Hicks

5/12/99 Invoice #1030900

AA004822

G & G Court Rep<sup>ts</sup>  
15250 Ventura Boulevard  
Sherman Oaks, CA 91403  
Phone (818) 995-0600

TAX I.D. NO.: 76-0535987

Matthew Addison  
Mc Donald, Carano, Wilson, Mc Cune,  
Bergin, Frankovich&Hicks  
241 Ridge Street  
Reno, NV 89505

COURT REPORTING  
**INVOICE**

INVOICE NO.	DATE	JOB NUMBER
104854	03/19/99	1 7792
JOB DATE	REPORTER(S)	CASE NUMBER
01/12/99	HOLLJE	
CASE CAPTION		
Gill Hyatt vs. Franchise Tax Boa		
TERMS		
Due Upon Receipt		

1 CERTIFIED COPY OF TRANSCRIPT OF:  
Sheila Cox, Vol. 2

772.30

TOTAL DUE >>>> 772.30



5/12/99 Invoice #1030900

AA004823

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15250 Ventura Boulevard  
Sherman Oaks, CA 91403  
Phone (818) 995-0600

TAX I.D. NO.: 76-0535987

Matthew Addison  
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241 Ridge Street  
Reno, NV 89505

# COURT REPORTING INVOICE

INVOICE NO.	DATE	JOB NUMBER
104855	03/19/99	1-7814
JOB DATE	REPORTER(S)	CASE NUMBER
01/13/99	HOLLJE	
CASE CAPTION		
Gill Hyatt vs. Franchise Tax Boa		
TERMS		
Due Upon Receipt		

1 CERTIFIED COPY OF TRANSCRIPT OF:  
Sheila Cox, Vol. 3

735.20

TOTAL DUE >>>> 735.20



5/12/99 Invoice #1030900

AA004824

G & G Court Rep<sup>o</sup> s *Inc.*  
15250 Ventura Boulevard  
Sherman Oaks, CA 91403  
Phone (818) 995-0600

TAX I.D. NO.: 76-0535987

Matthew Addison  
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COURT REPORTING  
**INVOICE**

INVOICE NO.	DATE	JOB NUMBER
104856	03/19/99	1 7837
JOB DATE	REPORTER(S)	CASE NUMBER
01/14/99	HOLLJE	
CASE CAPTION		
Gill Hyatt vs. Franchise Tax Boa		
TERMS		
Due Upon Receipt		

1 CERTIFIED COPY OF TRANSCRIPT OF:  
Sheila Cox, Vol. 4

777.60

TOTAL DUE >>>> 777.60



5/12/99 Invoice #1030900

AA004825



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Sherman Oaks, CA 91403  
Phone (818) 995-0600

TAX I.D. NO.: 76-0535987

Matthew Addison  
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Bergin, Frankovich&Hicks  
241 Ridge Street  
Reno, NV 89505

# COURT REPORTING INVOICE

INVOICE NO.	DATE	JOB NUMBER
105547	04/22/99	1-7855
JOB DATE	REPORTER(S)	CASE NUMBER
01/15/99	HOLLJE	
CASE CAPTION		
Gill Hyatt vs. Franchise Tax Board		
TERMS		
Due Upon Receipt		

1 CERTIFIED COPY OF TRANSCRIPT OF:  
Sheila Cox, Vol. 5

780.25

TOTAL DUE >>>> 780.25

*OK to pay*  
*7258-1*  
*P/MCA*

*5-13*



*6/2/99 Invoice #1031719*



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Reno, NV 89501

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
60789 ***	01/28/99	1-10467
JOB DATE	REPORTER(S)	CASE NUMBER
01/19/99	HARBJA	A382999
CASE CAPTION		
Hyatt vs. Franchise Tax Bd. 7258-1		
TERMS		
DUE UPON RECEIPT		

1 COPY OF TRANSCRIPT OF:  
Julie Meyer

214 PGS

695.50

DISKETTE

5.00

CONDENSED TRANSCRIPT

15.00

HANDLING & DELIVERY

37.00

TOTAL DUE >>>>

=====

752.50

COD TRANSCRIPTS



2/24/99 Invoice # 1029147

AA004827



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Reno, NV 89501

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
60792 ***	01/28/99	1-10481
JOB DATE	REPORTER(S)	CASE NUMBER
01/20/99	HARBJA	A382999
CASE CAPTION		
Hyatt vs. Franchise Tax Bd. 7258-1		
TERMS		
DUE UPON RECEIPT		

1 COPY OF TRANSCRIPT OF:  
Julie Meyer (vol.2)

219 PGS

711.75

DISKETTE

5.00

CONDENSED TRANSCRIPT

15.00

HANDLING & DELIVERY

27.00

=====

TOTAL DUE >>>>

758.75

COD TRANSCRIPTS



2/24/99 Invoice # 1029147

AA004828



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Bergin, Frankovich & Hicks  
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Reno, NV 89501

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
60795 ***	01/28/99	1-10492
JOB DATE	REPORTER(S)	CASE NUMBER
01/21/99	HARBJA	A382999
CASE CAPTION		
Hyatt vs. Franchise Tax Bd. 1258-1		
TERMS		
DUE UPON RECEIPT		

1 COPY OF TRANSCRIPT OF:  
Elizabeth Hobbs\_Parker

200 PGS

650.00

DISKETTE

5.00

CONDENSED TRANSCRIPT

15.00

HANDLING & DELIVERY

27.00

=====

T O T A L D U E >>>>

697.00

PLEASE REMIT PAYMENT WITH JOB # TO:  
LRA-SAN FRANCISCO, DEPT: LA21900, PASADENA, CA 91185-1900



2/24/99 Invoice #1029147

AA004829



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# INVOICE

INVOICE NO.	DATE	JOB NUMBER
60952 ***	02/09/99	1-10528
JOB DATE	REPORTER(S)	CASE NUMBER
01/26/99	HOWEMI	A382999
CASE CAPTION		
Hyatt vs. Franchise Tax Bd.		
TERMS		
DUE UPON RECEIPT		

1 COPY OF TRANSCRIPT OF:  
Anne Smith

EXHIBITS	322 PGS	1,046.50
	61 PGS	15.25
COLOR COPY CHARGE		2.00
HANDLING & DELIVERY		27.00
TOTAL DUE >>>>		1,090.75

COD TRANSCRIPTS



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McCune, Bergin, Frankovich & Hicks  
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2/24/99 Invoice # 1029147

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TAX I.D. NO.: 76-0535987

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Mc Donald, Carano, Wilson, Mc Cune,  
Bergin, Frankovich & Hicks  
241 Ridge Street  
Reno, NV 89505

# COURT REPORTING INVOICE

INVOICE NO.	DATE	JOB NUMBER
105294	04/13/99	1-8722
JOB DATE	REPORTER(S)	CASE NUMBER
03/18/99	HOLLJE	
CASE CAPTION		
Gill Hyatt vs. FTB		
TERMS		
Due Upon Receipt		

1 CERTIFIED COPY OF TRANSCRIPT OF:  
Paul Lou, Vol. 1

937.50

TOTAL DUE >>>> 937.50

Rough Draft



*Zoe  
Please  
Pay  
7258-1*

*5/12/99 Invoice #1030900*

AA004831

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Sherman Oaks, CA 91403  
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TAX I.D. NO.: 76-0535987

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Mc Donald, Carano, Wilson, Mc Cune,  
Bergin, Frankovich & Hicks  
241 Ridge Street  
Reno, NV 89505

# COURT REPORTING INVOICE

INVOICE NO.	DATE	JOB NUMBER
105298	04/13/99	1-8743
JOB DATE	REPORTER(S)	CASE NUMBER
03/19/99	HOLLJE	
CASE CAPTION		
Gill Hyatt vs. FTB		
TERMS		
Due Upon Receipt		

1 CERTIFIED COPY OF TRANSCRIPT OF:  
Paul Lou, Vol. 2

853.55

TOTAL DUE >>>>

=====  
853.55

Rough Draft



5/12/99 Invoice #1030900

AA004832

G & G Court Reporters  
15250 Ventura Boulevard  
Sherman Oaks, CA 91403  
Phone (818) 995-0600

TAX I.D. NO.: 76-0535987

Thomas R.C. Wilson, II  
Mc Donald, Carano, Wilson, Mc Cune,  
Bergin, Frankovich&Hicks  
241 Ridge Street  
Reno, NV 89505

# COURT REPORTING INVOICE

INVOICE NO.	DATE	JOB NUMBER
105302	04/13/99	1-8798
JOB DATE	REPORTER(S)	CASE NUMBER
03/24/99	HOLLJE	
CASE CAPTION		
Gill Hyatt vs. FTB		
TERMS		
Due Upon Receipt		

1 CERTIFIED COPY OF TRANSCRIPT OF:  
Sheila Cox, Vol. 6

1,065.25

TOTAL DUE >>>>

=====

1,065.25

Rough Draft



5/12/99 Invoice #1030900

AA004833



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15250 Ventura Boulevard  
Sherman Oaks, CA 91403  
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TAX I.D. NO.: 76-0535987

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Mc Donald, Carano, Wilson, Mc Cune,  
Bergin, Frankovich&Hicks  
241 Ridge Street  
Reno, NV 89505

# COURT REPORTING INVOICE

INVOICE NO.	DATE	JOB NUMBER
105306	04/13/99	1-8819
JOB DATE	REPORTER(S)	CASE NUMBER
03/25/99	HOLLJE	
CASE CAPTION		
Gill Hyatt vs. FTB		
TERMS		
Due Upon Receipt		

1 CERTIFIED COPY OF TRANSCRIPT OF:  
Sheila Cox, Vol. 7

817.05

TOTAL DUE >>>>

=====  
817.05

Rough Draft



5/12/99 Invoice #1030900

AA004834

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TAX I.D. NO.: 76-0535987

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Mc Donald, Carano, Wilson, Mc Cune,  
Bergin, Frankovich&Hicks  
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Reno, NV 89505

# COURT REPORTING INVOICE

INVOICE NO.	DATE	JOB NUMBER
105396	04/16/99	1-8876
JOB DATE	REPORTER(S)	CASE NUMBER
03/30/99	HOLLJE	
CASE CAPTION		
Gill Hyatt vs. FTB		
TERMS		
Due Upon Receipt		

1 CERTIFIED COPY OF TRANSCRIPT OF:  
Sheila Cox, Vol. 8

937.50

TOTAL DUE >>>>

=====

937.50

Rough Draft



5/12/99 Invoice #1030900

AA004835

G & G Court Rep<sup>ts</sup>  
15250 Ventura Boulevard  
Sherman Oaks, CA 91403  
Phone (818) 995-0300

TAX I.D. NO.: 76-0535987

Thomas R.C. Wilson, II  
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Bergin, Frankovich&Hicks  
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COURT REPORTING  
**INVOICE**

INVOICE NO.	DATE	JOB NUMBER
105507	04/22/99	1 8897
JOB DATE	REPORTER(S)	CASE NUMBER
03/31/99	HOLLJE	
CASE CAPTION		
Gill Hyatt vs. FTB		
TERMS		
Due Upon Receipt		

1 CERTIFIED COPY OF TRANSCRIPT OF:  
Sheila Cox, Vol. 9

1,043.35

TOTAL DUE >>>> 1,043.35

Rough Draft



*See Please pay 7258-1*

*6/2/99 Invoice # 1031719*



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Reno, NV 89501

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
62167 ***	05/11/99	1-11335
JOB DATE	REPORTER(S)	CASE NUMBER
05/04/99	VACCLI	A382999
CASE CAPTION		
Hyatt vs. Franchise Tax Bd.		
TERMS		
DUE UPON RECEIPT		

1 COPY OF TRANSCRIPT OF:  
Carol Ford

288 PGS

1,296.00

DISKETTE

5.00

CONDENSED TRANSCRIPT

15.00

HANDLING & DELIVERY - *RUSH*

150.00

TOTAL DUE >>>>

=====

1,466.00

Transcript billed as 100% Expedite  
Delivery Rush to Sacramento

PLEASE REMIT PAYMENT WITH JOB# TO:

LRA-SAN FRANCISCO, DEPT:LA21900, PASADENA, CA 91185-1900

*7258-1*



*6/18/99 Invoice #1031741*

AA004837



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Reno, NV 89501

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
62174 ***	05/11/99	1-11347
JOB DATE	REPORTER(S)	CASE NUMBER
05/05/99	VACCLI	A382999
CASE CAPTION		
Hyatt vs. Franchise Tax Bd.		
TERMS		
DUE UPON RECEIPT		

1 COPY OF TRANSCRIPT OF:  
Carol Ford (vol.2)

264 PGS

1,188.00

DISKETTE

5.00

CONDENSED TRANSCRIPT

15.00

HANDLING & DELIVERY - *RUSH*

150.00

TOTAL DUE >>>>

1,358.00

Transcript billed as 100% Expedite

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LRA-SAN FRANCISCO, DEPT:LA21900, PASADENA, CA 91185-1900



*6/18/99 Invoice #103174*

AA004838



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Bergin, Frankovich & Hicks  
241 Ridge Street  
Reno, NV 89501

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
62150 ***	05/10/99	1-11361
JOB DATE	REPORTER(S)	CASE NUMBER
05/06/99	TAIRKU	A382999
CASE CAPTION		
Hyatt vs. Franchise Tax Bd.		
TERMS		
DUE UPON RECEIPT		

1 COPY OF TRANSCRIPT OF:  
Penny Bauche

330 PGS

1,300.20

DISKETTE

5.00

HANDLING & DELIVERY

37.00

TOTAL DUE >>>>

=====

1,342.20

Transcript billed as 75% Expedite  
COD TRANSCRPT

*6/2/99 Invoice #1031719*

AA004839



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Reno, NV 89501

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
62171 ***	05/11/99	1-11370
JOB DATE	REPORTER(S)	CASE NUMBER
05/07/99	TAIRKU	A382999
CASE CAPTION		
Hyatt vs. Franchise Tax Bd.		
TERMS		
DUE UPON RECEIPT		

1 COPY OF TRANSCRIPT OF:  
Penny Bauche (vol.2)

275 PGS

1,083.50

DISKETTE  
HANDLING & DELIVERY

5.00  
37.00

TOTAL DUE >>>>

=====

1,125.50

Transcript billed as Expedit  
~~EXP. TRANSCRIPT~~



6/2/99 Invoice #1031719

AA004840



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Bergin, Frankovich & Hicks  
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# INVOICE

INVOICE NO.	DATE	JOB NUMBER
62347 ***	05/24/99	1-11453
JOB DATE	REPORTER(S)	CASE NUMBER
05/18/99	HARBJA	A382999
CASE CAPTION		
Hyatt vs. Franchise Tax Bd.		
TERMS		
DUE UPON RECEIPT		

1 COPY OF TRANSCRIPT OF:  
Steven James Illia

293 PGS

990.34

DISKETTE

5.00

CONDENSED TRANSCRIPT

15.00

HANDLING & DELIVERY

37.00

TOTAL DUE >>>>

=====

1,047.34

Transcript billed as 50% Expedite  
COD TRANSCRIPT

*6/18/99 Invoice #1031741*

AA004841





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Bergin, Frankovich & Hicks  
241 Ridge Street  
Reno, NV 89501

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
62357 ***	05/24/99	1-11471
JOB DATE	REPORTER(S)	CASE NUMBER
05/19/99	HARBJA	A382999
CASE CAPTION		
Hyatt vs. Franchise Tax Bd.		
TERMS		
DUE UPON RECEIPT		

1 COPY OF TRANSCRIPT OF: Steven James Illia (vol.2)	295 PGS	997.10
DISKETTE		5.00
CONDENSED TRANSCRIPT		15.00
HANDLING & DELIVERY		12.00
		=====
TOTAL DUE >>>>		1,029.10

Transcript billed as 50% Expedite  
COD TRANSCRIPT

6/8/99 Invoice #1031741

AA004842



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# INVOICE

INVOICE NO.	DATE	JOB NUMBER
62351 ***	05/24/99	1-11489
JOB DATE	REPORTER(S)	CASE NUMBER
05/20/99	AGELGI	A382999
CASE CAPTION		
Hyatt vs. Franchise Tax Bd.		
TERMS		
DUE UPON RECEIPT		

1 COPY OF TRANSCRIPT OF:  
Monica L. Embry

258 PGS

1,016.52

DISKETTE 5.00  
CONDENSED TRANSCRIPT 15.00  
HANDLING & DELIVERY 12.00

TOTAL DUE >>>> 1,048.52

Transcript billed as 75% Expedite  
COD TRANSCRIPT

Total  
\$ 3125.96

6/18/99 Invoice #1031741

AA004843



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# INVOICE

INVOICE NO.	DATE	JOB NUMBER
62538	06/04/99	1-11513
JOB DATE	REPORTER(S)	CASE NUMBER
05/25/99	VACCLI	A382999
CASE CAPTION		
Hyatt vs. Franchise Tax Bd.		
TERMS		
DUE UPON RECEIPT		

1 COPY OF TRANSCRIPT OF:  
Anna Jovanovich

296 PGS

1,406.00

HANDLING & DELIVERY

27.00

TOTAL DUE >>>>

=====

Transcript billed as 100% Expedite & Rough ASCII  
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6/28/99 Invoice #1032490

AA004844



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McDonald, Carano, Wilson, McCune,  
Bergin, Frankovich & Hicks  
241 Ridge Street  
Reno, NV 89501

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
62541	06/04/99	1-11528
JOB DATE	REPORTER(S)	CASE NUMBER
05/26/99	VACCLI	A382999
CASE CAPTION		
Hyatt vs. Franchise Tax Bd.		
TERMS		
DUE UPON RECEIPT		

1 COPY OF TRANSCRIPT OF:

- Anna Javanovich (vol.2)

304 PGS

1,444.00

HANDLING & DELIVERY

27.00

TOTAL DUE >>>>

=====

1,471.00

Transcript billed as 100% Expedite

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6/28/99 Invoice #1032490

AA004845



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Thomas R. Wilson II  
McDonald, Carano, Wilson, McCune,  
Bergin, Frankovich & Hicks  
241 Ridge Street  
Reno, NV 89501

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
63122	07/14/99	1-11834
JOB DATE	REPORTER(S)	CASE NUMBER
06/30/99	HARBJA	A382999
CASE CAPTION		
Hyatt vs. Franchise Tax Bd.		
TERMS		
DUE UPON RECEIPT		

1 COPY OF TRANSCRIPT OF:  
Jeffrey D. McKenney

	298 PGS	670.50
EXHIBITS	26 PGS	6.50
DISKETTE		5.00
CONDENSED TRANSCRIPT		15.00
HANDLING & DELIVERY		27.00
		=====
TOTAL DUE	>>>>	724.00

PLEASE REMIT PAYMENT WITH JOB # TO:  
LRA-SAN FRANCISCO, DEPT: LA21900, PASADENA, CA 91185-1900



7/26/99 Invoice #1033245

AA004846



**SAN FRANCISCO  
REPORTING SERVICE**  
CERTIFIED SHORTHAND REPORTERS

The Hearst Building  
5 Third Street, Suite 815  
San Francisco, CA 94103

888-575-DEPO TOLL FREE  
415 777-2111  
415 777-3836 FAX

TAX I.D. NO.: 76-0535987

**U.S. LEGAL**

Thomas R. Wilson II  
McDonald, Carano, Wilson, McCune,  
Bergin, Frankovich & Hicks  
241 Ridge Street  
Reno, NV 89501

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
63106	07/13/99	1-11849
JOB DATE	REPORTER(S)	CASE NUMBER
07/01/99	HARBJA	A382999
CASE CAPTION		
Hyatt vs. Franchise Tax Bd.		
TERMS		
DUE UPON RECEIPT		

1 COPY OF TRANSCRIPT OF:  
Rebekah Medina

	264 PGS	594.00
EXHIBITS	10 PGS	2.50
DISKETTE		5.00
CONDENSED TRANSCRIPT		15.00
HANDLING & DELIVERY		27.00
		=====
TOTAL DUE	>>>>	643.50

PLEASE REMIT PAYMENT WITH JOB # TO:  
LRA-SAN FRANCISCO, DEPT: LA21900, PASADENA, CA 91185-1900



*7/26/99 Invoice #1033245*

AA004847



**SAN FRANCISCO  
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TAX I.D. NO.: 76-0535987

**U.S. LEGAL**

Thomas R. Wilson II  
McDonald, Carano, Wilson, McCune,  
Bergin, Frankovich & Hicks  
241 Ridge Street  
Reno, NV 89501

7258-1

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
63076	07/12/99	1-11907
JOB DATE	REPORTER(S)	CASE NUMBER
07/09/99	COUGDI	A382999
CASE CAPTION		
Hyatt vs. Franchise Tax Bd.		
TERMS		
DUE UPON RECEIPT		

1 COPY OF TRANSCRIPT OF:  
Douglas Dick

276 PGS

621.00

HANDLING & DELIVERY

10.00

TOTAL DUE >>>>

=====  
631.00

PLEASE REMIT PAYMENT WITH JOB # TO:  
LRA-SAN FRANCISCO, DEPT: LA21900, PASADENA, CA 91185-1900



7/26/99 Invoice #1033245

AA004848



ASSOCIATED REPORTERS  
(702) 382-8778  
2300 West Sahara Avenue  
Suite 770, Box 17  
Las Vegas, NV 89102

TAX I.D. NO.: 88-0267347

James Bradshaw, Esq.  
McDonald Carano Wilson McCune  
Bergin Frankovich & Hicks  
2300 West Sahara Ave. #1000  
Las Vegas, NV 89102

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
54543	10/22/99	1-78306
JOB DATE	REPORTER(S)	CASE NUMBER
10/14/99	MCCARE	A382999
CASE CAPTION		
Hyatt vs. Franchise Tax Board 7256-1		
TERMS		
+1.5% FINANCE CHG. AFTER 30 DAYS		

ORIGINAL AND 1 COPY OF TRANSCRIPT OF:  
Monica Eisenman

EXHIBITS	178 PGS	667.50
	499 PGS	249.50
REPORTER ATTENDANCE		150.00
Min-U-Script		n/c
ASCII diskette(s)		n/c
Mail Minu to Witness		8.00
Shipping & Handling		20.00
		=====
TOTAL DUE	>>>>	1,095.00



lcc + Minu + ASCII diskette of the above shipped Fed-Ex overnite  
to Reno address.

*We Gladly Accept VISA and Mastercard.*

11/12/99 Invoice #1035824

AA004849





**ASSOCIATED REPORTERS**

(702) 382-8778  
2300 West Sahara Avenue  
Suite 770, Box 17  
Las Vegas, NV 89102

1258-1

**COURT REPORTING  
INVOICE**

TAX I.D. NO.: 88-0261347

James Bradshaw, Esq.  
McDonald Carano Wilson McCune  
Bergin Frankovich & Hicks  
2300 West Sahara Ave. #1000  
Las Vegas, NV 89102

INVOICE NO.	DATE	JOB NUMBER
54471	10/21/99	1-78348
JOB DATE	REPORTER(S)	CASE NUMBER
10/15/99	LARUTY	A382999
CASE CAPTION		
Hyatt vs. Franchise Tax Board		
TERMS		
+1.5% FINANCE CHG. AFTER 30 DAYS		

**ORIGINAL AND 1 COPY OF TRANSCRIPT OF:**

COR of Stephens Group-Scheduled

6 PGS	22.50
EXHIBITS 20 PGS	10.00

REPORTER ATTENDANCE	75.00
Min-U-Script	n/c
Handling Fee	5.00

TOTAL DUE >>>> 112.50

Date: 10/26

Received 0&1cc of above:

*Jan Walker*



**We Gladly Accept VISA and Mastercard.**

12/10/99 Invoice #1036534



ASSOCIATED REPORTERS  
(702) 382-8778  
2300 West Sahara Avenue  
Suite 770, Box 17  
Las Vegas, NV 89102

# COURT REPORTING INVOICE

TAX I.D. NO.: 88-0267347

James Bradshaw, Esq.  
McDonald Carano Wilson McCune  
Bergin Frankovich & Hicks  
2300 West Sahara Ave. #1000  
Las Vegas, NV 89102

INVOICE NO.	DATE	JOB NUMBER
54944	11/04/99	1-78368
JOB DATE	REPORTER(S)	CASE NUMBER
10/18/99	MCCARE	A382999
CASE CAPTION		
Hyatt vs. Franchise Tax Board		
TERMS		
+1.5% FINANCE CHG. AFTER 30 DAYS		

ORIGINAL AND 1 COPY OF TRANSCRIPT OF:

Sherri Lewis	99 PGS	371.25
EXHIBITS	18 PGS	9.00

ORIGINAL AND 1 COPY OF TRANSCRIPT OF:

Clara Kopf	148 PGS	555.00
EXHIBITS	10 PGS	5.00

REPORTER ATTENDANCE	150.00
Min-U-Script	n/c
Handling Fee	5.00

TOTAL DUE >>>> 1,095.25

Date: 11/5/99

Received 1cc & Min-U-Script of above:

*Tom Walters*  
We Gladly Accept VISA and Mastercard.

11/12/99 Invoice #1036323



ASSOCIATED REPORTERS  
382-8778  
2300 West Sahara Avenue  
Suite 770, Box 17  
Las Vegas, NV 89102

TAX I.D. NO.: 88-0267347

James Bradshaw, Esq.  
McDonald Carano Wilson McCune  
Bergin Frankovich & Hicks  
2300 West Sahara Ave. #1000  
Las Vegas, NV 89102

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
54946	11/04/99	1-78426
JOB DATE	REPORTER(S)	CASE NUMBER
10/19/99	MCCARE	A382999
CASE CAPTION		
Hyatt vs. Franchise Tax Board		
TERMS		
+1.5% FINANCE CHG. AFTER 30 DAYS		

ORIGINAL AND 1 COPY OF TRANSCRIPT OF:

Anelle Schumann

66 PGS	247.50
EXHIBITS 33 PGS	16.50
REPORTER ATTENDANCE	75.00
Min-U-Script	n/c
Handling Fee	5.00
	=====

TOTAL DUE >>>> 344.00

Date: 11/5/99

Received lcc & Min-U-Script of above:



We Gladly Accept VISA and Mastercard.

11/12/99 Invoice #1036323

AA004852

# INVOICE

Please remit payment to:  
LRA - G & G Court Reporters  
Dept. LA21908  
Pasadena, CA 91185-1908

Tax ID # 76-0535987

Thomas R.C. Wilson, II  
Mc. Donald, Carano, Wilson, Mc Cune,  
Bergin, Frankovich&Hicks  
241 Ridge Street  
Reno, NV 89505

INVOICE NO.	DATE	JOB NUMBER
114013	02/02/00	1-14481
JOB DATE	REPORTER(S)	CASE NUMBER
01/19/00	HOLLJE	
CASE CAPTION		
Gill Hyatt vs. FTB		
TERMS		
Due Upon Receipt		

1 CERTIFIED COPY OF TRANSCRIPT OF:  
Candace Les, Vol. 3

545.25

TOTAL DUE >>>> 545.25

7258-1-  
C. Frankovich  
Please Pay



Please be sure to include  
invoice number(s) on your  
check for proper credit

Thank you!



15250 Ventura Blvd., Ste. 410  
Sherman Oaks, CA 91403  
(818) 995-0600 • Fax (818) 995-4248

2/23/00 Invoice #1038672

AA004853

7258-1

## INVOICE

Please remit payment to:  
 LRA - G & G Court Reporters  
 Dept. LA21908  
 Pasadena, CA 91185-1908

Tax ID # 76-0535987

Thomas R.C. Wilson, II  
 Mc Donald, Carano, Wilson, Mc Cune,  
 Bergin, Frankovich&Hicks  
 241 Ridge Street  
 Reno, NV 89505

INVOICE NO.	DATE	JOB NUMBER
114085	02/04/00	1-14512
JOB DATE	REPORTER(S)	CASE NUMBER
01/20/00	HOLLJE	
CASE CAPTION		
Gill Hyatt vs. FTR		
TERMS		
Due Upon Receipt		

1 CERTIFIED COPY OF TRANSCRIPT OF:  
 Candace Les, Vol. 4

480.50

TOTAL DUE >>>> 480.50



Please be sure to include  
 invoice number(s) on your  
 check for proper credit

Thank you!



15250 Ventura Blvd., Ste. 410  
 Sherman Oaks, CA 91403  
 (818) 995-0600 • Fax (818) 995-4248

2/22/00 Invoice #1038672

AA004854

7258-1

## INVOICE

Please remit payment to:  
 LRA - G & G Court Reporters  
 Dept. LA21908  
 Pasadena, CA 91185-1908

Tax ID # 76-0535987

Thomas R.C. Wilson, II  
 Mc Donald, Carano, Wilson, Mc Cune,  
 Bergin, Frankovich&Hicks  
 241 Ridge Street  
 Reno, NV 89505

INVOICE NO.	DATE	JOB NUMBER
114090	02/04/00	1-14543
JOB DATE	REPORTER(S)	CASE NUMBER
01/21/00	HOLLJE	
CASE CAPTION		
Gill Hyatt vs. FTB		
TERMS		
Due Upon Receipt		

1 CERTIFIED COPY OF TRANSCRIPT OF:  
 Candace Les, Vol. 5

220.50

TOTAL DUE >>>> 220.50



Please be sure to include  
 invoice number(s) on your  
 check for proper credit

Thank you!



15250 Ventura Blvd., Ste. 410  
 Sherman Oaks, CA 91403  
 (818) 995-0600 • Fax (818) 995-4248

2/23/00 Invoice #1038672

AA004855

7258-1

# INVOICE

Please remit payment to:  
LRA - G & G Court Reporters  
Dept. LA21908  
Pasadena, CA 91185-1908

Tax ID # 76-0535987

Thomas R.C. Wilson, II  
Mc Donald, Carano, Wilson, Mc Cune,  
Bergin, Frankovich&Hicks  
241 Ridge Street  
Reno, NV 89505

INVOICE NO.	DATE	JOB NUMBER
114181	02/08/00	1-14672
JOB DATE	REPORTER(S)	CASE NUMBER
01/27/00	HOLLJE	
CASE CAPTION		
Gill Hyatt vs. FTR		
TERMS		
Due Upon Receipt		

1 CERTIFIED COPY OF TRANSCRIPT OF:  
Candace Les, Vol. 6

672.50

TOTAL DUE >>>> 672.50



Please be sure to include  
invoice number(s) on your  
check for proper credit

Thank you!



15250 Ventura Blvd., Ste. 410  
Sherman Oaks, CA 91403  
(818) 995-0600 • Fax (818) 995-4248

2/23/00 Invoice #1038672

AA004856

Atkinson-Baker, Inc.  
Court Reporters  
Main Office  
330 N. Brand Boulevard, Suite 250  
Glendale, CA 91203

(818) 551-7300  
(800) 288-3376  
fax (818) 551-7330

Please refer to the Invoice #  
and your Client # in any  
correspondence. Contact  
Ingrid Cassady.  
Federal ID#: 95-4189037

INVOICE # 9A028EEB  
CLIENT # 1145501  
INVOICE DATE: 4/26/2000  
DUE UPON RECEIPT

Rate: STNDRD — Los Angeles  
Case Name: Gilbert Hyatt v Franchise Tax Board  
Case #: CV 0150

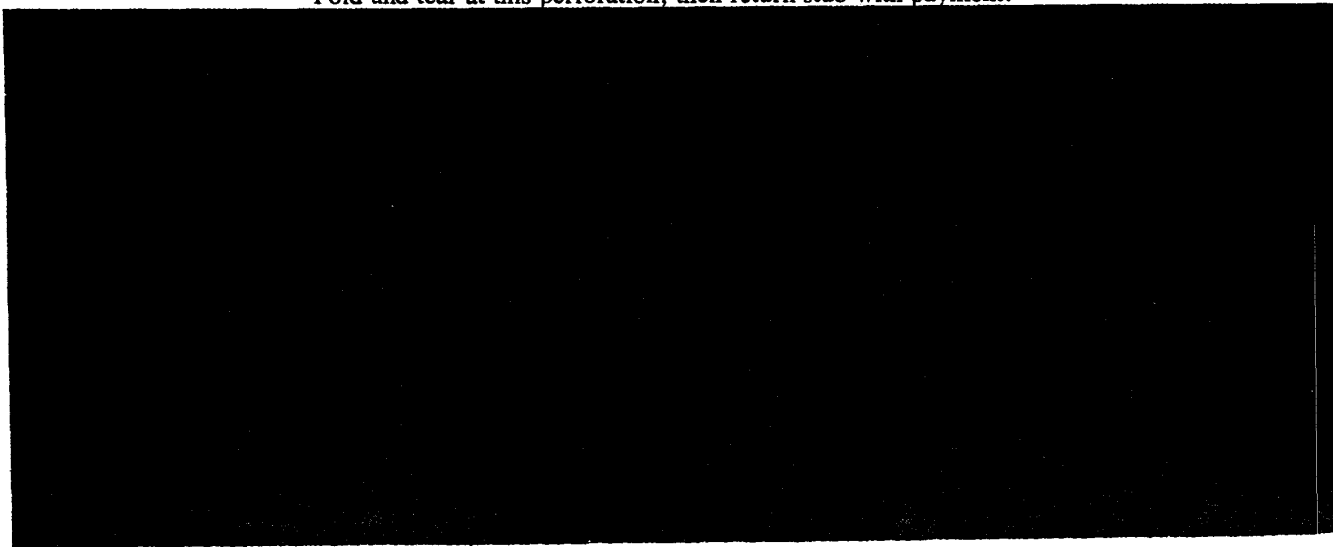
James W. Bradshaw  
McDonald, Carano, Wilson, McCune, et al.  
P.O. Box 2670  
Reno, NV 89505 2670

ITEM	AMOUNT
Certified copy of the reporter's transcript of the deposition of Eugene Cowan, taken April 17, 2000.  <i>OK to pay 7258-1</i>	\$ 483.75
BALANCE DUE	\$ 483.75



A service fee of 1.5% per month may be added to any invoice over 30 days old.

..... Fold and tear at this perforation, then return stub with payment. ....



*5/26/00 Invoice #1040960*



REPORTERS  
AND BOULEVARD

LE, CA 91203

Phone: 800-288-3376  
818-551-7300  
Facsimile: 800-925-5910  
818-551-7330

Federal ID#: 95-4189037

Your Account Representative: Loretta Easter

STATEMENT OF ACCOUNT

McDonald, Carano, Wilson, McCune, et al.  
P.O. Box 2670  
Reno, NV 89505-2670

Account Number: 1145501  
Statement Date: 6/01/2000

Invoice Number	Invoice Date	Case Title & Description	Invoice Amount	Service Fees	Amount Paid	Balance Due
9A033BBB For: James W. Bradshaw	5/26/2000	Gilbert Hyatt v Franchise Tax Board Certified copy of the reporter's transcript of the deposition of Eugene Cowan, taken May 16, 2000.	491.25	0.00		491.25
9A033BCB For: James W. Bradshaw	5/26/2000	Gilbert Hyatt v Franchise Tax Board Certified copy of the reporter's transcript of the deposition of Eugene Cowan, taken May 17, 2000. Expedited.	769.35	0.00		769.35

Received  
6-2-00

TOTAL BALANCE DUE \$ 1,260.60

Jim -

Is the circled invoice ok to pay?

7258-1

Thanks!

Deb-M

Yew  
7/4/00



"If you have recently paid any of these invoices, please disregard."

A service fee of 1.5% per month may be added to any invoice over 30 days old.

6/22/00 Invoice #1041820

AA004858

and Boulevard, Suite 250  
e, CA 91203

INVOICE # 9A033BCB  
CLIENT # 1145501  
INVOICE DATE: 5/26/2000  
DUE UPON RECEIPT

James W. Bradshaw  
McDonald, Carano, Wilson, McCune, et al.  
P.O. Box 2670  
Reno, NV 89505 2670

(818) 551-7300  
(800) 288-3376  
fax (818) 551-7330

Please refer to the Invoice #  
and your Client # in any  
correspondence. Contact  
Loretta Easter.  
Federal ID#: 95-4189037

Rate: STNDRD — Los Angeles  
Case Name: Gilbert Hyatt v Franchise Tax Board  
Case #: CV 0150

7258-1

ITEM	AMOUNT
Certified copy of the reporter's transcript of the deposition of Eugene Cowan, taken May 17, 2000. Expedited.	\$ 769.35
BALANCE DUE	\$ 769.35

POSTED  
6-15

A service fee of 1.5% per month may be added to any invoice over 30 days old.

..... Fold and tear at this perforation. then return stub with payment.

Thanks.

POSTED  
6-15

Deb M

Yea  
JWS

"If you have recently paid any of these invoices, please disregard."

A service fee of 1.5% per month may be added to any invoice over 30 days old.

6/22/00 Invoice #1041820

AA004859

Litigation Service Technologies  
701 E. Bridger Avenue  
Las Vegas, NV 89101  
Phone (702) 648-2595

TAX I.D. NO.: 88-0428399

James W. Bradshaw, Esq.  
McDonald, Carano, Wilson, McCune,  
Bergin, Frankovich & Hicks  
241 Ridge Street  
4th Floor  
Reno, NV 89501

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
51750	06/09/00	1-5724
JOB DATE	REPORTER(S)	CASE NUMBER
05/23/00	KRM PMO	
CASE CAPTION		
Hyatt vs. Franchise Tax Board		
TERMS		
Due upon receipt		

ORIGINAL & 1 COPY OF THE DEPOSITION OF:  
Michael William Kern

1,209.20

Delivery, Fed Ex/UPS

TOTAL DUE >>>> 1,209.20

7/14/00 Invoice #1042094

AA004860

Litigation Service Technologies  
701 E. Bridger Avenue  
Las Vegas, NV 89101  
Phone (702) 648-2595

TAX I.D. NO.: 88-0428399

James W. Bradshaw, Esq.  
McDonald, Carano, Wilson, McCune,  
Bergin, Frankovich & Hicks  
241 Ridge Street  
4th Floor  
Reno, NV 89501

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
51752	06/09/00	1-5730
JOB DATE	REPORTER(S)	CASE NUMBER
05/24/00	KRMPMO	
CASE CAPTION		
Hyatt vs. Franchise Tax Board		
TERMS		
Due upon receipt		

ORIGINAL & 1 COPY OF THE DEPOSITION OF:  
Michael William Kern, Volume 2

1,214.80

Delivery, Fed Ex/UPS

TOTAL DUE >>>> 1,214.80

7/14/00 Invoice #1042094

AA004861

Atkinson-Baker, Inc.  
Court Reporters  
Main Office  
330 N. Brand Boulevard, Suite 250  
Glendale, CA 91203

(818) 551-7300  
(800) 288-3376  
fax (818) 551-7330

Please refer to the Invoice #  
and your Client # in any  
correspondence. Contact  
Loretta Easter.  
Federal ID#: 95-4189037

Rate: STNDRD — Los Angeles  
Case Name: Gilbert Hyatt v Franchise Tax Board  
Case #: CV 0150

INVOICE # 9A0356CB  
CLIENT # 1145501  
INVOICE DATE: 6/15/2000  
DUE UPON RECEIPT

Thomas R. C. Wilson  
McDonald, Carano, Wilson, McCune, et al.  
P.O. Box 2670  
Reno, NV 89505 2670

2076  
cc  
65

ITEM	AMOUNT
Certified copy of the reporter's transcript of the deposition of Candace Les, taken May 31, 2000.  7258-1	\$ 402.50
BALANCE DUE	\$ 402.50



A service fee of 1.5% per month may be added to any invoice over 30 days old.

..... Fold and tear at this perforation. then return stub with payment. ....

U.S. Legal Support  
180 Montgomery Street  
Suite 2180  
San Francisco, CA 94104  
(415) 362-4346 Fax (415) 362-4495

James W. Bradshaw  
McDonald, Carano, Wilson  
100 West Liberty Street  
Tenth Floor  
Reno, NV 89505

# INVOICE

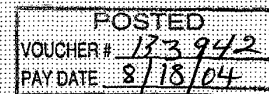
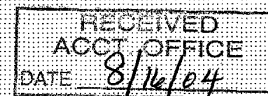
INVOICE NO.	DATE	JOB NUMBER
170439	08/13/2004	41-87398
JOB DATE	REPORTER(S)	CASE NUMBER
07/26/2004	CORYBO	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
Due upon receipt		

1 CERTIFIED COPY OF TRANSCRIPT OF:  
David Isaac vol.2  
Ascii Disk  
Condensed Transcripts

801.85  
5.00  
15.00

TOTAL DUE >>>>

821.85



TAX ID NO. : 76-0535987

(775) 788-2000

AA004863

U.S. Legal Support  
180 Montgomery Street  
Suite 2180  
San Francisco, CA 94104  
(415) 362-4346 Fax (415) 362-4495

James W. Bradshaw  
McDonald, Carano, Wilson  
100 West Liberty Street  
Tenth Floor  
Reno, NV 89505

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
170715	08/20/2004	41-87404
JOB DATE	REPORTER(S)	CASE NUMBER
07/29/2004	HARBJA	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
Due upon receipt		

1 CERTIFIED COPY OF TRANSCRIPT OF:  
Penny Bauche vol.3  
Ascii Disk  
Condensed Transcripts

899.40  
5.00  
15.00

**TOTAL DUE >>>> 919.40**

*Chay to Day?*  
*Yes*

TAX ID NO. : 76-0535987

(775) 788-2000

*Please detach bottom portion and return with payment.*

James W. Bradshaw  
McDonald, Carano, Wilson  
100 West Liberty Street  
Tenth Floor  
Reno, NV 89505

Invoice No.: 170715  
Date : 08/20/2004  
**TOTAL DUE : 919.40**

Job No. : 41-87404  
Case No. :  
Hyatt v. Franchise Tax Board of Cali

Remit To: U.S. Legal Support  
P.O. Box 671051  
Dallas, TX 75267-1051

AA004864

U.S. Legal Support  
180 Montgomery Street  
Suite 2180  
San Francisco, CA 94104  
(415) 362-4346 Fax (415) 362-4495

James W. Bradshaw  
McDonald, Carano, Wilson  
100 West Liberty Street  
Tenth Floor  
Reno, NV 89505

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
170608	08/19/2004	41-87406
JOB DATE	REPORTER(S)	CASE NUMBER
07/30/2004	FENNYV	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
Due upon receipt		

1 CERTIFIED COPY OF TRANSCRIPT OF:  
Penelope Bauche vol. 4  
Ascii Disk  
Condensed Transcripts

751.65  
5.00  
15.00

TOTAL DUE >>>> 771.65

*due to pay?*  
*yes*  
*JWB*

*#11194-1*

TAX ID NO. : 76-0535987

(775) 788-2000

Please detach bottom portion and return with payment.

James W. Bradshaw  
McDonald, Carano, Wilson  
100 West Liberty Street  
Tenth Floor  
Reno, NV 89505

Invoice No.: 170608  
Date : 08/19/2004  
TOTAL DUE : 771.65

Job No. : 41-87406  
Case No. :  
Hyatt v. Franchise Tax Board of Cali

Remit To: U.S. Legal Support  
P.O. Box 671051  
Dallas, TX 75267-1051

✓ 0004 0/27/04

AA004865



U.S. Legal Support  
15250 Ventura Boulevard  
Suite 410  
Sherman Oaks, CA 91403  
(818) 995-0600 Fax (818) 995-4248

James W. Bradshaw  
McDonald, Carano, Wilson  
100 West Liberty Street  
Tenth Floor  
Reno, NV 89505

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
170770	08/23/2004	40-88131
JOB DATE	REPORTER(S)	CASE NUMBER
08/05/2004	MILLGL	
CASE CAPTION		
Gilbert Hyatt v. Franchise Tax Board		
TERMS		
Due upon receipt		

1 CERTIFIED COPY OF TRANSCRIPT OF:  
James H. Smith

745.85

TOTAL DUE >>>>

745.85

*Pay to Pay?*

*04  
9/23*

*#111941*

TAX ID NO. : 76-0535987

(775) 788-2000

Please detach bottom portion and return with payment.

James W. Bradshaw  
McDonald, Carano, Wilson  
100 West Liberty Street  
Tenth Floor  
Reno, NV 89505

Invoice No. : 170770  
Date : 08/23/2004  
TOTAL DUE : 745.85

Job No. : 40-88131  
Case No. :  
Gilbert Hyatt v. Franchise Tax Board

Remit To: U.S. Legal Support  
P.O. Box 671051  
Dallas, TX 75267-1051

*✓ acctg 9/2/04*

AA004866

U.S. Legal Support  
180 Montgomery Street  
Suite 2180  
San Francisco, CA 94104  
(415) 362-4346 Fax (415) 362-4495

James W. Bradshaw  
McDonald, Carano, Wilson  
100 West Liberty Street  
Tenth Floor  
Reno, NV 89505

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
171066	08/27/2004	41-88177
JOB DATE	REPORTER(S)	CASE NUMBER
08/09/2004	FENNYV	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
Due upon receipt		

1 CERTIFIED COPY OF TRANSCRIPT OF:  
Jeffrey Mc Kenney vol.2  
Ascii Disk  
Condensed Transcripts

965.50  
5.00  
15.00

**TOTAL DUE >>>> 985.50**

*okay to pay?*

*OK  
4/23*

*#11194-1*

TAX ID NO. : 76-0535987

(775) 788-2000

Please detach bottom portion and return with payment.

James W. Bradshaw  
McDonald, Carano, Wilson  
100 West Liberty Street  
Tenth Floor  
Reno, NV 89505

Invoice No.: 171066  
Date : 08/27/2004  
**TOTAL DUE : 985.50**

Job No. : 41-88177  
Case No. :  
Hyatt v. Franchise Tax Board of Cali

Remit To: U.S. Legal Support  
P.O. Box 671051  
Dallas, TX 75267-1051

*✓ note 9/2/04*

AA004867

U.S. Legal Support  
180 Montgomery Street  
Suite 2180  
San Francisco, CA 94104  
(415) 362-4346 Fax (415) 362-4495

James W. Bradshaw  
McDonald, Carano, Wilson  
100 West Liberty Street  
Tenth Floor  
Reno, NV 89505

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
171068	08/27/2004	41-88180
JOB DATE	REPORTER(S)	CASE NUMBER
08/10/2004	FENNYV	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
Due upon receipt		

1 CERTIFIED COPY OF TRANSCRIPT OF:  
Jeffrey Mc Kenney vol.3  
Ascii Disk  
Condensed Transcripts

431.35  
5.00  
15.00

**TOTAL DUE >>>> 451.35**

*encl to pay?*

*04  
7/23*

*#11194-1*

TAX ID NO. : 76-0535987

(775) 788-2000

*Please detach bottom portion and return with payment.*

James W. Bradshaw  
McDonald, Carano, Wilson  
100 West Liberty Street  
Tenth Floor  
Reno, NV 89505

Invoice No. : 171068  
Date : 08/27/2004  
**TOTAL DUE : 451.35**

Job No. : 41-88180  
Case No. :  
Hyatt v. Franchise Tax Board of Cali

Remit To: **U.S. Legal Support  
P.O. Box 671051  
Dallas, TX 75267-1051**

*accy 9/2/04*

AA004868

U.S. Legal Support  
180 Montgomery Street  
Suite 2180  
San Francisco, CA 94104  
(415) 362-4346 Fax (415) 362-4495

James W. Bradshaw  
McDonald, Carano, Wilson  
100 West Liberty Street  
Tenth Floor  
Reno, NV 89505

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
171137	08/30/2004	41-88182
JOB DATE	REPORTER(S)	CASE NUMBER
08/12/2004	BOYDMA	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
Due upon receipt		

1 CERTIFIED COPY OF TRANSCRIPT OF:  
Steven Illia vol.3  
Ascii Disk  
Condensed Transcripts

789.40  
5.00  
15.00

TOTAL DUE >>>>

809.40

TAX ID NO. : 76-0535987

(775) 788-2000

*Please detach bottom portion and return with payment.*

James W. Bradshaw  
McDonald, Carano, Wilson  
100 West Liberty Street  
Tenth Floor  
Reno, NV 89505

Invoice No.: 171137  
Date : 08/30/2004  
TOTAL DUE : 809.40

Job No. : 41-88182  
Case No. :  
Hyatt v. Franchise Tax Board of Cali

Remit To: U.S. Legal Support  
P.O. Box 671051  
Dallas, TX 75267-1051

*1000 9/1/04*

AA004869

U.S. Legal Support  
180 Montgomery Street  
Suite 2180  
San Francisco, CA 94104  
(415) 362-4346 Fax (415) 362-4495

James W. Bradshaw  
McDonald, Carano, Wilson  
100 West Liberty Street  
Tenth Floor  
Reno, NV 89505

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
171467	09/03/2004	41-88183
JOB DATE	REPORTER(S)	CASE NUMBER
08/13/2004	BOYDMA	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
Due upon receipt		

1 CERTIFIED COPY OF TRANSCRIPT OF:  
Steven Illia vol.4  
Ascii Disk  
Condensed Transcripts

170.05  
5.00  
15.00

TOTAL DUE >>>> 190.05

Okay to pay?  
04 Aug  
#11194-1

TAX ID NO. : 76-0535987

(775) 788-2000

Please detach bottom portion and return with payment.

James W. Bradshaw  
McDonald, Carano, Wilson  
100 West Liberty Street  
Tenth Floor  
Reno, NV 89505

Invoice No.: 171467  
Date : 09/03/2004  
TOTAL DUE : 190.05

Job No. : 41-88183  
Case No. :  
Hyatt v. Franchise Tax Board of Cali

Remit To: U.S. Legal Support  
P.O. Box 671051  
Dallas, TX 75267-1051

✓ notes 9/14/04

AA004870

U.S. Legal Support  
15250 Ventura Boulevard  
Suite 410  
Sherman Oaks, CA 91403  
(818) 995-0600 Fax (818) 995-4248

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
171570	09/09/2004	40-88133
JOB DATE	REPORTER(S)	CASE NUMBER
08/25/2004	HOLLJE	
CASE CAPTION		
Gilbert P. Hyatt v. FranchiseTax Board		
TERMS		
Due upon receipt		

James W. Bradshaw  
Mc Donald, Carano, Wilson, Mc Cune, Bergin, Frankovich&Hicks  
241 Ridge Street  
Reno, NV 89505

1 CERTIFIED COPY OF TRANSCRIPT OF:  
Allan Shigemitsu, Vol. 2

1,232.50

TOTAL DUE >>>> 1,232.50

Okay to pay?

Me's JWS

TAX ID NO. : 76-0535987

(702) 322-0635

Please detach bottom portion and return with payment.

James W. Bradshaw  
Mc Donald, Carano, Wilson, Mc Cune, Bergin, Frankovich&Hicks  
241 Ridge Street  
Reno, NV 89505

Invoice No.: 171570  
Date : 09/09/2004  
TOTAL DUE : 1,232.50

Job No. : 40-88133  
Case No. :  
Gilbert P. Hyatt v. FranchiseTax Boa

Remit To: U.S. Legal Support  
P.O. Box 671051  
Dallas, TX 75267-1051

Sum. 9/20/04

AA004871

U.S. Legal Support  
15250 Ventura Boulevard  
Suite 410  
Sherman Oaks, CA 91403  
(818) 995-0600 Fax (818) 995-4248

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
171652	09/13/2004	40-88132
JOB DATE	REPORTER(S)	CASE NUMBER
08/26/2004	HOLLJE	
CASE CAPTION		
Gilbert P. Hyatt v. Franchise Tax Board		
TERMS		
Due upon receipt		

James W. Bradshaw  
Mc Donald, Carano, Wilson, Mc Cune, Bergin, Frankovich&Hicks  
241 Ridge Street  
Reno, NV 89505

1 CERTIFIED COPY OF TRANSCRIPT OF:  
Allen Shigemitsu, Vol 3

915.95

TOTAL DUE >>>>

915.95

Okay to pay?

Yes  
JWB

#11194-1

TAX ID NO.: 76-0535987

(702) 322-0635

Please detach bottom portion and return with payment.

James W. Bradshaw  
Mc Donald, Carano, Wilson, Mc Cune, Bergin, Frankovich&Hicks  
241 Ridge Street  
Reno, NV 89505

Invoice No.: 171652  
Date : 09/13/2004  
TOTAL DUE : 915.95

Job No. : 40-88132  
Case No. :  
Gilbert P. Hyatt v. Franchise Tax Bo

Remit To: U.S. Legal Support  
P.O. Box 671051  
Dallas, TX 75267-1051

AA004872



U.S. Legal Support  
180 Montgomery Street  
Suite 2180  
San Francisco, CA 94104  
(415) 362-4346 Fax (415) 362-4495

James W. Bradshaw  
McDonald, Carano, Wilson  
100 West Liberty Street  
Tenth Floor  
Reno, NV 89505

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
172306	09/29/2004	41-88191
JOB DATE	REPORTER(S)	CASE NUMBER
08/30/2004	BOYDMA	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
Due upon receipt		

1. CERTIFIED COPY OF TRANSCRIPT OF:  
Carol Ford vol. 3  
Ascii Disk  
Condensed Transcripts

843.50  
5.00  
15.00

TOTAL DUE >>>>

863.50

*Chg to Pay?*  
*yc-fub*

*#11144-1*

TAX ID NO. : 76-0535987

(775) 788-2000

Please detach bottom portion and return with payment.

James W. Bradshaw  
McDonald, Carano, Wilson  
100 West Liberty Street  
Tenth Floor  
Reno, NV 89505

Invoice No.: 172306  
Date : 09/29/2004  
TOTAL DUE : 863.50

Job No. : 41-88191  
Case No. :  
Hyatt v. Franchise Tax Board of Cali

Remit To: U.S. Legal Support  
P.O. Box 671051  
Dallas, TX 75267-1051

*check 10/16*

AA004873



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180 Montgomery Street  
Suite 2180  
San Francisco, CA 94104  
(415) 362-4346 Fax (415) 362-4495

James W. Bradshaw  
McDonald, Carano, Wilson  
100 West Liberty Street  
Tenth Floor  
Reno, NV 89505

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
172312	09/29/2004	41-88193
JOB DATE	REPORTER(S)	CASE NUMBER
08/31/2004	BOYDMA	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
Due upon receipt		

1 CERTIFIED COPY OF TRANSCRIPT OF:  
Carol Ford vol. IV  
Ascii Disk  
Condensed Transcripts

826.95  
5.00  
15.00

TOTAL DUE >>>> 846.95

Okay to pay?

YCW  
AUB

#11194-1

TAX ID NO. : 76-0535987

(775) 788-2000

Please detach bottom portion and return with payment.

James W. Bradshaw  
McDonald, Carano, Wilson  
100 West Liberty Street  
Tenth Floor  
Reno, NV 89505

Invoice No. : 172312  
Date : 09/29/2004  
TOTAL DUE : 846.95

Job No. : 41-88193  
Case No. :  
Hyatt v. Franchise Tax Board of Cali

Remit To: U.S. Legal Support  
P.O. Box 671051  
Dallas, TX 75267-1051

✓ acct 10/6

AA004874

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15250 Ventura Boulevard  
Suite 410  
Sherman Oaks, CA 91403  
(818) 995-0600 Fax (818) 995-4248

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
172435	09/30/2004	40-90010
JOB DATE	REPORTER(S)	CASE NUMBER
09/17/2004	MILLGL	
CASE CAPTION		
Hyatt v. Franchise Tax Board		
TERMS		
Due upon receipt		

James W. Bradshaw  
Mc Donald, Carano, Wilson, Mc Cune, Bergin, Frankovich&Hicks  
241 Ridge Street  
Reno, NV 89505

1 CERTIFIED COPY OF TRANSCRIPT OF:  
Dana Rohrabacher

371.50

TOTAL DUE >>>>

371.50

*Ok to pay?*

*U9 JWB*

*#11194-1*

TAX ID NO. : 76-0535987

(702) 322-0635

Please detach bottom portion and return with payment.

James W. Bradshaw  
Mc Donald, Carano, Wilson, Mc Cune, Bergin, Frankovich&Hicks  
241 Ridge Street  
Reno, NV 89505

Invoice No.: 172435  
Date : 09/30/2004  
TOTAL DUE : 371.50

Job No. : 40-90010  
Case No. :  
Hyatt v. Franchise Tax Board

Remit To: U.S. Legal Support  
P.O. Box 671051  
Dallas, TX 75267-1051

*U9 JWB 10/6*

AA004875

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180 Montgomery Street  
Suite 2180  
San Francisco, CA 94104  
(415) 362-4346 Fax (415) 362-4495

James W. Bradshaw  
McDonald, Carano, Wilson  
100 West Liberty Street  
Tenth Floor  
Reno, NV 89505

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
173379	10/20/2004	41-90378
JOB DATE	REPORTER(S)	CASE NUMBER
09/20/2004	HARBJA	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
Due upon receipt		

1. CERTIFIED COPY OF TRANSCRIPT OF:  
Jeanne Harriman  
Ascii Disk  
Condensed Transcripts

932.90  
5.00  
15.00

**TOTAL DUE >>>> 952.90**

TAX ID NO. : 76-0535987

(775) 788-2000

*Please detach bottom portion and return with payment.*

James W. Bradshaw  
McDonald, Carano, Wilson  
100 West Liberty Street  
Tenth Floor  
Reno, NV 89505

Invoice No.: 173379  
Date : 10/20/2004  
**TOTAL DUE : 952.90**

Job No. : 41-90378  
Case No. :  
Hyatt v. Franchise Tax Board of Cal

Remit To: **U.S. Legal Support**  
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**Dallas, TX 75267-1051**

✓ *Account 11/21/04*

**AA004876**

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180 Montgomery Street  
Suite 2180  
San Francisco, CA 94104  
(415) 362-4346 Fax (415) 362-4495

James W. Bradshaw  
McDonald, Carano, Wilson  
100 West Liberty Street  
Tenth Floor  
Reno, NV 89505

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
173382	10/20/2004	41-90380
JOB DATE	REPORTER(S)	CASE NUMBER
09/21/2004	HARBJA	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
Due upon receipt		

1 CERTIFIED COPY OF TRANSCRIPT OF:	
Jeanne Harriman vol.2	401.60
Ascii Disk	5.00
Condensed Transcripts	15.00
<b>TOTAL DUE &gt;&gt;&gt;&gt;</b>	<b>421.60</b>

TAX ID NO. : 76-0535987

(775) 788-2000

*Please detach bottom portion and return with payment.*

James W. Bradshaw  
McDonald, Carano, Wilson  
100 West Liberty Street  
Tenth Floor  
Reno, NV 89505

Invoice No.: 173382  
Date : 10/20/2004  
**TOTAL DUE : 421.60**

Job No. : 41-90380  
Case No. :  
Hyatt v. Franchise Tax Board of Cali

Remit To: **U.S. Legal Support**  
**P.O. Box 671051**  
**Dallas, TX 75267-1051**

AA004877

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180 Montgomery Street  
Suite 2180  
San Francisco, CA 94104  
(415) 362-4346 Fax (415) 362-4495

James W. Bradshaw  
McDonald, Carano, Wilson  
100 West Liberty Street  
Tenth Floor  
Reno, NV 89505

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
184969	07/28/2005	41-104682
JOB DATE	REPORTER(S)	CASE NUMBER
07/12/2005	VALEMA	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
Due upon receipt		

1 CERTIFIED COPY OF TRANSCRIPT OF:  
Monica Trefz vol.2

1,128.70

TOTAL DUE >>>>

1,128.70

Okay to pay?  
JW  
#11194-1

TAX ID NO. : 76-0535987

(775) 788-2000 Fax (775) 788-2020

Please detach bottom portion and return with payment.

James W. Bradshaw  
McDonald, Carano, Wilson  
100 West Liberty Street  
Tenth Floor  
Reno, NV 89505

Invoice No.: 184969  
Date : 07/28/2005  
TOTAL DUE : 1,128.70

Job No. : 41-104682  
Case No. :  
Hyatt v. Franchise Tax Board of Cali

Remit To: U.S. Legal Support  
P.O. Box 671051  
Dallas, TX 75267-1051

V. 1006 012105

AA004878

U.S. Legal Support  
180 Montgomery Street  
Suite 2180  
San Francisco, CA 94104  
(415) 362-4346 Fax (415) 362-4495

James W. Bradshaw  
McDonald, Carano, Wilson  
100 West Liberty Street  
Tenth Floor  
Reno, NV 89505

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
184974	07/28/2005	41-104684
JOB DATE	REPORTER(S)	CASE NUMBER
07/13/2005	VALEMA	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
Due upon receipt		

1 CERTIFIED COPY OF TRANSCRIPT OF:  
Rhonda Marshall-Morgan vol.2

929.10

1 CERTIFIED COPY OF TRANSCRIPT OF:  
Pamela Lutz

392.00

**TOTAL DUE >>>> 1,321.10**

*Okay to pay?  
Yes JWB  
#1194-1*

TAX ID NO. : 76-0535987

(775) 788-2000 Fax (775) 788-2020

Please detach bottom portion and return with payment.

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McDonald, Carano, Wilson  
100 West Liberty Street  
Tenth Floor  
Reno, NV 89505

Invoice No.: 184974  
Date : 07/28/2005  
**TOTAL DUE : 1,321.10**

Job No. : 41-104684  
Case No. :  
Hyatt v. Franchise Tax Board of Cali

Remit To: **U.S. Legal Support  
P.O. Box 671051  
Dallas, TX 75267-1051**

AA004879

# Hyatt vs. Franchise Tax Board of the State of California - Statement

Remit To : Litig@tion Services & Technologies <sup>3751</sup>  
 1640 W. Alta Drive  
 Suite 4  
 Las Vegas, NV 89106  
 (702) 648-2595 Fax (702) 631-7351

McDonald Carano Wilson LLP  
 100 W. Liberty Street  
 10th Floor  
 Reno, NV 89501  
 (775) 788-2000 Fax (775) 788-2020

ACCOUNT NO.	DATE
MCDO1001	09/01/2005

CURRENT	30 DAYS	60 DAYS
4,977.70	0.00	0.00
90 DAYS	120 DAYS & OVER	TOTAL DUE
0.00	0.00	4,977.70

JOB DATE	DEPONENT	CLAIM NO.	ATTORNEY	CASE CAPTION	INV NO.	INV DATE	INV AMT	PMT RCVD	PMT RECEIVED FROM	INV BALANCE
08/15/2005	Gilbert P. Hyatt, Volume I		Bradshaw, Esq., James V	Hyatt vs. Franchise Tax Bo	611705	08/28/2005	1,709.65	0.00	ok per Nancy	1,709.65
08/16/2005	Gilbert P. Hyatt, Volume II		Bradshaw, Esq., James V	Hyatt vs. Franchise Tax Bo	611707	08/28/2005	1,646.80	0.00	ok per Nancy	1,646.80
08/17/2005	Gilbert Hyatt, Volume III		Bradshaw, Esq., James V	Hyatt vs. Franchise Tax Bo	611881	08/31/2005	1,621.25	0.00		1,621.25
TOTAL BALANCE DUE										4,977.70

TAX ID NO. : 88-0428399

RECEIVED  
 ACCT. OFFICE  
 DATE 9-9-05

POSTED  
 VOUCHER # 143360  
 PAY DATE 9-21-05

\$1,709.65

POSTED  
 VOUCHER # 143361  
 PAY DATE 9-21-05

\$1,646.80

AA004880



U.S. Legal Support  
15250 Ventura Boulevard  
Suite 410  
Sherman Oaks, CA 91403  
(818) 995-0600 Fax (818) 995-4248

James W. Bradshaw  
McDonald, Carano, Wilson  
100 West Liberty Street  
Tenth Floor  
Reno, NV 89505

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
186934	09/15/2005	40-107039
JOB DATE	REPORTER(S)	CASE NUMBER
09/01/2005	HOLLJE	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
Due upon receipt		

1 CERTIFIED COPY OF TRANSCRIPT OF:  
Barbara Hince, Vol. 2

882.70

TOTAL DUE >>>>

882.70

Rough Draft

okay to pay?  
yes Job/ren  
# 11194-1

TAX ID NO.: 76-0535987

(775) 788-2000 Fax (775) 788-2020

Please detach bottom portion and return with payment.

James W. Bradshaw  
McDonald, Carano, Wilson  
100 West Liberty Street  
Tenth Floor  
Reno, NV 89505

Invoice No.: 186934  
Date : 09/15/2005  
TOTAL DUE : 882.70

Job No. : 40-107039  
Case No. :  
Hyatt v. Franchise Tax Board of Cali

Remit To: U.S. Legal Support  
P.O. Box 671051  
Dallas, TX 75267-1051

✓ Adam 9/26/05

AA004881



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15250 Ventura Boulevard  
Suite 410  
Sherman Oaks, CA 91403  
(818) 995-0600 Fax (818) 995-4248

James W. Bradshaw  
McDonald, Carano, Wilson  
100 West Liberty Street  
Tenth Floor  
Reno, NV 89505

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
186936	09/15/2005	40-107039
JOB DATE	REPORTER(S)	CASE NUMBER
09/01/2005	HOLLJE	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
Due upon receipt		

1 CERTIFIED COPY OF TRANSCRIPT OF:  
Bradley La Cour, Vol. 1

785.15

TOTAL DUE >>>> 785.15

Rough Draft

okay to pay?  
yes job done  
#11194-1

TAX ID NO.: 76-0535987

(775) 788-2000 Fax (775) 788-2020

Please detach bottom portion and return with payment.

James W. Bradshaw  
McDonald, Carano, Wilson  
100 West Liberty Street  
Tenth Floor  
Reno, NV 89505

Invoice No.: 186936  
Date : 09/15/2005  
TOTAL DUE : 785.15

Job No. : 40-107039  
Case No. :  
Hyatt v. Franchise Tax Board of Cali :

Remit To: U.S. Legal Support  
P.O. Box 671051  
Dallas, TX 75267-1051

Wack  
9/26/05

AA004882

U.S. Legal Support  
15250 Ventura Boulevard  
Suite 410  
Sherman Oaks, CA 91403  
(818) 995-0600 Fax (818) 995-4248

James W. Bradshaw  
Mc Donald, Carano, Wilson,  
100 West Liberty Street  
10th Floor  
Reno, NV 89505

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
187078	09/19/2005	40-107040
JOB DATE	REPORTER(S)	CASE NUMBER
09/02/2005	HOLLJE	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
Due upon receipt		

1 CERTIFIED COPY OF TRANSCRIPT OF:  
Bradley S. La Cour, Vol. 2

1,080.80

TOTAL DUE >>>>

1,080.80

Rough Draft

Okay to pay?  
JW 9/23  
#11194-1

TAX ID NO.: 76-0535987

(775) 788-2000 Fax (775) 788-2020

Please detach bottom portion and return with payment.

James W. Bradshaw  
Mc Donald, Carano, Wilson,  
100 West Liberty Street  
10th Floor  
Reno, NV 89505

Invoice No.: 187078  
Date : 09/19/2005  
TOTAL DUE : 1,080.80

Job No. : 40-107040  
Case No. :  
Hyatt v. Franchise Tax Board of Cali

Remit To: U.S. Legal Support  
P.O. Box 671051  
Dallas, TX 75267-1051

date 10/14/05

AA004883

U.S. Legal Support  
180 Montgomery Street  
Suite 2180  
San Francisco, CA 94104  
(415) 362-4346 Fax (415) 362-4495

James W. Bradshaw  
McDonald, Carano, Wilson  
100 West Liberty Street  
Tenth Floor  
Reno, NV 89505

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
186696	09/12/2005	41-107438
JOB DATE	REPORTER(S)	CASE NUMBER
09/07/2005	VALEMA	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
Due upon receipt		

1 CERTIFIED COPY OF TRANSCRIPT OF:  
Julie Meyer vol.3

920.14

1 CERTIFIED COPY OF TRANSCRIPT OF:  
Carlos Zamarripa

1,212.74

**TOTAL DUE >>>>**

**2,132.88**

*May to pay*  
*Chang JWB/10/11*  
*#11194-1*

TAX ID NO. : 76-0535987

(775) 788-2000 Fax (775) 788-2020

Please detach bottom portion and return with payment.

James W. Bradshaw  
McDonald, Carano, Wilson  
100 West Liberty Street  
Tenth Floor  
Reno, NV 89505

Invoice No.: 186696  
Date : 09/12/2005  
**TOTAL DUE : 2,132.88**

Job No. : 41-107438  
Case No. :  
Hyatt v. Franchise Tax Board of Cali

Remit To: U.S. Legal Support  
P.O. Box 671051  
Dallas, TX 75267-1051

*Rec'd 9/13/05*

AA004884

U.S. Legal Support  
180 Montgomery Street  
Suite 2180  
San Francisco, CA 94104  
(415) 362-4346 Fax (415) 362-4495

James W. Bradshaw  
McDonald, Carano, Wilson  
100 West Liberty Street  
Tenth Floor  
Reno, NV 89505

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
186698	09/12/2005	41-107440
JOB DATE	REPORTER(S)	CASE NUMBER
09/08/2005	VALEMA	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
Due upon receipt		

1. CERTIFIED COPY OF TRANSCRIPT OF:  
Winston Mah

1,006.57

TOTAL DUE >>>>

1,006.57

*Okay to pay  
okay JWB/ncw  
#11194-1*

TAX ID NO. : 76-0535987

(775) 788-2000 Fax (775) 788-2020

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Tenth Floor  
Reno, NV 89505

Invoice No. : 186698  
Date : 09/12/2005  
TOTAL DUE : 1,006.57

Job No. : 41-107440  
Case No. :  
Hyatt v. Franchise Tax Board of Cali

Remit To: U.S. Legal Support  
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✓ 4/24/05 9/12/05

AA004885

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# INVOICE

INVOICE NO.	DATE	JOB NUMBER
186700	09/12/2005	41-107442
JOB DATE	REPORTER(S)	CASE NUMBER
09/09/2005	VALEMA	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
Due upon receipt		

James W. Bradshaw  
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100 West Liberty Street  
Tenth Floor  
Reno, NV 89505

1 CERTIFIED COPY OF TRANSCRIPT OF:  
Bruce Radov

1,301.70

TOTAL DUE >>>>

1,301.70

Okay to pay

OK  
#11194-1

TAX ID NO. : 76-0535987

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100 West Liberty Street  
Tenth Floor  
Reno, NV 89505

Invoice No.: 186700  
Date : 09/12/2005  
TOTAL DUE : 1,301.70

Job No. : 41-107442  
Case No. :  
Hyatt v. Franchise Tax Board of Cali

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100 West Liberty Street  
10th Floor  
Reno, NV 89505

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
187392	09/27/2005	41-107444
JOB DATE	REPORTER(S)	CASE NUMBER
09/13/2005	FENNYV	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
Due upon receipt		

1 CERTIFIED COPY OF TRANSCRIPT OF: Anne Gorman	400.20
1 CERTIFIED COPY OF TRANSCRIPT OF: John Weber	655.20
<b>TOTAL DUE &gt;&gt;&gt;&gt;</b>	<b>1,055.40</b>

May to May?

OK  
JWB

#11194-1

TAX ID NO. : 76-0535551

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10th Floor  
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Invoice No. : 187392  
Date : 09/27/2005  
**TOTAL DUE : 1,055.40**

Job No. : 41-107444  
Case No. :  
Hyatt v. Franchise Tax Board of Cali

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Dallas, TX 75267-1051

AA004887

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# INVOICE

INVOICE NO.	DATE	JOB NUMBER
187064	09/19/2005	41-107446
JOB DATE	REPORTER(S)	CASE NUMBER
09/14/2005	VALEMA	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
Due upon receipt		

James W. Bradshaw  
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 Tenth Floor  
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1 CERTIFIED COPY OF TRANSCRIPT OF: Teresa Bollinger	902.83
1 CERTIFIED COPY OF TRANSCRIPT OF: Dennis Room	1,015.67
<b>TOTAL DUE &gt;&gt;&gt;&gt;</b>	<b>1,918.50</b>

*Chg to pay?*  
*Yes*  
*#11194-1 Feb*

TAX ID NO. : 76-0535987

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 McDonald, Carano, Wilson  
 100 West Liberty Street  
 Tenth Floor  
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Invoice No.: 187064  
 Date : 09/19/2005  
**TOTAL DUE : 1,918.50**

Job No. : 41-107446  
 Case No. :  
 Hyatt v. Franchise Tax Board of Cali

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AA004888

*Leah*  
*9/24/05*



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Sherman Oaks, CA 91403  
(818) 995-0600 Fax (818) 995-4248

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
187878	10/06/2005	40-107500
JOB DATE	REPORTER(S)	CASE NUMBER
09/21/2005	HOLLJE	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
Due upon receipt		

James W. Bradshaw  
Mc Donald, Carano, Wilson,  
100 West Liberty Street  
10th Floor  
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1 CERTIFIED COPY OF TRANSCRIPT OF:  
Jahna Alvarado, Vol. 3

491.70

TOTAL DUE >>>>

491.70

Rough Draft

*only to pay?*

*U4 Feb*

*#11194-1*

TAX ID NO.: 76-0535987

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100 West Liberty Street  
10th Floor  
Reno, NV 89505

Invoice No.: 187878  
Date : 10/06/2005  
TOTAL DUE : 491.70

Job No. : 40-107500  
Case No. :  
Hyatt v. Franchise Tax Board of Cali

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Dallas, TX 75267-1051

*Jahna 10/11/05*

AA004889



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Suite 410  
Sherman Oaks, CA 91403  
(818) 995-0600 Fax (818) 995-4248

James W. Bradshaw  
Mc Donald, Carano, Wilson,  
100 West Liberty Street  
10th Floor  
Reno, NV 89505

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
187880	10/06/2005	40-107500
JOB DATE	REPORTER(S)	CASE NUMBER
09/21/2005	HOLLJE	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
Due upon receipt		

1 CERTIFIED COPY OF TRANSCRIPT OF:  
James Smith, Vol. 2

508.15

TOTAL DUE >>>>

508.15

Rough Draft

okay to pay?

#11194-1

TAX ID NO.: 76-0535987

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Reno, NV 89505

Invoice No.: 187880  
Date : 10/06/2005  
TOTAL DUE : 508.15

Job No. : 40-107500  
Case No. :  
Hyatt v. Franchise Tax Board of Cali

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Dallas, TX 75267-1051

10/17/05

AA004890

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# INVOICE

INVOICE NO.	DATE	JOB NUMBER
187999	10/12/2005	40-107501
JOB DATE	REPORTER(S)	CASE NUMBER
09/22/2005	HOLLJE	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
Due upon receipt		

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1 CERTIFIED COPY OF TRANSCRIPT OF:  
Paul Lou, Vol. 5

844.55

TOTAL DUE >>>>

844.55

*Okay to pay all?*

*Yes  
JWB*

*#11194-1*

TAX ID NO.: 76-0535987

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10th Floor  
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Invoice No.: 187999  
Date : 10/12/2005  
TOTAL DUE : 844.55

Job No. : 40-107501  
Case No. :  
Hyatt v. Franchise Tax Board of Cali

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AA004891

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100 West Liberty Street  
10th Floor  
Reno, NV 89505

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
188001	10/12/2005	40-107501
JOB DATE	REPORTER(S)	CASE NUMBER
09/22/2005	HOLLJE	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
Due upon receipt		

1 CERTIFIED COPY OF TRANSCRIPT OF:  
Horace Pitts, Vol. 2

579.60

TOTAL DUE >>>>

579.60

*Okay to pay all?*

*Yes  
JWB*

*#11194-1*

TAX ID NO.: 76-0535987

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Invoice No.: 188001  
Date : 10/12/2005  
TOTAL DUE : 579.60

Job No. : 40-107501  
Case No. :  
Hyatt v. Franchise Tax Board of Cali

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*1000ty  
10/18/05*

AA004892

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# INVOICE

INVOICE NO.	DATE	JOB NUMBER
188029	10/12/2005	40-107502
JOB DATE	REPORTER(S)	CASE NUMBER
09/23/2005	HOLLJE	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
Due upon receipt		

James W. Bradshaw  
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10th Floor  
Reno, NV 89505

1 CERTIFIED COPY OF TRANSCRIPT OF:  
Robert Alvarez, Vol. 3

1,001.60

TOTAL DUE >>>> 1,001.60

Rough Draft

*Okay to pay all?*

*Yes  
JWB*

*#11194-1*

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James W. Bradshaw  
Mc Donald, Carano, Wilson,  
100 West Liberty Street  
10th Floor  
Reno, NV 89505

Invoice No.: 188029  
Date : 10/12/2005  
TOTAL DUE : 1,001.60

Job No. : 40-107502  
Case No. :  
Hyatt v. Franchise Tax Board of Cali

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*rec'd 10/18/05*

AA004893

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# INVOICE

INVOICE NO.	DATE	JOB NUMBER
188033	10/12/2005	40-108355
JOB DATE	REPORTER(S)	CASE NUMBER
09/26/2005	DEBRMA	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
Due upon receipt		

James W. Bradshaw  
Mc Donald, Carano, Wilson,  
100 West Liberty Street  
10th Floor  
Reno, NV 89505

ORIGINAL AND 1 CERTIFIED COPY OF TRANSCRIPT OF:  
Gregory L. Roth, Vol. 1

1,928.85

TOTAL DUE >>>>

1,928.85

Rough Draft

*Okay to pay all?*

*Yes  
JWB*

*#11194-1*

TAX ID NO.: 76-0535987

YOUR REF: 11194-1

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Please detach bottom portion and return with payment.

James W. Bradshaw  
Mc Donald, Carano, Wilson,  
100 West Liberty Street  
10th Floor  
Reno, NV 89505

Invoice No.: 188033  
Date: 10/12/2005  
TOTAL DUE: 1,928.85

Job No.: 40-108355  
Case No.:  
Hyatt v. Franchise Tax Board of Cali

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*0000 10/18/05*

AA004894

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# INVOICE

INVOICE NO.	DATE	JOB NUMBER
188034	10/12/2005	40-108356
JOB DATE	REPORTER(S)	CASE NUMBER
09/27/2005	DEBRMA	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
Due upon receipt		

James W. Bradshaw  
Mc Donald, Carano, Wilson,  
100 West Liberty Street  
10th Floor  
Reno, NV 89505

ORIGINAL AND 1 CERTIFIED COPY OF TRANSCRIPT OF:  
Gregory L. Roth, Vol. 2

2,134.45

TOTAL DUE >>>>

2,134.45

Rough Draft

*Okay to pay all?*

*Yes  
JWS*

*#11194-1*

TAX ID NO.: 76-0535987

YOUR REF: 11194-1

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Invoice No.: 188034  
Date : 10/12/2005  
TOTAL DUE : 2,134.45

Job No. : 40-108356  
Case No. :  
Hyatt v. Franchise Tax Board of Cali

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*✓ accty 10/18/05*

AA004895

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Reno, NV 89505

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
188856	10/31/2005	41-108970
JOB DATE	REPORTER(S)	CASE NUMBER
10/05/2005	HARBJA	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
Due upon receipt		

1. CERTIFIED COPY OF TRANSCRIPT OF:  
Philip Yu

374.40

TOTAL DUE >>>>

374.40

*okay to pay?*

*OK*

*#11194-1*

TAX ID NO. : 76-0535987

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100 West Liberty Street  
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Invoice No.: 188856  
Date : 10/31/2005  
TOTAL DUE : 374.40

Job No. : 41-108970  
Case No. :  
Hyatt v. Franchise Tax Board of Cali

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*1004-11194-1*

AA004896

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Tenth Floor  
Reno, NV 89505

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
188498	10/25/2005	41-107953
JOB DATE	REPORTER(S)	CASE NUMBER
10/06/2005	BOYDMA	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
Due upon receipt		

1 CERTIFIED COPY OF TRANSCRIPT OF:  
Rick Phillips

389.25

**TOTAL DUE >>>>**

**389.25**

**TAX ID NO. :** 76-0535987

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James W. Bradshaw  
McDonald, Carano, Wilson  
100 West Liberty Street  
Tenth Floor  
Reno, NV 89505

Invoice No.: 188498  
Date : 10/25/2005  
**TOTAL DUE : 389.25**

Job No. : 41-107953  
Case No. :  
Hyatt v. Franchise Tax Board of Cali

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**AA004897**



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 1640 W. Alta Drive  
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 Las Vegas, NV 89106  
 (702) 648-2595 Fax (702) 631-7351

Pat Lundvall, Esq.  
 McDonald Carano Wilson LLP  
 100 W. Liberty Street  
 10th Floor  
 Reno, NV 89501

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
614782	10/28/2005	01-40216
JOB DATE	REPORTER(S)	CASE NUMBER
10/10/2005	LEWICA	A382999
CASE CAPTION		
Hyatt vs. Franchise Tax Board of the State of California		
TERMS		
Due upon receipt		

ORIGINAL AND 1 CERTIFIED COPY OF TRANSCRIPT OF:  
 Sheila Cox, Volume X

1,975.90

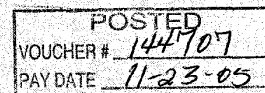
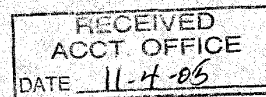
TOTAL DUE >>>>

1,975.90

AFTER 11/27/2005 PAY

2,173.49

Thank you for your business!



TAX ID NO.: 88-0428399

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AA004898

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Pat Lundvall, Esq.  
 McDonald Carano Wilson LLP  
 100 W. Liberty Street  
 10th Floor  
 Reno, NV 89501

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
614786	10/28/2005	01-40508
JOB DATE	REPORTER(S)	CASE NUMBER
10/11/2005	LEWICA	A382999
CASE CAPTION		
Hyatt vs. Franchise Tax Board of the State of California		
TERMS		
Due upon receipt		

ORIGINAL AND 1 CERTIFIED COPY OF TRANSCRIPT OF:  
 Sheila Cox, Volume XI

1,859.90

TOTAL DUE >>>>

1,859.90

AFTER 11/27/2005 PAY

2,045.89

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 100 W. Liberty Street  
 10th Floor  
 Reno, NV 89501

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
614882	10/28/2005	01-40509
JOB DATE	REPORTER(S)	CASE NUMBER
10/12/2005	LEWICA	A382999
CASE CAPTION		
Hyatt vs. Franchise Tax Board of the State of California		
TERMS		
Due upon receipt		

ORIGINAL AND 1 CERTIFIED COPY OF TRANSCRIPT OF:  
 Sheila Cox, Volume XII

1,824.85

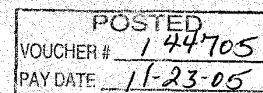
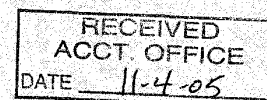
TOTAL DUE >>>>

1,824.85

AFTER 11/27/2005 PAY

2,007.34

Thank you for your business!



TAX ID NO.: 88-0428399

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AA004900

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McDonald Carano Wilson LLP  
100 W. Liberty Street  
10th Floor  
Reno, NV 89501

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
615212	11/04/2005	01-40510
JOB DATE	REPORTER(S)	CASE NUMBER
10/13/2005	LEWICA	A382999
CASE CAPTION		
Hyatt vs. Franchise Tax Board of the State of California		
TERMS		
Due upon receipt		

ORIGINAL AND 1 CERTIFIED COPY OF TRANSCRIPT OF:  
Sheila Cox, Volume XIII

1,540.90

TOTAL DUE >>>>

1,540.90

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1,694.99

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John Frankovich, Esq.  
McDonald Carano Wilson LLP  
100 W. Liberty Street  
10th Floor  
Reno, NV 89501

## INVOICE

INVOICE NO.	DATE	JOB NUMBER
614545	10/23/2005	01-40928
JOB DATE	REPORTER(S)	CASE NUMBER
10/17/2005	DANIKE	A382999
CASE CAPTION		
Hyatt vs. Franchise Tax Board of the State of California		
TERMS		
Due upon receipt		

1 CERTIFIED COPY OF TRANSCRIPT OF:  
Robert W. Dunn

1,114.10

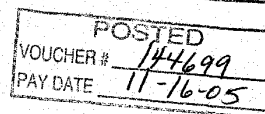
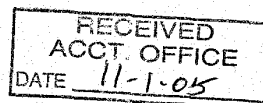
**TOTAL DUE >>>>**

**1,114.10**

AFTER 11/22/2005 PAY

1,225.51

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AA004902

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 Reno, NV 89501

# INVOICE

INVOICE NO.	DATE	JOB NUMBER
614710	10/27/2005	01-40970
JOB DATE	REPORTER(S)	CASE NUMBER
10/19/2005	DANIKE	A382999
CASE CAPTION		
Hyatt vs. Franchise Tax Board of the State of California		
TERMS		
Due upon receipt		

1 CERTIFIED COPY OF TRANSCRIPT OF:  
 Benjamin Miller

856.45

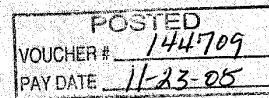
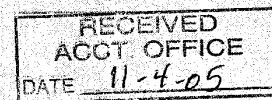
TOTAL DUE >>>>

856.45

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942.10

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# INVOICE

INVOICE NO.	DATE	JOB NUMBER
189039	11/04/2005	41-108769
JOB DATE	REPORTER(S)	CASE NUMBER
11/02/2005	VALEMA	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
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Carol Ford vol. V

821.03

TOTAL DUE >>>>

821.03

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04/9/05

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Date : 11/04/2005  
TOTAL DUE : 821.03

Job No. : 41-108769  
Case No. :  
Hyatt v. Franchise Tax Board of Cali

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INVOICE NO.	DATE	JOB NUMBER
189060	11/04/2005	41-108766
JOB DATE	REPORTER(S)	CASE NUMBER
11/03/2005	VALEMA	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
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Cindy Malone

882.50

TOTAL DUE >>>>

882.50

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*OK JWB*  
*#11194-1*

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Invoice No. : 189060  
Date : 11/04/2005  
TOTAL DUE : 882.50

Job No. : 41-108766  
Case No. :  
Hyatt v. Franchise Tax Board of Cali

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# INVOICE

INVOICE NO.	DATE	JOB NUMBER
190149	12/05/2005	40-110500
JOB DATE	REPORTER(S)	CASE NUMBER
11/16/2005	DEBRMA	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
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Flora Caroline Cosgrove

1,889.95

TOTAL DUE >>>>

1,889.95

Rough Draft

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*Yes JWS*  
*#11199-1*

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Invoice No.: 190149  
Date : 12/05/2005  
TOTAL DUE : 1,889.95

Job No. : 40-110500  
Case No. :  
Hyatt v. Franchise Tax Board of Cali

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# INVOICE

INVOICE NO.	DATE	JOB NUMBER
190209	12/06/2005	40-110502
JOB DATE	REPORTER(S)	CASE NUMBER
11/18/2005	DEBRMA	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
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Daniel James Hyatt, Sr.

2,480.70

TOTAL DUE >>>>

2,480.70

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*JLB*  
*#11194-1*

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Invoice No.: 190209  
Date : 12/06/2005  
TOTAL DUE : 2,480.70

Job No. : 40-110502  
Case No. :  
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# INVOICE

INVOICE NO.	DATE	JOB NUMBER
190854	12/22/2005	41-111197
JOB DATE	REPORTER(S)	CASE NUMBER
12/02/2005	VALEMA	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
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P. K. Agarwal

597.40

TOTAL DUE >>>> 597.40

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OK JWR  
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Date : 12/22/2005  
TOTAL DUE : 597.40

Job No. : 41-111197  
Case No. :  
Hyatt v. Franchise Tax Board of Cali

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# INVOICE

INVOICE NO.	DATE	JOB NUMBER
617239	12/23/2005	01-42656
JOB DATE	REPORTER(S)	CASE NUMBER
12/05/2005	LEWICA	A382999
CASE CAPTION		
Hyatt vs. Franchise Tax Board of the State of California		
TERMS		
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1,535.25

TOTAL DUE >>>>

1,535.25

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1,688.78

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*Yes*

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Invoice No.: 617239  
Date : 12/23/2005  
TOTAL DUE : 1,535.25  
AFTER 1/22/2006 PAY : 1,688.78

Job No. : 01-42656  
Case No. : A382999  
Hyatt vs. Franchise Tax Board of the

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# INVOICE

INVOICE NO.	DATE	JOB NUMBER
617241	12/23/2005	01-42657
JOB DATE	REPORTER(S)	CASE NUMBER
12/06/2005	LEWICA	A382999
CASE CAPTION		
Hyatt vs. Franchise Tax Board of the State of California		
TERMS		
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Gilbert Hyatt, Volume V

1,533.90

TOTAL DUE >>>>

1,533.90

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1,687.29

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Date : 12/23/2005  
TOTAL DUE : 1,533.90  
AFTER 1/22/2006 PAY : 1,687.29

Job No. : 01-42657  
Case No. : A382999  
Hyatt vs. Franchise Tax Board of the

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INVOICE NO.	DATE	JOB NUMBER
617109	12/22/2005	01-42666
JOB DATE	REPORTER(S)	CASE NUMBER
12/07/2005	LEWICA	A382999
CASE CAPTION		
Hyatt vs. Franchise Tax Board of the State of California		
TERMS		
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1,766.00

**TOTAL DUE >>>>**

**1,766.00**

AFTER 01/21/2006 PAY

1,942.60

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*Yes*

*#11194-1*

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Invoice No.: 617109  
Date : 12/22/2005  
**TOTAL DUE : 1,766.00**  
AFTER 1/21/2006 PAY : 1,942.60

Job No. : 01-42666  
Case No. : A382999  
Hyatt vs. Franchise Tax Board of the

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# INVOICE

INVOICE NO.	DATE	JOB NUMBER
618647	01/25/2006	01-43957
JOB DATE	REPORTER(S)	CASE NUMBER
01/17/2006	LEWICA	A382999
CASE CAPTION		
Hyatt vs. Franchise Tax Board of the State of California		
TERMS		
Due upon receipt		

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Gilbert Hyatt, Volume VI

2,330.95

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2,330.95

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2,564.05

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Date : 01/25/2006  
TOTAL DUE : 2,330.95  
AFTER 2/24/2006 PAY : 2,564.05

Job No. : 01-43957  
Case No. : A382999  
Hyatt vs. Franchise Tax Board of the

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# INVOICE

INVOICE NO.	DATE	JOB NUMBER
618649	01/25/2006	01-43963
JOB DATE	REPORTER(S)	CASE NUMBER
01/18/2006	LEWICA	A382999
CASE CAPTION		
Hyatt vs. Franchise Tax Board of the State of California		
TERMS		
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 Gilbert Hyatt, Volume VII

2,491.90

**TOTAL DUE >>>>**

**2,491.90**

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2,741.09

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 Date : 01/25/2006  
**TOTAL DUE : 2,491.90**  
 AFTER 2/24/2006 PAY : 2,741.09

Job No. : 01-43963  
 Case No. : A382999  
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# INVOICE

INVOICE NO.	DATE	JOB NUMBER
618800	01/27/2006	01-43964
JOB DATE	REPORTER(S)	CASE NUMBER
01/19/2006	LEWICA	A382999
CASE CAPTION		
Hyatt vs. Franchise Tax Board of the State of California		
TERMS		
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ORIGINAL & 1 COPY OF THE EXPEDITED TRANSCRIPT OF:  
Michael Kern, Volume III

2,932.03

TOTAL DUE >>>> 2,932.03

AFTER 02/26/2006 PAY 3,225.23

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*Yes*

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Invoice No.: 618800  
Date : 01/27/2006  
TOTAL DUE : 2,932.03  
AFTER 2/26/2006 PAY : 3,225.23

Job No. : 01-43964  
Case No. : A382999  
Hyatt vs. Franchise Tax Board of the

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# INVOICE

INVOICE NO.	DATE	JOB NUMBER
618705	01/26/2006	01-44514
JOB DATE	REPORTER(S)	CASE NUMBER
01/20/2006	LEWICA	A382999
CASE CAPTION		
Hyatt vs. Franchise Tax Board of the State of California		
TERMS		
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Michael Kern, Volume IV

2,795.45

TOTAL DUE >>>>

2,795.45

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3,075.00

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*Yr gals*

*#11144-1*

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Invoice No.: 618705  
Date : 01/26/2006  
TOTAL DUE : 2,795.45  
AFTER 2/25/2006 PAY : 3,075.00

Job No. : 01-44514  
Case No. : A382999  
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# INVOICE

INVOICE NO.	DATE	JOB NUMBER
192173	01/30/2006	41-113593
JOB DATE	REPORTER(S)	CASE NUMBER
01/24/2006	VALEMA	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
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1 CERTIFIED COPY OF TRANSCRIPT OF:  
 Terry Collins

1,678.95

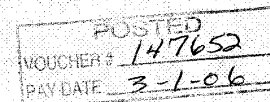
TOTAL DUE >>>>

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# INVOICE

INVOICE NO.	DATE	JOB NUMBER
192945	02/16/2006	40-114006
JOB DATE	REPORTER(S)	CASE NUMBER
01/31/2006	HOLLJE	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California 11194-1		
TERMS		
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 Eugene Cowan, Vol. 5

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# INVOICE

INVOICE NO.	DATE	JOB NUMBER
192954	02/17/2006	40-114007
JOB DATE	REPORTER(S)	CASE NUMBER
02/01/2006	HOLLJE	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
Due upon receipt		

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Eugene Cowan, Vol. 6

2,130.55

TOTAL DUE >>>>

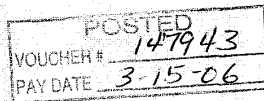
2,130.55

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INVOICE NO.	DATE	JOB NUMBER
619608	02/17/2006	01-44977
JOB DATE	REPORTER(S)	CASE NUMBER
02/02/2006	LEWICA	A382999
CASE CAPTION		
Hyatt vs. Franchise Tax Board of the State of California		
TERMS		
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Grace Jeng, Volume II

2,037.50

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2,037.50

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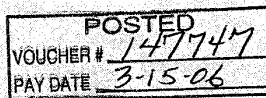
2,241.25

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# INVOICE

INVOICE NO.	DATE	JOB NUMBER
619891	02/24/2006	01-44978
JOB DATE	REPORTER(S)	CASE NUMBER
02/03/2006	LEWICA	A382999
CASE CAPTION		
Hyatt vs. Franchise Tax Board of the State of California		
TERMS		
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Grace Jeng, Volume III

2,146.55

TOTAL DUE >>>>

2,146.55

AFTER 03/26/2006 PAY

2,361.21

Thank you for your business!

*Okay to pay?*

*Yes*  
*gws*

*#1194-1*

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Reno, NV 89501

Invoice No.: 619891  
Date : 02/24/2006  
TOTAL DUE : 2,146.55  
AFTER 3/26/2006 PAY : 2,361.21

Job No. : 01-44978  
Case No. : A382999  
Hyatt vs. Franchise Tax Board of the

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# INVOICE

INVOICE NO.	DATE	JOB NUMBER
193187	02/22/2006	40-114399
JOB DATE	REPORTER(S)	CASE NUMBER
02/06/2006	HOLLJE	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
Due upon receipt		

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Barry T. Lee

2,623.00

TOTAL DUE >>>>

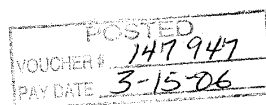
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*Yong CB*

*#11194-1*

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# INVOICE

INVOICE NO.	DATE	JOB NUMBER
193185	02/22/2006	40-114474
JOB DATE	REPORTER(S)	CASE NUMBER
02/07/2006	DEBRMA	
CASE CAPTION		
Hyatt v. Franchise Tax Board		
TERMS		
Due upon receipt		

ORIGINAL AND 1 CERTIFIED COPY OF TRANSCRIPT OF:  
Roger McCaffrey

2,563.29

TOTAL DUE >>>>

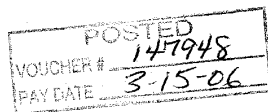
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INVOICE NO.	DATE	JOB NUMBER
193248	02/23/2006	40-114475
JOB DATE	REPORTER(S)	CASE NUMBER
02/08/2006	DEBRMA	
CASE CAPTION		
Hyatt v. Franchise Tax Board		
TERMS		
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TOTAL DUE >>>>

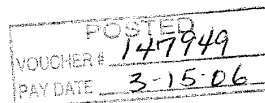
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INVOICE NO.	DATE	JOB NUMBER
192846	02/15/2006	41-113695
JOB DATE	REPORTER(S)	CASE NUMBER
02/09/2006	VALEMA	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
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2,405.19

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2,405.19

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Date : 02/15/2006  
TOTAL DUE : 2,405.19

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Payment: Date: 2/21/06  
Client/Matter # 11194-1  
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Job No. : 41-113695  
Case No. :  
Hyatt v. Franchise Tax Board of Cali

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INVOICE NO.	DATE	JOB NUMBER
194120	03/15/2006	41-114825
JOB DATE	REPORTER(S)	CASE NUMBER
02/23/2006	VALEMA	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
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Cody Cinammon

1,344.25

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1,344.25

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Invoice No.: 194120  
Date : 03/15/2006  
TOTAL DUE : 1,344.25

Job No. : 41-114825  
Case No. :  
Hyatt v. Franchise Tax Board of Cali

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# INVOICE

INVOICE NO.	DATE	JOB NUMBER
194190	03/16/2006	41-113699
JOB DATE	REPORTER(S)	CASE NUMBER
02/27/2006	VALEMA	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
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 Steven Illia

1,706.00

TOTAL DUE >>>>

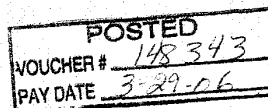
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*Jorge B*  
*#111441*

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Invoice No.: 194190  
 Date : 03/16/2006  
 TOTAL DUE : 1,706.00

Job No. : 41-113699  
 Case No. :  
 Hyatt v. Franchise Tax Board of Cali

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# INVOICE

INVOICE NO.	DATE	JOB NUMBER
194431	03/22/2006	41-113700
JOB DATE	REPORTER(S)	CASE NUMBER
02/28/2006	VALEMA	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
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George W. McLaughlin

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TOTAL DUE >>>>

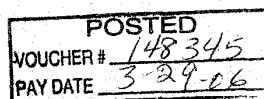
1,527.85

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(Both)  
Jas JWB  
#11194-1



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Invoice No.: 194431  
Date : 03/22/2006  
TOTAL DUE : 1,527.85

Job No. : 41-113700  
Case No. :  
Hyatt v. Franchise Tax Board of Cali

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# INVOICE

INVOICE NO.	DATE	JOB NUMBER
194576	03/27/2006	41-115313
JOB DATE	REPORTER(S)	CASE NUMBER
03/01/2006	VALEMA	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
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1 CERTIFIED COPY OF TRANSCRIPT OF:  
Natasha Page

847.90

TOTAL DUE >>>>

847.90

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*okay to pay both?*

*Yes*  
*JWB*

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# INVOICE

INVOICE NO.	DATE	JOB NUMBER
194703	03/29/2006	41-115315
JOB DATE	REPORTER(S)	CASE NUMBER
03/02/2006	VALEMA	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
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1 CERTIFIED COPY OF TRANSCRIPT OF:  
Robert Dunn

1,443.25

TOTAL DUE >>>>

1,443.25

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JWB  
#11184-1

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# INVOICE

INVOICE NO.	DATE	JOB NUMBER
194592	03/27/2006	41-115317
JOB DATE	REPORTER(S)	CASE NUMBER
03/03/2006	VALEMA	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
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1 CERTIFIED COPY OF TRANSCRIPT OF:  
Bruce Radov

460.15

TOTAL DUE >>>>

460.15

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*yes*  
*9-23*

*#11194-1*

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PAY DATE 4-5-06

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INVOICE NO.	DATE	JOB NUMBER
195468	04/18/2006	41-116513
JOB DATE	REPORTER(S)	CASE NUMBER
03/27/2006	VALEMA	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
Due upon receipt		

1 CERTIFIED COPY OF TRANSCRIPT OF:  
Charlene Woodward

781.35

TOTAL DUE >>>>

781.35

*Charly to pay both?*  
*Yes*  
*#1144-1*

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# INVOICE

INVOICE NO.	DATE	JOB NUMBER
195471	04/18/2006	41-116515
JOB DATE	REPORTER(S)	CASE NUMBER
03/28/2006	VALEMA	
CASE CAPTION		
Hyatt v. Franchise Tax Board of California		
TERMS		
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 Paul Usedom

799.90

TOTAL DUE >>>>

799.90

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 VOUCHER # 149250  
 PAY DATE 5-3-06

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*Yes*  
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# INVOICE

INVOICE NO.	DATE	JOB NUMBER
624169	05/19/2006	01-48392
JOB DATE	REPORTER(S)	CASE NUMBER
04/20/2006	LEWICA	A382999
CASE CAPTION		
Hyatt vs. Franchise Tax Board of the State of California		
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ORIGINAL AND 1 CERTIFIED COPY OF TRANSCRIPT OF:  
Kenneth A. Woloson

888.95

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Todd Bice

491.65

TOTAL DUE >>>>

1,380.60

AFTER 06/18/2006 PAY

1,518.66

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*OK JWB*

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Invoice No.: 624169  
Date : 05/19/2006  
TOTAL DUE : 1,380.60  
AFTER 6/18/2006 PAY : 1,518.66

Job No. : 01-48392  
Case No. : A382999  
Hyatt vs. Franchise Tax Board of the

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# INVOICE

INVOICE NO.	DATE	JOB NUMBER
196229	05/08/2006	40-118321
JOB DATE	REPORTER(S)	CASE NUMBER
04/25/2006	DEBRMA	
CASE CAPTION		
Hyatt v. Franchise Tax Board		
TERMS		
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626.30

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626.30

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# INVOICE

INVOICE NO.	DATE	JOB NUMBER
624141	05/19/2006	01-48388
JOB DATE	REPORTER(S)	CASE NUMBER
04/26/2006	LEWICA	A382999
CASE CAPTION		
Hyatt vs. Franchise Tax Board of the State of California		
TERMS		
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Gilbert Hyatt, Volume VIII

1,719.80

TOTAL DUE >>>>

1,719.80

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1,891.78

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Date : 05/19/2006  
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AFTER 6/18/2006 PAY : 1,891.78

Job No. : 01-48388  
Case No. : A382999  
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