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Clerk of Supreme Court

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Attorneys for Plaintiff Michael Tricarichi

DISTRICT COURT
CLARK COUNTY, NEVADA

MICHAEL A. TRICARICHI,)	CASE NO. A-16-735910-B
)	DEPT NO. XXXI
Plaintiff,)	
)	PLAINTIFF'S NOTICE OF
v.)	APPEAL
)	
PRICEWATERHOUSECOOPERS LLP,)	
)	
Defendant.)	
)	

Notice is hereby given that Plaintiff Michael Tricarichi hereby appeals to the Supreme Court of Nevada from the special order after final judgment, awarding attorney's fees and costs, entered in this action on August 25, 2023, and all other orders rendered appealable by the foregoing.

Dated: September 26, 2023

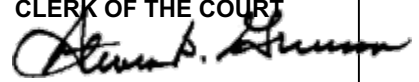
HUTCHISON & STEFFEN, PLLC

By: /s/ Ariel C. Johnson
Ariel C. Johnson (13357)
Attorneys for Plaintiff Michael A. Tricarichi

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ALL PARTIES ON THE E-SERVICE LIST

/s/ Kaylee Conradi
An employee of Hutchison & Steffen, LLC



ASTA

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Attorneys for Plaintiff Michael Tricarichi

DISTRICT COURT
CLARK COUNTY, NEVADA

MICHAEL A. TRICARICHI,)	CASE NO. A-16-735910-B
)	DEPT NO. XXXI
Plaintiff,)	
)	PLAINTIFF'S CASE APPEAL
v.)	STATEMENT
)	
PRICEWATERHOUSECOOPERS LLP,)	
)	
Defendant.)	
)	
_____)	

1. NAME OF APPELLANT FILING THIS CASE APPEAL STATEMENT

Plaintiff Michael A. Tricarichi

2. JUDGE ISSUING THE DECISION JUDGMENT, OR ORDER APPEALED FROM

The Honorable District Court Judge Joanna Kishner
Eighth Judicial District
Department XXXI

3. **NAME OF EACH APPELLANT AND THE NAME AND ADDRESS OF COUNSEL
FOR EACH APPELLANT**

a. **Appellant:**

Michael Tricarichi

b. **Appellant's Counsel:**

Brenoch R. Wirthlin (NV Bar No. 10282)
Ariel C. Johnson (NV Bar No. 13357)
HUTCHISON & STEFFEN, PLLC
10080 West Alta Drive, Suite 200
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Tel: (702) 385-2500
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Email: shessell@sperling-law.com

4. **NAME OF RESPONDENT AND ADDRESS OF APPELLATE COUNSEL FOR
RESPONDENT**

Respondent:

PricewaterhouseCoopers, LLP ("PwC")

Respondent's Counsel:

Patrick Byrne, Esq. (NV Bar No. 7636)
Bradley T. Austin, Esq. (NV Bar No. 13064)
SNELL & WILMER L.L.P.
3883 Howard Hughes Parkway, Suite 1100
Las Vegas, NV 89169
Tel: (702) 784-5200
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Mark L. Levine, Esq. (Admitted *Pro Hac Vice*)
Christopher D. Landgraff, Esq. (Admitted *Pro Hac Vice*)
Katharine A. Roin, Esq. (Admitted *Pro Hac Vice*)
Alexandra R. Genord, Esq. (Admitted *Pro Hac Vice*)
BARTLIT BECK LLP

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Email: mark.levine@bartlitbeck.com
chris.landgraff@bartlitbeck.com
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alexandra.genord@bartlitbeck.com

Sundeep K. (Rob) Addy, Esq. (Admitted *Pro Hac Vice*)
Daniel C. Taylor, Esq. (Admitted *Pro Hac Vice*)
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daniel.taylor@bartlitbeck.com

5. **WHETHER COUNSEL LISTED ABOVE IS NOT LICENSED TO PRACTICE
LAW IN NEVADA**

The following counsel listed above is admitted to practice law in Nevada:

Appellant's Counsel:

Brenoch R. Wirthlin (NV Bar No. 10282)
Ariel C. Johnson (NV Bar No. 13357)
(HUTCHISON & STEFFEN, PLLC)

Respondent's Counsel:

Patrick Byrne, Esq. (NV Bar No. 7636)
Bradley T. Austin, Esq. (NV Bar No. 13064)
(SNELL & WILMER L.L.P.)

The following counsel listed above are not admitted to practice law in Nevada but have
been admitted pro hac vice.

Appellant's Counsel¹:

Scott F. Hessel (Admitted *Pro Hac Vice*)
(SPERLING & SLATER, LLC)

¹ Pursuant to NRAP 3(f)(3)(E), the Order Admitting to Practice Appellant's non-Nevada-licensed counsel (Scott Hessel) is attached hereto as Exhibit 1.

Respondent's Counsel²:

Mark L. Levine, Esq. (Admitted *Pro Hac Vice*)
Christopher D. Landgraff, Esq. (Admitted *Pro Hac Vice*)
Katharine A. Roin, Esq. (Admitted *Pro Hac Vice*)
Alexandra R. Genord, Esq. (Admitted *Pro Hac Vice*)
Sundee K. (Rob) Addy, Esq. (Admitted *Pro Hac Vice*)
Daniel C. Taylor, Esq. (Admitted *Pro Hac Vice*)
(BARTLIT BECK LLP)

6. **WHETHER APPELLANT IS REPRESENTED BY APPOINTED OR RETAINED COUNSEL IN THE DISTRICT COURT**

Michael Tricarichi was represented by retained counsel in the District Court.

7. **WHETHER APPELLANT IS REPRESENTED BY APPOINTED OR RETAINED COUNSEL ON APPEAL**

Michael Tricarichi is represented by retained counsel on appeal.

8. **WHETHER APPELLANT IS GRANTED LEAVE TO PROCEED IN FORMA PAUPERIS, AND THE DATE OF ENTRY OF THE DISTRICT COURT ORDER GRANTING SUCH LEAVE**

Michael Tricarichi has not moved for leave to proceed in forma pauperis.

9. **DATE THE PROCEEDINGS COMMENCED IN DISTRICT COURT**

April 29, 2016.

10. **BRIEF DESCRIPTION OF THE NATURE OF THE ACTION AND RESULT**

This is an appeal from a district court order granting a post-judgment motion for attorneys' fees and costs. Michael Tricarichi sued PwC for accounting malpractice relating to the 2003 stock sale of his company, Westside Cellular ("Westside"). Before the sale, Westside had received a large settlement payment to resolve antitrust litigation, and as part of the settlement, Tricarichi agreed to exit his company from the cellular-phone business. Tricarichi thus considered options, including a stock sale through an intermediary (or "Midco") transaction, which was proposed to

² Pursuant to NRAP 3(f)(3)(E), the Orders Granting Motions to Associate all six (6) of Respondent's non-Nevada-licensed counsel are attached hereto as Exhibit 2 (admitting Chris Landgraff, Mark Levine, and David Taylor), Exhibit 3 (admitting Katharine Roin), Exhibit 4 (admitting Alexandra Genord), and Exhibit 5 (admitting Sundee "Rob" Addy).

1 him as a tax-efficient solution that would avoid double taxation of the settlement payment.
2 Because Tricarichi is not sophisticated in tax-related matters, he engaged PwC to evaluate the
3 proposed Midco transaction, and he relied on PwC's tax expertise in deciding whether to proceed.

4 But despite investigating the financial condition of the purchasing entity, PwC did not
5 advise Tricarichi that the purchasing entity lacked sufficient funds to cover its warranty of
6 Westside's 2003 tax liability. And despite the proposed transaction's substantial similarity to the
7 intermediary transactions listed in an IRS notice as abusive tax shelters, PwC did not tell
8 Tricarichi about that substantial similarity or otherwise warn him that the proposed transaction
9 would be deemed abusive. To the contrary, PwC advised Tricarichi that the proposed transaction
10 *was not* substantially similar to the transactions listed in the IRS notice and that, even if the IRS
11 was to disallow the purchasing entity's attempt to offset Westside's large taxable gain, Tricarichi
12 would not be exposed to transferee liability. In short, rather than advising Tricarichi not to proceed
13 with the transaction, PwC advised there was no reason not to proceed.
14

15 After relying on PwC's advice and closing the transaction, Tricarichi had no way of
16 knowing that the advice he received was negligent. PwC concealed its negligence from Tricarichi,
17 and the IRS did not begin auditing Westside's 2003 income tax return until 2008. That audit was
18 not completed until February 2009 and the IRS did not finalize its transferee report until August
19 2009. After Tricarichi objected to that report, the IRS and Tricarichi tried to resolve their
20 disagreement until early 2012. And throughout the entire process of the audit and the subsequent
21 negotiations, PwC kept its malpractice concealed from Tricarichi, even as he continued to rely on
22 PwC's advice. It was not until June 2012, after the negotiations between the IRS and Tricarichi
23 ended, that the IRS sent a notice of transferee liability to Tricarichi—who then entered into a
24 series of tolling agreements with PwC, retroactive to January 2011, under which PwC agreed to
25 waive any defense based on the expiration of the statute of limitations during the tolling period.
26
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1 Tricarichi commenced this action on April 29, 2016. The District Court granted summary
2 judgment to PwC on October 24, 2018, based on the statute of limitations. On March 26, 2019,
3 the Court granted Tricarichi leave to file an amended complaint, which he filed on April 1, 2019,
4 asserting that PwC committed accounting malpractice by failing to advise him about the risks of
5 his transaction despite being required to do so by IRS notice issued in 2008 and accounting duties.
6 The matter ultimately proceeded to trial on Plaintiff's amended complaint, and the District Court
7 entered Findings of Fact and Conclusions of Law and Judgment in favor of PwC. Tricarichi's
8 timely appeal from the District Court's judgment is pending (Docket No. 86317).
9

10 On March 15, 2023, PwC filed a motion seeking its attorneys' fees and costs. PwC based
11 its motion on the two \$50,000 offers of judgment it made to Plaintiff—the first on September 25,
12 2019, and the second on October 6, 2021. Opposing PwC's motion, Plaintiff argued that PwC met
13 none required factors under *Beattie v. Thomas*, 99 Nev. 579, 668 P.2d 268 (1983), including most
14 fundamentally that it cannot be disputed that Plaintiff pursued his claims against PwC in good
15 faith, as the District Court rejected PwC's repeated attempts to dismiss those claims that were
16 ultimately tried.
17

18 On August 25, 2023, the District Court entered an order denying PwC's motion with
19 respect to the 2019 offer of judgment, granting the motion with respect to the 2021 offer of
20 judgment, and entering an award to PwC of more than \$2 million. Plaintiff submits this notice of
21 appeal from that special order after final judgment.
22

23 11. PREVIOUS APPEAL OR WRIT PROCEEDING

24 *PricewaterhouseCoopers LLP v. The Eighth Judicial District Court, et al.*,
25 135 Nev. 87, 440 P.3d 645 (2019)
(Docket No. 73175)
Opinion published on May 2, 2019

27 *PricewaterhouseCoopers LLP v. The Eighth Judicial District Court, et al.*,
28 (Docket No. 82371)
Order Granting Petition for Writ of Mandamus

Order issued on September 30, 2021

PricewaterhouseCoopers LLP v. The Eighth Judicial District Court, et al.,
(Docket No. 86317)
Currently pending before the Nevada Supreme Court

12. **CHILD CUSTODY OR VISITATION**

This appeal does not concern child custody or visitation.

13. **POSSIBILITY OF SETTLEMENT**

Possible.

Dated: September 26, 2023

HUTCHISON & STEFFEN, PLLC

By: /s/ Ariel C. Johnson

Ariel C. Johnson (13357)
10080 West Alta Drive, Suite 200
Las Vegas, NV 89145

Scott F. Hessell (Pro Hac Vice)
SPERLING & SLATER, LLC
55 West Monroe, 32nd Floor
Chicago, IL 60603

Attorneys for Plaintiff Michael A. Tricarichi

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CERTIFICATE OF SERVICE

Pursuant to NRCP 5(b), I certify that I am an employee of Hutchison & Steffen, PLLC and that on this 26th day of September, 2023, I caused the above and foregoing documents entitled **PLAINTIFF’S CASE APPEAL STATEMENT** to be served through the Court's mandatory electronic service system, per EDCR 8.02, upon the following:

ALL PARTIES ON THE E-SERVICE LIST

/s/ Kaylee Conradi
An employee of Hutchison & Steffen, LLC

EIGHTH JUDICIAL DISTRICT COURT

CASE SUMMARY**CASE NO. A-16-735910-B**

Michael Tricarichi, Plaintiff(s)
vs.
PricewaterhouseCoopers LLP, Defendant(s)

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§
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§
§
§
§

Location: **Department 31**
 Judicial Officer: **Kishner, Joanna S.**
 Filed on: **04/29/2016**
 Case Number History:
 Cross-Reference Case Number: **A735910**
 Supreme Court No.: **73175**
86317

CASE INFORMATION**Statistical Closures**

02/09/2023 Judgment Reached (bench trial)
 11/01/2018 Summary Judgment

Case Type: **Other Business Court Matters**

Case
Status: **02/09/2023 Closed**

DATE**CASE ASSIGNMENT****Current Case Assignment**

Case Number A-16-735910-B
 Court Department 31
 Date Assigned 09/07/2021
 Judicial Officer Kishner, Joanna S.














PARTY INFORMATION

Plaintiff	Tricarichi, Michael A.	<i>Lead Attorneys</i>
		Hutchison, Mark A <i>Retained</i> 702-385-2500(W)
Defendant	Cooperatieve Rabobank U A Removed: 04/11/2022 Inactive	
	Cooperatieve Rabobank UA Removed: 02/08/2017 Dismissed	
	PricewaterhouseCoopers LLP	Byrne, Patrick G. <i>Retained</i> 702-784-5200(W)
	Seyfarth Shaw LLP Removed: 05/31/2019 Inactive	
	Taylor, Graham R Removed: 04/11/2022 Inactive	
	Utrecht-America Finance Co Removed: 02/08/2017 Dismissed	
	Utrecht-America Finance Co Removed: 04/11/2022 Inactive	

DATE**EVENTS & ORDERS OF THE COURT****INDEX****EVENTS**

CASE SUMMARY

CASE NO. A-16-735910-B

04/29/2016	 Complaint (Business Court) Filed By: Plaintiff Tricarichi, Michael A. <i>[1] Complaint</i>
04/29/2016	Other Tort Case
05/17/2016	 Demand for Jury Trial Filed By: Plaintiff Tricarichi, Michael A. <i>[3] Demand for Jury Trial</i>
05/17/2016	 Notice Filed By: Plaintiff Tricarichi, Michael A. <i>[2] Notice of Acceptance of Service of Defendant Seyfarth Shaw LLP</i>
06/08/2016	 Affidavit of Service Filed By: Plaintiff Tricarichi, Michael A. <i>[4] Summons</i>
06/16/2016	 Motion to Associate Counsel Filed By: Plaintiff Tricarichi, Michael A. <i>[5] Motion To Associate Counsel</i>
06/16/2016	 Motion to Associate Counsel Filed By: Plaintiff Tricarichi, Michael A. <i>[6] Motion To Associate Counsel</i>
07/05/2016	 Motion to Dismiss Filed By: Defendant Seyfarth Shaw LLP <i>[8] Motion to Dismiss for Lack of Jurisdiction on Behalf of Defendant Seyfarth Shaw LLP</i>
07/05/2016	 Initial Appearance Fee Disclosure Filed By: Defendant Seyfarth Shaw LLP <i>[9] Initial Appearance Fee Disclosure</i>
07/05/2016	 Certificate of Mailing Filed By: Plaintiff Tricarichi, Michael A. <i>[7] Certificate of Mailing</i>
07/06/2016	 Notice of Hearing Filed By: Defendant Seyfarth Shaw LLP <i>[10] Notice of Hearing on Motion to Dismiss for Lack of Jurisdiction on Behalf of Defendant Seyfarth Shaw LLP</i>
07/11/2016	 Motion to Dismiss Filed By: Defendant PricewaterhouseCoopers LLP <i>[11] PricewaterhouseCoopers LLP's Motion to Dismiss</i>
07/11/2016	 Request for Judicial Notice Filed By: Defendant PricewaterhouseCoopers LLP <i>[12] Request for Judicial Notice in Support of Defendant PricewaterhouseCoopers LLP's Motion to Dismiss</i>
07/12/2016	 Certificate of Service Filed by: Defendant PricewaterhouseCoopers LLP

CASE SUMMARY

CASE NO. A-16-735910-B

[13] Supplemental Certificate of Service

07/21/2016



Motion to Associate Counsel

Filed By: Defendant PricewaterhouseCoopers LLP

[16] Motion to Associate Counsel Winston P. Hsiao

07/21/2016



Motion to Associate Counsel

Filed By: Defendant PricewaterhouseCoopers LLP

[17] Motion to Associate Counsel Peter B. Morrison

07/21/2016



Order Admitting to Practice

Filed By: Plaintiff Tricarichi, Michael A.

[14] Order Admitting to Practice

07/21/2016



Order Admitting to Practice

Filed By: Plaintiff Tricarichi, Michael A.

[15] Order Admitting to Practice

07/22/2016



Notice of Entry of Order

Filed By: Plaintiff Tricarichi, Michael A.

[18] Notice of Entry of Order Admitting to Practice

07/22/2016



Notice of Entry of Order

Filed By: Plaintiff Tricarichi, Michael A.

[19] Notice of Entry of Order Admitting to Practice

07/28/2016



Acceptance of Service

Filed By: Plaintiff Tricarichi, Michael A.

[20] Acceptance of Service of Complaint & Summons

07/29/2016



Stipulation and Order

Filed by: Plaintiff Tricarichi, Michael A.

[21] Stipulation and Order to Extend Time for Plaintiff Responses to Motions to Dismiss Filed by PricewaterhouseCoopers, LLP and Seyfarth Shaw LLP, and to Continue Hearing on Both Motions to Dismiss

07/29/2016



Notice of Entry of Stipulation and Order

Filed By: Plaintiff Tricarichi, Michael A.

[22] Notice of Entry of Stipulation and Order to Extend Time for Plaintiff Responses to Motions to Dismiss Filed by PricewaterhouseCoopers, LLP and Seyfarth Shaw LLP, and to Continue Hearing on Both Motions to Dismiss

08/10/2016



Notice of Non Opposition

Filed By: Defendant PricewaterhouseCoopers LLP

[23] Notice of Non-Opposition to Motions to Associate Counsel

08/24/2016



Order Granting Motion

Filed By: Defendant PricewaterhouseCoopers LLP

[24] Order Granting Motion to Associate Winston P. Hsiao, Esq. as Counsel

08/24/2016



Order Granting Motion













Filed By: Defendant PricewaterhouseCoopers LLP

[25] Order Granting Motion to Associate Peter B. Morrison, Esq. as Counsel

08/25/2016

CASE SUMMARY

CASE NO. A-16-735910-B

	 Notice of Entry of Order Filed By: Defendant PricewaterhouseCoopers LLP <i>[26] Notice of Entry of Order Granting Motion to Associate Peter B. Morrison, Esq. as Counsel</i>
08/25/2016	 Notice of Entry of Order Filed By: Defendant PricewaterhouseCoopers LLP <i>[27] Notice of Entry of Order Granting Motion to Associate Winston P. Hsiao, Esq. as Counsel</i>
08/26/2016	 Appendix Filed By: Plaintiff Tricarichi, Michael A. <i>[34] Appendix of Exhibits in Support of Plaintiff's Opposition to Defendant Seyfarth Shaw's Motion to Dismiss for Lack of Jurisdiction</i>
08/26/2016	 Affidavit in Support Filed By: Plaintiff Tricarichi, Michael A. <i>[31] Affidavit of Thomas D. Brooks in Support of Plaintiff's Opposition to Defendant Seyfarth Shaw's Motion to Dismiss for Lack of Jurisdiction</i>
08/26/2016	 Affidavit in Support Filed By: Plaintiff Tricarichi, Michael A. <i>[32] Affidavit of Michael A. Tricarichi in Support of Plaintiff's Opposition to Defendant Seyfarth Shaw's Motion to Dismiss for Lack of Jurisdiction</i>
08/26/2016	 Acceptance of Service Filed By: Plaintiff Tricarichi, Michael A. <i>[28] Acceptance of Service</i>
08/26/2016	 Opposition to Motion Filed By: Plaintiff Tricarichi, Michael A. <i>[30] Plaintiff's Opposition to Defendant Pricewaterhouse Coopers, LLP's Motion to Dismiss</i>
08/26/2016	 Opposition Filed By: Plaintiff Tricarichi, Michael A. <i>[29] Plaintiff's Opposition to Defendant Pricewaterhouse Coopers, LLP's Request for Judicial Notice</i>
08/26/2016	 Opposition to Motion Filed By: Plaintiff Tricarichi, Michael A. <i>[33] Plaintiff's Opposition to Defendant Seyfarth Shaw's Motion to Dismiss for Lack of Jurisdiction</i>
08/30/2016	 Errata Filed By: Plaintiff Tricarichi, Michael A. <i>[35] Errata to Appendix of Exhibits in Support of Plaintiff's Opposition to Defendant Seyfarth Shaw's Motion to Dismiss for Lack of Jurisdiction</i>
09/28/2016	 Reply in Support Filed By: Defendant Seyfarth Shaw LLP <i>[36] Reply in Support of Motion to Dismiss for Lack of Jurisdiction on Behalf of Defendant Seyfarth Shaw LLP</i>
09/28/2016	 Reply in Support Filed By: Defendant PricewaterhouseCoopers LLP

CASE SUMMARY

CASE NO. A-16-735910-B

[37] PWC's Reply in Support of Request for Judicial Notice in Support of Defendant PricewaterhouseCoopers LLP's Motion to Dismiss

09/28/2016



Reply in Support

Filed By: Defendant PricewaterhouseCoopers LLP

[38] PricewaterhouseCoopers LLP's Reply in Support of the Motion to Dismiss

09/29/2016



Stipulation and Order

Filed by: Defendant PricewaterhouseCoopers LLP

[39] Stipulation and Order to Continue Hearing on Motions to Dismiss

09/30/2016



Notice of Entry of Stipulation and Order

Filed By: Defendant PricewaterhouseCoopers LLP

[40] Notice of Entry of Stipulation and Order to Continue Hearing on Motions to Dismiss

10/19/2016



Motion to Dismiss

Filed By: Defendant Cooperatieve Rabobank UA

[41] Motion to Dismiss

10/19/2016



Affidavit

Filed By: Defendant Cooperatieve Rabobank UA

[42] Affidavit of Geert Christiaan Kortlandt in Support of Cooperatieve Rabobank U.A. and Utrecht-America Finance Co.'s Motion to Dismiss

10/19/2016



Affidavit

Filed By: Defendant Cooperatieve Rabobank UA

[43] Affidavit of Dan R. Waite in Support of Cooperatieve Rabobank U.A. and Utrecht-America Finance Co.'s Motion to Dismiss

10/19/2016



Appendix

Filed By: Defendant Cooperatieve Rabobank UA

[44] Appendix of Exhibits in Support of Dan R. Waite's Affidavit to Cooperatieve Rabobank U.A. and Utrecht-America Finance co., Seyfarth Shaw LLP's Motion to Dismiss

10/19/2016



Request for Judicial Notice

Filed By: Defendant Cooperatieve Rabobank UA

[45] Cooperatieve Rabobank U.A. and Utrecht-America Finance Co.'s Request for Judicial Notice in Support of Motion to Dismiss

10/20/2016



Initial Appearance Fee Disclosure

Filed By: Defendant Cooperatieve Rabobank UA

[46] Initial Appearance Fee Disclosure (NRS Chapter 19)

10/20/2016



Motion to Associate Counsel

Filed By: Defendant Cooperatieve Rabobank UA

[47] Motion to Associate Counsel (Christopher Paparella, Esq.)

10/26/2016



Joinder To Motion

Filed By: Defendant Seyfarth Shaw LLP

[48] Seyfarth Shaw's Joinder in Defendants Cooperative Rabobank U.A. and Utrecht American Finance Company's Motion to Dismiss

10/26/2016



Joinder To Motion

Filed By: Defendant Seyfarth Shaw LLP

[49] Seyfarth Shaw's Joinder in Defendant Pricewaterhousecoopers LLP's Motion to Dismiss

CASE SUMMARY

CASE NO. A-16-735910-B

11/14/2016



Opposition

Filed By: Plaintiff Tricarichi, Michael A.

[50] Plaintiff's Supplemental Opposition to Defendant Pricewaterhouse Coopers, LLP's Motion to Dismiss

11/17/2016



Stipulation and Order

Filed by: Plaintiff Tricarichi, Michael A.

[51] Stipulation and Order to Extend Time for Plaintiff to Respond to Motion to Dismiss Filed by Cooperatieve Rabobank U.A. and Utrecht-America Finance Co., and to Continue the Hearing Set on the Motion to Dismiss

11/18/2016



Notice of Entry of Stipulation and Order

Filed By: Plaintiff Tricarichi, Michael A.

[52] Notice of Entry of Stipulation and Order to Extend Time for Plaintiff to Respond to Motion to Dismiss Filed by Cooperatieve Rabobank U.A. and Utrecht-America Finance Co., and to Continue the Hearing Set on the Motion to Dismiss

11/28/2016



Transcript of Proceedings

[53] Transcript of Proceedings All Pending Motions November 16, 2016

11/30/2016



Stipulation and Order

Filed by: Plaintiff Tricarichi, Michael A.

[54] Stipulation and Order to Extend Time for Plaintiff to Respond to Motion to Dismiss Filed by Cooperatieve Rabobank U.A. and Utrecht-America Finance Co. (Second Request)

12/05/2016



Notice of Entry of Stipulation and Order

Filed By: Plaintiff Tricarichi, Michael A.

[55] Notice of Entry of Stipulation and Order to Extend Time for Plaintiff to Respond to Motion to Dismiss Filed by Cooperatieve Rabobank U.A. and Utrecht-America Finance Co. (Second Request)

12/05/2016



Order Granting Motion

Filed By: Defendant Cooperatieve Rabobank UA

[56] Order Granting Cooperatieve Rabobank, U.A., and Utrecht-America Finance Company's Motion to Associate Counsel (Christopher M. Paparella, Esq.)

12/06/2016



Notice of Entry

Filed By: Defendant Cooperatieve Rabobank UA

[57] Notice of Entry of Order Granting Cooperatieve Rabobank, U.A., and Utrecht-America Finance Company's Motion to Associate Counsel (Christopher M. Paparella, Esq.)

12/07/2016



Opposition to Motion to Dismiss

Filed By: Plaintiff Tricarichi, Michael A.

[60] Plaintiff's (1) Opposition to Defendants Rabobank and Utrecht's Motion to Dismiss, and (2) Counter-Motion for Leave to Take Jurisdictional Discovery

12/07/2016



Affidavit in Support

Filed By: Plaintiff Tricarichi, Michael A.

[58] Affidavit of Thomas D. Brooks in Support of Plaintiff's (1) Opposition to Defendants Rabobank and Utrecht's Motion to Dismiss, and (2) Counter-Motion for Leave to Take Jurisdictional Discovery

12/07/2016



Affidavit in Support

Filed By: Plaintiff Tricarichi, Michael A.

[59] Affidavit of Michael A. Tricarichi in Support of Plaintiff's (1) Opposition to Defendants

CASE SUMMARY

CASE NO. A-16-735910-B

Rabobank and Utrecht's Motion to Dismiss, and (2) Counter-Motion for Leave to Take Jurisdictional Discovery

12/07/2016



Appendix

Filed By: Plaintiff Tricarichi, Michael A.

[61] Appendix of Exhibits in Support of Plaintiff's (1) Opposition to Defendants Rabobank and Utrecht's Motion to Dismiss, and (2) Counter-Motion for Leave to Take Jurisdictional Discovery

12/12/2016



Order Denying Motion

Filed By: Plaintiff Tricarichi, Michael A.

[62] Order Regarding Defendant Pricewaterhousecoopers LLP's Motion to Dismiss Based on Statute Limitations and Collateral Estoppel

12/13/2016



Notice of Entry of Stipulation and Order

Filed By: Plaintiff Tricarichi, Michael A.

[63] Notice of Entry of Order Regarding Defendant Pricewaterhouse Coopers, LLP's Motion to Dismiss Based on Statute Limitations and Collateral Estoppel

12/23/2016



Order Granting Motion

Filed By: Defendant Seyfarth Shaw LLP

[64] Order Granting Motion to Dismiss the Complaint Against Seyfarth Shaw LLP for Lack of Jurisdiction

12/28/2016



Notice of Entry of Order

Filed By: Defendant Seyfarth Shaw LLP

[65] Notice of Entry of Order

01/13/2017



Reply in Support

Filed By: Defendant Cooperatieve Rabobank UA

[66] Reply in Support of Motion to Dismiss

01/17/2017



Answer to Complaint

Filed by: Defendant PricewaterhouseCoopers LLP

[67] PricewaterhouseCoopers LLP's Answer to Complaint

01/26/2017



Transcript of Proceedings

[68] Transcript of Proceedings Defendant's Motion to Dismiss; Seyearth Shaw's Joinder in Defendants' Motion to Dismiss January 18, 2017

01/27/2017



Business Court Order

[69] Business Court Order

02/07/2017



Arbitration File

[70] Arbitration File

02/08/2017



Order Granting Motion

Filed By: Defendant Cooperatieve Rabobank UA

[71] Order Granting Motion To Dismiss the Complaint Against Coperatieve Rabobank U.A. and Utrecht-America Finance Co. for Lack of Personal Jurisdiction and Denying Remainder of Motion as Moot

02/09/2017



Notice of Entry of Order

Filed By: Defendant Cooperatieve Rabobank UA

[72] Notice of Entry of Order Granting Motion to Dismiss The Complaint Against Coperatieve

CASE SUMMARY

CASE NO. A-16-735910-B

Rabobank U.A. and Utrecht-America Finance Company for Lack of Personal Jurisdiction and Denying Remainder of Motion as Moot

02/14/2017	 Notice of Entry of Stipulation and Order Filed By: Defendant PricewaterhouseCoopers LLP <i>[74] Notice of Entry of Stipulation and Order to Continue Mandatory Rule 16 Conference</i>
02/14/2017	 Stipulation and Order Filed by: Defendant PricewaterhouseCoopers LLP <i>[73] Stipulation and Order to Continue Mandatory Rule 16 Conference</i>
02/27/2017	 Notice of Service Party: Defendant PricewaterhouseCoopers LLP <i>[76] PricewaterhouseCoopers LLP's Notice of Serving NRCP 16.1(a)1 Initial Disclosures</i>
02/27/2017	 Notice Filed By: Plaintiff Tricarichi, Michael A. <i>[75] Plaintiff's Notice of Serving NRCP 16.1(A)(1) Initial Disclosures</i>
03/06/2017	 Motion for Summary Judgment Filed By: Defendant PricewaterhouseCoopers LLP <i>[77] PricewaterhouseCoopers LLP's Motion for Summary Judgment</i>
03/14/2017	 Motion Filed By: Plaintiff Tricarichi, Michael A. <i>[78] Plaintiff's Motion for Rule 54(B) Certification</i>
03/15/2017	 Notice of Motion Filed By: Plaintiff Tricarichi, Michael A. <i>[79] Notice of Motion re: Plaintiff's Motion for Rule 54(B) Certification</i>
03/16/2017	 Stipulation and Order Filed by: Plaintiff Tricarichi, Michael A. <i>[80] Stipulation and Order to Extend Time for Plaintiff's Response to Motion for Summary Judgment Filed by PricewaterhouseCoopers LLP and to Continue Hearing on Motion</i>
03/17/2017	 Notice of Entry of Stipulation and Order Filed By: Plaintiff Tricarichi, Michael A. <i>[81] Notice of Entry of Stipulation and Order to Extend Time for Plaintiff's Response to Motion for Summary Judgment Filed by PricewaterhouseCoopers LLP and to Continue Hearing on Motion</i>
03/20/2017	 Joint Case Conference Report Filed By: Plaintiff Tricarichi, Michael A. <i>[82] Joint Case Conference Report</i>
03/21/2017	 Business Court Order <i>[83] Business Court Scheduling Order and Order Setting Civil Jury Trial, Pre-Trial Conference and Calendar Call</i>
03/22/2017	 Stipulation and Order Filed by: Defendant PricewaterhouseCoopers LLP <i>[84] Stipulation and Order Governing the Production and Exchange of Confidential Information</i>

CASE SUMMARY

CASE NO. A-16-735910-B

03/23/2017	 Notice of Entry of Stipulation and Order Filed By: Defendant PricewaterhouseCoopers LLP <i>[85] Notice of Entry of Stipulation and Order Governing the Production and Exchange of Confidential Information</i>
03/29/2017	 Opposition to Motion Filed By: Defendant Seyfarth Shaw LLP <i>[86] Opposition to Motion for 54(b) Certification [Seyfarth Shaw LLP]</i>
04/10/2017	 Affidavit Filed By: Plaintiff Tricarichi, Michael A. <i>[88] Affidavit of Michael A. Tricarichi in Support of Plaintiff's Opposition to Defendant Pricewaterhouse Coopers LLP's Motion for Summary Judgment</i>
04/10/2017	 Affidavit Filed By: Plaintiff Tricarichi, Michael A. <i>[89] Affidavit of Thomas D. Brooks in Support of Plaintiff's Opposition to Defendant Pricewaterhouse Coopers LLP's Motion for Summary Judgment</i>
04/10/2017	 Opposition Filed By: Plaintiff Tricarichi, Michael A. <i>[90] Plaintiff's Opposition to Defendant Pricewaterhouse Coopers LLP's Motion for Summary Judgment</i>
04/10/2017	 Appendix Filed By: Plaintiff Tricarichi, Michael A. <i>[87] Appendix of Exhibits in Support of Plaintiff's Opposition to Defendant Pricewaterhouse Coopers LLP's Motion for Summary Judgment</i>
04/11/2017	 Reply in Support Filed By: Plaintiff Tricarichi, Michael A. <i>[91] Reply in Support of Plaintiff's Motion for Rule 54(B) Certification</i>
04/14/2017	 Stipulation and Order Filed by: Defendant PricewaterhouseCoopers LLP <i>[92] Stipulation and Order</i>
04/17/2017	 Notice of Entry of Stipulation and Order Filed By: Defendant PricewaterhouseCoopers LLP <i>[93] Notice of Entry of Stipulation and Order</i>
04/26/2017	 Reply in Support Filed By: Defendant PricewaterhouseCoopers LLP <i>[94] PricewaterhouseCoopers LLP's Reply in Support of Motion for Summary Judgment</i>
05/01/2017	 Order Filed By: Plaintiff Tricarichi, Michael A. <i>[95] Order Granting Plaintiff's Motion for Rule 54(B) Certification</i>
05/02/2017	 Notice of Entry of Stipulation and Order Filed By: Plaintiff Tricarichi, Michael A. <i>[96] Notice of Entry of Order Granting Plaintiff's Motion for Rule 54(B) Certification</i>
05/25/2017	 Notice of Appeal



CASE SUMMARY

CASE NO. A-16-735910-B

	<p>Filed By: Plaintiff Tricarichi, Michael A. <i>[97] Notice of Appeal</i></p>
05/25/2017	<p> Case Appeal Statement Filed By: Plaintiff Tricarichi, Michael A. <i>[98] Case Appeal Statement</i></p>
05/30/2017	<p> Notice of Filing Cost Bond Filed By: Plaintiff Tricarichi, Michael A. <i>[99] Notice of Filing Cost Bond</i></p>
05/31/2017	<p> Order Denying Filed By: Plaintiff Tricarichi, Michael A. <i>[100] Order Regarding Defendant PricewaterhouseCoopers LLP's Motion for Summary Judgment</i></p>
06/05/2017	<p> Notice of Entry of Order Filed By: Plaintiff Tricarichi, Michael A. <i>[101] Notice of Entry of Order Regarding Defendant PricewaterhouseCoopers LLP's Motion for Summary Judgment</i></p>
06/09/2017	<p> Notice of Change of Address Filed By: Defendant Seyfarth Shaw LLP <i>[102] Notice of Change of Firm Address</i></p>
02/21/2018	<p> Stipulation and Order Filed by: Plaintiff Tricarichi, Michael A. <i>[103] Stipulation and Order to Amend Schedule (First Request)</i></p>
02/23/2018	<p> Notice of Entry of Stipulation and Order Filed By: Plaintiff Tricarichi, Michael A. <i>[104] Notice of Entry of Stipulation and Order to Amend Schedule</i></p>
03/02/2018	<p> Stipulation and Order Filed by: Defendant PricewaterhouseCoopers LLP <i>[105] Stipulation to Move Hearing Date on Motion for Summary Judgment</i></p>
03/02/2018	<p> Notice of Entry Filed By: Defendant PricewaterhouseCoopers LLP <i>[106] Notice of Entry of Stipulation to Move Hearing Date on Motion for Summary Judgment</i></p>
06/14/2018	<p> Motion for Summary Judgment Filed By: Defendant PricewaterhouseCoopers LLP <i>[107] Pricewaterhouse Coopers LLP's Renewed Motion for Summary Judgment Following Limited Rule 56(f) Discovery</i></p>
07/02/2018	<p>Case Reassigned to Department 11 <i>Reassigned From Judge Hardy - Dept 15</i></p>
07/12/2018	<p> Stipulation and Order Filed by: Plaintiff Tricarichi, Michael A. <i>[108] Stipulation and Order to Amend Schedule on Renewed Motion for Summary Judgment</i></p>
07/12/2018	<p> Notice of Entry of Stipulation and Order Filed By: Plaintiff Tricarichi, Michael A.</p>

CASE SUMMARY

CASE NO. A-16-735910-B

	<i>[109] Notice of Entry of Stipulation and Order to Amend Schedule on Renewed Motion for Summary Judgment</i>
07/30/2018	 Certificate of Mailing Filed By: Plaintiff Tricarichi, Michael A. <i>[110] Certificate of Service Regarding (1) Opposition to Renewed Summary Judgment Motion and (2) Supporting Appendix to Opposition</i>
07/30/2018	 Affidavit Filed By: Plaintiff Tricarichi, Michael A. <i>[111] Affidavit of Thomas D. Brooks in Support of Plaintiff's Opposition to Pricewaterhouse Coopers LLP's Renewed Motion for Summary Judgment Following Limited Rule 56(f) Discovery</i>
07/31/2018	 Appendix <i>[112] UNSEALED per Order 11/14/18 Appendix of Exhibits In Support of Plaintiff's Opposition to Defendant Pricewaterhouse Coopers LLP'S Renewed Motion for Summary Judgment Following Limited Rule 56(f) Discovery</i>
08/01/2018	 Opposition <i>[113] UNSEALED per Order 11/14/18 Plaintiff's Opposition to Defendant Pricewaterhouse Coopers LLP's Renewed Motion for Summary Judgment Following Limited Rule 56(f) Discovery</i>
08/29/2018	 Reply in Support <i>[114] Pricewaterhousecoopers, LLP's Reply in Support of Renewed Motion for Summary Judgment Following Limited Rule 56(f) Discovery</i>
09/21/2018	 Motion for Leave to File <i>[115] (10/1/18 Withdrawn) Motion for Leave to File under Seal (1) Opposition to Renewed Summary Judgment Motion and (2) Supporting Appendix to Opposition</i>
09/26/2018	 Transcript of Proceedings <i>[116] Transcript of Proceedings: Further Hearing on Motion for Summary Judgment</i>
10/01/2018	 Notice of Withdrawal of Motion Filed By: Plaintiff Tricarichi, Michael A. <i>[117] Notice of Withdrawal of Motion for Leave to File Under Seal (1) Opposition to Renewed Summary Judgement Motion and (2) Supporting Appendix to Opposition</i>
10/01/2018	 Affidavit Filed By: Plaintiff Tricarichi, Michael A. <i>[118] Affidavit of Thomas D. Brooks in Support of Plaintiff's Opposition to Defendant PricewaterhouseCoopers LLP's Renewed Motion for Summary Judgment Following Limited Rule 56(f) Discovery</i>
10/24/2018	 Order Granting Summary Judgment Filed By: Defendant PricewaterhouseCoopers LLP <i>[119] Order Granting Summary Judgment</i>
10/24/2018	 Notice of Entry Filed By: Defendant PricewaterhouseCoopers LLP <i>[120] Notice of Entry of Order Granting Summary Judgment</i>
10/31/2018	 Order to Statistically Close Case <i>[121] Civil Order to Statistically Close Case</i>















CASE SUMMARY

CASE NO. A-16-735910-B

11/01/2018	 Memorandum Filed By: Defendant PricewaterhouseCoopers LLP <i>[122] Pricewaterhousecoopers LLP's Verified Memorandum of Costs</i>
11/01/2018	 Appendix Filed By: Defendant PricewaterhouseCoopers LLP <i>[123] Appendix of Exhibits in Support of Pricewaterhousecoopers LLP's Verified Memorandum of Costs</i>
11/08/2018	 Stipulation and Order Filed by: Defendant PricewaterhouseCoopers LLP <i>[124] Stipulation and Order re: PwC's Memorandum of Costs</i>
11/14/2018	 Stipulation and Order Filed by: Plaintiff Tricarichi, Michael A. <i>[125] Stipulation and Order to Unseal Documents</i>
11/14/2018	 Notice of Entry of Stipulation and Order Filed By: Plaintiff Tricarichi, Michael A. <i>[126] Notice of Entry of Stipulation and Order to Unseal Documents</i>
11/21/2018	 Stipulation and Order Filed by: Plaintiff Tricarichi, Michael A. <i>[127] Stipulation and Order to Extend Time for Plaintiff's Motion for Leave to File Amended Complaint and To Set Briefing Schedule on Motion</i>
11/26/2018	 Notice of Entry of Stipulation and Order Filed By: Plaintiff Tricarichi, Michael A. <i>[128] Notice of Entry of Stipulation and Order to Extend Time for Plaintiff's Motion for Leave to File Amended Complaint, and To Set Briefing Schedule on Motion</i>
12/10/2018	 Motion for Leave to File Party: Plaintiff Tricarichi, Michael A. <i>[129] Motion for Leave to File Amended Complaint</i>
12/28/2018	 Stipulation Filed by: Defendant PricewaterhouseCoopers LLP <i>[130] Stipulation to Move Hearing Date on Motion for Leave to File Amended Complaint and Request for Oral Argument</i>
12/28/2018	 Notice of Entry of Order Filed By: Defendant PricewaterhouseCoopers LLP <i>[131] Notice of Entry of Order Granting Stipulation to Move Hearing Date on Motion for Leave to File Amended Complaint and Request for Oral Argument</i>
01/18/2019	 Opposition to Motion Filed By: Defendant PricewaterhouseCoopers LLP <i>[132] PricewaterhouseCoopers LLP's Opposition to Plaintiff's Motion for Leave to File Amended Complaint</i>
02/15/2019	 Reply in Support Filed By: Plaintiff Tricarichi, Michael A. <i>[133] Plaintiff's Reply in Support of Motion for Leave to File Amended Complaint</i>















CASE SUMMARY

CASE NO. A-16-735910-B

02/15/2019	 Affidavit in Support Filed By: Plaintiff Tricarichi, Michael A. <i>[134] Affidavit of Thomas D. Brooks in Support of Plaintiff's Reply in Support of Motion for Leave to File Amended Complaint</i>
02/15/2019	 Appendix Filed By: Plaintiff Tricarichi, Michael A. <i>[135] Appendix of Exhibits in Support of Plaintiff's Reply in Support of Motion for Leave to File Amended Complaint - Volume 1</i>
02/15/2019	 Appendix Filed By: Plaintiff Tricarichi, Michael A. <i>[136] Appendix of Exhibits in Support of Plaintiff's Reply in Support of Motion for Leave to File Amended Complaint - Volume 2</i>
03/22/2019	 Transcript of Proceedings <i>[137] Transcript of Proceedings: Hearing on Motion for Leave to file Amended Complaint</i>
03/26/2019	 Order Filed By: Plaintiff Tricarichi, Michael A. <i>[138] Order Granting Motion for Leave to File Amended Complaint</i>
03/27/2019	 Notice of Entry of Order Filed By: Plaintiff Tricarichi, Michael A. <i>[139] Notice of Entry of Order Granting Motion for Leave to File Amended Complaint</i>
04/01/2019	 Amended Complaint Filed By: Plaintiff Tricarichi, Michael A. <i>[140] Amended Complaint (Jury Demand Stricken per Order 4/27/22)</i>
04/29/2019	 Motion to Dismiss Filed By: Defendant PricewaterhouseCoopers LLP <i>[141] PricewaterhouseCoopers LLP's Motion to Dismiss Amended Complaint</i>
04/29/2019	 Clerk's Notice of Hearing <i>[142] Notice of Hearing</i>
05/29/2019	 Opposition Filed By: Plaintiff Tricarichi, Michael A. <i>[143] Plaintiff's Opposition to Motion to Dismiss Amended Complaint</i>
05/31/2019	 NV Supreme Court Clerks Certificate/Judgment - Affirmed <i>[144] Nevada Supreme Court Clerk's Certificate/Remittitur Judgment - Affirmed</i>
06/04/2019	 Exhibits Filed By: Plaintiff Tricarichi, Michael A. <i>[145] Exhibits to Plaintiff's Opposition to Motion to Dismiss Amended Complaint</i>
06/17/2019	 Reply in Support Filed By: Defendant PricewaterhouseCoopers LLP <i>[146] PricewaterhouseCoopers LLP's Reply in Support of Motion to Dismiss Amended Complaint</i>
07/09/2019	 Transcript of Proceedings

CASE SUMMARY

CASE NO. A-16-735910-B

	<i>[147] Transcript of Proceedings: Hearing on Defendant PWC's Motion to Dismiss Amended Complaint</i>
07/30/2019	 Order Denying Motion Filed By: Plaintiff Tricarichi, Michael A. <i>[148] Order Denying PricewaterhouseCoopers LLP's Motion to Dismiss Amended Complaint</i>
07/30/2019	 Motion to Associate Counsel Filed By: Defendant PricewaterhouseCoopers LLP <i>[149] Motion to Associate Chris Landgraff, Esq. as Counsel</i>
07/30/2019	 Motion to Associate Counsel Filed By: Defendant PricewaterhouseCoopers LLP <i>[150] Motion to Associate Daniel Charles Taylor, Esq. as Counsel</i>
07/30/2019	 Motion to Associate Counsel Filed By: Defendant PricewaterhouseCoopers LLP <i>[151] Motion to Associate Krista Perry, Esq. as Counsel</i>
07/30/2019	 Motion to Associate Counsel Filed By: Defendant PricewaterhouseCoopers LLP <i>[152] Motion to Associate Mark Levine, Esq. as Counsel</i>
07/31/2019	 Clerk's Notice of Hearing <i>[153] Notice of Hearing</i>
07/31/2019	 Clerk's Notice of Hearing <i>[154] Notice of Hearing</i>
07/31/2019	 Clerk's Notice of Hearing <i>[155] Notice of Hearing</i>
07/31/2019	 Clerk's Notice of Hearing <i>[156] Notice of Hearing</i>
07/31/2019	 Notice of Entry of Order Filed By: Plaintiff Tricarichi, Michael A. <i>[157] Notice of Entry of Order Denying Pricewaterhousecoopers LLP's Motion to Dismiss Amended Complaint</i>
08/06/2019	 Notice of Withdrawal of Attorney Filed by: Defendant PricewaterhouseCoopers LLP <i>[158] Notice of Withdrawal of Peter B. Morrison and Winston P. Hsiao as Counsel</i>
08/12/2019	 Answer to Amended Complaint Filed By: Defendant PricewaterhouseCoopers LLP <i>[159] PricewaterhouseCoopers LLP's Answer to Amended Complaint</i>
08/20/2019	 Business Court Order <i>[160] Business Court Order</i>
09/19/2019	 Scheduling and Trial Order <i>[161] Business Court Scheduling Order and Order Setting Civil Jury Trial, Pre-Trial Conference and Calendar Call</i>

CASE SUMMARY

CASE NO. A-16-735910-B

09/19/2019	 Order Granting Motion Filed By: Defendant PricewaterhouseCoopers LLP <i>[162] Order Granting Defendant's Motions to Associate Counsel</i>
09/20/2019	 Notice of Entry of Order Filed By: Defendant PricewaterhouseCoopers LLP <i>[163] Notice of Entry of Order Granting Defendant's Motions to Associate Counsel</i>
10/23/2019	 Application for Issuance of Commission to Take Deposition <i>[164] Application for Issuance of Commission to Serve a Subpoena Duces Tecum Outside the State of Nevada on Anthony Tricarichi</i>
10/23/2019	 Application for Issuance of Commission to Take Deposition <i>[165] Application for Issuance of Commission to Serve a Subpoena Duces Tecum Outside the State of Nevada on Carla Tricarichi</i>
10/23/2019	 Application for Issuance of Commission to Take Deposition Party: Defendant PricewaterhouseCoopers LLP <i>[166] Application for Issuance of Commission to Serve a Subpoena Duces Tecum Outside the State of Nevada on James Tricarichi</i>
10/23/2019	 Commission Issued Filed by: Defendant PricewaterhouseCoopers LLP <i>[167] Commission to Serve a Subpoena Duces Tecum Outside the State of Nevada on Carla Tricarichi</i>
10/23/2019	 Commission Issued Filed by: Defendant PricewaterhouseCoopers LLP <i>[168] Commission to Serve a Subpoena Duces Tecum Outside the State of Nevada on Anthony Tricarichi</i>
10/23/2019	 Commission Issued Filed by: Defendant PricewaterhouseCoopers LLP <i>[169] Commission to Serve a Subpoena Duces Tecum Outside the State of Nevada on James Tricarichi</i>
11/04/2019	 Application for Issuance of Commission to Take Deposition Party: Defendant PricewaterhouseCoopers LLP <i>[170] Application for Issuance of Commission to Serve a Subpoena Duces Tecum Outside the State of Nevada for Records of Levin & Associates Co., L.P.A.</i>
11/04/2019	 Commission to Take Deposition Outside the State of Nevada Filed By: Defendant PricewaterhouseCoopers LLP <i>[171] Commission to Serve a Subpoena Duces Tecum Outside the State of Nevada for Records of Levin & Associates Co., L.P.A.</i>
11/07/2019	 Commission Issued Filed by: Defendant PricewaterhouseCoopers LLP <i>[172] Commission to Serve a Subpoena Duces Tecum Outside the State of Nevada for Records of Levin & Associates Co., L.P.A.</i>
01/13/2020	 Application for Issuance of Commission to Take Deposition Party: Defendant PricewaterhouseCoopers LLP <i>[173] Application for Issuance of Commission to Serve a Subpoena Outside the State of</i>

CASE SUMMARY

CASE NO. A-16-735910-B

Nevada on Michael Desmond

01/13/2020	 Commission Issued Filed by: Defendant PricewaterhouseCoopers LLP <i>[174] Commission to Serve a Subpoena Outside the State of Nevada on Michael Desmond</i>
02/17/2020	 Application for Issuance of Commission to Take Deposition Party: Defendant PricewaterhouseCoopers LLP <i>[175] Application for Issuance of Commission to Serve a Subpoena Outside the State of Nevada on Glenn Miller</i>
02/17/2020	 Application for Issuance of Commission to Take Deposition <i>[176] Application for Issuance of Commission to Serve a Subpoena Outside the State of Nevada on Carla Tricarichi</i>
02/17/2020	 Commission Issued Filed by: Defendant PricewaterhouseCoopers LLP <i>[178] Commission to Serve a Subpoena Outside the State of Nevada on Glenn Miller</i>
02/17/2020	 Commission Issued Filed by: Defendant PricewaterhouseCoopers LLP <i>[179] Commission to Serve a Subpoena Outside the State of Nevada on Carla Tricarichi</i>
02/18/2020	 Application for Issuance of Commission to Take Deposition Party: Defendant PricewaterhouseCoopers LLP <i>[177] Application for Issuance of Commission to Serve a Subpoena Outside the State of Nevada on Craig Bell</i>
02/18/2020	 Commission Issued Filed by: Defendant PricewaterhouseCoopers LLP <i>[180] Commission to Serve a Subpoena Outside the State of Nevada on Craig Bell</i>
02/21/2020	 Application for Issuance of Commission to Take Deposition Party: Defendant PricewaterhouseCoopers LLP <i>[181] Application for Issuance of Commission to Serve a Subpoena Outside the State of Nevada on Andrew Mason</i>
02/21/2020	 Application for Issuance of Commission to Take Deposition Party: Defendant PricewaterhouseCoopers LLP <i>[182] Application for Issuance of Commission to Serve a Subpoena Outside the State of Nevada on Donald Corb</i>
02/21/2020	 Application for Issuance of Commission to Take Deposition Party: Defendant PricewaterhouseCoopers LLP <i>[183] Application for Issuance of Commission to Serve a Subpoena Outside the State of Nevada on James Tricarichi</i>
02/21/2020	 Application for Issuance of Commission to Take Deposition Party: Defendant PricewaterhouseCoopers LLP <i>[184] Application for Issuance of Commission to Serve a Subpoena Outside the State of Nevada on Richard Corn</i>
02/21/2020	 Application for Issuance of Commission to Take Deposition Party: Defendant PricewaterhouseCoopers LLP <i>[185] Application for Issuance of Commission to Serve a Subpoena Outside the State of</i>

CASE SUMMARY

CASE NO. A-16-735910-B

Nevada on Randy Hart

02/21/2020



Commission Issued

Filed by: Defendant PricewaterhouseCoopers LLP

[188] Commission to Serve a Subpoena Outside the State of Nevada on Andrew Mason

02/21/2020



Commission Issued

Filed by: Defendant PricewaterhouseCoopers LLP

[189] Commission to Serve a Subpoena Outside the State of Nevada on Donald Korb

02/21/2020



Commission Issued

Filed by: Defendant PricewaterhouseCoopers LLP

[190] Commission to Serve a Subpoena Outside the State of Nevada on James Tricarichi

02/21/2020



Commission Issued

Filed by: Defendant PricewaterhouseCoopers LLP

[191] Commission to Serve a Subpoena Outside the State of Nevada on Richard Corn

02/21/2020



Commission Issued

Filed by: Defendant PricewaterhouseCoopers LLP

[192] Commission to Serve a Subpoena Outside the State of Nevada on Randy Hart

02/24/2020



Motion to Compel

Filed By: Defendant PricewaterhouseCoopers LLP

[186] PricewaterhouseCoopers LLP's Motion to Compel

02/24/2020



Appendix

Filed By: Defendant PricewaterhouseCoopers LLP

[187] Appendix of Exhibit to PricewaterhouseCoopers LLP's Motion to Compel

02/25/2020



Clerk's Notice of Hearing

[193] Notice of Hearing

03/09/2020



Opposition to Motion

Filed By: Plaintiff Tricarichi, Michael A.

[194] Plaintiff Michael Tricarichi's Opposition to Defendant's Motion to Compel

03/23/2020



Reply in Support

Filed By: Defendant PricewaterhouseCoopers LLP

[195] PricewaterhouseCoopers LLP's Reply in Support of its Motion to Compel

03/25/2020



Notice

Filed By: Defendant PricewaterhouseCoopers LLP

[196] Notice of Telephonic Hearing for PricewaterhouseCoopers, LLP's Motion to Compel

03/26/2020



Stipulation and Order

Filed by: Plaintiff Tricarichi, Michael A.

[197] Stipulation and Order Re Application of NRCP 41(e)(2)(B)

03/26/2020














Amended Notice

Filed By: Defendant PricewaterhouseCoopers LLP

[198] Amended Notice of Telephonic Hearing for PricewaterhouseCoopers, LLP's Motion to Compel











CASE SUMMARY

CASE NO. A-16-735910-B

03/31/2020	 Notice of Entry of Stipulation and Order Filed By: Plaintiff Tricarichi, Michael A. <i>[199] Notice of Entry of Stipulation and Order re Application of NRCP 41(e)(2)(B)</i>
04/04/2020	 Transcript of Proceedings <i>[200] Transcript of Proceedings: Hearing on Motion to Compel</i>
04/08/2020	 Stipulation and Order Filed by: Plaintiff Tricarichi, Michael A. <i>[201] Stipulation and Order Re Revised Scheduling Order</i>
04/08/2020	 Notice of Entry of Stipulation and Order Filed By: Plaintiff Tricarichi, Michael A. <i>[202] Notice of Entry of Stipulation and Order re Revised Scheduling Order</i>
04/16/2020	 Status Report Filed By: Defendant PricewaterhouseCoopers LLP <i>[203] Status Report re: PricewaterhouseCoopers LLP's Motion to Compel</i>
04/23/2020	 Motion to Seal/Redact Records Filed By: Defendant PricewaterhouseCoopers LLP <i>[204] Motion to File Under Seal Exhibits 21-24 to PricewaterhouseCoopers LLP's Motion to Compel Production of Financial Information</i>
04/23/2020	 Motion to Compel Filed By: Defendant PricewaterhouseCoopers LLP <i>[205] PricewaterhouseCoopers LLP's Motion to Compel Production of Financial Information</i>
04/23/2020	 Appendix <i>[206] Appendix of Exhibits to PricewaterhouseCoopers LLP's Motion to Compel Production of Financial Information</i>
04/23/2020	 Filed Under Seal Filed By: Defendant PricewaterhouseCoopers LLP <i>[207] SEALED per Order 6/9/20 Sealed Exhibits to PricewaterhouseCoopers LLP's Motion to Compel Production of Financial Information</i>
04/24/2020	 Clerk's Notice of Hearing <i>[208] Notice of Hearing</i>
04/27/2020	 Clerk's Notice of Nonconforming Document <i>[209] Clerk's Notice of Nonconforming Document</i>
04/27/2020	 Notice of Hearing Filed By: Defendant PricewaterhouseCoopers LLP <i>[210] Notice of Request for Hearing for PricewaterhouseCoopers, LLP's Motion to Compel Production of Financial Information</i>
04/28/2020	 Clerk's Notice of Nonconforming Document and Curative Action <i>[211] Clerk's Notice of Curative Action</i>
04/28/2020	 Clerk's Notice of Hearing <i>[212] Notice of Hearing</i>














CASE SUMMARY

CASE NO. A-16-735910-B

04/29/2020	 Filed Under Seal Filed By: Plaintiff Tricarichi, Michael A. <i>[213] SEALED PER MINUTE ORDER 7/17/20 Plaintiff Michael Tricarichi's Motion to Compel</i>
04/29/2020	 Filed Under Seal <i>[214] Plaintiff Michael Tricarichi's De-Designation Motion (UnRedacted Original Document)</i>
04/29/2020	 Redacted Version <i>[243] Redacted version of Plaintiff Michael Tricarichi's De-Designation Motion per Order 8/14/20</i>
04/30/2020	 Clerk's Notice of Hearing <i>[215] Notice of Hearing</i>
05/01/2020	 Clerk's Notice of Hearing <i>[216] Notice of Hearing</i>
05/01/2020	 Clerk's Notice of Hearing <i>[217] Notice of Hearing</i>
05/07/2020	 Opposition to Motion Filed By: Plaintiff Tricarichi, Michael A. <i>[218] Plaintiff Michael Tricarichi's Opposition to Defendant's Motion to Compel Production of Financial Information</i>
05/13/2020	 Opposition to Motion Filed By: Defendant PricewaterhouseCoopers LLP <i>[219] PricewaterhouseCoopers LLP's Opposition to Plaintiff Michael Tricarichi's De-Designation Motion</i>
05/13/2020	 Opposition to Motion Filed By: Defendant PricewaterhouseCoopers LLP <i>[220] PricewaterhouseCoopers LLP's Opposition to Plaintiff Michael Tricarichi's Motion to Compel</i>
05/13/2020	 Appendix Filed By: Defendant PricewaterhouseCoopers LLP <i>[221] Appendix of Exhibits to PricewaterhouseCoopers LLP's Opposition to Plaintiff Michael Tricarichi's Motion to Compel</i>
05/19/2020	 Errata Filed By: Defendant PricewaterhouseCoopers LLP <i>[222] Errata</i>
05/25/2020	 Reply in Support Filed By: Defendant PricewaterhouseCoopers LLP <i>[223] PricewaterhouseCoopers LLP's Reply in Support of its Motion to Compel Production of Financial Information</i>
05/26/2020	 Reply in Support Filed By: Plaintiff Tricarichi, Michael A. <i>[224] Plaintiff Michael Triarichi's Reply in Support of Motion to De-Designate</i>


CASE SUMMARY

CASE NO. A-16-735910-B

05/27/2020	 Reply in Support Filed By: Plaintiff Tricarichi, Michael A. <i>[225] Plaintiff Michael Tricarichi's Reply in Support of Motion to Compel</i>
06/01/2020	 Stipulation and Order Filed by: Plaintiff Tricarichi, Michael A. <i>[226] Stipulation and Order Re Revised Scheduling Order (Second Request)</i>
06/09/2020	 Order Granting Motion <i>[227] Order Granting PriceWaterhouseCoopers, LLP's Motion to File Under Seal Exhibits 21-24 to PriceWaterhouseCoopers, LLP's Motion to Compel Production of Financial Information</i>
06/09/2020	 Motion to Associate Counsel Filed By: Plaintiff Tricarichi, Michael A. <i>[228] Motion to Associate Counsel</i>
06/09/2020	 Notice of Entry of Order Filed By: Defendant PricewaterhouseCoopers LLP <i>[229] Notice of Entry of Order Granting PricewaterhouseCoopers LLP's Motion to File Under Seal Exhibits 21-24 to PricewaterhouseCoopers LLP's Motion to Compel Production of Financial Information</i>
06/10/2020	 Motion to Seal/Redact Records Filed By: Defendant PricewaterhouseCoopers LLP <i>[230] Motion to Seal Exhibits O, P and Q to Plaintiff Michael Tricarichi's Motion to Compel and Redact Excerpts of These Documents in the Motion</i>
06/10/2020	 Clerk's Notice of Hearing <i>[231] Notice of Hearing</i>
06/11/2020	 Clerk's Notice of Hearing <i>[232] Notice of Hearing</i>
06/12/2020	 Scheduling and Trial Order <i>[233] 2nd Amended Business Court Scheduling Order and Order Setting Civil Jury Trial, Pretrial Conference, and Calendar Call</i>
06/16/2020	 Order <i>[234] Order (1) Granting In Part and Denying In Part Defendant Pricewaterhousecoopers, LLP's Motion to Compel Production of Financial Information; (2) Granting In Part and Denying In Part Plaintiff Michael Tricarichi's Motion to Compel; and (3) Denying Plaintiff Michael Tricarichi's De-designation Motion</i>
06/19/2020	 Notice of Entry of Order Filed By: Defendant PricewaterhouseCoopers LLP <i>[235] Notice of Entry of Order (1) Granting in Part and Denying in Part Defendant PWC s Motion to Compel Production of Financial Information; (2) Granting in Part and Denying in Part Plaintiff s Motion to Compel; and (3) Denying Plaintiff s De-Designation Motion</i>
06/26/2020	 Notice of Withdrawal of Attorney Filed by: Defendant PricewaterhouseCoopers LLP <i>[236] Notice of Withdrawal of Krista J. Perry as Counsel</i>
06/30/2020	 Motion to Seal/Redact Records

CASE SUMMARY

CASE NO. A-16-735910-B

	<p>Filed By: Defendant PricewaterhouseCoopers LLP <i>[237] Motion to Seal and Redact Exhibit E to Plaintiff Michael Tricarichi's De-Designation Motion</i></p>
07/01/2020	<p> Clerk's Notice of Hearing <i>[238] Notice of Hearing</i></p>
07/06/2020	<p> Notice <p>Filed By: Defendant PricewaterhouseCoopers LLP <i>[239] Notice of Parties' Stipulation Regarding Protocol for Remote Depositions</i></p></p>
07/21/2020	<p> Order Admitting to Practice <p>Filed By: Plaintiff Tricarichi, Michael A. <i>[240] Order Admitting to Practice - Sercye</i></p></p>
07/28/2020	<p> Notice of Entry of Order <p>Filed By: Plaintiff Tricarichi, Michael A. <i>[241] Notice of Entry of Order Admitting to Practice</i></p></p>
08/14/2020	<p> Order to Seal <p>Filed By: Defendant PricewaterhouseCoopers LLP <i>[242] Order Granting Defendant's Motion to Seal and Redact Exhibit E to Plaintiff Michael Tricarichi's De-Designation Motion</i></p></p>
08/14/2020	<p> Notice of Entry of Order <p>Filed By: Defendant PricewaterhouseCoopers LLP <i>[244] Notice of Entry of Order Granting Defendant's Motion to Seal and Redact Exhibit E to Plaintiff Michael Tricarichi's De-Designation Motion</i></p></p>
08/25/2020	<p> Stipulation and Order <p>Filed by: Defendant PricewaterhouseCoopers LLP <i>[245] Stipulation and Order to Issue Subpoena</i></p></p>
08/25/2020	<p> Stipulation and Order <p>Filed by: Plaintiff Tricarichi, Michael A. <i>[246] Stipulation and Order to Issue Deposition Subpoenas</i></p></p>
08/26/2020	<p> Notice of Entry of Stipulation and Order <p>Filed By: Defendant PricewaterhouseCoopers LLP <i>[247] Notice of Entry of Stipulation and Order to Issue Subpoena</i></p></p>
08/26/2020	<p> Notice of Entry of Stipulation and Order <p>Filed By: Plaintiff Tricarichi, Michael A. <i>[248] Notice of Entry of Stipulation and Order to Issue Deposition Subpoenas</i></p></p>
09/11/2020	<p> Affidavit of Service <p>Filed By: Plaintiff Tricarichi, Michael A. <i>[249] Affidavit of Service [Mark Boyer]</i></p></p>
09/15/2020	<p> Affidavit of Service <p>Filed By: Plaintiff Tricarichi, Michael A. <i>[250] Affidavit of Service [Rochelle Hodes]</i></p></p>
10/02/2020	<p> Motion to Associate Counsel</p>

CASE SUMMARY

CASE NO. A-16-735910-B

	<p>Filed By: Defendant PricewaterhouseCoopers LLP <i>[251] Motion to Associate Katharine Roin, Esq. as Counsel</i></p>
10/05/2020	<p> Clerk's Notice of Hearing <i>[252] Notice of Hearing</i></p>
11/07/2020	<p> Order <i>[253] Order Granting Defendant s Motion to Associate Counsel</i></p>
11/09/2020	<p> Notice of Entry of Order <p>Filed By: Defendant PricewaterhouseCoopers LLP <i>[254] Notice of Entry of Order Granting Defendant's Motion to Associate Counsel</i></p> </p>
11/13/2020	<p> Motion in Limine <p>Filed By: Defendant PricewaterhouseCoopers LLP <i>[255] PricewaterhouseCoopers LLP's Motion in Limine No. 1 to Exclude Certain Opinions of Plaintiff's Expert Craig Greene</i></p> </p>
11/13/2020	<p> Motion in Limine <p>Filed By: Defendant PricewaterhouseCoopers LLP <i>[256] PricewaterhouseCoopers LLP's Motion in Limine No. 2 to Exclude Testimony Related to PWC's 2003 Advice</i></p> </p>
11/13/2020	<p> Motion in Limine <p>Filed By: Defendant PricewaterhouseCoopers LLP <i>[257] PricewaterhouseCoopers LLP's Motion in Limine No. 3 to Exclude Testimony Regarding PWC's Alleged Conflict of Interest</i></p> </p>
11/13/2020	<p> Motion in Limine <p>Filed By: Defendant PricewaterhouseCoopers LLP <i>[258] PricewaterhouseCoopers LLP's Motion in Limine No. 4 to Exclude Testimony Related to PWC's Advice to Other Clients</i></p> </p>
11/13/2020	<p> Appendix <p>Filed By: Defendant PricewaterhouseCoopers LLP <i>[259] Appendix of Exhibits in Support of PricewaterhouseCoopers LLP's Motions in Limine Nos. 1-4</i></p> </p>
11/13/2020	<p> Motion for Summary Judgment <p>Filed By: Defendant PricewaterhouseCoopers LLP <i>[260] PricewaterhouseCoopers LLP's Motion for Summary Judgment and Motion to Strike Jury Demand</i></p> </p>
11/13/2020	<p> Appendix <p>Filed By: Defendant PricewaterhouseCoopers LLP <i>[261] Appendix of Exhibits in Support of PricewaterhouseCoopers LLPs Motion for Summary Judgment and Motion to Strike Jury Demand (Volume 1 of 4)</i></p> </p>
11/13/2020	<p> Appendix <p>Filed By: Defendant PricewaterhouseCoopers LLP <i>[262] Appendix of Exhibits in Support of PricewaterhouseCoopers LLPs Motion for Summary Judgment and Motion to Strike Jury Demand (Volume 2 of 4)</i></p> </p>
11/13/2020	<p> Appendix <p>Filed By: Defendant PricewaterhouseCoopers LLP</p> </p>

CASE SUMMARY

CASE NO. A-16-735910-B

[263] Appendix of Exhibits in Support of PricewaterhouseCoopers LLPs Motion for Summary Judgment and Motion to Strike Jury Demand (Volume 3 of 4)

11/13/2020



Appendix

Filed By: Defendant PricewaterhouseCoopers LLP

[264] Appendix of Exhibits in Support of PricewaterhouseCoopers LLPs Motion for Summary Judgment and Motion to Strike Jury Demand (Volume 4 of 4)

11/13/2020



Motion in Limine

Filed By: Plaintiff Tricarichi, Michael A.

[265] Plaintiff Michael Tricarichi's Motion in Limine No. 1 to Bar References to the Prior Convictions of James Tricarichi

11/13/2020



Motion in Limine

Filed By: Plaintiff Tricarichi, Michael A.

[266] Plaintiff Michael Tricarichi's Motion in Limine No. 2 to Exclude the Opinions of Kenneth Harris

11/13/2020



Motion in Limine

Filed By: Plaintiff Tricarichi, Michael A.

[267] Plaintiff Michael Tricarichi's Motion in Limine No. 3 to Bar Purported Mitigation Evidence

11/16/2020



Clerk's Notice of Hearing

[268] Notice of Hearing

11/16/2020



Clerk's Notice of Hearing

[269] Notice of Hearing

11/16/2020



Clerk's Notice of Hearing

[270] Notice of Hearing

11/24/2020



Stipulation and Order

Filed by: Plaintiff Tricarichi, Michael A.

[271] Stipulation and Order to Extend Time for Plaintiff to Respond to Pricewaterhousecoopers LLP s Motion for Summary Judgment and Motion to Strike Jury Demand

11/24/2020



Notice of Entry of Stipulation and Order

Filed By: Plaintiff Tricarichi, Michael A.

[272] Notice of Entry of Stipulation and Order to Extend Time for Plaintiff to Respond to Pricewaterhousecoopers LLP's Motion for Summary Judgment and Motion to Strike Jury Demand

11/30/2020



Opposition to Motion in Limine

Filed By: Plaintiff Tricarichi, Michael A.

[273] Plaintiff Michael Tricarichi's Opposition to Defendant's Motion in Limine No. 1 Related to Plaintiff's Expert Greene

11/30/2020



Opposition to Motion in Limine

Filed By: Plaintiff Tricarichi, Michael A.

[274] Plaintiff Michael Tricarichi's Opposition to Defendant's Motions in Limine Nos. 2, 3, 4

11/30/2020



Opposition to Motion in Limine

Filed By: Defendant PricewaterhouseCoopers LLP

CASE SUMMARY

CASE NO. A-16-735910-B

[275] PricewaterhouseCoopers LLP's Opposition to Plaintiff Michael Tricarichi's Motion in Limine No. 1 to Bar References to the Prior Convictions of James Tricarichi

11/30/2020



Opposition to Motion in Limine

Filed By: Defendant PricewaterhouseCoopers LLP

[276] PricewaterhouseCoopers LLP's Opposition to Plaintiff Michael Tricarichi's Motion in Limine No. 2 to Exclude the Opinions of Kenneth Harris

11/30/2020



Opposition to Motion in Limine

Filed By: Defendant PricewaterhouseCoopers LLP

[277] PricewaterhouseCoopers LLP's Opposition to Plaintiff Michael Tricarichi's Motion in Limine No. 3 to Exclude Mitigation Evidence

11/30/2020



Appendix

Filed By: Defendant PricewaterhouseCoopers LLP

[278] Appendix of Exhibits in Support of PricewaterhouseCoopers LLP's Oppositions to Plaintiff Michael Tricarichi's Motions in Limine Nos. 1-3

12/04/2020



Opposition to Motion

Filed By: Plaintiff Tricarichi, Michael A.

[279] Plaintiff Michael Tricarichi's Opposition to Defendant's Motion for Summary Judgment

12/04/2020



Appendix

Filed By: Plaintiff Tricarichi, Michael A.

[280] Appendix of Exhibits in Support of Plaintiff Michael Tricarichi's Opposition to Defendant's Motion for Summary Judgment

12/04/2020



Mandatory Pretrial Disclosure

Party: Defendant PricewaterhouseCoopers LLP

[281] PricewaterhouseCoopers LLP's Pre-Trial Disclosure Pursuant to NRCP 16.1(a)(3)

12/04/2020



Joint Pre-Trial Memorandum

Filed By: Plaintiff Tricarichi, Michael A.

[282] Joint Pretrial Memorandum

12/08/2020



Scheduling and Trial Order

[283] 3rd Amended Order Setting Civil Jury Trial, Calendar Call and Pre-Trial Conference

12/11/2020



Reply in Support

Filed By: Plaintiff Tricarichi, Michael A.

[284] Plaintiff Michael Tricarichi's Reply in Support of Motion in Limine No. 1 to Bar References to the Prior Convictions of James Tricarichi

12/11/2020



Reply in Support

Filed By: Plaintiff Tricarichi, Michael A.

[285] Plaintiff Michael Tricarichi's Reply in Support of Motion in Limine No. 3 to Bar Purported Mitigation Evidence

12/11/2020



Reply in Support

Filed By: Plaintiff Tricarichi, Michael A.

[286] Plaintiff Michael Tricarichi's Reply in Support of Motion in Limine No. 2 to Exclude the Opinions of Kenneth Harris

12/14/2020



Reply in Support

[287] PricewaterhouseCoopers LLP's Reply in Further Support of its Motion in Limine No. 1

CASE SUMMARY

CASE NO. A-16-735910-B

to Exclude Certain Opinions of Plaintiff's Expert Craig Greene

12/14/2020



Reply in Support

Filed By: Defendant PricewaterhouseCoopers LLP

[288] PricewaterhouseCoopers LLP's Reply in Further Support of its Motions in Limine Nos. 2, 3, and 4 to Exclude Evidence Relating to Dismissed Claims

12/14/2020



Reply in Support

Filed By: Defendant PricewaterhouseCoopers LLP

[289] Defendant PricewaterhouseCoopers LLP's Reply in Support of its Motion for Summary Judgment

12/14/2020



Appendix

Filed By: Defendant PricewaterhouseCoopers LLP

[290] Supplemental Appendix of Exhibits in Support of Defendant PricewaterhouseCoopers LLP's Reply in Support of its Motion for Summary Judgment

12/30/2020



Order

Filed By: Defendant PricewaterhouseCoopers LLP

[291] Order Regarding Motions in Limine

12/30/2020



Notice of Entry of Order

Filed By: Defendant PricewaterhouseCoopers LLP

[292] Notice of Entry of Order Regarding Motions in Limine

01/23/2021



Order Shortening Time

Filed By: Defendant PricewaterhouseCoopers LLP

[295] Pricewaterhousecoopers LLP s Motion to Stay Trial Pending Writ Review on an Order Shortening Time

01/27/2021



Opposition to Motion

Filed By: Plaintiff Tricarichi, Michael A.

[296] Plaintiff Michael Tricarichi's Opposition to Defendant's Motion to Stay Trial Pending Writ Review

01/28/2021



Reply in Support

Filed By: Defendant PricewaterhouseCoopers LLP

[297] PricewaterhouseCoopers LLP's Reply in Support of Motion to Stay Trial Pending Writ Review on an Order Shortening Time

02/06/2021



Order

Filed By: Plaintiff Tricarichi, Michael A.

[298] Order Denying Without Prejudice Defendant Pricewaterhousecoopers LLP'S Motion to Stay Trial Pending Writ Review

02/09/2021



Notice of Entry of Order

Filed By: Plaintiff Tricarichi, Michael A.

[299] Notice of Entry of Order Denying Without Prejudice Defendant PricewaterhouseCoopers LLP's Motion to Stay Trial Pending Writ Review

02/09/2021



Notice of Appearance

Party: Plaintiff Tricarichi, Michael A.

[300] Notice of Appearance

02/12/2021



Joint Pre-Trial Memorandum

CASE SUMMARY

CASE NO. A-16-735910-B

	Filed By: Plaintiff Tricarichi, Michael A. <i>[301] Joint Pretrial Memorandum</i>
02/23/2021	 Scheduling and Trial Order <i>[302] 4th Amended Order Setting Civil Jury Trial, Calendar Call and Pre-Trial Conference 06-28-21</i>
03/16/2021	 Notice Filed By: Defendant PricewaterhouseCoopers LLP <i>[303] Notice of Nevada Supreme Court's Order Directing Answer and Granting Stay</i>
05/05/2021	 Motion to Continue Trial Filed By: Defendant PricewaterhouseCoopers LLP <i>[304] Pricewaterhousecoopers LLP's Motion to Vacate or Continue Trial on an Order Shortening Time</i>
05/11/2021	 Order Filed By: Defendant PricewaterhouseCoopers LLP <i>[305] Order Granting PricewaterhouseCooper LLP's Motion to Vacate or Continue Trial on an Order Shortening Time</i>
05/11/2021	 Notice of Entry of Order Filed By: Defendant PricewaterhouseCoopers LLP <i>[306] Notice of Entry of Order Granting PricewaterhouseCooper LLP's Motion to Vacate or Continue Trial on an Order Shortening Time</i>
06/21/2021	 Status Report Filed By: Defendant PricewaterhouseCoopers LLP <i>[307] Joint Status Report re: PricewaterhouseCoopers LLP's Petition for Writ of Mandamus</i>
09/07/2021	Case Reassigned to Department 31 <i>From Judge Elizabeth Gonzalez to Judge Joanna Kishner</i>
09/22/2021	 Status Report Filed By: Defendant PricewaterhouseCoopers LLP <i>[308] Joint Status Report re: PricewaterhouseCoopers LLP's Petition for Writ of Mandamus</i>
11/18/2021	 Status Report Filed By: Defendant PricewaterhouseCoopers LLP <i>[309] Joint Status Report Re: PricewaterhouseCoopers LLP's Petition for Writ of Mandamus</i>
11/18/2021	 Errata Filed By: Defendant PricewaterhouseCoopers LLP <i>[310] Errata to Joint Status Report Re: PricewaterhouseCoopers LLP's Petition for Writ of Mandamus</i>
11/19/2021	 Notice of Hearing <i>[311] Notice of Hearing Regarding Trial Setting</i>
12/06/2021	 Memorandum <i>[312] Court's Memo RE: Remote Appearance Information for DECEMBER 9, 2021, Hearing **PLEASE REVIEW IN ITS ENTIRETY**</i>
12/14/2021	 Notice Filed By: Defendant PricewaterhouseCoopers LLP

CASE SUMMARY

CASE NO. A-16-735910-B

[313] Joint Notice of Availability for Evidentiary Hearing

12/27/2021



Recorders Transcript of Hearing

[314] Transcript of Proceedings: Hearing Re Trial Setting: Notice of Lieu of Remittitur of the Supreme Court's Decision and Order was Filed on October 21, 2021 -- 12-9-21

03/16/2022



Order Shortening Time

[315] PriceWaterHouseCoopers, LLP's Motion to Quash Subpoena on Order Shortening Time

03/17/2022



Temporary Seal Pending Court Approval

Filed By: Defendant PricewaterhouseCoopers LLP

[316] Exhibit 3 to PricewaterhouseCoopers LLP's Motion to Quash Subpoena on an Order Shortening Time

03/21/2022



Opposition to Motion

Filed By: Plaintiff Tricarichi, Michael A.

[317] Plaintiff Tricarichi's Opposition to Pricewaterhouse Coopers' Motion to Quash Subpoena

03/22/2022



Memorandum

*[318] Court's Memo RE: Remote Appearance Information for MARCH 24, 2022, Hearing
PLEASE REVIEW IN ITS ENTIRETY*

03/22/2022



Reply in Support

Filed By: Defendant PricewaterhouseCoopers LLP

[319] PricewaterhouseCoopers LLP's Reply in Support of its Motion to Quash Subpoena on an Order Shortening Tme

03/23/2022



Brief

Filed By: Plaintiff Tricarichi, Michael A.

[320] Plaintiff Michael Tricarichi's Evidentiary Hearing Memorandum

03/23/2022



Brief

Filed By: Defendant PricewaterhouseCoopers LLP

[321] Defendant PricewaterhouseCoopers LLP's Pre-Hearing Brief

03/24/2022



Errata

Filed By: Defendant PricewaterhouseCoopers LLP

[322] Errata to Defendant PricewaterhouseCoopers LLP's Pre-Hearing Brief

03/24/2022



Amended

Filed By: Plaintiff Tricarichi, Michael A.

[323] Plaintiff Michael Tricarichi's Amended Evidentiary Hearing Memorandum

03/25/2022



Recorders Transcript of Hearing

[324] Transcript of Proceedings: PricewaterhouseCoopers, LLP's Motion to Quash Subpoena on Order Shortening Time -- 3-24-22

03/28/2022



Memorandum

*[325] Court's Memo RE: Remote Appearance Information for MARCH 30, 2022, Hearing
PLEASE REVIEW IN ITS ENTIRETY*

03/28/2022



Order Shortening Time

[326] Defendant Pricewaterhousecoopers, LLP's Motion to Strike Plaintiff Michael Tricarichi's New Argument that the Contract is Unenforceable on Order Shortening Time

CASE SUMMARY

CASE NO. A-16-735910-B

03/28/2022	 Notice of Entry of Order Filed By: Defendant PricewaterhouseCoopers LLP <i>[327] Notice of Entry of Order Shortening Time Regarding Defendant PricewaterhouseCoopers LLP s Motion to Strike Plaintiff Michael Tricarichi s New Argument that the Contract is Unenforceable</i>
03/29/2022	 Opposition to Motion Filed By: Plaintiff Tricarichi, Michael A. <i>[328] Plaintiff Michael Tricarichi's Opposition to Defendant PricewaterhouseCoopers, LLP's Motion to Strike</i>
03/31/2022	 Transcript of Proceedings <i>[329] Transcript of Proceedings: Evidentiary Hearing; Defendant PricewaterhouseCoopers, LLP's Motion to Strike Plaintiff Michael Tricarichi's New Argument That the Contract is Unenforceable on Order Shortening Time -- 3-30-22</i>
04/06/2022	 Order Granting Motion <i>[330] Order Granting PriceWaterHouseCoopers, LLP's Motion to Quash Subpoena on Order Shortening Time</i>
04/07/2022	 Notice of Entry of Order Filed By: Defendant PricewaterhouseCoopers LLP <i>[331] Notice of Entry of Order Granting PricewaterhouseCoopers LLP s Motion to Quash Subpoena on an Order Shortening Time</i>
04/11/2022	 Stipulation and Order Filed by: Plaintiff Tricarichi, Michael A. <i>[332] Stipulation and Order to Amend Case Caption</i>
04/11/2022	 Notice of Entry of Stipulation and Order Filed By: Plaintiff Tricarichi, Michael A. <i>[333] Notice of Entry of Stipulation and Order to Amend Case Caption</i>
04/14/2022	 Order Denying Filed By: Defendant PricewaterhouseCoopers LLP <i>[334] Order Denying Defendant PricewaterhouseCoopers LLP's Motion for Summary Judgment and Motion to Limit Damages</i>
04/14/2022	 Notice of Entry of Order Filed By: Defendant PricewaterhouseCoopers LLP <i>[335] Notice of Entry of Order Denying Defendant PricewaterhouseCoopers LLP's Motion for Summary Judgment and Motion to Limit Damages</i>
04/27/2022	 Findings of Fact, Conclusions of Law and Order <i>[336] Findings of Fact, Conclusions of Law, and Order Granting PWC's Motion to Strike Jury Demand</i>
04/28/2022	 Motion for Partial Summary Judgment Filed By: Defendant PricewaterhouseCoopers LLP <i>[337] PricewaterhouseCoopers LLP's Renewed Motion for Partial Summary Judgment</i>
04/28/2022	 Appendix Filed By: Defendant PricewaterhouseCoopers LLP <i>[338] Appendix of Exhibits in Support of PricewaterhouseCoopers LLP's Renewed Motion for</i>

CASE SUMMARY

CASE NO. A-16-735910-B

Partial Summary Judgment (Volume 1 of 3)

04/28/2022



Appendix

Filed By: Defendant PricewaterhouseCoopers LLP

[339] Appendix of Exhibits in Support of PricewaterhouseCoopers LLP's Renewed Motion for Partial Summary Judgment (Volume 2 of 3)

04/28/2022



Appendix

Filed By: Defendant PricewaterhouseCoopers LLP

[340] Appendix of Exhibits in Support of PricewaterhouseCoopers LLP's Renewed Motion for Partial Summary Judgment (Volume 3 of 3)

04/29/2022



Notice of Entry of Stipulation and Order

Filed By: Defendant PricewaterhouseCoopers LLP

[341] Notice of Entry of Findings of Fact, Conclusions of Law, and Order Granting PWC's Motion to Strike Jury Demand

05/06/2022



Amended Order Setting Civil Non-Jury Trial

[342] AMENDED ORDER SETTING CIVIL JURY TRIAL, PRE-TRIAL/TRIAL SETTING CONFERENCE, and CALENDAR CALL/FINAL PRE-TRIAL CONFERENCE

05/09/2022



Amended Order Setting Civil Non-Jury Trial

[343] AMENDED ORDER SETTING CIVIL NON-JURY TRIAL, PRE-TRIAL/TRIAL SETTING CONFERENCE, and CALENDAR CALL/FINAL PRE-TRIAL CONFERENCE

05/12/2022



Stipulation and Order

[344] Stipulation and Order to Extend Briefing Schedule Deadlines for Defendant PWC's Motion for Partial Summary Judgment

05/12/2022



Notice of Entry of Stipulation and Order

Filed By: Plaintiff Tricarichi, Michael A.

[345] NOTICE OF ENTRY OF ORDER

05/19/2022



Opposition to Motion

Filed By: Plaintiff Tricarichi, Michael A.

[346] PLAINTIFF MICHAEL TRICARICHIS OPPOSITION TO PWCS29 RENEWED MOTION FOR PARTIAL SUMMARY JUDGMENT

05/19/2022



Appendix

Filed By: Plaintiff Tricarichi, Michael A.

[347] APPENDIX OF EXHIBITS TO PLAINTIFF MICHAEL TRICARICHIS OPPOSITION TO PWCS RENEWED MOTION FOR PARTIAL SUMMARY JUDGMENT [VOLUME 1]

05/19/2022



Appendix

Filed By: Plaintiff Tricarichi, Michael A.

[348] APPENDIX OF EXHIBITS TO PLAINTIFF MICHAEL TRICARICHIS OPPOSITION TO PWCS RENEWED MOTION FOR PARTIAL SUMMARY JUDGMENT [VOLUME 2]

06/01/2022



Audiovisual Transmission Equipment Appearance Request

Party: Defendant PricewaterhouseCoopers LLP

[349] Notice of Intent to Appear by Simultaneous Audiovisual Transmission Equipment

06/02/2022



Reply in Support

Filed By: Defendant PricewaterhouseCoopers LLP

[350] PricewaterhouseCoopers LLP's Reply in Support of its Renewed Motion for Partial

CASE SUMMARY

CASE NO. A-16-735910-B

Summary Judgment

06/07/2022	 Audiovisual Transmission Equipment Appearance Request Party: Plaintiff Tricarichi, Michael A. <i>[351] Notice of Intent to Appear By Simultaneous Audiovisual Transmission Equipment</i>
06/07/2022	 Memorandum <i>[352] Court's Memo RE: Remote Appearance Information for JUNE 9, 2022, Hearing</i> **PLEASE REVIEW IN ITS ENTIRETY**
06/13/2022	 Court Recorders Invoice for Transcript <i>[353]</i>
06/13/2022	 Recorders Transcript of Hearing <i>[354] Transcript Re: Pricewaterhousecoopers. LLP's Renewed Motion for Partial Summary Judgment, June 9, 2022</i>
06/13/2022	 Notice of Withdrawal of Attorney Filed by: Plaintiff Tricarichi, Michael A. <i>[355] Notice of Withdrawal of Counsel</i>
06/16/2022	 Order Denying Motion Filed By: Plaintiff Tricarichi, Michael A. <i>[356] Order Denying Defendant PriceWaterhouseCoopers LLP's Renewed Motion for Partial Summary Judgement</i>
06/16/2022	 Notice of Entry of Order Filed By: Plaintiff Tricarichi, Michael A. <i>[357] Notice of Entry of Order Denying Defendant PricewaterhouseCoopers LLP's Renewed Motion for Partial Summary Judgement</i>
08/30/2022	 Audiovisual Transmission Equipment Appearance Request Party: Plaintiff Tricarichi, Michael A. <i>[358] Notice of Intent to Appear By Simultaneous Audiovisual Transmission Equipment</i>
08/31/2022	 Notice of Intent Filed By: Defendant PricewaterhouseCoopers LLP <i>[359] Defendant's Notice of Intent to Appear by Simultaneous Audiovisual Transmission Equipment</i>
09/07/2022	 Memorandum <i>[360] Court's Memo RE: Remote Appearance Information for SEPTEMBER 8, 2022, Pre-Trial Conference</i> **PLEASE REVIEW IN ITS ENTIRETY**
09/30/2022	 Mandatory Pretrial Disclosure Party: Defendant PricewaterhouseCoopers LLP <i>[361] PricewaterhouseCoopers LLP's Pre-Trial Disclosure Pursuant to NRCP 16.1(a)(3)</i>
09/30/2022	 Mandatory Pretrial Disclosure Party: Plaintiff Tricarichi, Michael A. <i>[362] Plaintiff Michael A. Tricarichi's Pre-Trial Disclosure Pursuant to NRCP 16.1(a)(3)</i>
10/14/2022	 Joint Pre-Trial Memorandum Filed By: Plaintiff Tricarichi, Michael A.

CASE SUMMARY

CASE NO. A-16-735910-B

[363] Joint Pre-Trial Memorandum

10/19/2022



Audiovisual Transmission Equipment Appearance Request

Party: Defendant PricewaterhouseCoopers LLP

[364] Defendant's Notice of Intent to Appear by Simultaneous Audiovisual Transmission Equipment

10/24/2022



Objection

Filed By: Defendant PricewaterhouseCoopers LLP

[366] Michael Tricarichi's and PricewaterhouseCoopers LLP's Revised Exhibit Objections

10/24/2022



Court Recorders Invoice for Transcript

[367] Transcript/Recording Fee 9/8/22 & 10/21/22

10/24/2022



Recorders Transcript of Hearing

[368] Transcript of Hearing Re: Pre Trial Conference

10/24/2022



Recorders Transcript of Hearing

[369] Transcript of Hearing Re: Calendar Call

10/24/2022



Motion for Leave to File

[370] PLAINTIFFS MOTION FOR LEAVE TO FILE UNDER SEAL PLAINTIFFS MOTION FOR DISCOVERY SANCTIONS ON ORDER SHORTENING TIME

10/26/2022



Supplement

Filed by: Defendant PricewaterhouseCoopers LLP

[371] PricewaterhouseCoopers LLP's Supplement to Joint Pre-Trial Memorandum

10/26/2022



Opposition to Motion

Filed By: Defendant PricewaterhouseCoopers LLP

[372] PricewaterhouseCoopers LLP's Opposition to Michael Tricarichis Motion for Discovery Sanctions

10/27/2022



Trial Brief

Filed By: Defendant PricewaterhouseCoopers LLP

[373] PricewaterhouseCoopers LLP's Trial Brief

10/27/2022



Motion to Associate Counsel

Filed By: Defendant PricewaterhouseCoopers LLP

[374] Motion to Associate Alexandra Genord, Esq. as Counsel

10/27/2022



Motion to Associate Counsel

Filed By: Defendant PricewaterhouseCoopers LLP

[375] Motion to Associate Sundeep Addy, Esq. as Counsel

10/27/2022



Clerk's Notice of Hearing

[376] Clerk's Notice of Hearing

10/28/2022



Motion to Strike

Filed By: Defendant PricewaterhouseCoopers LLP

[377] PricewaterhouseCoopers LLP's Motion to Strike on Order Shortening Time

10/31/2022
















Stipulation and Order

[378] Michael Tricarichi's And Pricewaterhousecoopers LLP's Revised Joint Trial Stipulation

CASE SUMMARY

CASE NO. A-16-735910-B

















And Order

10/31/2022	 Notice of Entry of Stipulation and Order Filed By: Defendant PricewaterhouseCoopers LLP <i>[379] Notice of Entry of Michael Tricarichi's and PricewaterhouseCoopers LLP's Revised Joint Trial Stipulation and Order</i>
10/31/2022	 Clerk's Notice of Hearing <i>[380] Notice of Hearing</i>
10/31/2022	 Clerk's Notice of Hearing <i>[381] Notice of Hearing</i>
10/31/2022	Motion <i>[382] Plaintiff's Motion for Discovery Sanctions on an Order Shortening Time Filed Under Seal Hearing Requested</i>
10/31/2022	 Redacted Version <i>[414] Redacted version of Motion to remove and seal Exhibit 11 per Order 12/8/22</i>
10/31/2022	 Filed Under Seal <i>[415] Sealed Exhibit 11</i>
11/01/2022	 Order Granting Motion Filed By: Defendant PricewaterhouseCoopers LLP <i>[383] Order Granting Motion to Associate Alexandra Genord Esq. as Counsel</i>
11/01/2022	 Order Granting Motion Filed By: Defendant PricewaterhouseCoopers LLP <i>[384] Order Granting Motion to Associate Sundeep Addy, Esq as Counsel</i>
11/01/2022	 Notice of Entry of Order Filed By: Defendant PricewaterhouseCoopers LLP <i>[385] Notice of Entry of Order Granting Motion to Associate Alexandra Genord, Esq. as Counsel</i>
11/01/2022	 Notice of Entry of Order Filed By: Defendant PricewaterhouseCoopers LLP <i>[386] Notice of Entry of Order Granting Motion to Associate Sundeep Addy, Esq. as Counsel</i>
11/01/2022	 Opposition to Motion Filed By: Plaintiff Tricarichi, Michael A. <i>[387] Plaintiff Michael Tricarichi's Opposition to Defendant's Motion to Strike</i>
11/01/2022	 Errata Filed By: Plaintiff Tricarichi, Michael A. <i>[388] Errata to Plaintiff Michael Tricarichi's Opposition to Defendant's Motion to Strike</i>
11/02/2022	 Order Shortening Time <i>[389] PriceWaterHouseCoopers, LLP's Motion to Strike on Order Shortening Time</i>
11/02/2022	 Notice of Entry of Order Filed By: Defendant PricewaterhouseCoopers LLP <i>[390] Notice of Entry of Order Shortening Time re: PricewaterhouseCoopers LLPs Motion to</i>

CASE SUMMARY

CASE NO. A-16-735910-B

Strike on Order Shortening Time

11/09/2022	 Stipulation and Order <i>[391] Stipulation and Order RE: Deposition Designations of Randy Hart and Donald Korb</i>
11/09/2022	 Notice of Entry of Stipulation and Order Filed By: Defendant PricewaterhouseCoopers LLP <i>[392] Notice of Entry of Stipulation and Order re: Deposition Designations of Randy Hart and Donald Korb</i>
11/14/2022	 Court Recorders Invoice for Transcript <i>[393] Trial Recording Fees - Johnson</i>
11/14/2022	 Court Recorders Invoice for Transcript <i>[394] Trial Recording Fees - Austin</i>
11/16/2022	 Clerk's Notice of Nonconforming Document <i>[395] Clerk's Notice of Nonconforming Document</i>
11/18/2022	 Recorders Transcript of Hearing <i>[396] Recorder's Transcript of Bench Trial - Day 1 -- 10-31-22</i>
11/18/2022	 Recorders Transcript of Hearing <i>[397] Recorder's Transcript of Bench Trial - Day 2 -- 11-1-22</i>
11/18/2022	 Recorders Transcript of Hearing <i>[398] Recorder's Transcript of Bench Trial - Day 3 -- 11-2-22</i>
11/18/2022	 Recorders Transcript of Hearing <i>[399] Recorder's Transcript of Bench Trial - Day 4 -- 11-3-22</i>
11/18/2022	 Recorders Transcript of Hearing <i>[400] Recorder's Transcript of Bench Trial - Day 5 -- 11-4-22</i>
11/18/2022	 Recorders Transcript of Hearing <i>[401] Recorder's Transcript of Bench Trial - Day 6 -- 11-7-22</i>
11/18/2022	 Recorders Transcript of Hearing <i>[402] Recorder's Transcript of Bench Trial - Day 7 -- 11-8-22</i>
11/18/2022	 Recorders Transcript of Hearing <i>[403] Recorder's Transcript of Bench Trial - Day 8 - Volume 1 -- 11-9-22</i>
11/18/2022	 Recorders Transcript of Hearing <i>[404] Recorder's Transcript of Bench Trial - Day 8 - Video Deposition Excerpts for Donald Korb and Randy Hart - Volume 2 -- 11-9-22</i>
11/18/2022	 Recorders Transcript of Hearing <i>[405] Recorder's Transcript of Bench Trial - Day 9 -- 11-10-22</i>
11/21/2022	 Clerk's Notice of Nonconforming Document and Curative Action <i>[406] Clerk's Notice of Curative Action</i>

CASE SUMMARY

CASE NO. A-16-735910-B

11/21/2022	 Order Granting Motion <i>[407] Order Granting PWC's Motion to Strike Michael Tricarichi's Updated Damages Computation on Order Shortening Time</i>
11/21/2022	 Audiovisual Transmission Equipment Appearance Request Party: Defendant PricewaterhouseCoopers LLP <i>[408] Defendant's Notice of Intent to Appear by Simultaneous Audiovisual Transmission Equipment</i>
11/21/2022	 Notice of Entry of Order Filed By: Defendant PricewaterhouseCoopers LLP <i>[409] Notice of Entry of Order Granting PwC's Motion to Strike Michael Tricarichi's Updated Damages Computation on Order Shortening Time</i>
11/21/2022	 Audiovisual Transmission Equipment Appearance Request Party: Plaintiff Tricarichi, Michael A. <i>[410] Notice Of Intent To Appear By Simultaneous Audiovisual Transmission Equipment</i>
11/23/2022	 Memorandum <i>[411] Court's Memo RE: Remote Appearance Information for NOVEMBER 29, 2022, Hearing **PLEASE REVIEW IN ITS ENTIRETY**</i>
12/08/2022	 Order Granting Motion <i>[412] Order Granting In Part Plaintiff Michael Tricarichi's Motion for Discovery Sanctions and Mmotion for Leave to File Under Seal</i>
12/08/2022	 Notice of Entry of Order Filed By: Plaintiff Tricarichi, Michael A. <i>[413] Notice Of Entry Of Order Granting In Part Plaintiff Michael Tricarichis Motion For Discovery Sanctions And Motion For Leave To File Under Seal</i>
02/09/2023	 Findings of Fact, Conclusions of Law and Judgment <i>[416] Findings Of Fact And Conclusions Of Law And Judgment</i>
02/14/2023	 Memorandum of Costs and Disbursements Filed By: Defendant PricewaterhouseCoopers LLP <i>[417] PricewaterhouseCoopers LLP's Verified Memorandum of Costs</i>
02/14/2023	 Appendix Filed By: Defendant PricewaterhouseCoopers LLP <i>[418] Appendix of Exhibits to PricewaterhouseCoopers LLP's Verified Memorandum of Costs</i>
02/15/2023	 Stipulation and Order Filed by: Defendant PricewaterhouseCoopers LLP <i>[419] Stipulation and Order to Extend Time to File a Memorandum of Costs and a Motion to Retax (First Request)</i>
02/22/2023	 Notice of Entry of Judgment Filed By: Defendant PricewaterhouseCoopers LLP <i>[420] Notice of Entry of Findings of Fact and Conclusions of Law and Judgment</i>
02/22/2023	 Notice of Entry of Stipulation and Order Filed By: Defendant PricewaterhouseCoopers LLP <i>[421] Notice of Entry of Stipulation and Order to Extend Time to File Memorandum of Costs</i>

CASE SUMMARY

CASE NO. A-16-735910-B

and Motion to Retax

02/24/2023



Memorandum of Costs and Disbursements

Filed By: Defendant PricewaterhouseCoopers LLP

[422] PricewaterhouseCoopers LLP's Amended Verified Memorandum of Costs

02/24/2023



Appendix

Filed By: Defendant PricewaterhouseCoopers LLP

[423] Appendix of Exhibits to PricewaterhouseCoopers LLP's Amended Verified Memorandum of Costs

03/10/2023



Motion to Retax

Filed By: Plaintiff Tricarichi, Michael A.

[424] Tricarichis Motion To Retax And Settle Pwcs Amended Verified Memorandum Of Costs

03/12/2023



Clerk's Notice of Hearing

[425] Notice of Hearing

03/15/2023



Motion to Seal/Redact Records

Filed By: Defendant PricewaterhouseCoopers LLP

[426] PricewaterhouseCoopers LLP's Motion to Seal Exhibits 5 and 6 to Motion for Attorneys' Fees and Costs

03/15/2023



Motion for Attorney Fees and Costs

Filed By: Defendant PricewaterhouseCoopers LLP

[427] PricewaterhouseCoopers LLP's Motion for Attorneys' Fees and Costs

03/15/2023



Appendix

Filed By: Defendant PricewaterhouseCoopers LLP

[428] Appendix of Exhibits to PricewaterhouseCoopers LLP's Motion for Attorneys' Fees and Costs

03/15/2023



Temporary Seal Pending Court Approval

Filed By: Defendant PricewaterhouseCoopers LLP

[429] Exhibits 5 and 6 to PricewaterhouseCoopers LLP's Motion for Attorneys' Fees and Costs

03/16/2023



Clerk's Notice of Hearing

Party: Defendant PricewaterhouseCoopers LLP

[430] Notice of Hearing

03/16/2023



Clerk's Notice of Hearing

Party: Defendant PricewaterhouseCoopers LLP

[431] Notice of Hearing

03/21/2023



Stipulation and Order

Filed by: Defendant PricewaterhouseCoopers LLP

[432] Stipulation and Order to Consolidate Hearings and Extend Briefing (First Request)

03/21/2023



Notice of Entry of Stipulation and Order

Filed By: Defendant PricewaterhouseCoopers LLP

[433] Notice of Entry of Stipulation and Order to Consolidate Hearings and Extend Briefing














03/23/2023



Notice of Appeal














CASE SUMMARY

CASE NO. A-16-735910-B

	<p>Filed By: Plaintiff Tricarichi, Michael A. <i>[434] Plaintiff's Notice of Appeal</i></p>
03/23/2023	<p> Case Appeal Statement Filed By: Plaintiff Tricarichi, Michael A. <i>[435] Plaintiff's Case Appeal Statement</i></p>
03/24/2023	<p> Amended Notice of Appeal Party: Plaintiff Tricarichi, Michael A. <i>[436] Plaintiff's Amended Notice of Appeal</i></p>
03/24/2023	<p> Amended Case Appeal Statement Party: Plaintiff Tricarichi, Michael A. <i>[437] Plaintiff's Amended Case Appeal Statement</i></p>
03/24/2023	<p> Errata Filed By: Plaintiff Tricarichi, Michael A. <i>[438] Errata to Plaintiff's Amended Case Appeal Statement</i></p>
03/28/2023	<p> Notice of Filing Cost Bond Filed By: Plaintiff Tricarichi, Michael A. <i>[439] Notice of Filing Cost Bond</i></p>
03/31/2023	<p> Opposition to Motion Filed By: Defendant PricewaterhouseCoopers LLP <i>[440] PricewaterhouseCoopers LLP's Opposition to Plaintiff's Motion to Retax Costs</i></p>
04/06/2023	<p> Stipulation and Order <i>[441] Stipulation and Order to (1) Continue Consolidated Hearing (First Request) and (2) Extend Briefing (Second Request)</i></p>
04/11/2023	<p> Notice of Entry of Stipulation and Order Filed By: Plaintiff Tricarichi, Michael A. <i>[442] Notice of Entry of Stipulation and Order to (1) Continue Consolidated Hearing (First Request) and (2) Extend Briefing (Second Request)</i></p>
04/14/2023	<p> Notice of Appearance Party: Plaintiff Tricarichi, Michael A. <i>[443] Notice of Appearance</i></p>
04/14/2023	<p> Opposition <i>[444] Opposition to PWC's Motion for Attorneys' Fees and Costs</i></p>
05/23/2023	<p> Reply in Support Filed By: Defendant PricewaterhouseCoopers LLP <i>[445] PricewaterhouseCoopers LLP's Reply in Support of Motion for Attorneys' Fees and Costs</i></p>
05/26/2023	<p> Memorandum <i>[446] Court's Memo RE: Remote Appearance Information for MAY 30, 2023, Hearing</i> **PLEASE READ MEMO IN ITS ENTIRETY**</p>
06/01/2023	<p> Court Recorders Invoice for Transcript <i>[447]</i></p>

CASE SUMMARY

CASE NO. A-16-735910-B

06/01/2023	 Recorders Transcript of Hearing <i>[448] Recorder's Transcript of Hearing: All Pending Motions, May 30, 2023</i>
06/14/2023	 Notice of Withdrawal Filed by: Plaintiff Tricarichi, Michael A. <i>[449] Notice of Withdrawal of Blake Sercye as Counsel</i>
08/01/2023	 Notice of Voluntary Dismissal Without Prejudice Filed by: Plaintiff Tricarichi, Michael A. <i>[450] Notice of Voluntary Dismissal of Defendant Graham R. Taylor Without Prejudice</i>
08/21/2023	 Motion to Reconsider Filed By: Plaintiff Tricarichi, Michael A. <i>[451] Plaintiff's Motion to Reconsider Pursuant to NRCP 60(b) Based on Newly Discovered Evidence</i>
08/22/2023	 Clerk's Notice of Hearing <i>[452] Clerk's Notice of Hearing</i>
08/25/2023	 Order <i>[453] Order Granting In Part and Denying In Part Defendant Pricewaterhouse Coopers LLP's Motion for Attorney's Fees and Costs and Order Granting In Part and Denying In Part Plaintiff Tricarichi's Motion to Retax and Settle PWC's Amended Verified Memorandum of Costs</i>
08/28/2023	 Notice of Entry of Order Filed By: Defendant PricewaterhouseCoopers LLP <i>[454] Notice of Entry of Order Granting in Part and Denying in Part Defendant PricewaterhouseCoopers LLPs Motion for Attorneys Fees and Costs and Order Granting in Part and Denying in Part Plaintiff Tricarichis Motion to Retax and Settle PWCs Amended Verified Memorandum of Costs</i>
08/30/2023	 Stipulation and Order <i>[455] Stipulation and Order (First Request)</i>
08/31/2023	 Notice of Entry of Stipulation and Order Filed By: Defendant PricewaterhouseCoopers LLP <i>[456] Notice of Entry of Stipulation and Order</i>
09/19/2023	 Memorandum <i>[457] Court's Memo RE: Remote Appearance Information for SEPTEMBER 21, 2023, Hearing **PLEASE REVIEW IN ITS ENTIRETY**</i>
09/19/2023	 Opposition to Motion Filed By: Defendant PricewaterhouseCoopers LLP <i>[458] PricewaterhouseCoopers LLP's Opposition to Plaintiff's NRCP 60(b) Motion for Reconsideration</i>
09/26/2023	 Notice of Appeal Filed By: Plaintiff Tricarichi, Michael A. <i>[459] Plaintiff's Notice of Appeal</i>
09/26/2023	 Case Appeal Statement Filed By: Plaintiff Tricarichi, Michael A.

CASE SUMMARY




CASE NO. A-16-735910-B

[460] Plaintiff's Case Appeal Statement

DISPOSITIONS

- 12/23/2016 **Order of Dismissal** (Judicial Officer: Hardy, Joe)
Debtors: Michael A. Tricarichi (Plaintiff)
Creditors: Seyfarth Shaw LLP (Defendant)
Judgment: 12/23/2016, Docketed: 12/30/2016
- 02/08/2017 **Order of Dismissal Without Prejudice** (Judicial Officer: Hardy, Joe)
Debtors: Michael A. Tricarichi (Plaintiff)
Creditors: Cooperatieve Rabobank UA (Defendant), Utrechit-America Finance Co (Defendant)
Judgment: 02/08/2017, Docketed: 02/15/2017
- 10/24/2018 **Summary Judgment** (Judicial Officer: Gonzalez, Elizabeth)
Debtors: Michael A. Tricarichi (Plaintiff)
Creditors: PricewaterhouseCoopers LLP (Defendant)
Judgment: 10/24/2018, Docketed: 10/24/2018
Comment: Certain Claims
- 05/31/2019 **Clerk's Certificate** (Judicial Officer: Gonzalez, Elizabeth)
Debtors: Michael A. Tricarichi (Plaintiff)
Creditors: Seyfarth Shaw LLP (Defendant), Cooperatieve Rabobank U A (Defendant), Utrech-America Finance Co (Defendant)
Judgment: 05/31/2019, Docketed: 06/07/2019
Comment: Supreme Court No. 73175 Appeal Affirmed
- 02/09/2023 **Judgment** (Judicial Officer: Kishner, Joanna S.)
Debtors: Michael A. Tricarichi (Plaintiff)
Creditors: PricewaterhouseCoopers LLP (Defendant)
Judgment: 02/09/2023, Docketed: 02/10/2023

HEARINGS

- 07/18/2016  **Motion to Associate Counsel** (3:00 AM) (Judicial Officer: Hardy, Joe)
Plaintiff's Motion to Associate Counsel
Minute Order - No Hearing Held;
- 07/18/2016  **Motion to Associate Counsel** (3:00 AM) (Judicial Officer: Hardy, Joe)
Plaintiff's Motion to Associate Counsel
Minute Order - No Hearing Held;
Journal Entry Details:
COURT ORDERED, Plaintiff's Motion to Associate Counsel for Scott F. Hessell, Esq. is hereby GRANTED as unopposed, pursuant to EDCR 2.20(e), and is GRANTED on the merits, pursuant to Rule 42 of the Supreme Court Rules. CLERK'S NOTE: A copy of this minute order was e-mailed to: Mark A. Hutchison, Esq. [mhutchison@hutchlegal.com], Todd L. Moody, Esq. [tmoody@hutchlegal.com], Todd Prall, Esq. [tprall@hutchlegal.com], Scott Hessell, Esq. [shessell@sperling-law.com], Thomas D. Brooks, Esq. [tbrooks@sperling-law.com], and Steve L. Morris, Esq. [sm@morrislawgroup.com]. (KD 7/18/16);
- 08/22/2016  **Motion to Associate Counsel** (3:00 AM) (Judicial Officer: Hardy, Joe)
Defendant, PricewaterhouseCoopers, LLP's Motion to Associate Counsel Winston P. Hsiao
Minute Order - No Hearing Held;
Journal Entry Details:
COURT ORDERED, Defendant Pricewaterhousecoopers, LLP's Motion to Associate Counsel Winston P. Hsiao is hereby GRANTED as unopposed, pursuant to EDCR 2.20(e), and is GRANTED on the merits, pursuant to Rule 42 of the Supreme Court Rules. CLERK'S NOTE: A copy of this minute order was e-mailed to: Patrick Byrne, Esq. [pbyrne@swlaw.com], Sherry Ly, Esq. [sly@swlaw.com], Peter B. Morrison, Esq. [peter.morrison@skadden.com], Winston P. Hsiao, Esq. [winston.hsiao@skadden.com], Mark A. Hutchison, Esq. [mhutchison@hutchlegal.com], Todd L. Moody, Esq. [tmoody@hutchlegal.com], Todd W. Prall, Esq. [tprall@hutchlegel.com], Scott F. Hessell, Esq. [shessell@sperling-law..com],

CASE SUMMARY

CASE NO. A-16-735910-B

Thomas D. Brooks, Esq. [tbrooks@sperling-law.com], Steve Morris, Esq. [sm@morrislawgroup.com], and Tyan M. Lower, Esq. [rml@morrislawgroup.com]. (KD 8/22/16);

08/22/2016



Motion to Associate Counsel (3:00 AM) (Judicial Officer: Hardy, Joe)

Defendant, PricewaterhouseCoopers, LLP's Motion to Associate Counsel Peter B. Morrison
Minute Order - No Hearing Held;

Journal Entry Details:

COURT ORDERED, Defendant Pricewaterhousecoopers, LLP s Motion to Associate Counsel Peter B. Morrison is hereby GRANTED as unopposed, pursuant to EDCR 2.20(e), and is GRANTED on the merits, pursuant to Rule 42 of the Supreme Court Rules. CLERK'S NOTE: A copy of this minute order was e-mailed to: Patrick Byrne, Esq. [pbyrne@swlaw.com], Sherry Ly, Esq. [sly@swlaw.com], Peter B. Morrison, Esq. [peter.morrison@skadden.com], Winston P. Hsiao, Esq. [winston.hsiao@skadden.com], Mark A. Hutchison, Esq. [mhutchison@hutchlegal.com], Todd L. Moody, Esq. [tmoody@hutchlegal.com], Todd W. Prall, Esq. [tprall@hutchlegal.com], Scott F. Hessell, Esq. [shessell@sperling-law..com], Thomas D. Brooks, Esq. [tbrooks@sperling-law.com], Steve Morris, Esq. [sm@morrislawgroup.com], and Ryan M. Lower, Esq. [rml@morrislawgroup.com]. (KD 8/22/16);

11/16/2016

Motion to Dismiss (9:00 AM) (Judicial Officer: Hardy, Joe)

Motion to Dismiss for Lack of Jurisdiction on Behalf of Defendant Seyfarth Shaw LLP

Motion Granted;

11/16/2016

Motion to Dismiss (9:00 AM) (Judicial Officer: Hardy, Joe)

PricewaterhouseCoopers LLP's Motion to Dismiss

Motion Denied;

11/16/2016

CANCELED Joinder (9:00 AM) (Judicial Officer: Hardy, Joe)

Vacated - Duplicate Entry

Seyfarth Shaw's Joinder in Defendants Cooperative Rabobank U.A. and Utrecht American Finance Company's Motion to Dismiss

11/16/2016



All Pending Motions (9:00 AM) (Judicial Officer: Hardy, Joe)

MINUTES

Matter Heard;

Journal Entry Details:

MOTION TO DISMISS FOR LACK OF JURISDICTION ON BEHALF OF DEFENDANT SEYFARTH SHAW LLP Mr. Morris argued in support of the Motion, stating that Defendant SEYFARTH SHAW LLP was not a resident of Nevada, and did not conduct systematic or continuous business in Nevada; therefore, this Court could not have general jurisdiction over Defendant Seyfarth. As to specific jurisdiction, Mr. Morris argued that Defendant Seyfarth had not purposefully availed itself of Nevada law, nor had its director acted or undertaken acts in this jurisdiction; therefore, specific jurisdiction could not be conferred on Defendant Seyfarth. Mr. Hutchison argued in opposition, stating that conspirators outside of Nevada that caused injury in Nevada, must answer for those injuries within the state. Additionally, Mr. Hutchison argued that Seyfarth had appeared in Nevada, and the totality of those contacts demonstrated general jurisdiction. COURT ORDERED Motion GRANTED, FINDING the following: (1) Plaintiff had not made a prima facie showing of personal jurisdiction as it related to Defendant Seyfarth Shaw; (2) the alleged contacts contained within Plaintiff's Affidavits and Declarations were insufficient, and did not confer specific jurisdiction, nor did they confer general jurisdiction on Defendant Seyfarth; (3) to the extent that the Davis case remained good law (which was questionable), the facts in the instant case were distinguishable from the limited facts in said case, and the facts in the Davis case would not apply to the circumstances alleged in the instant case, even under the prima facie standard; (4) the Walden v. Fiore case, the Daimler AG v. Bauman, and the Viega GmbH v. Eighth Judicial District Court case were controlling and instructive, as set forth in Defendant Seyfarth's briefs; (5) the Court agreed with Defendant Seyfarth's arguments on page 6 of the Motion, that Plaintiff had not set forth enough facts to establish personal jurisdiction over Seyfarth; (6) the Court agreed with Defendant Seyfarth's arguments contained in section B of the Motion, that Defendant Seyfarth was a non-resident of Nevada; therefore, Defendant Seyfarth was not subject to general jurisdiction, even under the prima facie standard; (7) the Court agreed with the arguments contained in subsection B of the

CASE SUMMARY**CASE NO. A-16-735910-B**

Reply to the instant Motion; (8) the Court agreed with the arguments contained on page 9 of the Reply, wherein it was argued that Defendant Seyfarth's only connection to this litigation was an opinion letter he sent to Millennium Recovery Fund, which did not confer specific or general jurisdiction on Defendant Seyfarth; and (9) given the lack of satisfaction of the prima facie requirement, any alternative requests for relief were hereby **DENIED** for the reasons set forth in the Viega case. Mr. Morris to prepare the Order and forward it to opposing counsel for approval as to form and content. **PRICEWATERHOUSECOOPERS LLP'S MOTION TO DISMISS** Mr. Morrison argued in support of the Motion, stating that the claims against PricewaterhouseCoopers had fatal flaws and were time barred. Additionally, Mr. Morrison argued that there was no question New York law applied, and that the contract had been entered into in bad faith. Mr. Hessel argued in opposition, stating that Plaintiff's allegations had been pled sufficiently in order to put Defendant on notice of the misrepresentations that occurred in 2003, and between 2005 and 2011. Alternatively, if the Court did not find Plaintiff's claims had been sufficiently pled, Mr. Hessel requested leave to file amended pleadings. **COURT ORDERED Motion DENIED WITHOUT PREJUDICE, FINDING the following: (1) under the Motion to Dismiss standard, it was not appropriate to dismiss the claims at this time; and (2) the claims had been sufficiently stated under Nevada law. Mr. Hessel to prepare the Order and forward it to opposing counsel for approval as to form and content. SEYFARTH SHAW'S JOINDER IN DEFENDANTS COOPERATIVE RABOBANK U.A. AND UTRECHT AMERICAN FINANCE COMPANY'S MOTION TO DISMISS COURT ORDERED Joinder VACATED, as it was already set for hearing on January 18, 2017, at 9:00 AM.;**

11/21/2016

**Motion to Associate Counsel (3:00 AM) (Judicial Officer: Hardy, Joe)**

Defendants, Utrechit-America Finance Co and Cooperatieve Rabobank, UA's Motion to Associate Counsel (Christopher Paparella, Esq.)

Minute Order - No Hearing Held;

Journal Entry Details:

COURT ORDERED, Defendants, Utrechit-America Finance Co. and Cooperative Rabobank, UA s Motion to Associate Counsel (Christopher Paparella, Esq.) is hereby **GRANTED** as unopposed, pursuant to EDCR 2.20(e), and is **GRANTED** on the merits, pursuant to Rule 42 of the Supreme Court Rules. **CLERK'S NOTE:** A copy of this minute order was e-mailed to: Dan R. Waite, Esq. [dwaite@lrrc.com], Chris Paparella, Esq. [chris.paparella@hugheshubbard.com], Mark A. Hutchison, Esq. [mhutchison@hutchlegal.com], Todd L. Moody, Esq. [tmoody@hutchlegal.com], Todd W. Prall, Esq. [tprall@hutchlegal.com], Scott F. Hessel, Esq. [shessel@sperling-law.com], Thomas D. Brooks, Esq. [tbrooks@sperling-law.com], Patrick Byrne, Esq. [pbyrne@swlaw.com], Sherry Ly, Esq. [sly@swlaw.com], Peter B. Morrison, Esq. [peter.morrison@skadden.com], Winston P. Hsiao, Esq. [winston.hsiao@skadden.com], Steve Morris, Esq. [sm@morrisslawgroup.com], and Ryan M. Lower, Esq. [rml@morrisslawgroup.com]. (KD 11/22/16);

01/18/2017

Motion to Dismiss (9:00 AM) (Judicial Officer: Hardy, Joe)

Events: 10/19/2016 Motion to Dismiss

Defendants' Motion to Dismiss

Granted in Part;

01/18/2017

Joinder (9:00 AM) (Judicial Officer: Hardy, Joe)

Seyfarth Shaw's Joinder in Defendants Cooperative Rabobank U.A. and Utrecht American Finance Company's Motion to Dismiss

Granted in Part;

01/18/2017

**All Pending Motions (9:00 AM) (Judicial Officer: Hardy, Joe)****MINUTES**

Matter Heard;

Journal Entry Details:

DEFENDANTS' MOTION TO DISMISS...SEYFARTH SHAW'S JOINDER IN DEFENDANTS COOPERATIVE RABOBANK U.A. AND UTRECHT AMERICAN FINANCE COMPANY'S MOTION TO DISMISS Mr. Paparella argued in support of the Motions, stating that none of the contacts between Mr. Tricarichi, Rabobank, and Utrecht took place in Nevada; therefore, personal jurisdiction could not be established over those Defendants. Additionally, Mr. Paparella argued that Plaintiff should not be permitted to conduct jurisdictional discovery, as they had not made a prima facie case of jurisdiction over Utrecht and Rabobank. Mr. Brooks

CASE SUMMARY**CASE NO. A-16-735910-B**

argued in opposition, stating that Defendants Utrecht and Rabobank purposefully availed themselves of Nevada law, and citing the three elements for determining specific personal jurisdiction, as set forth in the Fulbright Jaworski v. Eighth Judicial District Court case. COURT ORDERED Defendant's Motion to Dismiss and Seyfarth Shaw's Joinder were hereby GRANTED IN PART as to the lack of personal jurisdiction over the movants, for all of the reasons set forth in the Motion and Reply; Motion and Joinder DENIED IN PART WITHOUT PREJUDICE AS MOOT as to the remainder of the requested relief, given the lack of personal jurisdiction. The Court noted that it had considered all of the exhibits in making its determination, including granting a request for judicial notice, the COURT FOUND the following: (1) under the Fulbright & Jaworski v. Eighth Jud. Dist. Ct. case, as well as the Affinity Network case, Plaintiff had not made a prima facie showing of personal jurisdiction over the moving defendants in Nevada; (2) due to the lack of a prima facie showing of personal jurisdiction, Plaintiff's request for jurisdictional discovery, there was no basis to grant Plaintiff's request for jurisdictional discovery; (3) the mere fact that Plaintiff was a Nevada resident, and that the moving Defendants were aware that Plaintiff was a Nevada resident, was not enough to establish personal jurisdiction over the moving Defendants; (4) the moving Defendants had not purposefully availed themselves of Nevada law, and the causes of action did not arise out of the movants Nevada related activities; and (5) exercise of personal jurisdiction over the moving Defendants would not be reasonable in the instant case. Mr. Prall to prepare the Order and forward it to opposing counsel for approval as to form and content.;

03/06/2017

**Mandatory Rule 16 Conference** (10:30 AM) (Judicial Officer: Hardy, Joe)

02/27/2017

Continued to 03/06/2017 - At the Request of Counsel - Tricarichi, Michael A.; PricewaterhouseCoopers LLP

Matter Heard;

Journal Entry Details:

Upon Court's inquiry, Mr. Brooks advised that the parties had done their initial disclosures, including identifying witnesses, and describing the documents to be produced. Regarding discovery deadlines, Mr. Brooks represented that the parties had discussed allowing twelve (12) months for factual discovery, and an additional four (4) months for experts. Mr. Morrison affirmed Mr. Brooks' representations, noting that the parties disagreed on when the initial twelve (12) months should begin to run; it was Defendant's position that the twelve months should not begin to run until such time as a decision was made on PricewaterhouseCoopers' Motion for Summary Judgment. Mr. Brooks represented that it was Plaintiff's position that discovery should begin immediately. COURT ORDERED that the time period for discovery would begin immediately, despite the pending Motion for Summary Judgment, and SET the following DISCOVERY DEADLINES: (1) the close of factual discovery would be March 6, 2018; (2) the close of expert discovery would be July 6, 2018; and (3) the Joint Case Conference Report (JCCR) would be DUE by March 20, 2018, including details on the four months of expert discovery. Mr. Brooks to prepare the first draft of the JCCR, and forward it to all counsel for review. The Court noted that it would resolve any disputes regarding the JCCR. COURT FURTHER ORDERED a trial date was hereby SET. A Trial Order would issue. Upon Court's inquiry, Mr. Brooks stated that Plaintiff had filed a Jury Demand. In the event that a Jury Demand had not been properly filed, and if any party wished to do so, COURT ORDERED that the deadline for filing said demand would be March 13, 2017. Regarding a settlement conference, both parties felt it was too early in the case to participate in settlement discussions. Counsel indicated that they did not require ESI protocols, nor did they require the appointment of a Special Master. Mr. Morrison stated that there were issues with jurisdiction that needed to be resolved, and Defendant was unaware of Plaintiff's intentions. Mr. Brooks advised that Plaintiff would likely be seeking 54(b) Certification as to the two dismissals, which should not affect the remainder of the case. The COURT DIRECTED the parties to move forward with the case, noting that it would deal with the 54(b) Certification issue when it arose. Mr. Morrison stated that the instant case arose from a decision made by the Tax Court, which found that Plaintiff was liable; that decision was now on appeal with the 9th Circuit, and if the decision was overturned, the instant case would be moot. Based upon the decisions made in similar cases, Mr. Brooks argued that the instant case should not be stayed pending a decision by the 9th Circuit. Upon Court's inquiry, Mr. Brooks stated that he did not believe the instant case would be entirely moot, in the event that the Tax Court's decision was reversed. The COURT ADVISED counsel to submit the appropriate written briefing, if it wished for the Court to consider a stay. 9/17/18 8:30 AM PRE TRIAL CONFERENCE 10/3/18 8:30 AM CALENDAR CALL 10/8/18 10:30 AM JURY TRIAL ;

04/18/2017

**Motion** (9:00 AM) (Judicial Officer: Hardy, Joe)

Plaintiff's Motion for Rule 54(B) Certification

CASE SUMMARY

CASE NO. A-16-735910-B

Motion Granted;

Journal Entry Details:

Also present: J.P. Hendricks, Esq. on behalf of dismissed Defendant Seyfarth Shaw; Daniel Waite, Esq. on behalf of dismissed Defendants Cooperatieve Rabobank and Utrecht-America Finance Co. Mr. Wall argued in support of the Motion, stating that the Opposition was frivolous, and there was no time limit on bringing a Motion for 54(b) Certification. Additionally, Mr. Wall argued that the matter was certifiable, and the Court had discretion as to whether or not certification was appropriate. Mr. Hendricks argued in opposition, stating that a Motion to certify an appeal must be filed within thirty days, and Plaintiff failed to meet that deadline. Upon Court's inquiry, Mr. Hendricks stated that his client was dismissed, and he wished for the dismissal to be final. COURT ORDERED the instant Motion was hereby GRANTED in its entirety for all of the reasons set forth in the Motion and Reply, FINDING the following: (1) Defendant Seyfarth Shaw had been dismissed, and they wished for the dismissal to be final; (2) the only way to ensure final dismissal was through Rule 54(b) Certification; (3) the untimeliness issue raised by Seyfarth Shaw was not accurate under Nevada law; (4) alternatively, even if Seyfarth Shaw's timeliness argument were accurate, the instant Motion was timely given the circumstances. Mr. Wall to prepare the Order and forward it to opposing counsel for approval as to form and content.;

05/10/2017



Motion for Summary Judgment (9:00 AM) (Judicial Officer: Hardy, Joe)

PricewaterhouseCoopers LLP's Motion for Summary Judgment

04/06/2017 Continued to 05/03/2017 - Stipulation and Order - Tricarichi, Michael A.; PricewaterhouseCoopers LLP; Taylor, Graham R

05/03/2017 Continued to 05/10/2017 - Stipulation and Order - Tricarichi, Michael A.; PricewaterhouseCoopers LLP

MINUTES

Denied Without Prejudice;

Journal Entry Details:

Upon Court's inquiry regarding what had changed since its denial of the Motion to Dismiss in November of 2016, Mr. Morrison advised that the parties exchanged initial disclosures, and Plaintiff had done full discovery in connection with the taxes issue. Regarding the instant Motion, Mr. Morrison argued that the advice was given in August of 2003; therefore, the claims were time barred by August of 2006 under New York law. Additionally, Mr. Morrison argued that there was no dispute that New York law applied in the instant case, as all three of the factors set forth in the Mardian v. Greenberg Family Trust case had been satisfied. Mr. Hessell argued in opposition, stating that, although some discovery had been conducted, there had not been any direct discovery with the Defendants. Furthermore, Mr. Hessell argued there was nothing to show that the parties had negotiated for a New York choice of law, and the provision in the agreement did not contain the New York statute of limitations. Based upon the request for NRCP 56(f) relief, COURT ORDERED the instant Motion was hereby DENIED WITHOUT PREJUDICE, FINDING the following: (1) the record currently before the Court did not allow it to determine whether genuine issues of material fact existed, or not. The COURT FURTHER ORDERED that the request for NRCP 56(f) relief was hereby GRANTED, FINDING that such relief was appropriate as set forth in paragraph 10 of Michael Tricarichi's Affidavit, filed on April 10, 2017. In the even of any discovery disputes, the parties would first be REQUIRED to meet and confer in good faith, prior to raising the issue before the Court. Mr. Hessell to prepare the Order and forward to opposing counsel for approval as to form and content.;

08/13/2018

CANCELED Status Check (9:30 AM) (Judicial Officer: Hardy, Joe)

Vacated - per Stipulation and Order

09/17/2018

CANCELED Pre Trial Conference (8:30 AM) (Judicial Officer: Hardy, Joe)

Vacated - per Stipulation and Order

09/21/2018



Minute Order (2:38 PM) (Judicial Officer: Gonzalez, Elizabeth)

Minute Order Re: Review of Par 17 of the Order Governing Production and Exchange of Confidential Information Filed on March 22, 2017

Minute Order - No Hearing Held; Minute Order Re: Review of Par 17 of the Order Governing Production and Exchange of Confidential Information Filed on March 22, 2017

Journal Entry Details:

The Court has reviewed par 17 of the Order Governing Production and Exchange of Confidential Information filed 3/22/17. That Order, in the Court's view, does not permit the

CASE SUMMARY**CASE NO. A-16-735910-B**

parties to file motions under seal without compliance with SRCR 3. Accordingly the Plaintiff is ordered to Immediately file a motion in compliance with SRCR 3 to seal the opposition filed 8/1/18 and the Appendix filed 7/31/18. CLERK S NOTE: This Minute Order was electronically served by Courtroom Clerk, April Watkins, to all registered parties for Odyssey File & serve. aw;

09/24/2018

**Hearing** (9:00 AM) (Judicial Officer: Gonzalez, Elizabeth)

Further Hearing: Motion for Summary Judgment

08/22/2018

Continued to 09/06/2018 - Stipulation and Order - Tricarichi, Michael A.; PricewaterhouseCoopers LLP

S&O filed 7/12/18

Matter Heard; Further Hearing: Motion for Summary Judgment

Journal Entry Details:

Also present, Peter Morrison, Esq., co-counsel, for Defendants and Jeffrey L. Eskin, general counsel of Pricewater. Mr. Byrne argued in support of motion and stated this case has to do with a dispute over tax advice that was given over 30 years ago. Mr. Hessel addressed the sealing of the brief pursuant to a confidentiality stipulation. There being no opposition, Mr. Hessel advised he would file it by the end of the day. Court so noted. Following arguments by counsel in support of their respective positions, COURT ORDERED, Motion for Summary Judgment GRANTED IN PART. COURT ADVISED, regardless of what law applies, given the IRS investigation and statutory interpretation the period is two years after discovery ended. Therefore, the statute of limitations expired prior to the January 2011 execution of the tolling agreement. However, if counsel believes he has a subsequent retention that may have a different statute of limitations, counsel may amend pleading. Mr. Byrne to prepare Order. ;

10/03/2018

CANCELED Calendar Call (8:30 AM) (Judicial Officer: Hardy, Joe)

Vacated - per Stipulation and Order

10/08/2018

CANCELED Jury Trial (10:30 AM) (Judicial Officer: Hardy, Joe)

Vacated - per Stipulation and Order

10/29/2018

CANCELED Motion to Seal/Redact Records (9:00 AM) (Judicial Officer: Gonzalez, Elizabeth)

Vacated - per Judge

Motion for Leave to File Under Seal (1) Opposition to Renewed Summary Judgment Motion and (2) Supporting Appendix to Opposition

03/18/2019

**Motion for Leave** (9:00 AM) (Judicial Officer: Gonzalez, Elizabeth)

Motion for Leave to File Amended Complaint

Granted; amendment to be filed in 5 days.

Journal Entry Details:

APPEARANCES CONTINUED: Attorney Zachary Faigen of the Law Firm of Skadden, Arps, Slate, Meagher & Flom for the Defendant Pricewaterhouse Coopers, LLP. Mr. Brooks argued in support of the motion, noting rule 15 and rule 16, that disputes should be decided on the merits, especially since new facts have arisen and that if the motion is denied the prejudice to Mr. Tricarichi will be severe. Mr. Byrne argued the proposed amendment fails on the threshold requirement of new retention, fails to clear the procedural hurdles of 16(b) and 16 (a), and fails on substance; the failure to disclose does not create a separate claim; the new claims are time barred for the same reason the old claims were. Following further argument by Mr. Brooks, COURT ORDERED, while the Court certainly understands Defendant's issues related to futility the Court is loath to deny Plaintiff's motion to amend and without giving them the opportunity to face the motion to dismiss. Plaintiff to FILE amendment within 5 days. All of this will be addressed in the motion to dismiss stage.;

07/08/2019

**Motion to Dismiss** (9:00 AM) (Judicial Officer: Gonzalez, Elizabeth)

PricewaterhouseCoopers LLP's Motion to Dismiss Amended Complaint

MINUTES

Denied;

Journal Entry Details:

Following arguments by Mr. Byrne and Mr. Hassell regarding omission claim, COURT ORDERED, motion DENIED. There is a properly alleged breach of duty by failing to disclose new information from the IRS that impacts the prior tax advice; whether on a factual basis

CASE SUMMARY

CASE NO. A-16-735910-B

counsel can support that claim is a different issue. Counsel may renew the factual issue at some point in time. Upon Court's inquiry, Mr. Byrne stated Defendant will answer within 10 days but the tricky part is that the amended complaint includes all prior allegations and dismissed claims. Mr. Byrne asked if they can have 3 weeks to answer as they need time to confer with Plaintiff's counsel. COURT stated he can, and ORDERED, matter SET for status check on the chambers calendar in 2 weeks. 7-26-19 CHAMBERS STATUS CHECK: ANSWER;

SCHEDULED HEARINGS



Status Check (07/26/2019 at 3:00 AM) (Judicial Officer: Gonzalez, Elizabeth)

07/26/2019, 08/02/2019, 08/16/2019

Status Check: Answer

07/26/2019



Status Check (3:00 AM) (Judicial Officer: Gonzalez, Elizabeth)

07/26/2019, 08/02/2019, 08/16/2019

Status Check: Answer

Matter Continued;

Matter Continued;

Minute Order - No Hearing Held; Supplemental Rule 16 conference to be set.

Journal Entry Details:

Court notes answer filed August 12, 2019. Judicial Executive Assistant to SET Supplemental Rule 16 conference. 9-6-19 CHAMBERS MOTION TO ASSOCIATE CHRIS LANDGRAFF, ESQ. AS COUNSEL... ..MOTION TO ASSOCIATE KRISTA PERRY, ESQ. AS COUNSEL... ..MOTION TO ASSOCIATE MARK LEVINE, ESQ. AS COUNSEL... ..MOTION TO ASSOCIATE DANIEL CHARLES TAYLOR ESQ CLERK'S NOTE: A copy of this minute order was distributed via Odyssey File and Serve. / dr 8-19-19;

Matter Continued;

Matter Continued;

Minute Order - No Hearing Held; Supplemental Rule 16 conference to be set.

Journal Entry Details:

COURT NOTED no answer filed, and ORDERED, matter CONTINUED for 2 weeks. 8-16-19 CHAMBERS STATUS CHECK: ANSWER 9-6-19 CHAMBERS MOTION TO ASSOCIATE CHRIS LANDGRAFF, ESQ. AS COUNSEL... ..MOTION TO ASSOCIATE KRISTA PERRY, ESQ. AS COUNSEL... ..MOTION TO ASSOCIATE MARK LEVINE, ESQ. AS COUNSEL... ..MOTION TO ASSOCIATE DANIEL CHARLES TAYLOR ESQ CLERK'S NOTE: A copy of this minute order was distributed via Odyssey File and Serve. / dr 8-5-19 ;

Matter Continued;

Matter Continued;

Minute Order - No Hearing Held; Supplemental Rule 16 conference to be set.

Journal Entry Details:

COURT NOTED, no answer filed, ORDERED, matter CONTINUED for one week. 8-2-19 CHAMBERS STATUS CHECK: ANSWER CLERK'S NOTE: A copy of this minute order was distributed via Odyssey File and Serve. / dr 7-26-19;

09/06/2019

Motion to Associate Counsel (3:00 AM) (Judicial Officer: Gonzalez, Elizabeth)

Events: 07/30/2019 Motion to Associate Counsel

Motion to Associate Chris Landgraff, Esq. as Counsel

Granted;

09/06/2019

Motion to Associate Counsel (3:00 AM) (Judicial Officer: Gonzalez, Elizabeth)

Events: 07/30/2019 Motion to Associate Counsel

Motion to Associate Krista Perry, Esq. as Counsel

Granted;

09/06/2019

Motion to Associate Counsel (3:00 AM) (Judicial Officer: Gonzalez, Elizabeth)

Events: 07/30/2019 Motion to Associate Counsel

Motion to Associate Mark Levine, Esq. as Counsel

Granted;

09/06/2019

Motion to Associate Counsel (3:00 AM) (Judicial Officer: Gonzalez, Elizabeth)

Motion to Associate Daniel Charles Taylor Esq

Granted;

CASE SUMMARY

CASE NO. A-16-735910-B

09/06/2019



All Pending Motions (3:00 AM) (Judicial Officer: Gonzalez, Elizabeth)

Minute Order - No Hearing Held;

Journal Entry Details:

MOTION TO ASSOCIATE CHRIS LANDGRAFF, ESQ. AS COUNSEL... ..MOTION TO ASSOCIATE KRISTA PERRY, ESQ. AS COUNSEL... ..MOTION TO ASSOCIATE MARK LEVINE, ESQ. AS COUNSEL... ..MOTION TO ASSOCIATE DANIEL CHARLES TAYLOR ESQ Upon review of the papers and pleadings on file in this Matter, as proper service has been provided, this Court notes no opposition has been filed. Accordingly, pursuant to EDCR 2.20(e) the Motions to Associate (Taylor, Levine, Landgraf, and Perry) are deemed unopposed. Therefore, good cause appearing, COURT ORDERED, motion is GRANTED. By accepting this admission, Counsel agrees to submit to jurisdiction and appear without subpoena for any proceedings required by the Court which relate to Counsel's conduct in this matter including motions, depositions, and evidentiary hearings. SCR 42(13)(a). Moving Counsel is to prepare and submit an order within ten (10) days and distribute a filed copy to all parties involved in this matter. 9-9-19 9:00 AM MANDATORY RULE 16 CONFERENCE CLERK'S NOTE: A copy of this minute order was distributed via Odyssey File and Serve. / dr 9-6-19;

09/09/2019



Mandatory Rule 16 Conference (9:00 AM) (Judicial Officer: Gonzalez, Elizabeth)

Trial Date Set; written stipulation under 41(e) to be submitted

Journal Entry Details:

APPEARANCES CONTINUED: Attorney Daniel Taylor and Attorney Chris Landgraff, Pro Hac Vice Admitted, for the Defendant. COURT ORDERED, today is the parties' Joint Case Conference and the filing of the Joint Case Conference Report (JCCR) WAIVED. Mr. Prall advised the parties have conferred and would request through April 1, 2020 for fact discovery and May 1st for experts. Mr. Byrne stated the Defense is in agreement with the schedule, including motions being due by July 1st. Court noted this case would be 5 years old before getting a trial set. Upon Court's inquiry, Mr. Byrne advised the parties have not entered into a stipulation under 41(e). COURT TRAILED the matter for the parties to negotiate a stipulation and put it on the record. Matter RECALLED. Mr. Byrne stated that to the extent the schedule they agreed on exceeds the 5-year rule, which would be after April 29, 2021, they would STIPULATE to waive the 5-year rule; they do not think it will, but it depends on what the Court sets; also, one of the issues here is whether this will be a jury trial or bench trial; they believe this should be a bench trial although the Plaintiffs do not. COURT DIRECTED the parties to do a written stipulation that includes the 41(e) stipulation; the stipulation must specifically delineate any periods of stay during which the parties were unable to bring the case to trial and if they are generally extending for a period of time. Because of the historical nature of the motion to dismiss practice and prior visit to the Supreme Court, the Court APPROVES the parties' proposed schedule with reservations and GRANTS fact discovery through the end of March: Motions to amend pleadings or add parties TO BE FILED within 30 days; Initial expert disclosures where a party bears the burden of proof DUE by April 17, 2020; Rebuttal expert disclosures where a party does not bear the burden of proof DUE by May 22, 2020; Discovery cut-off SET for June 26, 2020; Dispositive motions and motions in limine TO BE FILED by July 17, 2020; Matter SET for trial on the stack beginning on September 8, 2020. Jury DEMANDED. Trial Setting Order will ISSUE. Counsel advised they do not need an ESI Protocol or Protective Order. Both sides further advised they do not have any issues with the Rule on 10 depositions per side, not including custodians of records, the 7-hour limit per deposition, and no issues with the locations.;

03/24/2020



Minute Order (8:00 AM) (Judicial Officer: Gonzalez, Elizabeth)

Minute Order Continuing PricewaterhouseCoopers LLP's Motion to Compel for Telephonic Hearing

Minute Order - No Hearing Held;

Journal Entry Details:

COURT ORDERED, PricewaterhouseCoopers LLP's Motion to Compel scheduled for Monday, March 30, 2020 is CONTINUED for telephonic hearing on Tuesday, March 31, 2020 at 9:00 am. CLERK'S NOTE: A copy of this minute order was distributed via Odyssey File and Serve. / dr 3-25-20;

03/31/2020



Motion to Compel (9:00 AM) (Judicial Officer: Gonzalez, Elizabeth)

PricewaterhouseCoopers LLP's Motion to Compel

CASE SUMMARY

CASE NO. A-16-735910-B

MINUTES

Granted;

Journal Entry Details:

APPEARANCES CONTINUED: Attorney Blake Sercye, Pro Hac Vice pending, for the Plaintiff. All parties appeared by telephone. Following arguments by counsel, COURT ORDERED, the course of litigation or discovery has been focusing on Plaintiff's knowledge, and the Court is not imputing counsel's knowledge to the Plaintiff unless it was otherwise disclosed to the Plaintiff; the lawyers are not required to provide their opinion work product unless it was disclosed to the Plaintiff either in writing or orally; however, the description provided on the privilege log of legal strategy and legal analysis does not assist the Court in resolving the issue as to whether something falls within the issue of the at issue waiver and limited waiver that exists here; discussions of issues contained in the limited waiver NEED TO ALL BE PRODUCED; the privilege log needs to be supplemented with regards to the subject matter regarding legal strategy and legal analysis, and the Court needs to do an in camera review of the approximately 22 documents to the Plaintiff from counsel that have been withheld because counsel do not think they are part of the limited waiver. Colloquy regarding providing documents to be reviewed in camera via an FTP site. Court noted it has previously had issues with FTP sites and the matter will be discussed. With regards to the supplemental privilege log, Mr. Hessell advised they can get it done in the next week. COURT ORDERED, matter SET for status check on the chambers calendar in 2 weeks (April 17, 2020). Mr. Byrne to FILE a status report after getting the privilege log to see if he thinks the Court needs to do an in camera review. Mr. Hessell further advised the parties have a request to adjust expert disclosures. Court directed the parties to do a stipulation. Mr. Hessell stated they will do one via email and submit it. 4-17-20 CHAMBERS STATUS CHECK: SUPPLEMENTAL PRIVILEGE LOG 6-29-20 9:00 AM STATUS CHECK: TRIAL READINESS 8-13-20 9:15 AM PRE TRIAL CONFERENCE 9-1-20 9:30 AM CALENDAR CALL 9-8-20 1:30 PM JURY TRIAL;

SCHEDULED HEARINGS



Status Check (04/17/2020 at 3:00 AM) (Judicial Officer: Gonzalez, Elizabeth)

Status Check: Supplemental Privilege Log

04/17/2020



Status Check (3:00 AM) (Judicial Officer: Gonzalez, Elizabeth)

Status Check: Supplemental Privilege Log

Minute Order - No Hearing Held; in camera review to be conducted

Journal Entry Details:

Court reviewed status report filed April 16, 2020. The Court will conduct an in camera review of the 19 identified documents. Plaintiff to SUBMIT the supplemental privilege logs in Excel or Word, a players list, and the documents (redacted and unredacted version) on a thumb drive by mail. The Court will conduct the in camera review, rule by minute order and place the thumb drive in the vault as a sealed exhibit. 6-29-20 9:00 AM STATUS CHECK: TRIAL READINESS 8-13-20 9:15 AM PRE TRIAL CONFERENCE 9-1-20 9:30 AM CALENDAR CALL 9-8-20 1:30 PM JURY TRIAL CLERK'S NOTE: A copy of this minute order was distributed via electronic mail. / dr 4-20-20;

05/06/2020



Minute Order (8:00 AM) (Judicial Officer: Gonzalez, Elizabeth)

Minute Order: In Camera Review

Minute Order - No Hearing Held;

Journal Entry Details:

The Court has MARKED the communication from Counsel as Court's Exhibit 1 and the USB drive with the documents reviewed in camera as Court's Exhibit 2. Court's Exhibit 2 is SEALED as it contains privileged information. The Court notes the documents submitted do not match the paper copy of the privilege log submitted. Based upon the Court's review of the in camera documents, the objections are SUSTAINED to the only items included on the USB drive: REL 16833, REL 16833.0001, REL 16828, REL 16863, REL 16857, REL 16849, REL 16849.0001, REL 16843, REL 16843.0001, REL 16769, REL 16769.0001, The remainder of the items listed on the privilege log were not included for review. If further documents are intended to be reviewed, counsel to resubmit. CLERK'S NOTE: A copy of this minute order was distributed via Odyssey File and Serve. / dr 5-6-20;

05/15/2020



Minute Order (8:52 AM) (Judicial Officer: Gonzalez, Elizabeth)

Minute Order: Communications to the Court

CASE SUMMARY

CASE NO. A-16-735910-B

Minute Order - No Hearing Held;

Journal Entry Details:

Counsel is reminded not to communicate to the Court by letter. If additional information needs to be supplied, a conference call or status report is appropriate. CLERK'S NOTE: A copy of this minute order was distributed via Odyssey File and Serve. / dr 5-15-20;

05/29/2020



Motion (3:00 AM) (Judicial Officer: Gonzalez, Elizabeth)

Motion to File Under Seal Exhibits 21-24 to PricewaterhouseCoopers LLP's Motion to Compel Production of Financial Information

Granted;

Journal Entry Details:

Upon review of the papers and pleadings on file in this Matter, as proper service has been provided, this Court notes no opposition has been filed. Accordingly, pursuant to EDCR 2.20 (e), the motion to seal is deemed unopposed. As the proposed sealing and redaction is narrowly tailored to protect sensitive financial information, good cause appearing, COURT ORDERED, motion is GRANTED. Moving Counsel is to prepare and submit an order within ten (10) days and distribute a filed copy to all parties involved in this matter. 6-1-20 9:00 AM PLAINTIFF MICHAEL TRICARICHI'S DE-DESIGNATION MOTION ...PRICEWATERHOUSECOOPERS LLP'S MOTION TO COMPEL PRODUCTION OF FINANCIAL INFORMATION... ..PLAINTIFF MICHAEL TRICARICHI'S MOTION TO COMPEL 6-29-20 9:00 AM STATUS CHECK: TRIAL READINESS 8-13-20 9:15 AM PRE TRIAL CONFERENCE 9-1-20 9:30 AM CALENDAR CALL 9-8-20 1:30 PM JURY TRIAL CLERK'S NOTE: A copy of this minute order was distributed via Odyssey File and Serve. / dr 5-29-20;

06/01/2020

Motion to Compel (9:00 AM) (Judicial Officer: Gonzalez, Elizabeth)

PricewaterhouseCoopers LLP's Motion to Compel Production of Financial Information

Granted in Part;

06/01/2020

CANCELED Motion to Compel (9:00 AM) (Judicial Officer: Gonzalez, Elizabeth)

Vacated - On in Error

PricewaterhouseCoopers LLP's Motion to Compel Production of Financial Information

06/01/2020

Motion to Compel (9:00 AM) (Judicial Officer: Gonzalez, Elizabeth)

Plaintiff Michael Tricarichi's Motion to Compel

Granted in Part;

06/01/2020

Motion (9:00 AM) (Judicial Officer: Gonzalez, Elizabeth)

Events: 04/29/2020 Filed Under Seal

Plaintiff Michael Tricarichi's De-Designation Motion

Denied;

06/01/2020



All Pending Motions (9:00 AM) (Judicial Officer: Gonzalez, Elizabeth)

Minute Order - No Hearing Held;

Journal Entry Details:

Pursuant to Administrative Order 20-01, the Court decides this matter without the necessity of oral argument. PRICEWATERHOUSECOOPERS LLP'S MOTION TO COMPEL PRODUCTION OF FINANCIAL INFORMATION: The Court, having reviewed PricewaterhouseCoopers' Motion to Compel and the related briefing and being fully informed, GRANTS the motion IN PART. Tricarichi to PRODUCE information related to the disposition of funds from the transaction as well as the settlement agreement. As the asset summaries do not exist, Tricarichi is not required to create them. This information should be produced in response to supplemental answers to interrogatories 13 and 14. Counsel for PricewaterhouseCoopers is directed to submit a proposed order approved by opposing counsel consistent with the foregoing within ten (10) days and distribute a filed copy to all parties involved in this matter. Such order should set forth a synopsis of the supporting reasons proffered to the Court in briefing. This Decision sets forth the Court's intended disposition on the subject but anticipates further order of the Court to make such disposition effective as an order. PLAINTIFF MICHAEL TRICARICHI'S MOTION TO COMPEL: The Court, having reviewed Tricarichi's Motion to compel and the related briefing and being fully informed, GRANTS the motion IN PART. PricewaterhouseCoopers is to CERTIFY that it has produced a substantially similar document to version 8. The remaining portions of the motion are denied. Counsel for PricewaterhouseCoopers is directed to submit a proposed order approved by

CASE SUMMARY

CASE NO. A-16-735910-B

opposing counsel consistent with the foregoing within ten (10) days and distribute a filed copy to all parties involved in this matter. Such order should set forth a synopsis of the supporting reasons proffered to the Court in briefing. This Decision sets forth the Court's intended disposition on the subject but anticipates further order of the Court to make such disposition effective as an order. **PLAINTIFF MICHAEL TRICARICHI'S DE-DESIGNATION MOTION:** The Court, having reviewed Tricarichi's Dedesignation Motion and the related briefing and being fully informed, **DENIES** the motion. Initially the Court notes that Tricarichi failed to file a motion to file under seal and the documents filed April 29, 2020 were inappropriately sealed by the Clerk. Given the nature of the documents the temporary seal currently in place is **EXTENDED** until June 12, 2020. PricewaterhouseCoopers to **FILE** a motion to redact the motion and/or file exhibits under seal if it deems appropriate by June 11, 2020. The information sought to be dedesignated relate to other transactions and clients for which the designation is appropriate. Counsel for PricewaterhouseCoopers is directed to submit a proposed order approved by opposing counsel consistent with the foregoing within ten (10) days and distribute a filed copy to all parties involved in this matter. Such order should set forth a synopsis of the supporting reasons proffered to the Court in briefing. This Decision sets forth the Court's intended disposition on the subject but anticipates further order of the Court to make such disposition effective as an order. **CLERK'S NOTE:** A copy of this minute order was distributed via Odyssey File and Serve. / dr 6-1-20;

06/15/2020



Minute Order (8:31 AM) (Judicial Officer: Gonzalez, Elizabeth)

Minute Order Unsealing Motion
Minute Order - No Hearing Held;
Journal Entry Details:

The Court, having not received any motion to redact or file under seal from Price WaterhouseCoopers as directed in the June 1, 2020 minute order, **UNSEALS** the dedesignation motion filed April 29, 2020. **CLERK'S NOTE:** A copy of this minute order was distributed via Odyssey File and Serve. / dr 6-17-20 ;

06/29/2020



Status Check: Trial Readiness (9:00 AM) (Judicial Officer: Gonzalez, Elizabeth)

Matter Heard;
Journal Entry Details:

Counsel advised this status check was in place prior to the scheduling order which extended their schedule. Court so noted, and bid the parties goodbye and wished them well. Mr. Austin added that there was a motion to seal filed June 10, and, as part of the Court's ruling, the Court requested that they file a motion, which they did, and it was unopposed; the Court then issued the June 16 minute order; he spoke with the Clerk about the minute order perhaps having been issued in error. Court explained it was not. Mr. Austin stated he believes they did attach a proposed version. Court noted it was not clear to the Court what was being asked; if counsel wishes to file a motion to de-designate the Court will be happy to work with the Clerk's Office to temporarily seal the document. 7-10-20 **CHAMBERS PLAINTIFF'S MOTION TO ASSOCIATE COUNSEL 7-17-20 CHAMBERS DEFENDANT'S MOTION TO SEAL EXHIBITS O, P, AND Q TO PLAINTIFF MICHAEL TRICARICHI'S MOTION TO COMPEL AND REDACT EXCERPTS OF THESE DOCUMENTS IN THE MOTION 10-5-20 9:00 AM STATUS CHECK: TRIAL READINESS 12-10-20 9:15 AM PRE TRIAL CONFERENCE 12-22-20 9:30 AM CALENDAR CALL 1-4-21 1:30 PM JURY TRIAL;**

07/10/2020



Motion to Associate Counsel (3:00 AM) (Judicial Officer: Gonzalez, Elizabeth)

Plaintiff's Motion to Associate Counsel
Granted;
Journal Entry Details:

Upon review of the papers and pleadings on file in this Matter, as proper service has been provided, this Court notes no opposition has been filed. Accordingly, pursuant to EDCR 2.20 (e) the Motion to Associate (Sercye) is deemed unopposed. Therefore, good cause appearing, **COURT ORDERED**, motion is **GRANTED**. By accepting this admission, Counsel agrees to submit to jurisdiction and appear without subpoena for any proceedings required by the Court which relate to Counsel's conduct in this matter including motions, depositions, and evidentiary hearings. SCR 42(13)(a). Moving Counsel is to prepare and submit an order within ten (10) days and distribute a filed copy to all parties involved in this matter. **CLERK'S NOTE:** A copy of this minute order was distributed via Odyssey File and Serve. / dr 7-13-20;

07/17/2020



Motion to Seal/Redact Records (3:00 AM) (Judicial Officer: Gonzalez, Elizabeth)

Defendant's Motion to Seal Exhibits O, P and Q to Plaintiff Michael Tricarichi's Motion to

CASE SUMMARY

CASE NO. A-16-735910-B

Compel and Redact Excerpts of These Documents in the Motion

Granted;

Journal Entry Details:

Upon review of the papers and pleadings on file in this Matter, as proper service has been provided, this Court notes no opposition has been filed. Accordingly, pursuant to EDCR 2.20 (e), the motion to seal is deemed unopposed. As the proposed sealing and redaction is narrowly tailored to protect confidential information, good cause appearing, COURT ORDERED, motion is GRANTED. The proposed redacted motion to compel is approved and may be filed. The original motion to compel filed April 29, 2020 will remain sealed along with Exhibits O, P & Q of the motions. Moving Counsel is to prepare and submit an order within ten (10) days and distribute a filed copy to all parties involved in this matter. CLERK'S NOTE: A copy of this minute order was distributed via Odyssey File and Serve. / dr 7-17-20;

08/03/2020



Motion to Seal/Redact Records (9:00 AM) (Judicial Officer: Gonzalez, Elizabeth)

Defendant's Motion to Seal and Redact Exhibit E to Plaintiff Michael Tricarichi's De-Designation Motion

Granted;

Journal Entry Details:

Pursuant to Administrative Order 20-01, the Court decides this matter without the necessity of oral argument. Upon review of the papers and pleadings on file in this Matter, as proper service has been provided, this Court notes no opposition has been filed. Accordingly, pursuant to EDCR 2.20(e), the motion to seal Exhibit E to the Tricarichi declaration in support of the de-designation motion is deemed unopposed. As the proposed sealing and redaction is narrowly tailored to protect sensitive commercial and confidential information, good cause appearing, COURT ORDERED, motion is GRANTED. Moving Counsel is to prepare and submit an order within ten (10) days, submit the proposed redacted versions to the Clerk's Office and distribute a filed copy to all parties involved in this matter. 10-5-20 9:00 AM STATUS CHECK TRIAL READINESS 12-10-20 9:15 AM PRE TRIAL CONFERENCE 12-22-20 9:30 AM CALENDAR CALL 1-4-21 1:30 PM JURY TRIAL CLERK'S NOTE: A copy of this minute order was distributed via Odyssey File and Serve. / dr 8-3-20;

08/13/2020

CANCELED Pre Trial Conference (9:15 AM) (Judicial Officer: Gonzalez, Elizabeth)

Vacated - per Judge

09/01/2020

CANCELED Calendar Call (9:30 AM) (Judicial Officer: Gonzalez, Elizabeth)

Vacated - per Judge

09/08/2020

CANCELED Jury Trial (1:30 PM) (Judicial Officer: Gonzalez, Elizabeth)

Vacated - per Judge

10/05/2020



Status Check: Trial Readiness (9:00 AM) (Judicial Officer: Gonzalez, Elizabeth)

Matter Heard;

Journal Entry Details:

Parties appeared by telephone. Mr. Hessel advised that over the last several months the parties completed all but one of the depositions; that last one is supposed to happen this Friday, so he would say they are doing pretty well and all discovery matters will be resolved; dispositive motions and motions in limine are forthcoming. Upon Court's inquiry, Mr. Hessel stated that assuming all the motions are denied trial will take 5 to 7 days, at least from the Plaintiff's perspective. Mr. Byrne advised that a motion to determine whether this matter is subject to a jury will also be forthcoming, but right now it is currently scheduled as a jury trial. Mr. Byrne further noted that he knows this matter is set on the January 4th trial stack, but it is his understanding that the courts are currently prioritizing criminal trials. COURT NOTED that it appears that criminal trials are also reaching resolutions. 12-10-20 9:15 AM PRE TRIAL CONFERENCE 12-22-20 9:30 AM CALENDAR CALL 1-4-21 1:30 PM JURY TRIAL;

11/05/2020



Motion to Associate Counsel (3:00 AM) (Judicial Officer: Gonzalez, Elizabeth)

Motion to Associate Katharine Roin, Esq. as Counsel

Granted;

Journal Entry Details:

Matter advanced from November 6, 2020. Upon review of the papers and pleadings on file in this Matter, as proper service has been provided, this Court notes no opposition has been filed.

CASE SUMMARY

CASE NO. A-16-735910-B

Accordingly, pursuant to EDCR 2.20(e) the Motion to Associate (Roin) is deemed unopposed. Therefore, good cause appearing, COURT ORDERED, motion is GRANTED. By accepting this admission, Counsel agrees to submit to jurisdiction and appear without subpoena for any proceedings required by the Court which relate to Counsel's conduct in this matter including motions, depositions, and evidentiary hearings. SCR 42(13)(a). Moving Counsel is to prepare and submit an order within ten (10) days and distribute a filed copy to all parties involved in this matter. 12-10-20 9:15 AM PRE TRIAL CONFERENCE 12-22-20 9:30 AM CALENDAR CALL 1-4-21 1:30 PM JURY TRIAL CLERK'S NOTE: A copy of this minute order was distributed via Odyssey File and Serve and via electronic mail. / dr 11-5-20;

12/07/2020	 Minute Order (8:00 AM) (Judicial Officer: Gonzalez, Elizabeth) <i>Minute Order Vacating December 10, 2020 Pre-Trial Conference</i> Minute Order - No Hearing Held; Journal Entry Details: <i>COURT ORDERED, based upon the current public health emergency, the jury trial on January 4, 2021 stack is moved to the stack beginning on March 15, 2021. New trial setting order with dates for Pre Trial Conference, Calendar Call and Trial will ISSUE. CLERK'S NOTE: A copy of this minute order was distributed via Odyssey File and Serve. / dr 12-7-20;</i>
12/10/2020	CANCELED Pre Trial Conference (9:15 AM) (Judicial Officer: Gonzalez, Elizabeth) <i>Vacated - per Judge</i>
12/21/2020	Motion in Limine (9:00 AM) (Judicial Officer: Gonzalez, Elizabeth) <i>PricewaterhouseCoopers LLP's Motion in Limine No. 1 to Exclude Certain Opinions of Plaintiff's Expert Craig Greene</i> Denied;
12/21/2020	Motion in Limine (9:00 AM) (Judicial Officer: Gonzalez, Elizabeth) <i>PricewaterhouseCoopers LLP's Motion in Limine No. 2 to Exclude Testimony Related to PWC's 2003 Advice</i> Denied;
12/21/2020	Motion in Limine (9:00 AM) (Judicial Officer: Gonzalez, Elizabeth) <i>PricewaterhouseCoopers LLP's Motion in Limine No. 3 to Exclude Testimony Regarding PWC's Alleged Conflict of Interest</i> Denied;
12/21/2020	Motion in Limine (9:00 AM) (Judicial Officer: Gonzalez, Elizabeth) <i>PricewaterhouseCoopers LLP's Motion in Limine No. 4 to Exclude Testimony Related to PWC's Advice to Other Clients</i> Denied;
12/21/2020	Motion for Summary Judgment (9:00 AM) (Judicial Officer: Gonzalez, Elizabeth) <i>PricewaterhouseCoopers LLP's Motion for Summary Judgment and Motion to Strike Jury Demand</i> Denied;
12/21/2020	Motion in Limine (9:00 AM) (Judicial Officer: Gonzalez, Elizabeth) <i>Plaintiff Michael Tricarichi's Motion in Limine No. 1 to Bar References to the Prior Convictions of James Tricarichi</i> Granted in Part;
12/21/2020	Motion in Limine (9:00 AM) (Judicial Officer: Gonzalez, Elizabeth) <i>Plaintiff Michael Tricarichi's Motion in Limine No. 2 to Exclude the Opinions of Kenneth Harris</i> Denied;
12/21/2020	Motion in Limine (9:00 AM) (Judicial Officer: Gonzalez, Elizabeth) <i>Plaintiff Michael Tricarichi's Motion in Limine No. 3 to Bar Purported Mitigation Evidence</i> Denied;

CASE SUMMARY

CASE NO. A-16-735910-B

12/21/2020



All Pending Motions (9:00 AM) (Judicial Officer: Gonzalez, Elizabeth)

Minute Order - No Hearing Held;

Journal Entry Details:

Pursuant to Administrative Order 20-01, the Court decides this matter without the necessity of oral argument. PRICEWATERHOUSECOOPERS LLP'S MOTION FOR SUMMARY JUDGMENT AND MOTION TO STRIKE JURY DEMAND: The Court, having reviewed the motion for summary judgement / motion to strike jury demand and the related briefing and being fully informed, DENIES the motion. Genuine issues of material fact preclude the requested relief. As there is no rider that is signed or initialed by Plaintiff waiving the jury trial or agreeing to the limitation of damages, the Court declines to grant relief on those issues. Counsel for Plaintiff is directed to submit a proposed order approved by opposing counsel consistent with the foregoing within ten (10) days and distribute a filed copy to all parties involved in this matter. Such order should set forth a synopsis of the supporting reasons proffered to the Court in briefing. This Decision sets forth the Court's intended disposition on the subject but anticipates further order of the Court to make such disposition effective as an order. The Court, having reviewed the following motions in limine and the related briefing and being fully informed: PRICEWATERHOUSECOOPERS LLP S MOTION IN LIMINE NO. 1 TO EXCLUDE CERTAIN OPINIONS OF PLAINTIFF S EXPERT CRAIG GREENE is DENIED. The issues go to the weight to be given his testimony by the fact finder. PRICEWATERHOUSECOOPERS LLP S MOTION IN LIMINE NO. 2 TO EXCLUDE TESTIMONY RELATED TO PWC S 2003 ADVICE is DENIED. The original advice is central to a determination of the remaining claims. PRICEWATERHOUSECOOPERS LLP S MOTION IN LIMINE NO. 3 TO EXCLUDE TESTIMONY REGARDING PWC S ALLEGED CONFLICT OF INTEREST is DENIED. The receipt of the referral fee is relevant to the remaining claims. PRICEWATERHOUSECOOPERS LLP S MOTION IN LIMINE NO. 4 TO EXCLUDE TESTIMONY RELATED TO PWC S ADVICE TO OTHER CLIENTS is DENIED. The advice given is relevant and unlikely to confuse the jury. Counsel for Plaintiff is directed to submit a proposed order approved by opposing counsel consistent with the foregoing within ten (10) days and distribute a filed copy to all parties involved in this matter. Such order should set forth a synopsis of the supporting reasons proffered to the Court in briefing. PLAINTIFF MICHAEL TRICARICHI S MOTION IN LIMINE NO. 1 TO BAR REFERENCES TO THE PRIOR CONVICTIONS OF JAMES TRICARICHI is GRANTED IN PART. As the DUI conviction is a misdemeanor, it is excluded. The other convictions may be used for impeachment during cross-examination of the witness James Tricarchi only. PLAINTIFF MICHAEL TRICARICHI S MOTION IN LIMINE NO. 2 TO EXCLUDE THE OPINIONS OF KENNETH HARRIS is denied. The issues go to the weight to be given his testimony by the fact finder. PLAINTIFF MICHAEL TRICARICHI S MOTION IN LIMINE NO. 3 TO BAR PURPORTED MITIGATION EVIDENCE is denied. The issues go to the weight to be given his testimony by the fact finder. Counsel for Defendant tis directed to submit a proposed order approved by opposing counsel consistent with the foregoing within ten (10) days and distribute a filed copy to all parties involved in this matter. Such order should set forth a synopsis of the supporting reasons proffered to the Court in briefing. Parties may agree to submit a single order for all motions in limine. Counsel are required to notify any witnesses of these rulings. This Decision sets forth the Court's intended disposition on the subject but anticipates further order of the Court to make such disposition effective as an order. 2-18-21 9:15 AM PRE TRIAL CONFERENCE 3-9-21 9:30 AM CALENDAR CALL 3-15-21 1:30 PM JURY TRIAL CLERK'S NOTE: A copy of this minute order was distributed via Odyssey File and Serve. / dr 12-21-20;

12/22/2020

CANCELED Calendar Call (9:00 AM) (Judicial Officer: Gonzalez, Elizabeth)

Vacated - per Judge

01/04/2021

CANCELED Jury Trial (1:30 PM) (Judicial Officer: Gonzalez, Elizabeth)

Vacated - per Judge

01/29/2021



Motion to Stay (3:00 AM) (Judicial Officer: Gonzalez, Elizabeth)

Pricewaterhousecoopers LLP s Motion to Stay Trial Pending Writ Review on an Order Shortening Time

Denied Without Prejudice;

Journal Entry Details:

The Court, having reviewed the Motion to Stay and the related briefing and being fully informed, DENIES the motion WITHOUT PREJUDICE. The petition was filed January 23, 2021; the Nevada Supreme Court has not ordered a response to the petition. There does not appear at this time to be a likelihood of success or that the matter will be mooted if not

CASE SUMMARY**CASE NO. A-16-735910-B**

decided. Issues related to trial scheduling will be addressed at the Pre Trial Conference on February 18, 2021. Counsel for Plaintiff is directed to submit a proposed order approved by opposing counsel consistent with the foregoing within ten (10) days and distribute a filed copy to all parties involved in this matter. Such order should set forth a synopsis of the supporting reasons proffered to the Court in briefing. This Decision sets forth the Court's intended disposition on the subject but anticipates further order of the Court to make such disposition effective as an order. 2-18-21 9:15 AM PRE TRIAL CONFERENCE 3-9-21 9:30 AM CALENDAR CALL 3-15-21 1:30 PM JURY TRIAL CLERK'S NOTE: A copy of this minute order was distributed via Odyssey File and Serve. / dr 2-1-21;

02/18/2021

**Pre Trial Conference (9:15 AM)** (Judicial Officer: Gonzalez, Elizabeth)

Matter Heard;

Journal Entry Details:

Parties appeared by telephone. Mr. Byrne advised that given their witnesses and experts he does not think they can be done in less than 8 days, best case scenario. Court noted that the age of this case would qualify for trial at the Convention Center but not the length of the trial. Court further noted a pending motion to stay. Mr. Byrne advised they are ready but simply need guidance from the Nevada Supreme Court on their writ. Court inquired whether the Nevada Supreme Court has ordered a response. Mr. Byrne stated they have not, and, upon further inquiry, advised that a June trial date would work for the Defendants. Mr. Hessell stated the Plaintiffs would prefer April if 8 days can be accommodated then. Court stated it does not think it can be. Mr. Byrne advised they would like a real date because they have got all out-of-state witnesses, which would involve scheduling hotels and travel; he is not really interested in an aggressive April setting. Court noted that if this case is placed on the June stack it would be the oldest case on that stack. Mr. Hessell noted they would also be the oldest case in May. Court stated that they would not be, as there is one case in May that is older. COURT ORDERED, jury trial VACATED and RESET on the stack beginning on June 28, 2021, because the Court cannot accommodate a trial of this length at the Convention Center; new trial setting order will ISSUE, which will only have the dates for Calendar Call and the Pre Trial Conference. 6-3-21 9:15 AM PRE TRIAL CONFERENCE 6-22-21 9:30 AM CALENDAR CALL 6-28-21 1:30 PM JURY TRIAL;

03/09/2021

CANCELED Calendar Call (9:30 AM) (Judicial Officer: Gonzalez, Elizabeth)*Vacated*

03/15/2021

CANCELED Jury Trial (1:30 PM) (Judicial Officer: Gonzalez, Elizabeth)*Vacated*

05/10/2021

**Motion to Vacate (9:00 AM)** (Judicial Officer: Gonzalez, Elizabeth)*Princewaterhousecoopers LLP's Motion to Vacate or Continue Trial on an Order Shortening Time*

Granted;

Journal Entry Details:

Court Noted, the current issue with picking a jury and the limited amount of juries that can be picked each week. Court Further Noted, priority is being given to the cases with 5- year rule problems and this case does not have an issue despite the age of the case. Following argument and statements by counsel, COURT ORDERED motion GRANTED, matter set for Status Check on June 18th; parties to submit a Status Report the day before the hearing to indicate if they have heard anything further from the Supreme Court. COURT FURTHER ORDERED, the case will be reset on the next stack once the Supreme Court Rules one way or the other. 6/18/21 (CHAMBERS) Status Check;

05/10/2021

CANCELED Motion to Continue (9:00 AM) (Judicial Officer: Gonzalez, Elizabeth)*Vacated - On in Error**Pricewaterhousecoopers LLP s Motion to Vacate or Continue Trial on an Order Shortening Time*

06/03/2021



CANCELED Pre Trial Conference (9:15 AM) (Judicial Officer: Gonzalez, Elizabeth)*Vacated - per Stipulation and Order*

06/18/2021

**Status Check (3:00 AM)** (Judicial Officer: Kishner, Joanna S.)**06/18/2021, 07/02/2021, 09/24/2021**

CASE SUMMARY

CASE NO. A-16-735910-B

	<p><i>Status Check Re. Stay</i></p> <p>Matter Continued;</p> <p>Matter Continued;</p> <p>Minute Order - No Hearing Held;</p> <p>Pursuant to the Joint Status Report filed and Notice of Hearing being issued</p> <p>Journal Entry Details:</p> <p><i>On July 2, 2021, the Court reviewed the status and stay, reviewed the Status Report from June 21, 2021, and requested a Status Report on the stay by September 24, 2021. On September 24, 2021, the Court reviewed the Joint Status Report. A status check is set for November 19, 2021 on the Court's Chamber's calendar. CLERK'S NOTE: This minute order was electronically served by Courtroom Clerk, Natalie Ortega, to all registered parties for Odyssey File & Serve and/or served via facsimile. ndo10/07/21;</i></p> <p>Matter Continued;</p> <p>Matter Continued;</p> <p>Minute Order - No Hearing Held;</p> <p>Pursuant to the Joint Status Report filed and Notice of Hearing being issued</p> <p>Journal Entry Details:</p> <p><i>Court reviewed 6/21/21 status report; Court ORDERED, Status Check regarding Stay in 12 weeks. STATUS CHECK: Stay 09/24/2021 Chambers CLERK'S NOTE: A copy of this minute order was distributed via Odyssey File and Serve. - vg/7/2/21;</i></p> <p>Matter Continued;</p> <p>Matter Continued;</p> <p>Minute Order - No Hearing Held;</p> <p>Pursuant to the Joint Status Report filed and Notice of Hearing being issued</p> <p>Journal Entry Details:</p> <p><i>Court found, no status report provided by counsel; matter CONTINUED two weeks. STATUS CHECK Re. STAY: 07/02/2021 Chambers CLERK'S NOTE: A copy of this minute order was distributed via Odyssey File and Serve. - vg/6/18/21;</i></p>
06/22/2021	<p>CANCELED Calendar Call (9:30 AM) (Judicial Officer: Gonzalez, Elizabeth)</p> <p><i>Vacated - per Stipulation and Order</i></p>
06/28/2021	<p>CANCELED Jury Trial (1:30 PM) (Judicial Officer: Gonzalez, Elizabeth)</p> <p><i>Vacated - per Stipulation and Order</i></p>
12/09/2021	<p> Hearing (8:30 AM) (Judicial Officer: Kishner, Joanna S.)</p> <p><i>Hearing Re Trial Setting: Notice of Lieu of Remittitur of the Supreme Court's Decision and Order was filed on October 26, 2021</i></p> <p>Matter Heard;</p> <p>Journal Entry Details:</p> <p><i>Court noted in this case it shows there are other parties, but no attorneys. Mr. Hessell stated the only remaining parties were plaintiff and PricewaterhouseCoopers. Court advised counsel to correct the caption so it reflects correctly in Odyssey. Colloquy regarding procedural history. Mr. Byrne believes the more efficient way to proceed was to refile both the Motion for Summary Judgment regarding the limitation of liability and then the Motion to Strike the jury trial waive. Court referenced and reviewed the January 5, 2021 order denying PricewaterhouseCoopers's Motion for Summary Judgment and Motion to Strike the jury demand. Arguments by counsel whether Tricarichi knowingly and voluntarily agreed to the jury trial waiver and whether to conduct an evidentiary hearing. COURT ORDERED, Order dated January 5, 2021, document 293, is STRICKEN pursuant to the Writ issued by the Nevada Supreme Court, dated September 30, 2021, as well as Order dated October 26. COURT FURTHER ORDERED, Notice of Entry of order, DATED 1/20/212, Document 294, STRICKEN. COURT ORDERED, matter SET for hearing; hearing estimated to last one hour, 30 minutes each side. Counsel to submit a joint letter to the Court with four proposed dates by December 16 at 4:30 p.m. ;</i></p>
02/25/2022	<p> Status Check (10:00 AM) (Judicial Officer: Kishner, Joanna S.)</p> <p>Matter Heard;</p> <p>Journal Entry Details:</p> <p><i>Upon Court's inquiry, Counsel requested a one (1) hour Evidentiary hearing on either March 29th or 30th. Colloquy regarding scheduling and briefing. Court ORDERED, Evidentiary Hearing SET and Briefs DUE by end of business on March 23, 2022. 3/30/22 8:30 AM</i></p>

CASE SUMMARY

CASE NO. A-16-735910-B

EVIDENTIARY HEARING ;

03/24/2022



Motion to Quash (8:30 AM) (Judicial Officer: Kishner, Joanna S.)

[315] PriceWaterHouseCoopers, LLP's Motion to Quash Subpoena on Order Shortening Time Granted;

Journal Entry Details:

Upon Court's inquiry, Mr. Hessell stated Defendants Seyfarth, Taylor, Cooperatieve Rabobank UA and Utrecht-America Finance Co. have been dismissed. Court stated its inclination and noted the Court set the Evidentiary Hearing as a result of the Writ granted from the Supreme Court. Court questioned what the parties were intending to present at the Evidentiary Hearing if no witnesses were to attend. Mr. Taylor asserted Defendant did not intend to bring witnesses to the Evidentiary hearing. Furthermore, the subpoena had several defects and should be quashed. Mr. Taylor stated he does not believe there are any PWC employees within the Court's subpoena range who have any knowledge relevant to the case considering the engagement was based in Ohio. Therefore, compelling a witness would be burdensome on the Court and PWC. Colloquy regarding Rule 45 subpoena, failure to include mileage fees in the subpoena and two (2) additional defective subpoenas. Mr. Hessell stated PWC does not want the Court to have the benefit of a live witness to testify on the subjects for which the Supreme Court remanded the case to the Court. Furthermore, a subsequent subpoena was served to correct the defect regarding fees and Mr. Tricarichi would be present at the Evidentiary Hearing. Colloquy regarding 30 (b)(6) witness and violation of EDCR 2.27 as to the briefs. Court stated its Findings and ORDERED motion GRANTED; subpoena QUASHED as a result of unpaid fees. The Court to evaluate at the Evidentiary Hearing whether parties have complied with the mandated, Court Ordered Evidentiary Hearing requirements. COURT DIRECTED Defense to prepare the Order with detailed Findings of Fact and Conclusions of Law, circulate to opposing counsel, and submit to the Court pursuant to EDCR 7.21 and the current Administrative Orders. ;

03/30/2022

Evidentiary Hearing (8:30 AM) (Judicial Officer: Kishner, Joanna S.)

Matter Heard;

03/30/2022

Motion to Strike (8:30 AM) (Judicial Officer: Kishner, Joanna S.)

Defendant Pricewaterhousecoopers, LLP's Motion to Strike Plaintiff Michael Tricarichi's New Argument that the Contract is Unenforceable on Order Shortening Time

03/30/2022



All Pending Motions (8:30 AM) (Judicial Officer: Kishner, Joanna S.)

Matter Heard;

Journal Entry Details:

Also present Kelly Dove, Richard Stovsky, Michael Kennedy and Geoff Ezgar. Court cites recent NV Sup Ct decision from 3/24/22 Canarelli v. Eighth Jud Dist Ct, 138 Nev Adv Op (2022) and returns the box of exhibits delivered to the Court marked confidential. Upon Court's inquiry, Mr. Byrne stated the documents provided to the Court were inadvertently marked privileged and confidential. Colloquy regarding non-compliance with EDCR 2.27, Defendant's Errata to Brief DOC 322 and Plaintiff's Amended Brief DOC 323. Counsel confirmed compliance with the Court's rules would be followed and requested the Court consider the briefs and address sanctions after the hearing. Neither party waived the burden proof, however, they agreed to call Mr. Stovsky and Mr. Tricarichi. Testimony and Exhibits presented (see worksheets). Colloquy regarding Lowe factors, Engagement Letter, Rider and Jury Waiver. Court stated its inclination and gave a tentative ruling noting the Motion to Strike was not necessary considering the Court had a specific Order granting Petition for Writ of Mandamus which directed the Court to narrow the scope of outstanding issue(s). Court gave alternative bases for its ruling and FOUND Plaintiff did not demonstrate the waiver was not entered into knowingly, voluntarily and intentionally and therefore, the jury waiver was enforceable. COURT DIRECTED Defense to prepare the Order with detailed Findings of Fact and Conclusions of Law, circulate to opposing counsel, and submit to the Court pursuant to EDCR 7.21 and the current Administrative Orders. Mr. Austin requested and the Court GRANTED an extension for thirty (30) days to submit the Order. Court noted the Writ required the Court to strike the portion of the Summary Judgment Order addressing the jury trial and therefore a carve-out was required. Court DIRECTED Counsel to submit to the JEA proposed dates for trial with three (3) different months and to copy all parties. Upon Court's inquiry, Mr. Bryne requested to make a voluntary donation to a 501(c)(3) organization and to attend a CLE in lieu of sanctions for noncompliance with EDCR 2.27. Court DIRECTED parties to provide a letter to Court requesting either an evidentiary hearing or to make a voluntary donation and attend a CLE.;

CASE SUMMARY

CASE NO. A-16-735910-B

06/09/2022



Motion for Partial Summary Judgment (8:30 AM) (Judicial Officer: Kishner, Joanna S.)

Pricewaterhousecoopers LLP's Renewed Motion for Partial Summary Judgment

Pursuant to correspondence from counsel requesting continuance

Denied Without Prejudice;

Journal Entry Details:

Upon Court's inquiry, Mr. Levine addressed if the limitation of liability provision applied to Tricarichi's claim. Mr. Levine stated Mr. Tricarichi said during summary judgment briefing the claim arose from services originally performed by PWC. That admission was evidence the claim being made now, about not updating, related to those services. Colloquy regarding gross negligence. Mr. Levine stated gross negligence was pled in the earlier claim that was dismissed on statute of limitation grounds, however, when the new claim was raised, it did not plead gross negligence. Furthermore, the only pending claim left (Count 3) was just for negligence as to PWC. Mr. Tricarichi had plenty of time to amend his complaint to raise gross negligence, however, the time to amend passed. Additionally, there was no reason to spend a lot of court time and attention when there was no evidence to what a reasonable factfinder could find for gross negligence. Mr. Hessell outlined the procedural history that led to Count 3. Mr. Hessell stated Count 3 referenced the alternative allegation of either gross negligence or negligence and provided a brief history of the case. Colloquy regarding limitation clause, recoverable damages, procedural attack and engagement agreement. Mr. Hessell further stated there are issues of fact and the bench trial in a few months would remain the same whether the damage limitation clause was put in or not. Defendant failed to articulate any way in which they would be prejudiced or that the case would have proceeded differently if gross was added before the negligence count in Count 3. Counsel confirmed the operative complaint was the Amended Complaint filed on 4/1/19 and Nevada procedures govern the case, however, substantively it should be New York. Colloquy regarding language in Amended Complaint and contract provision. Court stated its Findings and ORDERED Motion DENIED WITHOUT PREJUDICE; movant had not met initial burden. COURT DIRECTED Mr. Hessell to prepare the Order with detailed Findings of Fact and Conclusions of Law, circulate to opposing counsel, and submit to the Court pursuant to EDCR 7.21 and the current Administrative Orders.;

09/08/2022



Pre Trial Conference (10:15 AM) (Judicial Officer: Kishner, Joanna S.)

Trial Date Set;

Journal Entry Details:

Michael English and Geoff Ezgar observed. Upon Court's inquiry, Counsel agreed the bench trial should take approximately eight (8) days rather than the previously requested ten (10). In regards to an October 31, 2022 trial date, Mr. Landgraff stated Defendant was ready for trial, however five (5) out of their six (6) witnesses were out of state and might need to be called out of order. Mr. Hessell did not object to calling witnesses out of order if need be and requested consecutive days for trial rather than splitting them up. Mr. Hessell further stated the exhibits should not exceed 1,000 pages are were all in PDF format. Mr. Landgraff also requested consecutive trial days and concurred exhibits should not exceed 1,000 pages. Court ORDERED trial date SET. 10/21/22 8:30 A.M. CALENDAR CALL 10/31/22 to 12/10/22 BENCH TRIAL (with the caveat 11/04/22 would be dark or a partial day);

09/27/2022

CANCELED Calendar Call (9:00 AM) (Judicial Officer: Kishner, Joanna S.)

Vacated

10/10/2022

CANCELED Jury Trial (9:00 AM) (Judicial Officer: Kishner, Joanna S.)

Vacated

10/21/2022



Calendar Call (8:30 AM) (Judicial Officer: Kishner, Joanna S.)

Matter Heard;

Journal Entry Details:

Colloquy regarding objections to deposition designations and trial exhibits. Court referenced instructions pursuant to the trial order and non-compliance. Court RECESSED and RECALLED the matter for the parties to try and come to an agreement. Counsel stipulated pursuant to EDCR 7.50 to withdrawal all objections to deposition designation and all objections to trial exhibits with the exception of five (5) for each party. Counsel to provide Findings and Fact Conclusions of Law (two days before trial) and a revised exhibit list setting forth the exhibits objected to. Court NOTED it could not rule on what it had not seen and did not require the parties to waive objections. Colloquy regarding Order Shortening Time on

CASE SUMMARY

CASE NO. A-16-735910-B

Motion for Sanctions, Motion for Sanctions filed on 10/20/22 and confidential documents. Mr. Austen provided the Court with original deposition transcripts and noted he would provide the Court with a list of depositions no later than 4:00 p.m. today. Mr. Landgraff stated Defendant would submit a Joint Trial Stipulation with changes and confirmed the one filed could be returned. Counsel requested the Court strike the Motion for Sanctions filed on 10/20/22 in order to ensure exhibits were filed under seal. Court ORDERED Motion for Sanctions STRICKEN (DOC 365), however, Defense Counsel's opposition still due. Court NOTED the Order Shortening Time would be returned and Counsel would need to resubmit under temporary seal. Defendant requested to use Real Time. Court ORDERED Real Time request DENIED. Counsel agreed to 40 minute opening statements each side and noted demonstrative exhibits would be utilized. CLERK'S NOTE: Court inadvertently referenced 10/10/22 as the filing date for the Motion for Sanctions instead of 10/20/22. ;

10/31/2022

Motion to Associate Counsel (8:30 AM) (Judicial Officer: Kishner, Joanna S.)

Events: 10/27/2022 Motion to Associate Counsel

Defendant PricewaterhouseCoopers LLP's Motion to Associate Alexandra Genord, Esq. as Counsel

Granted;

10/31/2022

Motion to Associate Counsel (8:30 AM) (Judicial Officer: Kishner, Joanna S.)

Events: 10/27/2022 Motion to Associate Counsel

Defendant PricewaterhouseCoopers LLP's Motion to Associate Sundeep Addy, Esq. as Counsel

Granted;

10/31/2022



Bench Trial - FIRM (9:00 AM) (Judicial Officer: Kishner, Joanna S.)

10/31/2022-11/04/2022, 11/07/2022-11/10/2022

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Decision Pending;

Journal Entry Details:

Upon Court's inquiry, Hessell requested to update the Findings of Fact and Conclusions of Law based on the evidence discovered during trial and Landgraff requested to have the Court rule today. Court ORDERED request to update the Findings of Fact and Conclusions ("FFCL") GRANTED. Counsel to discuss and try to reach an agreement. Testimony and exhibits presented (see worksheets). Defendant RESTED its case and chief and Plaintiff its rebuttal. Closing arguments by counsel. Counsel confirmed there was not a fraud claim and the only claim that remained was count three (3) from the Amended Complaint. Colloquy regarding scope and breath of the Amended FFCL. Counsel requested 30 days to submit the FFCL. Court ORDERED FFCL due by 4:00 p.m. pacific time on 12/09/22 via word version to Department 31's JEA and copy opposing counsel.;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Decision Pending;

Journal Entry Details:

Colloquy regarding timeframe and discussion of damages with witness Craig Greene. Court RECESSED and RECALLED the matter for Counsel to discuss a possible resolution. Counsel agreed to withdraw the objection and only ask Greene one (1) question on damages. Testimony and exhibits presented (see worksheets). Deposition of Timothy Craig Greene was PUBLISHED and FILED IN OPEN COURT. Counsel read exhibits to be admitted pertaining to Greene's testimony, Korb and Hart's video depositions not played in Court, however, added

CASE SUMMARY**CASE NO. A-16-735910-B**

to the transcript and exhibits not referenced yet but seeking preadmission. Colloquy regarding Plaintiff's request to pre-admit exhibits 43, 56 and 83 not referenced yet in testimony. Hessell stated he would withdraw his request for the pre-admission of these three (3) exhibits considering the exhibits would be introduced with the next witnesses. Plaintiff RESTED its case in chief. Colloquy regarding Defendant's demonstrative exhibits. Hessell stated the slide-show highlighted material not appropriate for the expert and was the subject matter for the Court's decision. Levine state the slide-show was a summary and Harris was Defendant's initial and expert witness. Court stated its Findings and ORDERED objection OVERRULED WITH CAVEAT. Court NOTED foundation to be laid and Nevada Rules for demonstrative exhibits followed. Furthermore, the Court would look at the slide-show as to the designation of the witness in a rebuttal expert witness context. Testimony and exhibits presented (see worksheets). Colloquy regarding Findings of Facts Conclusion of Law. Landgraff stated Defendant would like a ruling from the bench and Hessell stated he would like to confer with his client. Court to address the matter tomorrow. Per the Stipulation and Order Re: Disposition Designations of Randy Hart and Donald Korb filed on November 9, 2022 (Doc 391) and Notice of Entry thereof also filed on November 9, 2022 (Doc392) the depositions would be entered into the trial transcript on November 9, 2022 as if they had been played in open Court. 11/10/22 9:30 A.M. CONTINUED: BENCH TRIAL;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Decision Pending;

Journal Entry Details:

Upon Court's inquiry, Counsel stipulated that the video deposition of Jim Tricarichi, Michael Desmond, and Michael Boyer played in open Court on November 7, 2022 would be typed into the record and noted the parties designations were deciphered by blue and red ink. Counsel to address future video depositions at a later time and provided word versions of the deposition designations to the Court Recorder. Landgraff stated a new colleague might observe via blue jeans tomorrow and/or Thursday. Levine stated Dellinger would be called by Defendant out of order. Hessell noted Plaintiff kept the case open even though witnesses were called out of order. Testimony and exhibits presented (see worksheets). Colloquy regarding Plaintiff's slide presentation. Sercye stated Plaintiff worked to resolve objections to the slides, however, disagreed with the objection on timing of displaying the slides. Levine stated the slides were being displayed in a leading fashion. Court SUSTAINED Defendant's objection and referenced Nevada's rules on demonstrative exhibits. Testimony and exhibits presented (see worksheets). Colloquy regarding joint depositions designation transcripts. Counsel stipulated pursuant to EDCR 7.50 that Donald Korb and Randy Hart's joint deposition designation transcripts would be incorporated into the trial transcript as if they were read at the end of the day. Levine noted Korb's deposition would fall under Plaintiff's case in chief and Hart's under Defendant. Roin listed exhibits referenced in Miller's deposition and cross referenced them with trial exhibits noting a Court's Exhibit listing cross references would be provided. Video deposition of Glenn Miller played. Genord stated pursuant to EDCR 7.50, the parties reached an agreement whereby the two (2) awards granted in Plaintiff's Motion for Sanctions [382] and Defendant's Motion to Strike [377] would offset one another and Counsel withdrew their requests for fees and costs. Court DIRECTED Counsel to memorialize the stipulations in writing. 11/09/22 8:30 A.M. CONTINUED: BENCH TRIAL;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Decision Pending;

Journal Entry Details:

Per the agreement of the parties at the prior hearing, Landgraff proceeded to conduct a voir dire on Stovsky and presented objections to the admission of Exhibit 72. Hessell provided a response and argued for the admission of Exhibit 72. Court stated its Findings and ORDERED the admission of Exhibit 72 DENIED due to authenticity, hearsay and relevancy. Court did not

CASE SUMMARY**CASE NO. A-16-735910-B**

address the late disclosure objection. Testimony and exhibits presented (see worksheets). Levine stated due to medical issues, Dellinger needed to be called out of order, would likely be called tomorrow morning and an additional break might be needed. Hessell did not object. Court addressed the exclusionary rule as to the new individuals in the courtroom and Counsel confirmed individuals were subject to the parties previous stipulation. Colloquy regarding Exhibit 100 and handwriting on page three (3) of the Exhibit. Following arguments by Counsel, Court ORDERED Exhibit 100 admitted for limited purpose. Court to consider Stovsky's statements, beliefs and position as to what was said as to Plaintiff in light of different testimony received by Plaintiff. Court taking weight into account. Video deposition designation of Michael Boyer played. Admitted exhibits read into the record. Colloquy regarding Plaintiff's demonstrative exhibits. Levine stated the demonstrative exhibits were produced last night and Defendant objected to 13 out of the 24 slides; 3 of which included undisclosed expert opinions. Mr. Sercye stated the purpose of the demonstrative exhibits were to act as an aid in Greene's testimony. Slide five (5) to Plaintiff's demonstrative exhibit presented to the Court for review. Mr. Levine stated the slide shown would aid in leading the witness's testimony. Court stated its Findings and ORDERED objection to Plaintiff's demonstrative exhibit SUSTAINED. After discussing the matter with opposing counsel, Hessell stated Plaintiff would work out issues with the presentation tonight. Levine concurred. Video deposition designations of Jim Tricarichi and Michael Desmond played. Colloquy regarding the three (3) video depositions played in lieu of live testimony today and whether or not the testimony would be transcribed in the trial transcripts. Counsel to discuss tonight and address the issue tomorrow as well as closing arguments and whether or not future video depositions should be submitted as court exhibits and not played.;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Decision Pending;

Journal Entry Details:

Testimony and exhibits presented (see worksheets). Colloquy regarding exhibits referenced in Stovsky's deposition which were not trial exhibits. Counsel agreed to argue objections to the admission of Exhibit 72 on Monday, November 7, 2022. 11/07/22 9:00 A.M. CONTINUED: BENCH TRIAL;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Decision Pending;

Journal Entry Details:

Testimony and exhibits presented (see worksheets). Colloquy regarding Exhibit 183. Court NOTED it may limit contents, however, granted its admission and reserved a carveout for statements. Colloquy regarding Exhibit 100 (with or without handwriting). Court did not modify its previous ruling on 10/31/22 admitting Exhibit 100 with caveat. As to the Motion to Strike on OST, Pro Hac Vice Counsel Addy stated Plaintiff attempted to include damages five (5) days before trial and included two (2) new damage categories (Statutory Interest on Law Firm Fees and Additional Interest Through Trial). Addy further stated Plaintiff's conduct was a violation of NRCP 16.1(a)(2), 26(e) and 16.1(a)(3), disclosures must be at least 30 days before trial and Plaintiff requested an additional \$8 million dollars in interest on Tricarichi's underlying tax and penalty assessment. Furthermore, Defendant would be the only prejudiced party, the time to take depositions was over and Defendant's expert did not have an opportunity to review and make similar calculations. Colloquy regarding expert reports, dates of submittal and NRCP 37(c). Mr. Sercye stated Defendant was not prejudiced, the additional 10 million dollars in damages related to damages previously disclosed and Defendant was entitled to prejudgment interest under NY law. Mr. Sercye further stated there was good cause for the late disclosure of damages and if the Court did find prejudice, there were other remedies, including taking the deposition of Greene. Court referenced Pizzaro-Ortega, stated its Findings and ORDERED Motion to Strike GRANTED noting non-compliance with the

CASE SUMMARY

CASE NO. A-16-735910-B

rules, the matter could have been addressed earlier, was first disclosed in less than 30 days and Greene's deposition during trial was not a reasonable or feasible alternative. Court did not find a sanction component. Testimony and exhibits presented (see worksheets). Deposition of Richard Stovsky was PUBLISHED and FILED IN OPEN COURT. 11/4/22 1:15 P.M. CONTINUED: BENCH TRIAL;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Decision Pending;

Journal Entry Details:

Testimony and exhibits presented (see worksheets). Mr. Hessell confirmed Exhibit 30 and 136 were identical with the exception of notations on Exhibit 136. Mr. Hessell stated the parties stipulated that Plaintiff's Counsel would not elaborate on the engagement agreement issues so long as Defendant agreed to not waive Plaintiff's challenges as to those issues. Mr. Landgraff agreed the parties did not need to re-litigate the Court's decisions. Court DIRECTED Counsel to discuss the matter after/during the lunch break and provide a written stipulation pursuant to EDCR 7.50. Said stipulation was read and placed on the record. Court notified the parties a recent submittal would be returned and need to be resubmitted without a file stamp. Testimony and exhibits presented (see worksheets). Deposition of Michael A. Tricarichi was PUBLISHED and FILED IN OPEN COURT. Colloquy regarding Exhibit 103. Counsel agreed to admit the first 30 pages of Exhibit 103 (1-134) as Exhibit 103A (103.0 - 103.30) in paper format over the hearsay objection for which Plaintiff preserved its right. Counsel requested to have the Motion to Strike heard tomorrow after lunch. 11/03/22 9:45 A.M. CONTINUED: BENCH TRIAL 11/03/22 MOTION TO STRIKE;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Decision Pending;

Journal Entry Details:

Mr. Hessell provided paper copies of Exhibits 84-89 with the revised Exhibit List to the Court Clerk. Opening statements by counsel. Testimony and exhibits presented (see worksheets). Deposition of Timothy John Lohnes was PUBLISHED and FILED IN OPEN COURT. Counsel stipulated pursuant to EDCR 7.50 that exhibits referenced during witness testimony would be admitted at the end of that witness's testimony. 11/02/22 8:30 A.M. CONTINUED: BENCH TRIAL;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Trial Continues;

Decision Pending;


Journal Entry Details:

Representative from Bartlit Beck also present. Colloquy regarding Motions to Associate Counsel filed on 10/27/22 without a judicial day's notice and chronology of issues for the Court to address. Mr. Landgraff stated proposed Pro Hac Vice counsel would not be arguing this morning, however, might be arguing later in the week. Mr. Hessell stated the Defendant produced client forms and documents that were linked in client form materials. Colloquy regarding Defendant's Motion to Strike on OST. Mr. Hessell stated the matter pertained to testimony given by the damages expert. Mr. Levine stated they anticipated the damages expert would testify on Thursday whereby proposed Pro Hac Vice Counsel might be called to argue. Mr. Hessell requested to argue the motion orally. Court ORDERED Plaintiff's nonobligatory

CASE SUMMARY

CASE NO. A-16-735910-B

response due by 4:00 p.m. on November 1, 2022 with courtesy copy to the Court. Motion to be heard on November 3, 2022. Colloquy regarding Stipulation and final Orders for the Court's signature. Upon Court's inquiry, Mr. Hessell stated PricewaterhouseCoopers, LLP (PWC) recently uncovered client engagement and client acceptance forms and policy links thereto which should have been produced in the Tax Court case or early in this case. Mr. Hessell requested a corporate rep declaration ensuring all documents were produced. Colloquy regarding chronology of the case, prejudice and relief seeking. Ms. Roin stated PWC and the parties agreed to search terms long ago and documents were produced according to the agreement. The paper documents scanned in 2003 contained handwritten information and for that reason, the current technology in 2017 missed the documents. The documents were discovered on October 19, 2022 and Plaintiff was immediately alerted. Defendant's counsel reviewed all 544 documents in the folder to ensure nothing else was missed. Ms. Roin stated Defendant did not object to add documents as Exhibits 84-89. Colloquy regarding JCCR, 16.1 and scope of documents. Ms. Roin asserted Defendant agreed the documents should have been produced in 2017, however, their omission was an unintentional mistake without willful intent and immediately remedied. Counsel agreed to admit Exhibits 84-89 via paper format although untimely. Mr. Hessell agreed to add Exhibit 84-89 to the Exhibit List. Court ORDERED Plaintiff's Motion for Sanctions GRANTED as to monetary sanctions. Counsel agreed to meet and confer as to an agreed upon amount. Court DEFERRED and would revisit issue if harm materialized. Deposition left open for the Court to revisit noting no sufficient basis at this time. Colloquy regarding objected to exhibits. Court ORDERED Exhibit 57 not admitted, Exhibit 100 admitted (Court not taking position if true or not) and deferred as to the remaining. Counsel did not agree to use tax court transcripts and exhibits for any purpose. Opening statements by counsel. Testimony and exhibits presented (see worksheets). Counsel requested to advance and grant the Motions to Associate Counsel. COURT ORDERED, Motions ADVANCED and GRANTED as unopposed pursuant to EDCR 2.20 and 2.23. 11/01/22 10:15 A.M. CONTINUED: BENCH TRIAL 11/03/22 10:00 A.M. DEFENDANT'S MOTION TO STRIKE ON ORDER SHORTENING TIME ;

11/03/2022	Motion to Strike (10:00 AM) (Judicial Officer: Kishner, Joanna S.) Events: 10/28/2022 Motion to Strike <i>PricewaterhouseCoopers LLP's Motion to Strike on Order Shortening Time</i>
12/01/2022	CANCELED Motion for Leave (8:30 AM) (Judicial Officer: Kishner, Joanna S.) <i>Vacated - per Attorney or Pro Per</i> <i>Plaintiff's Motion for Leave to File Under Seal Plaintiff's Motion for Discovery Sanctions on Order Shortening Time</i>
05/30/2023	Motion to Retax (11:00 AM) (Judicial Officer: Kishner, Joanna S.) 05/30/2023, 07/21/2023 <i>Tricarichis Motion To Retax And Settle Pwcs Amended Verified Memorandum Of Costs</i> Per Order filed 3/21/23 Deferred Ruling;
05/30/2023	Motion to Seal/Redact Records (11:00 AM) (Judicial Officer: Kishner, Joanna S.) Events: 03/15/2023 Motion to Seal/Redact Records <i>PricewaterhouseCoopers LLP's Motion to Seal Exhibits 5 and 6 to Motion for Attorneys' Fees and Costs</i> Per Order filed 3/21/23 Granted;
05/30/2023	Motion for Attorney Fees and Costs (11:00 AM) (Judicial Officer: Kishner, Joanna S.) 05/30/2023, 07/21/2023 Events: 03/15/2023 Motion for Attorney Fees and Costs <i>PricewaterhouseCoopers LLP's Motion for Attorneys' Fees and Costs</i> Per Order filed 3/21/23 Deferred Ruling;
05/30/2023	 All Pending Motions (11:00 AM) (Judicial Officer: Kishner, Joanna S.) Matter Heard; Journal Entry Details: PRICEWATERHOUSECOOPERS, LLP'S MOTION TO SEAL EXHIBITS 5 AND 6 TO MOTION FOR ATTORNEYS' FEES AND COSTS... TRICARICHI'S MOTION TO RETAX

CASE SUMMARY

CASE NO. A-16-735910-B

AND SETTLE PWCS AMENDED VERIFIED MEMORANDUM OF COSTS...
 PRICEWATERHOUSECOOPERS LLP'S MOTION FOR ATTORNEY FEES AND COSTS
 COURT ORDERED, Pricewaterhousecoopers, LLP Motion to Seal GRANTED as unopposed pursuant to EDCR 2.20 and pursuant to Supreme Court Rule 3. Colloquy regarding combining Motions to hear them together, order of oral argument and issues pending in the appellate processes. Court NOTED it would move forward today considering the Nevada Supreme Court stated fees and costs were a separate appealable order. Mr. Bryne referred the Court to Defendant's brief while providing further argument on the imbalance between the fee request and the offer of judgment. Mr. Bryne argued case law did not relate costs of defense to the amount of the offer and Pricewaterhouse spent millions of dollars defending a \$50,000 case to protect its most valuable asset; its reputation. Colloquy regarding 2019 and 2021 Offers of Judgment, costs associated with meals during travel, choice of lawyer, reasonableness of fees and flat fee arrangement. Mr. Hessel cited to NRS 18.005 and Frazier vs. Drake and argued PWC's Motion sought 600 times the statutory amount and failed to satisfy the requirements and/or meet its burden of proof. Mr. Hessel argued PWC offer of \$50,000 was unreasonable and Plaintiff's rejection thereto was in good faith. Mr. Hessel stated PWC's \$50,000 offer did not include attorneys' fees and costs or pre-judgment interest. Mr. Bryne provided argument as to why Plaintiff's rejection of PWC offer was in bad faith. Court set forth its reasoning on the record as to the 2019 and 2021 Offers and FINDS PWC Plaintiff's decision to reject the 2021 offer and proceed to trial was grossly unreasonable and in bad faith. Court further NOTED there needed to be significant reductions to fees sought and DEFERRED the matter for Counsel to work together to try and reach a resolution using the Lodestar method. Court further DEFERRED the cost component for the parties to try and reach an agreement and provide the Court with a memorandum. Court NOTED meals, hotel costs and first class plane fair would not be included, however, expert fees more than \$1,500.00 would be. Court DIRECTED Counsel to provide a joint letter by Friday, June 2, 2023 with requested deadlines. 7/14/23 CHAMBER'S CALENDAR: ATTORNEYS' FEES & COSTS;

11/01/2023

Motion to Reconsider (8:30 AM) (Judicial Officer: Kishner, Joanna S.)
 Plaintiff's Motion to Reconsider Pursuant to NRCP 60(b) Based on Newly Discovered Evidence

DATE

FINANCIAL INFORMATION

Defendant Cooperatieve Rabobank UA	
Total Charges	1,525.00
Total Payments and Credits	1,525.00
Balance Due as of 9/28/2023	0.00
Defendant Seyfarth Shaw LLP	
Total Charges	1,483.00
Total Payments and Credits	1,483.00
Balance Due as of 9/28/2023	0.00
Defendant Utrechit-America Finance Co	
Total Charges	30.00
Total Payments and Credits	30.00
Balance Due as of 9/28/2023	0.00
Defendant PricewaterhouseCoopers LLP	
Total Charges	3,466.00
Total Payments and Credits	3,466.00
Balance Due as of 9/28/2023	0.00
Plaintiff Tricarichi, Michael A.	
Total Charges	2,592.50
Total Payments and Credits	2,592.50
Balance Due as of 9/28/2023	0.00
Plaintiff Tricarichi, Michael A.	
Appeal Bond Balance as of 9/28/2023	500.00
Plaintiff Tricarichi, Michael A.	
Appeal Bond Balance as of 9/28/2023	500.00

CASE SUMMARY

CASE NO. A-16-735910-B

BUSINESS COURT CIVIL COVER SHEET A-16-735910-B

Clark County, Nevada

XV

Case No. _____
(Assigned by Clerk's Office)

I. Party Information (provide both home and mailing addresses if different)

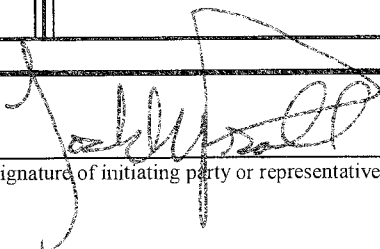
Plaintiff(s) (name/address/phone): MICHAEL A. TRICARICHI	Defendant(s) (name/address/phone): PRICEWATERHOUSE COOPERS, LLP, et al.
Attorney (name/address/phone): Mark A. Hutchison, Esq., Todd L. Moody, Todd W. Prall Hutchison & Steffen, LLC, 10080 W. Alta Drive, Suite 200, Las Vegas, NV 89145, Tel: 702-385-2500	Attorney (name/address/phone):

II. Nature of Controversy (Please check the applicable boxes for both the civil case type and business court case type)

☐ Arbitration Requested

Civil Case Filing Types		Business Court Filing Types		
Real Property Landlord/Tenant <input type="checkbox"/> Unlawful Detainer <input type="checkbox"/> Other Landlord/Tenant Title to Property <input type="checkbox"/> Judicial Foreclosure <input type="checkbox"/> Other Title to Property Other Real Property <input type="checkbox"/> Condemnation/Eminent Domain <input type="checkbox"/> Other Real Property	Torts Negligence <input type="checkbox"/> Auto <input type="checkbox"/> Premises Liability <input type="checkbox"/> Other Negligence Malpractice <input type="checkbox"/> Medical/Dental <input type="checkbox"/> Legal <input type="checkbox"/> Accounting <input type="checkbox"/> Other Malpractice Other Torts <input type="checkbox"/> Product Liability <input checked="" type="checkbox"/> Intentional Misconduct <input type="checkbox"/> Employment Tort <input type="checkbox"/> Insurance Tort <input type="checkbox"/> Other Tort	CLARK COUNTY BUSINESS COURT <input type="checkbox"/> NRS Chapters 78-89 <input type="checkbox"/> Commodities (NRS 91) <input type="checkbox"/> Securities (NRS 90) <input type="checkbox"/> Mergers (NRS 92A) <input type="checkbox"/> Uniform Commercial Code (NRS 104) <input type="checkbox"/> Purchase/Sale of Stock, Assets, or Real Estate <input type="checkbox"/> Trademark or Trade Name (NRS 600) <input type="checkbox"/> Enhanced Case Management <input checked="" type="checkbox"/> Other Business Court Matters		
Construction Defect & Contract Construction Defect <input type="checkbox"/> Chapter 40 <input type="checkbox"/> Other Construction Defect Contract Case <input type="checkbox"/> Uniform Commercial Code <input type="checkbox"/> Building and Construction <input type="checkbox"/> Insurance Carrier <input type="checkbox"/> Commercial Instrument <input type="checkbox"/> Collection of Accounts <input type="checkbox"/> Employment Contract <input type="checkbox"/> Other Contract	Civil Writs <input type="checkbox"/> Writ of Habeas Corpus <input type="checkbox"/> Writ of Mandamus <input type="checkbox"/> Writ of Quo Warrant <input type="checkbox"/> Writ of Prohibition <input type="checkbox"/> Other Civil Writ	WASHOE COUNTY BUSINESS COURT <input type="checkbox"/> NRS Chapters 78-88 <input type="checkbox"/> Commodities (NRS 91) <input type="checkbox"/> Securities (NRS 90) <input type="checkbox"/> Investments (NRS 104 Art.8) <input type="checkbox"/> Deceptive Trade Practices (NRS 598) <input type="checkbox"/> Trademark/Trade Name (NRS 600) <input type="checkbox"/> Trade Secrets (NRS 600A) <input type="checkbox"/> Enhanced Case Management <input type="checkbox"/> Other Business Court Matters		
Judicial Review/Appeal/Other Civil Filing <table style="width: 100%;"> <tr> <td style="width: 50%;"> Judicial Review <input type="checkbox"/> Foreclosure Mediation Case Appeal Other <input type="checkbox"/> Appeal from Lower Court </td> <td style="width: 50%;"> Other Civil Filing <input type="checkbox"/> Foreign Judgment <input type="checkbox"/> Other Civil Matters </td> </tr> </table>		Judicial Review <input type="checkbox"/> Foreclosure Mediation Case Appeal Other <input type="checkbox"/> Appeal from Lower Court	Other Civil Filing <input type="checkbox"/> Foreign Judgment <input type="checkbox"/> Other Civil Matters	
Judicial Review <input type="checkbox"/> Foreclosure Mediation Case Appeal Other <input type="checkbox"/> Appeal from Lower Court	Other Civil Filing <input type="checkbox"/> Foreign Judgment <input type="checkbox"/> Other Civil Matters			

29th Apr 2016
Date


Signature of initiating party or representative

Heather S. Kishner

CLERK OF THE COURT

1 **ORDR**

2 DISTRICT COURT
3 CLARK COUNTY, NEVADA

4
5 MICHAEL A. TRICARICHI, an individual

Case No.: A-16-735910-C

6
7 Plaintiff,

Dept. No.: XXXI

8 vs.

9 PRICEWATERHOUSECOOPERS LLP,

**ORDER GRANTING IN PART AND
DENYING IN PART DEFENDANT
PRICEWATERHOUSE COOPERS
LLP'S MOTION FOR ATTORNEYS'
FEES AND COSTS**

10
11 Defendant.

and

**ORDER GRANTING IN PART AND
DENYING IN PART PLAINTIFF
TRICARICHI'S MOTION TO RETAX
AND SETTLE PWC'S AMENDED
VERIFIED MEMORANDUM OF
COSTS**

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20 **I. FACTUAL BACKGROUND**

21 This matter came on for hearing on May 30, 2023, on Defendant
22 Pricewaterhouse Coopers LLP's Motion For Attorneys' Fees And Costs (DOC
23 427) and Plaintiff Tricarichi's Motion to Retax and Settle PWC's Amended
24 Verified Memorandum of Costs (DOC 414). Present at the hearing was Scott F.
25 Hessel, Esq., and Ariel Clark Johnson, Esq. for Plaintiff Tricarichi; and Bradley
26 Austin, Esq., Patrick G. Byrne, Esq., and Chris Landgraff, Esq., for Defendant
27 Pricewaterhouse Coopers (hereinafter PwC). At the hearing, the parties agreed

1 to meet among themselves to determine if there could be agreement on
2 outstanding fee and cost issues. The parties also agreed to provide the written
3 positions of the parties post-hearing to the Court. The Court, having reviewed
4 the papers and pleadings on file herein, having heard oral arguments of the
5 parties, and then reviewed the additional information provided by the parties,
6 makes the following ruling:

7 The bench trial commenced on October 31, 2022, and the trial concluded
8 on November 10, 2022. At the trial, Ariel C. Johnson, Esq. of Hutchison &
9 Steffen PLLC appeared for Plaintiff, along with *pro hac vice* counsel Scott F.
10 Hessel, Esq. and Blake Sercye, Esq. of Sperling & Slater, P.C. Patrick G.
11 Byrne, Esq. and Bradley T. Austin, Esq., of Snell & Wilmer LLP, and *pro hac vice*
12 counsel Mark L. Levine, Esq., Christopher D. Landgraff, Esq., and Katharine A.
13 Roin, Esq., of Bartlit Beck, LLP, appeared for Defendant PwC.

14 The trial encompassed approximately nine trial days as well as additional
15 motion hearing days. During the course of the bench trial, four experts were
16 called both in person and via video. At the conclusion of the trial, the Court set
17 forth its ruling in its Findings of Fact and Conclusions of Law.¹ In sum, the Court
18 found in favor of Defendant PwC and that “Plaintiff Tricarichi shall take nothing from
19 his Complaint”² as there was no evidence proving three elements of his claim and
20 due to the single cause of action being barred by both Nevada and New York
21 statute of limitations.³ After the ruling had been entered, and based on stipulations
22 by the parties, Defendant filed its Memorandum of Costs and its Amended
23 Memorandum of Costs as well as a Motion for Attorney Fees and Costs. Plaintiff
24
25

26 ¹ February 9, 2023, Findings of Fact and Conclusions of Law, DOC 416 at ¶100.

27 ² Findings of Fact Conclusions of Law at P. 41, DOC 416, filed February 9, 2023; Notice of Entry
of Order thereof, DOC 420, filed February 22, 2023.

28 ³ Findings of Fact Conclusions of Law, DOC 416 at ¶¶ 115, 130, 132, 137, 148, 161.

1 filed his Motion to Retax and Oppositions to Defendant's Motion. The pleadings
2 were timely filed.

3
4 **II. Defendant is Entitled in Part to Reasonable Attorney Fees**
5 **Pursuant to Applicable Law Based on its Second Offer of**
6 **Judgment**

7 "Ultimately, the decision to award attorney fees rests within the district
8 court's discretion, and we review such decisions for an abuse of discretion."
9 *O'Connell v. Wynn*, 134 Nev. 550, 554, 429 P.3d 664, 668 (2018); *Frazier v. Drake*,
10 131 Nev. 632, 641-42; 357 P.3d 365, 372 (2015). Further, as reiterated by the
11 Nevada Appellate Court in *O'Connell v. Wynn*, 134 Nev. 550, 429 P.3d 664
12 (2018), "[a] party may seek attorney fees when allowed by an agreement, rule, or
13 statute. See NRS 18.010 (governing awards of attorney fees); *RTTC Commc'ns,*
14 *LLC v. The Saratoga Flier, Inc.*, 121 Nev. 34, 40, 110 P.3d 24, 28 (2005) (noting
15 that "a court may not award attorney fees absent authority under a specific rule
16 or statute")." Here, Defendant seeks fees, pursuant to Nevada Rules of Civil
17 Procedure 54(d), which provides "[a] claim for attorney fees must be made by
18 motion. The court may decide a post judgment motion for attorney fees despite the
19 existence of a pending appeal from the underlying final judgment." Defendant also
20 seeks fees pursuant to Nevada Rules of Civil Procedure 68(f) which directs that:

21 "If the offeree rejects an offer and fails to obtain a more
22 favorable judgment: ... (B) the offeree must pay the offeror's
23 post-offer costs and expenses, including a reasonable sum to
24 cover any expenses incurred by the offeror for each expert
25 witness whose services were reasonably necessary to prepare
26 for and conduct the trial of the case, applicable interest on the
27 judgment from the time of the offer to the time of entry of the
28 judgment and reasonable attorney fees, if any be allowed,
actually incurred by the offeror from the time of the offer. If the
offeror's attorney is collecting a contingent fee, the amount of
any attorney fees awarded to the party for whom the offer is
made must be deducted from that contingent fee.

1 Defendant made Plaintiff an Offer of Judgment on September 25, 2019, and
2 then made a second Offer of Judgment October 6, 2021.⁴ The parties agree that
3 the 2019 update to the Nevada Rules of Civil Procedure apply to both Offers of
4 Judgment. Neither Offer was accepted by Plaintiff, and the case proceeded to trial
5 in October and November 2022. Following the conclusion of the bench trial, the
6 Court issued its Findings of Fact and Conclusions of Law on February 9, 2023,
7 entering Judgment in favor of Defendant PwC.⁵ The Order continued that “any
8 request for fees and costs shall be handled via separate timely-filed Motion.”⁶ As
9 noted, the Court finds that Defendant has met the timeliness standards to seek
10 reasonable fees pursuant to Nevada Rules of Civil Procedure 54(d) and 68(f).

11 As the fee request was timely, the Court next considers whether Defendant
12 has met the factors necessary pursuant to NRCP 68 and applicable case law
13 including *Beattie v. Thomas*, 99 Nev. 579, 588-89, 688 P.2d 268, 274 (1983) with
14 respect to each of its Offers of Judgment. Pursuant to *Beattie* and its progeny, the
15 Court considers the following factors to determine whether attorneys’ fees are
16 appropriate:

17 (1) whether the plaintiff’s claim was brought in good faith; (2)
18 whether the defendant’s offer of judgment was reasonable and
19 in good faith in both its timing and amount; (3) whether the
20 plaintiff’s decision to reject the offer and proceed to trial was
grossly unreasonable or in bad faith; and (4) whether the fees
sought by the offeror are reasonable and justified in amount.

21 *Beattie v. Thomas*, 99 Nev. 579, 588-89, 688 P.2d 268, 274 (1983).
22
23
24
25

26 ⁴ Both Offers of Judgment are provided as Exhibits 1 and 2 in the Appendix of Exhibits to the
Motion for Attorney’s Fees and Costs filed March 15, 2023, with electronic service stamps
reflecting the dates of service (DOC 428). Each Offer of Judgment was for \$50,000.00.

27 ⁵⁵ Findings of Fact, Conclusions of Law, DOC 416 at ¶¶ 115, 130, 132, 137, 148, 161.

28 ⁶ Findings of Fact, Conclusions of Law, DOC 416 at 41:6-7.

1 **A. The Court Finds That Fees Are Not Appropriate Under The**
2 **2019 Offer of Judgment**

3 As there were two Offers of Judgment, the Court addresses each of them in
4 turn. With respect to the 2019 Offer, the Court has to consider what was known
5 about the claims and defenses at the time the offer was made as well as other
6 *Beattie* factors.

7 **1. The Court Finds That the First *Beattie* Factor Weighs**
8 **in Favor of Plaintiff.**

9 First, when considering whether Plaintiff's claim was brought in good faith,
10 the Court sees that at the time of the 2019 offer, while Plaintiff had lost on
11 Summary Judgment on the statute of limitations on the 2003 claim, the 2008 claim
12 was still in the early stages of the litigation from a timing standpoint as it had been
13 newly added to the Complaint.⁷ This factor weighed in favor of it being pursued in
14 good faith by Plaintiff.

15 **2. The Court Finds That the Second *Beattie* Factor**
16 **Weighs in Favor of Defendant.**

17 When analyzing the second factor, the Court looks to whether Defendant's
18 2019 Offer of Judgment was reasonable and in good faith, both in its timing and
19 amount. As to timing, the Court considers that the Offer was made following the
20 Summary Judgment ruling on the 2003 claim.⁸ The 2008 claim was just beginning
21 in the case.⁹ At that time, the limitation of liability issue had not been resolved
22 either.¹⁰ Accordingly, at the time the Offer was made, given the status of the case
23 and what was known by Defendant, the timing component was reasonable.
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26 ⁷ May 30, 2023, Hearing Transcript at 56:6-16.

27 ⁸ May 30, 2023, Hearing Transcript at 56:20-23.

28 ⁹ May 30, 2023, Hearing Transcript at 56:23-24.

¹⁰ May 30, 2023, Hearing Transcript at 56:23-57:2.

1 As to the amount offered of \$50,000.00, the Court also sees that amount as
2 reasonable and in good faith because \$50,000.00 was consistent with the limitation
3 of liability which was an issue that had not yet been resolved.¹¹ Thus, the second
4 factor would weigh in favor of Defendant's offer being both reasonable and in good
5 faith.
6

7 **3. The Court Finds That the Third *Beattie* Factor Weighs**
8 **in Favor of Plaintiff.**

9 Next, the Court considers whether Plaintiff's decision to reject the Offer and
10 proceed to trial was grossly unreasonable or in bad faith. Regardless of whether
11 the Court looks at what issues actually went to trial, or could have gone to trial from
12 a September 2019 lens before the statute of limitation issue was decided, or from
13 the lens of considering Summary Judgment had been granted on the 2003 claim,
14 and what the risk then was of the 2008 claim, the Court finds the factor weighs in
15 favor of Plaintiff.¹² At this juncture, there were appeal and writ opportunities
16 available; the 2008 claim was still in its infancy in this case.¹³ The decision to reject
17 the Offer at that time was not grossly unreasonable or in bad faith as there were still
18 other avenues.
19

20 **4. The Court Need Not Reach the Fourth *Beattie* Factor.**

21 Lastly, the Court would consider whether the fees sought by the Offeror are
22 reasonable and justified in amount. Here, though, the Court finds it does not need
23 to address whether the fees sought were reasonable and justified as two of the
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27 ¹¹ May 30, 2023, Hearing Transcript at 56:20-57:2.

28 ¹² May 30, 2023, Hearing Transcript at 57:3-58:25.

¹³ May 30, 2023, Hearing Transcript at 57:3-58:25.

1 three preceding *Beattie* factors weighed in favor of Plaintiff. In sum, the Court finds
2 that fees would *not* be appropriate under the 2019 Offer of Judgment.¹⁴

3 ***B. The Court Finds That Fees Are Appropriate Under the 2021***
4 ***Offer of Judgment***

5 The Court next considers the 2021 Offer of Judgment which was also for
6 \$50,000.00 exclusive of fees, interest, and costs to determine if that Offer meets
7 the requisite criteria to impose fees against Plaintiff.

8
9 **1. The Court Finds That the First *Beattie* Factor Weighs**
in Favor of Defendant.

10 The Court first considers whether the Plaintiff's claim was brought in good
11 faith. The Court finds that at the time of the 2021 Offer, there was an existing ruling
12 from the Nevada Supreme Court and the prior the Summary Judgment ruling on
13 the 2003 claim. Further, the parties had the intervening time to flush out the issues
14 that eventually went to trial. Thus, given the posture of the remaining claim, the
15 Court finds that the first factor weighs in favor of Defendant.¹⁵

16
17 **2. The Court Finds That the Second *Beattie* Factor**
18 **Weighs in Favor of Defendant.**

19 The Court next looks to whether the 2021 Offer was reasonable and in good
20 faith in both its timing and amount. As to amount, the Court considers that there
21 was the issue of the same limitation of liability as with the 2019 Offer; and thus, the
22 \$50,000.00 would still be appropriate in light of the matters still at issue.¹⁶ The
23 Court also evaluated the nature of the claims including that it was uncontested in
24 the case that there was no work done by PwC in the intervening five years between
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27 ¹⁴ May 30, 2023, Hearing Transcript at 59:1-6.

¹⁵ May 30, 2023, Hearing Transcript at 60:3-8.

¹⁶ May 30, 2023, Hearing Transcript at 60:9-17.

1 Plaintiff's 2003 and 2008 issues. The Court also had to look at the fact that Plaintiff
2 was premising his liability claim on potential duties he asserted PWC owed him
3 retrospectively without there being any duty triggered from actual work performed.¹⁷
4 The 2021 Offer also followed the Nevada Supreme Court's ruling in Defendant's
5 favor pertaining to that limitation of liability, along with the prior Summary Judgment
6 on the 2003 claim. In light of the procedural posture and facts, the Court finds that
7 the timing of the 2021 Offer of Judgment was in good faith.¹⁸ The second factor,
8 thus, weighs in favor of Defendant.
9

10 **3. The Court Finds That the Third *Beattie* Factor Weighs**
11 **in Favor of Defendant.**

12 Then the Court must consider whether the Plaintiff's decision to reject the
13 Offer and proceed to trial was grossly unreasonable or in bad faith. Here, the Court
14 does find that the rejection of the 2021 Offer was grossly unreasonable. At the time
15 of the 2021 Offer, there was the benefit of knowledge of all of the proceedings in
16 the tax court and other courts up to that point and Plaintiff also had the benefit of
17 the opinions of top tax experts in the field.¹⁹ The Court must also consider if Plaintiff
18 had a reasonable expectation based on the evidence known, whether he would
19 meet his burden would at trial. At the time of the 2021 Offer, Plaintiff was aware of
20 at least three hurdles. First, there was a statute of limitations issue. Second, even
21 if duty, breach, causation, and damages were proven, then Plaintiff would still need
22 to prove a type of retrospective fraud. Third, per the agreement, Plaintiff would also
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26 _____
17 May 30, 2023, Hearing Transcript at 60:23-61:5.

27 18 May 30, 2023, Hearing Transcript at 60:9-61:6.

28 19 May 30, 2023, Hearing Transcript at 61:7-61:18.

1 need to meet the burden of establishing gross negligence.²⁰ Plaintiff also was
2 pursuing an action premised on the finding of a failure to act retrospectively, with no
3 supporting case law.²¹ For those reasons the Court finds that the third *Beattie* factor
4 was not met as to reasonableness of proceeding to trial and the factor then weighs
5 in favor of Defendant.
6

7 The remaining question is whether the fees sought were reasonable and
8 justified.

9 **4. The Fees Sought by the Offeror are reasonable and**
10 **justified in amount, as reduced by the Court.**

11 In light of Defendant meeting its burden on the first three factors, the next
12 step the Court must then determine if “whether the fees sought by the offeror are
13 reasonable and justified in amount.” *Beattie*, 99 Nev. at 588-89, 688 P.2d at 274
14 (1983).

15 In so doing, the Court engages in a multi- step process. First, the Court
16 must determine what method should be used to calculate the fees amount given
17 the multiple methods used by Defendant’s various counsel. Second, the Court
18 must analyze the amount requested utilizing the appropriate method to determine
19 what is the reasonable and necessary amount that Defendant should be awarded
20 and ensure that the amount was actually incurred in accordance with applicable
21 law.
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27 ²⁰ May 30, 2023, Hearing Transcript at 61:19-63:13.

28 ²¹ May 30, 2023, Hearing Transcript at 63:3-63:13.

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1 allow the parties time until late July 2023 to either come to an agreement as to an
2 appropriate fee amount or to propose alternate fee amounts that the Court could
3 consider.

4 **b. The Reasonable Hourly Rate and Reasonable**
5 **Number of Hours for the Work Performed**

6 The second step of the analysis is for the Court to determine what the
7 reasonable hourly rate is for each of the counsel and legal team. The Court then
8 determines what are the reasonable number of hours for each of the individuals
9 for whom fees are sought.

10 Defendant in their Motion for Attorney's Fees seeks \$662,029.40 post-
11 Offer fees for the work of Snell & Wilmer, and \$9,171,309.00 post-Offer fees for
12 the work of Bartlit Beck. Although the Court provided the parties an opportunity
13 to try and seek an agreement on the fee amount, the parties were unable to
14 agree. Instead, each party submitted its own proposed fee amount that is sought
15 the Court to award.

16 Plaintiff initially proposed that Defendant was entitled to \$370,448.50 in
17 fees for work by Snell & Wilmer only, and no fees for Bartlit Beck due to lack of
18 information as to the tasks billed and no detail as to time spent on any given task.
19 Within that proposal, the number of hours billed by Snell & Wilmer of 975.0 was
20 agreed to, but different rates were proposed. In a subsequent letter, Plaintiff then
21 proposed that the Court should award \$555,000.00 in fees for Bartlit Beck, the
22 number was based on a rounded-up calculation of a 1.5 times multiplier of the
23 975.0 hours incurred by Snell & Wilmer at Plaintiff's proposed hourly average
24 rate of \$375.00 per hour.

25 Defendant proposed a total of \$2,284,357.48 in fees, broken down with
26 \$1,857,338.68 sought for Bartlit Beck, using a lodestar calculation at the same
27 rates used for local counsel Snell & Wilmer, and then sought \$427,018.80 for
28

1 Snell & Wilmer. The Court must consider the factors articulated in *Brunzell v.*
2 *Golden Gate National Bank*, 85 Nev. 345, 349, 455 P.2d 31, 33 (1969) to assess
3 what a reasonable hourly rate and reasonable number of hours are for the work
4 performed in this case.

5 When determining a fee amount under *Beattie*, the Court also needs to look
6 to *Brunzell v. Golden Gate National Bank*, 85 Nev. 345, 349, 455 P.2d 31, 33
7 (1969) which sets forth factors the Court can consider to ascertain a reasonable
8 fee amount. Pursuant to *Brunzell* and its progeny, the Court *inter alia*, considers (1)
9 the **qualities of the advocate**: his ability, his training, education, experience,
10 professional standing and skill; (2) **the character of the work to be done**: its
11 difficulty, its intricacy, its importance, time and skill required, the responsibility
12 imposed and the prominence and character of the parties when they affect the
13 importance of the litigation; (3) **the work actually performed by the lawyer**:
14 the skill, time and attention given to the work; (4) **the result**: whether the
15 attorney was successful and what benefits were derived. *Brunzell v. Golden Gate*
16 *National Bank*, 85 Nev. 345, 349, 455 P.2d 31, 33 (1969) (emphasis in original,
17 internal quotation omitted).

18
19 **i. A Reduced Fee Award for Snell & Wilmer is**
20 **Appropriate Under *Brunzell***

21 **a. The Qualities of the Advocate: their**
22 **ability, their training, education,**
23 **experience, professional standing and**
24 **skill.**

25 Defendant set forth the qualities of the advocates, supported by
26 declarations of Counsel. The qualifications of each of the defense counsel were
27 not disputed. Counsel for Snell & Wilmer included Patrick G. Byrne, Esq.;
28 Bradley T. Austin, Esq.; Kelly H. Dove, Esq.; Erin Gettel, Esq.; Gil Kahn, Esq.;

1 Christian P. Ogata, Esq.; and Skylar N. Arakawa-Pamphilon, Esq. Work was
2 also performed by Dawn Davis, Esq.; V.R. Bohman, Esq.; and Michael Paretti,
3 Esq.; however, Defendant did not seek fees of those attorneys.²⁶

4 Patrick G. Byrne, Esq. graduated from law school in 1988, is a partner in
5 the Snell & Wilmer's commercial litigation group, has extensive litigation
6 experience, and billed at \$515.00, \$617.50, \$637.00, \$662.00, and \$695.00.²⁷

7 Bradley T. Austin, Esq. graduated from law school in 2013, is a partner in Snell &
8 Wilmer's commercial litigation group, experienced in complex business, civil, and
9 commercial disputes, and billed at \$280.00, \$380.00, \$410.00, \$426.00, and
10 \$447.00 per hour.²⁸ Kelly H. Dove, Esq. graduated from law school in 2007, is a

11 partner in Snell & Wilmer's commercial litigation group, is experienced in litigation
12 and appellate work, and billed at \$635.00 and \$660.00 per hour.²⁹ Erin Gettel,

13 Esq. graduated law school in 2015 and is an associate in Snell & Wilmer's
14 commercial litigation group and billed at \$385.00 per hour.³⁰ Gil Kahn, Esq.

15 graduated law school in 2016 and is an associate in Snell & Wilmer's commercial
16 litigation group who bills at \$320.00 per hour; however, despite providing a

17 Brunzell analysis for Mr. Kahn, there were no billing entries attributed to him in
18 the provided invoices.³¹ Christian P. Ogata, Esq. graduated from law school in

19 2020 and is an associate in Snell & Wilmer's commercial litigation group and
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22 ²⁶ Declaration of Bradley T. Austin, Esq. in Support of Motion for Attorneys' Fees and Costs (DOC
23 428 BATES 016:18-22.

24 ²⁷ Declaration of Bradley T. Austin, Esq. in Support of Motion for Attorneys' Fees and Costs (DOC
25 428 BATES 014:11-21.

26 ²⁸ Declaration of Bradley T. Austin, Esq. in Support of Motion for Attorneys' Fees and Costs (DOC
27 428 BATES 014:22-015:3.

28 ²⁹ Declaration of Bradley T. Austin, Esq. in Support of Motion for Attorneys' Fees and Costs (DOC
428 BATES 015:04-15.

³⁰ Declaration of Bradley T. Austin, Esq. in Support of Motion for Attorneys' Fees and Costs (DOC
428 BATES 015:16-22.

³¹ Declaration of Bradley T. Austin, Esq. in Support of Motion for Attorneys' Fees and Costs (DOC
428 BATES 015:23-016:2.

1 billed at \$345.00 per hour.³² Skylar N. Arakawa-Pamphilon, Esq. graduated from
2 law school in 2021 and is an associate in Snell & Wilmer's commercial litigation
3 group and billed at \$323.00 per hour.³³ Snell & Wilmer also utilized paralegals
4 that all possessed bachelor's degrees and paralegal certification.³⁴ The Court
5 finds that Defendant's counsel at Snell & Wilmer are experienced and qualified
6 and that the rates are generally customary for this type of specific work for most
7 of the tasks performed.

8 **b. The Character of the Work Performed**

9 Plaintiff, in its Opposition to PwC's Motion for Attorneys' Fees and Costs
10 (DOC 444), challenged the character of the work and work actually performed
11 due to generic descriptions contained in the billing. The Court reviewed the
12 record as to what work was completed after October 6, 2021, the work's intricacy
13 and importance, and time and skill required. The matter involved complex
14 analysis of professional tax services, tax liability and damages. Overall, Defense
15 counsel was effective as demonstrated by the results. The issue is whether
16 some of the work which based on the more general time entries was not as
17 complex could have been done by a person at a lower rate.

18 **c. An Award of Attorney's Fees is**
19 **Reasonable Based on the Work Actually**
20 **Performed**

21 As noted above, Plaintiff, in its Opposition to PwC's Motion for Attorneys'
22 Fees and Costs (DOC 444) challenged the work actually performed. The parties
23 came to an agreement as to the total number of hours billed overall by Snell &
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25 ³² Declaration of Bradley T. Austin, Esq. in Support of Motion for Attorneys' Fees and Costs (DOC
428 BATES 016:3-10.

26 ³³ Declaration of Bradley T. Austin, Esq. in Support of Motion for Attorneys' Fees and Costs (DOC
428 BATES 016:11-17.

27 ³⁴ Declaration of Bradley T. Austin, Esq. in Support of Motion for Attorneys' Fees and Costs (DOC
428 BATES 016:23-26.

1 Wilmer of 975.00 in the correspondence submitted to the Court July 11, 2023.
2 The number agreed upon was comprised of 104.20 hours billed by Patrick G.
3 Byrne, Esq.; 717.90 hours billed by Bradley T. Austin, Esq.; 3.40 hours billed by
4 Kelly H. Dove, Esq.; 9.40 hours billed by Erin Gettel, Esq.; 56.40 hours billed by
5 Christian P. Ogata, Esq.; 5.30 hours billed by Skylar N. Arakawa-Pamphilon,
6 Esq.; 0.50 hours billed by Dawn Davis, Esq.; 53.60 hours billed by Kathy
7 Casford; 1.10 hours billed by Sev Redd; and 23.20 hours billed by Deborah
8 Shuta. Due to the nature of the case and character of the work done, with the
9 agreed-upon number of hours, the Court finds that the rates sought are
10 customary and reasonable in light of this particular case but that some of the
11 work that was not as complex based on the general time entries could have been
12 done by a person with a lower billing rate. Thus, the Court finds it appropriate to
13 grant fees for the work performed by Snell & Wilmer in the amount of
14 \$407,018.80.

15 **d. The Outcome Obtained for Defendant**

16 It is undisputed that Defendant prevailed. In light of the foregoing
17 analysis, the Court finds that the *Brunzell* factors are met. The parties agreed as
18 to the number of hours sought of 975.00. The Court further finds that most of the
19 rates are customary with prevailing rates of other attorneys in Nevada with
20 similar qualifications but the Court had to reduce the total award due to the
21 general time entries which did not demonstrate that the work could have been
22 performed by someone at a lower rate. Based on all of the factors and discretion
23 of the Court, considering the nature of the work performed, the Court finds that
24 the \$407,018.80 of fees sought for Snell & Wilmer is reasonable and appropriate.
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1 experienced litigator and well qualified.³⁵ Christopher D. Landgraff, Esq.
2 graduated from law school in 1994, is partner in Bartlit Beck's Chicago office, and
3 has a wealth of litigation experience.³⁶ Katharine A. Roin, Esq. graduated from
4 law school in 2010, is a partner in Bartlit Beck's Chicago office, and has
5 experience as co-lead counsel in litigation.³⁷ Daniel C. Taylor, Esq. also
6 graduated from law school in 2010, and is partner in Bartlit Beck's Denver office,
7 with experience on multiple trial teams.³⁸ Sundeep K. (Rob) Addy, Esq.
8 graduated law school in 2004, and is partner in Bartlit Beck's Denver office, and
9 has experience in multiple multi-million and billion-dollar cases.³⁹ Alexandra
10 Genord, Esq. graduated from law school in 2020 and is an associate in Bartlit
11 Beck's Chicago office.⁴⁰ Krista Perry, Esq. graduated from law school in 2016
12 and was formerly an associate with Bartlit Beck.⁴¹ Bartlit Beck also utilized
13 paraprofessional and support staff whose qualifications were not detailed.

14 The Court notes that fees were originally requested for Mr. Addy, and
15 pursuant to the correspondence submitted to the Court July 11, 2023, as part of
16 the efforts of the parties to reach an agreeable fee amount, Defendant agreed to
17 remove all fees incurred by Mr. Addy (who initially sought \$388,884.60). In an
18 effort to provide an appropriate lodestar calculation, Defendant also proposed
19 utilizing the same rates as Snell & Wilmer to be consistent with the local market.
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21 ³⁵ Declaration of Mark L. Levine in Support of Motion for Attorneys' Fees and Costs (DOC 429
22 filed under seal BATES 136:6-13).

23 ³⁶ Declaration of Mark L. Levine in Support of Motion for Attorneys' Fees and Costs (DOC 429
24 filed under seal BATES 136:14-19).

25 ³⁷ Declaration of Mark L. Levine in Support of Motion for Attorneys' Fees and Costs (DOC 429
26 filed under seal BATES 136:20-7:2).

27 ³⁸ Declaration of Mark L. Levine in Support of Motion for Attorneys' Fees and Costs (DOC 429
28 filed under seal BATES 137:3-9).

³⁹ Declaration of Mark L. Levine in Support of Motion for Attorneys' Fees and Costs (DOC 429
filed under seal BATES 137:10-16).

⁴⁰ Declaration of Mark L. Levine in Support of Motion for Attorneys' Fees and Costs (DOC 429
filed under seal BATES 137:17-21).

⁴¹ Declaration of Mark L. Levine in Support of Motion for Attorneys' Fees and Costs (DOC 429
filed under seal BATES 137:22-25).

1 The rates proposed by Defendant, as set forth above, were as follows: \$664.76
2 per hour for Mark Levine, Esq., and Christopher Landgraff, Esq.; \$429.95 per
3 hour for Katharine Roin, Esq., and Daniel Taylor, Esq.; \$377.34 per hour for
4 Alexandra Genord, Esq.; and \$251.00 per hour for Lori Barnicke and Kim
5 Solorzano. No *Brunzell* analysis was provided for Barnicke or Solorzano. Based
6 on review of the record, the Court cannot guess as to their qualifications or the
7 basis of how fees were sought for their work. The proposal did not include a rate
8 for Krista Perry, Esq. As articulated above, and in the declarations supporting
9 the Motion, the Court finds Defendant's counsel has met the first *Brunzell* factor
10 other than as specifically stated.

11 **b. The Character of the Work Performed**

12 The Court reviewed the record as to what work was completed after
13 October 6, 2021, the work's intricacy and importance, and time and skill required.
14 The matter involved complex analysis of professional tax services, tax liability
15 and damages. The Court also had to look at what work was done by Snell &
16 Wilmer firm and what work was done by Bartlit Beck. Defense counsel was
17 effective as demonstrated by the results as discussed infra.

18 **c. An Award of Reduced Attorney's Fees is**
19 **Reasonable Based on the Work Actually**
20 **Performed**

21 As noted above, Plaintiff, in its Opposition to PwC's Motion for Attorneys'
22 Fees and Costs, challenged the work actually performed (DOC 444). Plaintiff
23 maintained that due to the flat fee billing, lack of hourly time records, and no
24 tasks identified with the amount of time dedicated to the task provided, no fees
25 should be awarded beyond the amount proposed for Snell & Wilmer fees. The
26 initial records provided did not contain hourly descriptions of the work performed
27 due to the billing structure of the firm. A supplemental declaration and monthly
28

1 descriptions summarizing the work performed were provided as exhibits in
2 support of the correspondence submitted to the Court on July 11, 2023. The
3 Supplemental Declaration of Mr. Levine set forth that internal data reflected
4 4,200 hours during the relevant time frame and an average blended rate of
5 \$700.00 per hour. Additionally, a description was provided for tasks done that
6 month. December 2021 included preparing status reports, reviewing the
7 mandamus decision, preparing for and attending hearings, drafting briefs, and
8 preparing for argument at an upcoming hearing. January 2022 included working
9 on briefs and preparing for and attending an Evidentiary Hearing. February 2022
10 included preparing for Evidentiary Hearing and associated briefing and attending
11 the hearing. March 2022 included drafting briefs, preparing witnesses, and
12 attending an Evidentiary Hearing. April 2022 included drafting proposed Orders,
13 mandamus hearings, preparing Motions and preparing for hearings, as well as
14 communications with various parties. May 2022 included work on the Reply in
15 support of Summary Judgment. June 2022 included preparation and attendance
16 at the summary judgment hearing and planning for pretrial work. July 2022
17 included preparing exhibits, deposition designations, trial preparations, and
18 drafting pretrial memorandum. August 2022 similarly included trial preparation
19 including witness, exhibit, deposition preparation, preparing objections, trial
20 briefs, and other drafts. September 2022 included witness meetings and
21 preparation, and further work on pretrial documents. October 2022 included
22 preparation for trial and attendance at pretrial matters. November 2022 included
23 the trial fees at \$50,000.00 per day for 10 days. December 2022 included
24 preparing Orders from trial and drafting proposed Findings of Fact and
25 Conclusions of Law. A breakdown was also given by each counsel for hours
26 billed in each month.
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The Court evaluates the hours billed by the three trial counsel in October and November 2022 when the trial occurred. Mark Levine, Esq. billed 145 hours; Chris Landgraff, Esq. billed 161.90; and Katharine Roin, Esq. billed 184.00. The Court is fully appreciative that counsel is highly qualified and this was a complex matter, but the Court also considers whether all three counsel were required for all tasks at trial. Considering all of these factors, the Court finds it appropriate to reduce the hours for Landgraff to 121.90, for Levine to 130.00, and for Roin to 142.00. The Court also considers that Alexandra Genord, Esq. billed 180.48 hours in October 2022 and 182.37 hours in November 2022. In light of the hours spent by the trial counsel, the Court does not see a basis for the total amount sought in that time period given that Ms. Genord is an associate, and appears to have come into the case only in October 2022, and in those two months billed over 362 hours. The Court finds it appropriate to reduce the hours to for that time period. The Court also considers that there is a lack of support for work performed by Lori Barnicke and Kim Solorzano and there was no detail as to their qualifications or anything for the Court to analyze based on the pleadings. The Court finds that there is insufficient support in the application to justify the 176.25 hours sought by Lori Barnicke and 158.50 hours sought by Kim Solorzano for November 22, 2022. Thus, the Court finds it appropriate to reduce the hours to zero as *Brunzell* and *Beattie* require the Court to evaluate each individual for whom fees are sought and the Court cannot do so based on the lack of information provided.

d. The Outcome Obtained for Defendant

It is undisputed that Defendant prevailed. The Court, thus, finds that it is appropriate to award fees to Bartlit Beck; however, the overall fees do need to be reduced both in amount and in hours and \$1,695,735.59 is appropriate.

1 In sum, based on the foregoing, the Court awards fees in the amount of
2 \$407,018.80 for Snell & Wilmer and \$1,695,735.59 for Bartlit Beck.

3
4 **III. Defendant's Request for Costs and Plaintiff's Motion to Retax And Costs.**

5 The February 9, 2023, Findings of Fact and Conclusions of Law set forth
6 that that "any request for fees and costs shall be handled via separate timely-filed
7 Motion."⁴² On February 14, 2023, Defendant PwC timely filed a Verified
8 Memorandum of Costs (DOC 417), and Appendix thereto (DOC 418). Then on
9 February 15, 2023, the parties then filed a Stipulation and Order to Extend Time
10 to File Memorandum of Costs and Motion to Retax (DOC 419). Thereafter, on
11 February 24, 2023, Defendant filed an Amended Verified Memorandum of Costs
12 (DOC 422) and Appendix thereto (DOC 423), seeking a total of \$921,833.58 in
13 costs. Plaintiff then filed Tricarichi's Motion to Retax and Settle PWC's Amended
14 Verified Memorandum of Costs (DOC 424). Defendant filed an Opposition to
15 Plaintiff's Motion to Retax Costs (DOC 440) on March 31, 2023. Pursuant to
16 NRS 18.020(3), costs must be awarded to the prevailing party against any
17 adverse party in an action where Plaintiff sought to recover more than \$2,500.00.
18 In this action, Plaintiff was seeking far in excess of that amount. Following
19 conclusion of the bench trial, Judgment was entered in favor of Defendant and
20 Plaintiff was awarded nothing from his Complaint.⁴³ Thus, an award of costs is
21 appropriate here.

22 Additionally, as set forth at the May 30, 2023, hearing, costs sought under
23 NRS 18 pre-date the 2021 Offer of Judgment; and thus, the statute is the basis of
24 the award of costs. As the Court has found that the elements of NRCP 68 were
25

26 ⁴² Findings of Fact Conclusions of Law at P. 41, DOC 416 filed February 9, 2023, Notice of Entry
of Order thereof DOC 420 filed February 22, 2023.

27 ⁴³ Findings of Fact Conclusions of Law at P. 41, DOC 416 filed February 9, 2023, Notice of Entry
of Order thereof DOC 420 filed February 22, 2023.

1 met based on the 2021 Offer of Judgment, NRCP 68 provides an independent
2 basis for costs incurred after the 2021 Offer of Judgment. Although both the NRS
3 and the NRCP provide independent basis for costs post the 2021 Offer, as those
4 amounts are not cumulative, the Court analyzes the total costs that are to be
5 awarded utilizing the statutory framework.⁴⁴

6
7 **A. Defendant Was the Prevailing Party Pursuant to NRS 18 et seq.**

8 **1. Based on the Documentation and**
9 **Applicable Authority, Defendant's Cost**
10 **Request is Reduced.**

11 NRS 18.005 allows recovery of the following amounts:

- 12 (1) Clerks' fees.
- 13 (2) Reporters' fees for depositions, including a reporter's
14 fee for one copy of each deposition.
- 15 (3) Jurors' fees and expenses, together with reasonable
16 compensation of an officer appointed to act in
17 accordance with NRS 16.120.
- 18 (4) Fees for witnesses at trial, pretrial hearings and
19 deposing witnesses, unless the court finds that the
20 witness was called at the instance of the prevailing
21 party without reason or necessity.
- 22 (5) Reasonable fees of not more than five expert
23 witnesses in an amount of not more than \$1,500 for
24 each witness, unless the court allows a larger fee
25 after determining that the circumstances surrounding
26 the expert's testimony were of such necessity as to
27 require the larger fee.
- 28 (6) Reasonable fees of necessary interpreters
- (7) The fee of any sheriff or licensed process server for
the delivery or service of any summons or subpoena
used in the action, unless the court determines that
the service was not necessary.
- (8) Compensation for the official reporter or reporter pro
tempore.
- (9) Reasonable costs for any bond or undertaking
required as part of the action.

44 May 30, 2023 Transcript DOC 448 at 73:15-18.

- 1 (10) Fees of a court baliff or deputy marshal who was
2 required to work overtime.
3 (11) Reasonable costs for telecopies.
4 (12) Reasonable costs for photocopies.
5 (13) Reasonable costs for long distance telephone calls.
6 (14) Reasonable costs for postage.
7 (15) Reasonable costs for travel and lodging incurred
8 taking depositions and conducting discovery.
9 (16) Fees charged pursuant to NRS 19.0335.
10 (17) Any other reasonable and necessary expense
11 incurred in connection with the action, including
12 reasonable and necessary expenses for
13 computerized services for legal research.
14

15 Applicable case law provides that any award of costs must be
16 “reasonable, necessary, and actually incurred, and supported by justifying
17 documentation submitted to the Court. *In re Dish Network*, 133 Nev. 438, 452,
18 401 P.3d 1081, 1093 (2017); *Cadle v. Woods & Erickson, LLP*, 131 Nev. 114,
19 120-121, 345 P.3d 1049, 1054 (2015); *Bobby Berosini, Ltd. v. PETA*, 114 Nev.
20 1348, 1352-53, 971 P.2d 383, 386 (1998); *Fairway Chevrolet Company v.*
21 *Kelley*, 484 P.3d 276 (Nev. 2021) (unpublished). As set forth in *Cadle*, sufficient
22 documentation requires more than an itemized memorandum, there must be
23 evidence presented to substantiate the cost requested. 131 Nev. at 120-121, 345
24 P.3d at 1054-1055 (2015). The Amended Verified Memorandum of Costs (DOC
25 422) sought the following costs:

26 **a. Reporters’ Fees for Depositions,**
27 **Hearings, and Trial**

28 Reporters’ fees requested are broken down by the amount sought by each
firm representing Defendant and by the type of reporter fees. Defendant seeks
\$73,354.31 for reporters’ fees for depositions incurred by the Bartlit Beck firm
under NRS 18.005(2). The amount included \$59,221.51 for deposition
transcripts and \$15,554.11 for daily transcript fees for the Trial. The Court
considers *North Las Vegas Infrastructure Investment and Construction, LLC v.*

1 *City of North Las Vegas*, 139 Nev. Adv. Op. 5, 525 P.3d 836 (2023). There,
2 costs for videotaped depositions were denied because the depositions were not
3 used at trial and there was no explanation of why the videos were necessary.
4 The Court notes that here, Plaintiff challenges, within the reporters' costs for the
5 depositions, optional reporting services such as RealTime, rush fees, and
6 videotaping.

7 Invoices for deposition transcripts were provided for services dated
8 August 3, 2020, for \$750.00, \$443.50, and \$1,382.15 including a \$175.00
9 Realtime Setup Fee and \$239.80 Realtime Over Internet Fee; August 4, 2020,
10 for \$2,481.20 including a \$695.20 Realtime Over Internet fee, and \$665.00
11 including a \$190.00 rush fee; August 11, 2020, for \$1,100.00, \$641.50, and
12 \$2,280.85 including a \$175 Realtime Setup Fee and \$385.00 Realtime Over
13 Internet Fee; August 18, 2020, for \$542.50, \$925.00, and \$1,478.75 including a
14 \$175.00 Realtime Setup Fee and a \$204.60 Realtime Over Internet Fee,; August
15 19, 2020, for \$542.50, \$925.00, and \$1,878.10 including a \$175.00 Realtime
16 Setup Fee and \$325.60 Realtime Over Internet fee; September 1, 2020, for
17 \$805.00, \$1,317.40, and \$1,176.75; September 16, 2020, for \$1,450.00,
18 \$839.50, and \$4,064.20 which included a \$175.00 Realtime Setup Fee and a
19 \$576.40 Realtime Over Internet fee; September 17, 2020, for \$685.00 for
20 videography services for the deposition of Mark Boyer, and \$2,683.90 which also
21 included a \$424.60 Realtime Over Internet fee; September 18, 2020, for \$635.00,
22 and \$2,023.50 which included a \$367.40 Realtime Over Internet fee; September
23 22, 2020, for \$610.00 and \$2,233.50 which included a \$446.60 Realtime Over
24 Internet fee; September 25, 2020, for \$790.00, \$1,362.50, and \$3,555.90 which
25 included a \$175.00 Realtime Setup Fee and \$565.40 Realtime Over Internet fee;
26 September 29, 2020, for \$490.00 and \$1,638.90 which included a \$301.40
27 Realtime Over Internet Fee; September 30, 2020, for \$2,750.30 which included a
28

1 \$550.00 Realtime Over Internet fee; October 1, 2020, for \$988.00, \$1,712.50 for
2 videography services for the deposition of Michael Tricarichi, for \$3,665.90,
3 \$780.00 for videography services for the deposition of Kenneth Harris, and for
4 \$2,675.70 which included a \$492.80 Realtime Over Internet fee; October 9,
5 2020, for \$2,050.70 including a \$567.60 Realtime Over Internet fee, and \$780.00
6 for videography services for the deposition of Brian Meighan. Invoices for daily
7 transcript fees for trial are provided dated October 31, 2022, for \$1,830.84;
8 November 2, 2022, for \$1,140.26; November 3, 2022, for \$2,039.62; November
9 4, 2022, for \$1,919.17; November 5, 2022, for \$939.51; November 9, 2022, for
10 \$1,718.42; November 10, 2022, for \$1,862.96 and \$2,682.02, and November 11,
11 2022 for \$1,421.31.

12 While under NRCP 68, the costs pre-dating the 2021 Offer of Judgment
13 would not be recoverable. Here, the deposition costs are allowable under NRS
14 18 and, in general, are supported by adequate documentation as reasonable,
15 necessary, and actually incurred as required under *In re Dish Network, Cadle,*
16 *Berosini, and Fairway*. Based on the invoices provided, \$57,800.20 in deposition
17 transcripts incurred by Bartlit Beck is supported; however, that amount includes a
18 \$190.00 in rush fees, \$7,192.40 in Realtime Fees, and \$3,957.50 in videography
19 services for depositions, which the Court finds would not be appropriate. Nothing
20 is provided by Defendant showing that these extra reporter services were
21 reasonable and necessary to this case. The Court then also considers and finds
22 that the invoices provided support the \$15,554.11 sought for daily transcript fees.
23 Therefore, the Court finds that \$62,014.41 in reporters' and transcript fees
24 incurred by Bartlit Beck is appropriate under NRS 18.

25 Defendant also seeks \$4,894.97 in Reporters' Fees for Hearings incurred
26 by Snell & Wilmer under NRS 18.005(8). Invoices are provided for hearings
27 dated November 16, 2016, for \$270.54 and \$80.00; May 10, 2017, for \$318.53;
28

1 September 24, 2018, for \$169.63 and \$40.00; March 21, 2019, for \$42.07; July 8,
2 2019, for \$144.54 and \$40.00; March 31, 2020, for \$168.63 for an expedited
3 transcript; March 24, 2022, for \$40.00; March 30, 2022, for \$120.00; March 31,
4 2022, for \$1,216.93 and for \$120.00; June 13, 2022, for \$186.31 for an expedited
5 transcript; October 25, 2022, for \$725.16; November 16, 2022, for \$944.38; and
6 December 27, 2022, for \$268.25.

7 While, under NRCP 68, the costs pre-dating 2021 Offer of Judgment
8 would not be recoverable, here the hearing and trial costs are allowable under
9 NRS 18 and are supported by adequate documentation as reasonable,
10 necessary, and actually incurred as required under *In re Dish Network, Cadle,*
11 *Berosini, and Fairway*. Based on the invoices provided, the Court finds that the
12 amount sought for reporters' fees for hearings is supported; however, as noted
13 above, some invoices indicate expedited fees without a basis provided for the
14 rush charge. Therefore, the Court finds it must reduce the amount to account for
15 the rush charges and that \$4,540.03 is appropriate in reporters fees incurred by
16 Snell & Wilmer for hearings.

17 **b. Printing, Copying, and Scanning**

18 Defendant seeks \$5,468.66 for printing, copying, and scanning under NRS
19 18.005(12). Four separate invoices were provided: an October 21, 2019, invoice
20 for \$1,252.46; a July 27, 2020, invoice for \$380.00; an October 20, 2022, invoice
21 for \$2,354.70; and an October 31, 2022, invoice for \$1,481.50. While, under
22 NRCP 68, the costs pre-dating 2021 Offer of Judgment would not be
23 recoverable, here the copying costs are allowable under NRS 18 and are
24 supported by adequate documentation as reasonable, necessary, and actually
25 incurred as required under *In re Dish Network, Cadle, Berosini, and Fairway*.
26 The full \$6,468.66 is, therefore, appropriate.

1 **c. Travel and Lodging for Hearings and**
2 **Depositions**

3 Defendant seeks \$4,585.60 for travel and lodging costs incurred by Bartlit
4 Beck associated with counsel traveling for hearings and depositions. Defendant
5 seeks the amount under NRS 18.005(15). Invoices were provided for:
6 September 4, 2020, travel by Christopher Landgraff for \$1,339.65; September 4,
7 2020, meals for Christopher Landgraff of \$192.50; September 8, 2020,
8 conference room, beverage service, and internet for \$2,178.36; September 30,
9 2022, travel for Christopher Landgraff for \$464.53; September 30, 2022, air fare
10 for Christopher Landgraff for \$323.18; and September 30, 2022, meals for
11 \$87.38. At the May 30, 2023, hearing the Court set forth that meals would not be
12 appropriate to recover as counsel would have to eat regardless, and that hotel
13 costs and tickets would not be appropriate, acknowledging that while parties
14 have their choice of counsel, those costs are client driven based on their
15 selection of counsel and Plaintiff should not have to bear additional cost for the
16 choice of the Defendant.⁴⁵ After the Court allowed time for the parties to reach an
17 agreement as to fees and costs, per the correspondence submitted to the Court
18 on July 11, 2023, counsel withdrew the request for travel and meal expenses.
19 Thus, the Court need not address the initial travel and lodging and meal request.

20 **d. Pro Hac Vice Admissions**

21 Defendant seeks \$5,000.00 in costs related to Pro Hac Vice Admissions
22 incurred by Bartlit Beck and \$3,700.00 in costs related to Pro Hac Vice
23 Admissions incurred by Snell & Wilmer. Defendant seeks these costs under
24 NRS 18.005(17) as an “other” reasonable and necessary expense. Invoices
25 were provided for Application fees, Pro Hac Vice fees, and Annual Renewal
26 Fees. Plaintiff challenged the cost in its entirety as not authorized under NRS

27

⁴⁵ May 30, 2023, Transcript DOC 448 at 73:19-74:11.
28

1 18.⁴⁶ At the May 30, 2023, hearing the Court stated the cost would not be
2 appropriate as it was counsel's choice to associate pro hac counsel.⁴⁷ After the
3 Court allowed time for the parties to reach an agreement as to fees and costs,
4 per the correspondence submitted to the Court on July 11, 2023, counsel
5 withdrew the request for Pro Hac Vice fees. Thus, the Court need not address
6 the initial Pro Hac Vice fee request.

7 **e. Clerk's Fees**

8 Defendant seeks \$3,386.00 in Clerk's Fees under NRS 18.005(1). The
9 register of actions was provided showing filing fees on July 11, 2016, for
10 \$1,483.00; March 6, 2017, for \$200.00; August 12, 2019, for \$223.00; November
11 13, 2020, for \$200.00; April 28, 2022, for \$200.00; June 13, 2022, for \$40.00;
12 October 24, 2022, for \$120.00; and November 16, 2022, for \$920.00. While
13 under NRCP 68 the fees pre-dating 2021 Offer of Judgment would not be
14 recoverable, here, the Clerk's fees are allowable under NRS 18 and are
15 supported by adequate documentation as reasonable, necessary, and actually
16 incurred as required under *In re Dish Network*, *Cadle*, *Berosini*, and *Fairway*.
17 The full \$3,386.00 sought is, therefore, appropriate.

18 **f. Subpoena Costs**

19 Defendant seeks various costs associated with subpoenas consisting of
20 Clerk's Fees under NRS 18.005(1); Witness fees under NRS 18.005(4); Service
21 of Subpoena under NRS 18.005(7); Messenger Services for Filing/Obtaining
22 Foreign Subpoenas under NRS 18.005(17); for a total of \$2,081.06. Invoices are
23 provided dated February 4, 2020, for \$85.00 to serve a subpoena to Levin &
24 Associates; February 7, 2020, for \$215.00 for filing fees to issue a foreign
25

26 _____
27 ⁴⁶ Plaintiff's Motion to Retax and Settle PWC's Amended Verified Memorandum of Costs DOC
414 at 5:5-18.

28 ⁴⁷ May 30, 2023, Transcript DOC 448 at 75:21-25.

1 subpoena; February 28, 2020, for \$418.50 to serve a subpoena to Carla
2 Tricarichi and Randy Hart; February 28, 2020, for \$172.50 to serve a subpoena
3 to James Tricarichi; February 28, 2020, for \$110.00 for the messenger to the
4 courthouse to serve the out-of-state subpoenas; March 20, 2020, for \$275.00 for
5 a court filing fee on the subpoena to Richard Corn; March 20, 2020, for \$560.00
6 for a court filing fee on the subpoena to Andrew Mason; May 20, 2020, for
7 \$120.00 for a court filing fee on the subpoena for Donald Korb; September 8,
8 2020, for \$84.00 for service of subpoena to Telecom Acquisition Corp.; and June
9 13, 2022, for \$41.06 in court fees. While under NRCP 68 the fees pre-dating
10 2021 Offer of Judgment would not be recoverable, here, the various subpoena
11 costs are allowable under NRS 18 and are supported by adequate
12 documentation as reasonable, necessary, and actually incurred as required
13 under *In re Dish Network, Cadle, Berosini, and Fairway*. The \$2,081.06 sought is
14 therefore appropriate.

15 **g. Mediator Fees and Messenger Fees**

16 Defendant seeks the costs under NRS 18.005(17) as an “other”
17 reasonable and necessary expense for both Mediator Fees and Messenger
18 Fees. The Court addresses both in turn.

19 Defendant seeks \$3,850.00 for Mediation fees. Plaintiff challenged the
20 cost as not authorized under NRS 18.⁴⁸ At the May 30, 2023, hearing, counsel
21 confirmed that the mediation was voluntary.⁴⁹ After the Court allowed time for
22 the parties to reach an agreement as to fees and costs, per the correspondence
23 submitted to the Court on July 11, 2023, counsel withdrew the request for
24 Mediator fees. Thus, the Court need not address the initial Mediator fee request.
25

26 _____
27 ⁴⁸ Plaintiff’s Motion to Retax and Settle PWC’s Amended Verified Memorandum of Costs DOC
414 at 5:5-18.

28 ⁴⁹ May 30, 2023, Transcript DOC 448 at 72:19-73:14.

1 Defendant also seeks \$1,226.00 in Messenger Services costs pursuant to
2 NRS 18.005(17). Receipts were provided for: September 20, 2016, for \$37.00;
3 September 21, 2016, for \$47.00; September 27, 2016, for \$94.00; August 11,
4 2016, for \$35.00; November 8, 2016, for \$25.00; February 8, 2017, for \$62.00;
5 February 10, 2017, for \$25.00; May 17, 2017, for \$21.00; May 15, 2017, for
6 \$35.00; July 26-29, 2019, for \$40.00; September 9-10, 2020, for \$90.00;
7 September 23, 2020, for \$76.50; October 2, 2020, for \$25.00; October 27-31,
8 2022, for \$350.00; March 25-28, 2022, for \$152.50; June 6-10, 2022, for
9 \$111.00. Plaintiff challenged the cost in its entirety as not authorized under NRS
10 18.⁵⁰ The Court finds that messenger fees are appropriate, per the statute, and
11 supported by documentation for the hearings listed above and thus the Court
12 awards \$1,226.00.

13 **h. Expert Witness Fees**

14 Defendant seeks \$814,286.98 in Expert Witness Fees for three experts.
15 The amount sought is broken down as \$84,655.50 for Joseph Leauanae;
16 \$36,584.25 for Arthur Dellinger; and \$693,046.73 for Kenneth Harris. Plaintiff
17 challenged the amount in its entirety. In the alternative, if fees were awarded,
18 Plaintiff argued that costs should capped at \$1,500.00 under NRS 18.005(5).⁵¹ At
19 the May 30, 2023, hearing, the Court set forth that the amount sought needed to
20 be reduced given overlap with the tax court issues, general advice, benefit of
21 video, and what the experts needed to specifically look at and do.⁵² After the
22 Court allowed time for the parties to reach an agreement as to fees and costs,
23

24 _____
25 ⁵⁰ Plaintiff's Motion to Retax and Settle PWC's Amended Verified Memorandum of Costs DOC
414 at 5:5-18.

26 ⁵¹ Plaintiff's Motion to Retax and Settle PWC's Amended Verified Memorandum of Costs DOC
414 at 3:19-5:4. The Motion and all documents were provided to the Court prior to the Nevada
27 Legislature's amendedments to the Statute and thus the prior statutory amount applied. Even
utilizing the current 2023 statute, the Court's analysis would be the same.

28 ⁵² May 30, 2023 Transcript DOC 448 at 74:12-75:20.

1 per the correspondence submitted to the Court July 11, 2023, defense counsel
2 agreed to reduce the fee sought for Harris by 50 percent (50%), to \$346,523.36.
3 Plaintiff's counsel still objected to that reduced amount.

4 In *Frazier v. Drake*, 131 Nev. 632, 650-51, 357 P.3d 365, 377-78 (Nev. Ct.
5 App. 2015), the Court of Appeals set forth that awarding expert witness fees
6 more than \$1,500.00 per expert requires an analysis of various factors, where
7 "not all of these factors may be pertinent to every request for expert witness fees
8 in excess of \$1,500 per expert under NRS 18.005(5), and thus, the resolution of
9 such requests will necessarily require a case-by-case examination of appropriate
10 factors":

- 12 (1) the importance of the expert's testimony to the party's
13 case;
- 14 (2) the degree to which the expert's opinion aided the trier
15 of fact in deciding the case;
- 16 (3) whether the expert's reports or testimony were
17 repetitive of other expert witnesses;
- 18 (4) the extent and nature of the work performed by the
19 expert;
- 20 (5) whether the expert had to conduct independent
21 investigations or testing;
- 22 (6) the amount of time the expert spent in court, preparing
23 a report, and preparing for trial;
- 24 (7) the expert's area of expertise;
- 25 (8) the expert's education and training;
- 26 (9) the fee actually charged to the party who retained the
27 expert;
- 28 (10) the fees traditionally charged by the expert on related
matters;
- (11) comparable experts' fees charged in similar cases;
and,
- (12) if an expert is retained from outside the area where
the trial is held, the fees and costs that would have
been incurred to hire a comparable expert where the
trial was held.

26 *Frazier v. Drake*, 131 Nev. 632, 650-51, 357 P.3d 365, 377-78 (Nev. Ct.
27 App. 2015). The Court notes that there was no *Frazier* analysis provided in the

1 Verified Memorandum of Costs (DOC 417), nor the Amended Verified
2 Memorandum of costs (DOC 424) beyond a footnote stating that the experts
3 “have specialized and substantial knowledge in the foregoing field(s),” and that
4 the cost was warranted because each expert “(1) prepared a comprehensive
5 expert report, (2) sat for a deposition, and (3) testified at trial (and as such,
6 incurred the additional time required to sufficiently prepare for both deposition
7 and trial)” with the result being in Defendants’ favor.⁵³ Nevertheless, PwC’s
8 Opposition to Plaintiff’s Motion to Retax Costs (DOC 440) addressed the *Frazier*
9 factors; and thus, the Court analyzes each as set forth below.

10
11 ***i. The Court Finds That Most of the Frazier***
12 ***Factors Presented Are Met As To Expert***
13 ***Joseph Leauanae but Defendant Did Not***
14 ***Provide the Court With All the Required***
Information Pursuant to Frazier and
Other Case Law and Thus, the Amount
Sought Needs to Be Reduced.

15 Defendant seeks \$84,655.50 in expert fees for Joseph Leauanae. Mr.
16 Leauanae is a business appraiser and forensic accountant with over 25 years of
17 experience in financial evaluation and litigation.⁵⁴ Mr. Leauanae is a CPA in
18 Nevada, Utah, and California, and has additional certifications in information
19 technology, financial forensics, and as a fraud examiner.⁵⁵ The nature of the
20 work performed by Mr. Leauanae involved providing an opinion on economic
21 damages of Plaintiff.⁵⁶ Defendant set forth that Mr. Leauanae drafted an expert
22 report, rebuttal report, was deposed, prepared demonstrative exhibits, and
23

24
25 ⁵³ Pricewaterhouse Coopers LLP’s Verified Memorandum of Costs DOC 417 at 3 n.1;
Pricewaterhouse Coopers LLP’s Amended Verified Memorandum of Costs DOC 422 at 3 n.2.

26 ⁵⁴ Pricewaterhouse Cooper LLP’s Opposition to Plaintiff’s Motion to Retax Costs DOC 440 at
21:5-14.

27 ⁵⁵ *Id.*

28 ⁵⁶ Pricewaterhouse Cooper LLP’s Opposition to Plaintiff’s Motion to Retax Costs DOC 440 at
21:17-18.

1 testified at trial.⁵⁷ No further details were provided in the analysis. The reports
2 and testimony were not repetitive as the three experts were opining from three
3 different fields of expertise. Defendant set forth that the independent
4 investigation performed by Mr. Leauanae involved review of documents,
5 pleadings, production, discovery, representations to the IRS, Plaintiff's expert
6 report on damages, and deposition transcripts.⁵⁸ As to the time spent preparing a
7 report, preparing for trial, and in court, Mr. Leauanae spent 317.50 hours at a
8 rate of \$375.00 per hour in 2020 through 2021, and \$415.00 per hour in 2022,
9 and provided invoices as to the time.⁵⁹ Defendant provided nothing to show the
10 fee charged was in accordance with those traditionally charged by the expert in
11 related matters as it instead stated that, "this Court is well positioned to
12 determine the reasonableness of the same based on its vast experience with
13 similar experts in complex civil litigation matters as well as the submitted
14 invoices."⁶⁰ While the Court has addressed numerous experts in a wide variety
15 of settings, *Frazier* and the case law regarding costs in general, see e.g. *In re*
16 *Dish Network*, 133 Nev. 438, 452, 401 P.3d 1081, 1093 (2017); *Cadle v. Woods*
17 *& Erickson, LLP*, 131 Nev. 114, 120-121, 345 P.3d 1049, 1054 (2015); *Bobby*
18 *Berosini, Ltd. v. PETA*, 114 Nev. 1348, 1352-53, 971 P.2d 383, 386 (1998);
19 *Fairway Chevrolet Company v. Kelley*, 484 P.3d 276 (Nev. 2021) (unpublished)
20 all set forth that it is the responsibility of the party who is seeking the costs to
21 provide the documentation and explanation necessary for the Court to fully
22 analyze any costs sought. In this case, Defendant has failed to provide any
23

24 ⁵⁷ Pricewaterhouse Cooper LLP's Opposition to Plaintiff's Motion to Retax Costs DOC 440 at
21:20-22:1.

25 ⁵⁸ Pricewaterhouse Cooper LLP's Opposition to Plaintiff's Motion to Retax Costs DOC 440 at
22:21-23.

26 ⁵⁹ Pricewaterhouse Cooper LLP's Opposition to Plaintiff's Motion to Retax Costs DOC 440 at
24:11-15; 25:3-4.

27 ⁶⁰ Pricewaterhouse Cooper LLP's Opposition to Plaintiff's Motion to Retax Costs DOC 440 at
25:9-15.

1 information related to multiple *Frazier* factors. As a result of Defendant's
2 decision to provide the Court only limited information, the Court can only take into
3 account what was provided and reduces the cost allowed for Mr. Leauanae to
4 \$46,655.50.

5
6 ***ii. The Court Finds That the Frazier Factors
Are Met As To Expert Arthur Dellinger***

7 Defendant seeks \$36,584.25 in expert fees for Arthur Dellinger. Mr.
8 Dellinger is a CPA with 53 years of experience with a specialty in tax matters.⁶¹
9 As to the nature of the work performed, Dellinger provided an opinion on whether
10 the standards for disclosures of errors applies to former clients.⁶² Defendant set
11 forth that Mr. Dellinger drafted an expert report, rebuttal report, was deposed,
12 prepared demonstrative exhibits, testified at trial, reviewed standards for tax
13 services, conducted research, and reviewed information on the case provided by
14 counsel.⁶³ The reports and testimony were not repetitive as the three experts
15 were opining from three different fields of expertise. Defendant also sets forth
16 that the independent investigation performed by Mr. Dellinger was that he
17 “extensively reviewed the statements on standards for tax services, conducted
18 research, and reviewed case information provided by counsel”.⁶⁴ Unlike Mr.
19 Leauanae, however, Defense counsel did provide support of showing that the
20 expert’s testimony was of significant importance to the decision. Specifically,
21 Defendant pointed to the Findings of Fact and Conclusions of Law and stated
22 that it referenced the testimony of Mr. Dellinger on the standard of professional
23

24 ⁶¹ Pricewaterhouse Cooper LLP’s Opposition to Plaintiff’s Motion to Retax Costs DOC 440 at
20:7-12.

25 ⁶² Pricewaterhouse Cooper LLP’s Opposition to Plaintiff’s Motion to Retax Costs DOC 440 at
21:16-17.

26 ⁶³ Pricewaterhouse Cooper LLP’s Opposition to Plaintiff’s Motion to Retax Costs DOC 440 at
21:20-22:4.

27 ⁶⁴ Pricewaterhouse Cooper LLP’s Opposition to Plaintiff’s Motion to Retax Costs DOC 440 at
22:19-20.

1 care and Statements on Standards for Tax Services.”⁶⁵ As to the time spent
2 preparing a report, preparing for trial, and in court, Mr. Dellinger spent 72.45
3 hours at a rate of \$500.00 per hour, and provided invoices as to the time.⁶⁶
4 Defendant provided nothing to show the fee charged was in accordance with
5 those traditionally charged by the expert in related matters. Instead, it again set
6 forth that “this Court is well positioned to determine the reasonableness of the
7 same based on its vast experience with similar experts in complex civil litigation
8 matters as well as the submitted invoices.”⁶⁷ Nevertheless, to support that the fee
9 was comparable to what would have been incurred by a local expert, Defendant
10 compared Dellinger’s rate of \$500.00 to Plaintiff’s local expert, Greene’s, rate of
11 \$400.00 who has been practicing for roughly 15 less years than Dellinger.⁶⁸ As a
12 result of the more detailed analysis, the Court finds that there is enough support,
13 pursuant to the case law and given the nature of the instant case, to award
14 Defendant the entirety of the costs sought on behalf of Mr. Dellinger in the
15 amount of \$36,584.25.

16
17 ***iii. The Court Finds That the Frazier Factors***
18 ***and Applicable Case Law Warrant a***
Reduction As to Expert Kenneth Harris

19 Defendant initially sought \$693,046.73 in expert fees for Kenneth Harris,
20 and in the correspondence submitted to the Court wherein the parties sought to
21 reach an agreement as to fees and costs Defendants had agreed to reduce the
22 amount by 50 percent (50%) to \$346,523.36. Mr. Harris has practiced in tax law
23

24 ⁶⁵ Pricewaterhouse Cooper LLP’s Opposition to Plaintiff’s Motion to Retax Costs DOC 440 at
25 23:15-16.

26 ⁶⁶ Pricewaterhouse Cooper LLP’s Opposition to Plaintiff’s Motion to Retax Costs DOC 440 at
27 24:6-10; 25:1.

28 ⁶⁷ Pricewaterhouse Cooper LLP’s Opposition to Plaintiff’s Motion to Retax Costs DOC 440 at
29 25:9-15.

⁶⁸ Pricewaterhouse Cooper LLP’s Opposition to Plaintiff’s Motion to Retax Costs DOC 440 at
30 26:7-9.

1 for 35 years, with experience in mergers, acquisitions, spin offs, divestitures, and
2 internal reorganizations.⁶⁹ Mr. Harris also teaches tax law at Northwestern
3 School of Law.⁷⁰ As to the nature of the work performed, Defendant sparsely
4 provided that Mr. Harris gave an opinion as to Defendant's conduct in advising
5 Plaintiff on the transaction.⁷¹ Defendant set forth the same description for all of its
6 experts -- that Mr. Harris drafted an expert report, rebuttal report, was deposed,
7 prepared demonstrative exhibits, and testified at trial.⁷² No further details were
8 included in Defendant's *Frazier* analysis as to this factor. Defendant then
9 addressed that the reports and testimony were not repetitive as the three experts
10 were opining from three different fields of expertise. In support of showing that
11 the expert's testimony was of significant importance to the decision, Defendant
12 pointed to the Findings of Fact and Conclusions of Law referencing the testimony
13 of: "Mr. Harris twelve separate times when: (1) analyzing standard tax industry
14 terms, (2) distinguishing facts between the Westside, Enbridge, and Marshall
15 transactions, (3) interpreting Notice 2008-111, (4) interpreting of the Statements
16 on Standards for Tax Services, (5) and analyzing PwC's confidentiality
17 obligations under applicable standards."⁷³ It is asserted by Defendant that Mr.
18 Harris spent 1,089.90 hours preparing a report, preparing for trial, and in court at
19 a rate of \$775.00 per hour. It did provide invoices as to the time, as noted in the
20 Opposition, and it also contended that Harris also utilized lower billing associates
21 at \$525.00 per hour.⁷⁴ It is not clear to the Court the role of the "billing
22

23 ⁶⁹ Pricewaterhouse Cooper LLP's Opposition to Plaintiff's Motion to Retax Costs DOC 440 at
24 20:13-21:4.

25 ⁷⁰ *Id.*

26 ⁷¹ Pricewaterhouse Cooper LLP's Opposition to Plaintiff's Motion to Retax Costs DOC 440 at
27 21:18-19.

28 ⁷² Pricewaterhouse Cooper LLP's Opposition to Plaintiff's Motion to Retax Costs DOC 440 at
29 21:20-22:1.

30 ⁷³ Pricewaterhouse Cooper LLP's Opposition to Plaintiff's Motion to Retax Costs DOC 440 at
31 23:11-14.

32 ⁷⁴ Pricewaterhouse Cooper LLP's Opposition to Plaintiff's Motion to Retax Costs DOC 440 at

1 associates” or how those rates could be justified, pursuant to Nevada law, given
2 the limited billing details provided. Defendant also failed to provide anything to
3 show the fee charged was in accordance with those traditionally charged by the
4 expert in related matters, instead relying on the assertion that “this Court is well
5 positioned to determine the reasonableness of the same based on its vast
6 experience with similar experts in complex civil litigation matters as well as the
7 submitted invoices.”⁷⁵ Next, to support that the fee was comparable to what
8 would have been incurred by a local expert, Defendant compared Harris’ rate of
9 \$775.00, and experience as an attorney since 1985, to its own retained counsel
10 Mr. Byrne’s rate of \$750.00 who has been practicing since 1988.⁷⁶ The
11 comparison provided by Defendant was a rate for an attorney, and while the
12 Court acknowledges Mr. Harris is an attorney, no comparison was provided for
13 what is the appropriate rate for an expert standard who plays a different role than
14 counsel for the party. In short, there was no analysis as what a comparable
15 attorney acting in an expert capacity would charge in Nevada or Clark County.
16 Considering the invoices provided, the fee summary description for Mr. Harris is
17 listed under “Lawyer” and other lawyers at the firm are also listed as billing on the
18 matter. Based on the limited analysis given of the foregoing *Frazier* factors, the
19 Court finds it appropriate to reduce the expert fee sought for Mr. Harris.

20 For example, some of the items in the invoices contain insufficient detail
21 for the Court to consider, appear to be representation work beyond the scope
22 necessary for an expert opinion, appear to be other parties conducting review for
23 the expert, or appear to be duplicative intra-office conferencing with the expert,
24

25 24:16-20; 25:5-6.

26 ⁷⁵ Pricewaterhouse Cooper LLP’s Opposition to Plaintiff’s Motion to Retax Costs DOC 440 at
25:9-15.

27 ⁷⁶ Pricewaterhouse Cooper LLP’s Opposition to Plaintiff’s Motion to Retax Costs DOC 440 at
26:5-7.

1 as further discussed below. The invoices reflect the billings of Mr. Harris (KLH)
2 and other billing entries are included billed by Andrea M. Despotes (AMD) and
3 Matthew Koenders (KM) yet there is nothing to provide the Court how three
4 attorneys were needed to prepare an expert report particularly when there were
5 other experts that presented opinions that overlapped but were not duplicative.

6 The following entries show billing for intra-office communications and, in
7 some instances, duplicative billing for the same intra-office meeting. On August
8 6, 2019, MK billed \$1,207.50 to conference with KLH as well as to review the
9 complaint, research, and analysis, and did not parse out the amount of time
10 spent conferring with KLH. Then on August 26, 2019, AMD billed \$1,840.00 to
11 review the file, conduct research, and confer with KLH; again, not breaking down
12 the amount of time spent for inter-office conferencing. On August 27, 2019, MK
13 again billed \$1,312.50 to again review the complaint, analysis, and confer with
14 KLH. On August 30, 2019, there are billing entries for KLH for conferencing with
15 MK, as well as a duplicative \$525.00 entry for MK for conferencing with KLH. On
16 September 5, 2019, MK billed \$1,050.00 to review the record and confer with
17 KLH. On September 16, 2019, AMD billed \$2,760.00 for an office conference
18 with KLH and work on research, with no breakdown for the timing as to each. On
19 September 18, 2019, AMD billed \$172.50 for an office conference. On February
20 20, 2020, and February 27, 2020, MK billed \$787.50 and \$2,467.50, respectively,
21 to review record and analysis and confer with KLH; again, with no breakdown of
22 the time spent on intra-office conference. Then on March 21, 2020, and March
23 31, 2020, MK billed \$1,680.00 and \$367.50, respectively, to work on the draft
24 expert report, research, and conference with KLH with no temporal breakdown.
25 On April 8, 2020, and April 12, 2020, AMD billed \$230 and \$57.50, respectively,
26 to conference with KLH. On April 13, 2020, there are billing entries for KLH for
27 conferencing with MK, as well as a duplicative \$787.50 entry for MK for
28

1 conferencing with KLH. Similarly, on April 14, 2020, there are billing entries for
2 KLH conferencing with MK on the report, and a duplicative entry for \$1,470.00
3 MK to conference with KLH and review and revise the draft report, the time is not
4 parsed out for the activities. On April 20, 2020, and April 21, 2020, AMD billed
5 \$115.00 for both entries to conference with KLH. On April 27, 2020, MK billed
6 \$1,207.50 for an entry covering work on a draft report and conferencing with
7 KLH, with no breakdown of the time spent on each task. On May 7, 2020, MK
8 billed \$210.00 to conference with KLH. On June 5, 2020, KLH billed to
9 conference with AMD, and there was a duplicative billing entry by AMD for
10 \$1,207.50 to conference with KLH and work on the rebuttal report, with no
11 breakdown of the time allotted to each activity.

12 Some billed activities appear to be representation work beyond the scope
13 necessary of an expert opinion and the entries do not contain sufficient detail for
14 the Court to fully evaluate the distinction between expert tasks and tasks that
15 would be handled by counsel. For example, on November 16, 2020, KLH billed
16 \$630.000.00 to review a Motion in Limine pertaining to expert testimony, and
17 then on November 19, 2020, billed \$232.50 for “research re: MIL issue.”

18 Additionally, there were billing entries for drafting the expert report and
19 rebuttal report performed by parties that were not expert Mr. Harris. There was
20 no information provided as to the nature or scope of the work, whether this work
21 was duplicative, or what role each person had in the preparation of the report for
22 the Court to assess in its review of the records. On January 24, 2020, AMD
23 billed \$632.50 for a generic entry of “worked on matters re: expert opinion.” On
24 February 4, 2020, AMD billed \$920.00; on February 7, 2020, AMD billed
25 \$805.00; on February 11, 2020, AMD billed \$2,127.50; on February 12, 2020,
26 AMD billed \$1,782.50; on February 14, 2020, AMD billed \$115.00; on February
27 19, 2020, AMD billed \$977.50; on February 21, 2020, AMD billed \$3,220.00; on
28

1 February 25, 2020, AMD billed \$2,300.00; on February 26, 2020, AMD billed
2 \$2,507.50; on February 28, 2020, AMD billed \$2,817.50; all of the foregoing
3 entries were for a generic description of “worked on expert opinion matter.” It is
4 unclear to the Court whether these were part of preparing the opinion or whether
5 they were other actions associated with the file as there is minimal description of
6 the work given.

7 Then, turning to entries where it was apparent the work was pertaining to
8 the report, on March 2, 2020, KLH billed \$4,107.50 and on March 5, 2020, billed
9 \$1,007.50 to research and work on the expert report. On March 6, 2020, KLH
10 billed \$5,580.00 to work on the expert report while MK also billed \$1,942.50 that
11 same day to work on the draft report and research. Similarly, on March 7, 2020,
12 KLH billed \$2,480.00 to work on the expert report and MK also billed \$1,312.50
13 to work on the draft. Thereafter, KLH billed \$1,162.50 for “work on expert report”
14 on March 8, 2020; \$5,037.50 on March 9, 2020; \$5,435.00 on March 10, 2020;
15 \$2,325.00 on March 11, 2020; \$3,100.00 on March 12, 2020; \$3,100.00 on
16 March 13, 2020; \$1,550.00 on March 14, 2020; \$2,945.00 on March 15, 2020;
17 \$4,262.50 on March 16, 2020; \$4,107.50 on March 17, 2020; \$4,262.50 on
18 March 18, 2020; \$4,650.00 on March 19, 2020; \$4,495.00 on March 20, 2020;
19 \$3,875.00 on March 21, 2020; \$3,875.00 on March 22, 2020; \$5,347.50 on
20 March 23, 2020; \$5,192.50 on March 24, 2020; \$3,487.50 on March 25, 2020;
21 \$4,650.00 on March 26, 2020; \$4,650.00 on March 27, 2020; \$5,037.50 on
22 March 28, 2020; \$3,875.00 on March 29, 2020; \$4,650.00 on March 30, 2020;
23 and \$3,487.50 on March 31, 2020. Overlapping many of those same dates, MK
24 billed \$1,680.00 on March 21, 2020, (which was already referenced above for
25 overlapping with intra-office conferencing with KLH); \$1,050.00 on March 22,
26 2020; \$787.50 on March 23, 2020; \$1,470.00 on March 24, 2020; \$1,312.50 on
27 March 27, 2020; \$3,150.00 on March 28, 2020; \$3,937.50 on March 29, 2020;
28

1 \$1,995.00 on March 30, 2020; and \$367.50 on March 31, 2020, (this entry was
2 also accounted for above for the overlapping conference with KLH), all for
3 generic descriptions of "work on draft report."

4 KLH then billed for revisions to the report on April 1, 2020; April 2, 2020;
5 April 11, 2020; and April 20, 2020, in the amounts of \$2,945.00, \$2,092.50,
6 \$1,395.00, and \$1,705.00 respectively. For further work on the expert report,
7 KLH billed \$1,782.50 on April 13, 2020; \$3,022.50 on April 14, 2020; \$1,162.50
8 on April 15, 2020; \$775.00 on April 16, 2020; \$2,712.50 on April 17, 2020;
9 \$3,100.00 on April 19, 2020; \$3,875.00 on April 20, 2020; \$3,642.50 on April 21,
10 2020; \$3,410.00 on April 22, 2020; \$2,712.50 on April 23, 2020; \$4,107.50 on
11 April 24, 2020; \$3,177.50 on April 27, 2020; \$1,550.00 on April 28, 2020; and
12 \$1,937.50 on April 29, 2020. Overlapping many of those same dates, MK billed
13 \$787.50 on April 13, 2020 (addressed above for the entry also covering intra-
14 office conference); \$1,470.00 on April 14, 2020; \$945.00 on April 25, 2020; and
15 \$1,207.50 on April 27, 2020 (addressed above for the entry overlapping intra-
16 office conference as well), all to "work on draft report." AMD also billed \$345.00
17 on April 15, 2020; \$115.00 on April 17, 2020; \$3,392.50 on April 22, 2020;
18 \$2,875.00 on April 23, 2020; \$3,162.50 on April 24, 2020; \$4,772.50 on April 25,
19 2020; \$3,622.50 on April 26, 2020; \$4,657.50 on April 27, 2020; and \$3,277.50
20 on April 28, 2020, for generic entries of "worked on opinion draft."

21 KLH then made further revisions to the report as part of billing blocks,
22 including multiple other activities without distinguishing the time spent specifically
23 on the report for \$2,170.00 on May 13, 2020, and \$1,705.00 on May 15, 2020.
24 KLH billed \$1,937.50 on May 30, 2020; \$2,325.00 on June 1, 2020; \$3,255.00 on
25 June 2, 2020; \$2,170.00 on June 3, 2020; \$3,487.50 on June 5, 2020; \$3,100.00
26 on June 7, 2020; \$3,642.50 on June 8, 2020; \$3,100.00 on June 9, 2020;
27 \$2,712.50 on June 10, 2020; \$3,487.50 on June 11, 2020; \$3,487.50 on June 12,
28

2020; \$3,100.00 on June 13, 2020; \$3,487.50 on June 14, 2020; \$2,712.50 on June 15, 2020; \$1,782.50 on June 16, 2020; \$2,092.50 on June 17, 2020; \$3,875.00 on June 18, 2020; \$3,100.00 on June 19, 2020; and \$1,705.00 on June 24, 2020, to work on his rebuttal report and make revisions thereto. Some of the foregoing entries were also lumped with activities such as reviewing production without breaking down the time spent for the Court to consider. Again, overlapping many of these same dates, there were entries by other persons for work on the expert rebuttal report. There were also billing entries by MK for work on the rebuttal report of \$1,312.50 on June 28, 2020, and \$2,782.50 on June 29, 2020. AMD billed \$575.00 on June 1, 2020; \$2,645.00 on June 2, 2020; \$2,645.00 on June 3, 2020; \$1,207.50 on June 5, 2020; \$2,990.00 on June 9, 2020; \$2,645.00 on June 10, 2020; \$2,875.00 on June 11, 2020; \$3,162.50 on June 12, 2020; \$2,760.00 on June 13, 2020; \$3,392.50 on June 14, 2020; \$172.50 on June 15, 2020; \$690.00 on June 18, 2020; \$1,035.00 on June 19, 2020; \$1,035.00 on June 23, 2020; \$920.00 on June 24, 2020; \$1,610.00 on June 26, 2020; \$632.50 on June 27, 2020; and \$2,472.50 on June 28, 2020. The Court notes that in addition to the foregoing entries that specifically referenced work on the report, and as highlighted above, AMD frequently billed generic entries for “work on expert matter” and it is not clear for the Court to assess the work done and whether it was in preparation of the report or another matter. On July 1, 2020, KLH billed \$1,085.00 to review comments and edits to the rebuttal report; on July 2, 2020, KLH billed \$1,162.50 to revise the rebuttal report; and on July 7, 2020, KLH billed \$1,937.50 to conference with AMD and work on final edits to the rebuttal report for which AMD also billed \$575.00 to work on “expert opinion matters.”

While the Court appreciates that the testimony was important to the Defendant’s case, and it is cited as being an aid to the Court’s decision, it is

1 unclear how the expert report and rebuttal reports alone could be billed at over
2 \$302,400.00, including work by two persons who were not the expert himself,
3 and have that amount be considered “reasonable.” The Court fully considers the
4 nature of the case, the sophisticated parties, and the complex matters involved.
5 The Court also fully considers that due to the nature of the invoices, some of the
6 matters have other activities included in the line item accounting for the total time
7 billed for that entry, but also notes that there are many other generic entries that
8 could have involved billing for work on the report that were unclear, and the
9 foregoing entries were only the ones that it was clear to the Court that the work
10 done pertained to the actual reports.

11 Next, the Court also considers the billing entries pertaining to Mr. Harris’
12 participation in trial. On November 1, 2022, KLH billed \$3,875.00 to review the
13 transcript of the first day of trial and prepare for testimony; AMD also billed
14 \$3,852.50 that day to review the transcript, research tax issues, prepare notes for
15 KLH, and partake in “related expert preparation activities.” On November 2,
16 2022, KLH billed \$5,037.50 to review the transcript of the second day of trial,
17 prepare for testimony, and travel to Las Vegas; AMD also billed \$3,450.00 that
18 day to again review the transcript, research tax issues, prepare notes for KLH,
19 and “related expert preparation activities.” On November 3, 2022, KLH billed
20 \$6,200.00 to attend trial; AMD billed \$3,852.50 to review the transcript, research
21 tax issues, prepare notes for KLH, and “related expert preparation activities.” On
22 November 4, 2022, KLH billed \$5,812.50 to prepare in the morning and then
23 attend trial in the afternoon; AMD billed \$2,530.00 for the same activities
24 articulated in the preceding entries. On November 5, 2022, KLH billed \$6,200.00
25 to prepare for cross examination. On November 6, 2022, KLH billed \$5,425.00 to
26 again prepare for cross examination; AMD billed \$2,587.50 that day for the same
27 activities articulated in the preceding entries. On November 7, 2022, KLH billed
28

1 \$6,975.00 to attend trial and prepare for direct testimony; AMD billed \$3,852.50
2 for the same activities articulated in the preceding entries. On November 8,
3 2022, KLH billed \$6,975.00 to attend trial and prepare for direct testimony. On
4 November 9, 2022, KLH billed \$6,975.00 to attend trial and give direct and cross
5 examination testimony. On November 10, 2022, KLH billed \$3,875.00 to attend
6 trial and give cross examination testimony, as well as billed travel time. Upon
7 review, the Court notes that Mr. Harris testified 4 hours and 44 minutes over two
8 days at the trial, and pursuant to applicable law the Court takes that into account
9 in ascertaining what is the reasonable and necessary cost amount that Plaintiff
10 should be responsible for.

11 In sum, while the Court is appreciative of the extent of Mr. Harris'
12 expertise, based on the limited information provided by Defendant, the
13 requirements of Nevada case law, and the analysis of entries set forth above, the
14 Court finds that costs to be borne by Plaintiff associated with Mr. Harris should
15 be reduced to \$160,000.00

16 As noted above, while Defendant's prevailed on their 2021 Offer of
17 Judgment which would entitle them to costs after said Offer was declined, that
18 amount is subsumed in the NRS 18 analysis. Accordingly, there are no
19 additional costs that the Court need address.
20

21 **ORDER**

22 Having reviewed the papers and pleadings on file herein, including, but
23 not limited to, the pleadings, exhibits and affidavits; having heard oral arguments
24 of the parties, this Court makes the following ruling:

25 IT IS, THEREFORE, HEREBY ORDERED, ADJUDGED, and DECREED
26 that Defendant Pricewaterhouse Coopers LLP's Motion For Attorneys' Fees and
27 Costs (DOC 427) is granted in part and denied in part without prejudice as follows:
28

1 The Court finds it appropriate to award Defendant Attorney's Fees for the
2 work of Snell & Wilmer in the amount of \$407,018.80.

3 The Court finds it appropriate to award Defendant Attorney's Fees for the
4 work of Bartlit Beck in the amount of \$1,695,735.59.

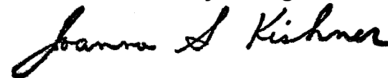
5 The Court further finds it appropriate to award costs, as set forth above
6 pursuant to NRS 18 without being duplicative of NRCP 68 in the amount of
7 \$322,955.91.

8 IT IS FURTHER ORDERED, ADJUDGED, and DECREED that Plaintiff
9 Tricarichi's Motion To Retax and Settle PwC's Amended Verified Memorandum
10 Of Costs (DOC 414) is granted in part and denied in part without prejudice
11 consistent with the Court's ruling on Defendant Pricewaterhouse Coopers LLP's
12 Motion For Attorneys' Fees And Costs as set forth herein.
13

14 IT IS SO ORDERED.

15 DATED this 25th day of August, 2023.
16

17 Dated this 25th day of August, 2023

18 

19 HON. JOANNA S. KISHNER
20 DISTRICT COURT JUDGE
21 Joanna S. Kushner
22 District Court Judge
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CERTIFICATE OF SERVICE

I hereby certify that on or about the date filed, a copy of this Order was served via Electronic Service to all counsel/registered parties, pursuant to the Nevada Electronic Filing Rules, and/or served via in one or more of the following manners: fax, U.S. mail, or a copy of this Order was placed in the attorney's file located at the Regional Justice Center:

/s/ Tracy L. Cordoba
TRACY L. CORDOBA-WHEELER
Judicial Executive Assistant

1 **CSERV**

2
3 DISTRICT COURT
CLARK COUNTY, NEVADA

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5		
6	Michael Tricarichi, Plaintiff(s)	CASE NO: A-16-735910-B
7	vs.	DEPT. NO. Department 31
8	PricewaterhouseCoopers LLP,	
9	Defendant(s)	

10
11 **AUTOMATED CERTIFICATE OF SERVICE**

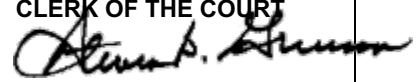
12 This automated certificate of service was generated by the Eighth Judicial District
13 Court. The foregoing Order was served via the court's electronic eFile system to all
recipients registered for e-Service on the above entitled case as listed below:

14 Service Date: 8/25/2023

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DISTRICT COURT

CLARK COUNTY, NEVADA

MICHAEL A. TRICARICHI,

Plaintiff,

vs.

PRICEWATERHOUSECOOPERS LLP,

Defendant.

CASE NO.: A-16-735910-B
DEPT. NO.: XXXI

**NOTICE OF ENTRY OF ORDER
GRANTING IN PART AND DENYING IN
PART DEFENDANT
PRICEWATERHOUSECOOPERS LLP'S
MOTION FOR ATTORNEYS' FEES AND
COSTS AND ORDER GRANTING IN PART
AND DENYING IN PART PLAINTIFF
TRICARICHI'S MOTION TO RETAX AND
SETTLE PWC'S AMENDED VERIFIED
MEMORANDUM OF COSTS**

PLEASE TAKE NOTICE that the *Order Granting in Part and Denying in Part Defendant PricewaterhouseCoopers LLP's Motion for Attorneys' Fees and Costs and Order Granting in Part and Denying in Part Plaintiff Tricarichi's Motion to Retax and Settle PWC's Amended Verified Memorandum of Costs* was entered in the above-captioned matter on August 25, 2023, a copy of which is attached hereto as Exhibit 1.

Dated: August 28, 2023

SNELL & WILMER L.L.P.

By: /s/ Bradley Austin

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CERTIFICATE OF SERVICE

I, the undersigned, declare under penalty of perjury, that I am over the age of eighteen (18) years, and I am not a party to, nor interested in, this action. On August 28, 2023, I caused to be served a true and correct copy of the foregoing **NOTICE OF ENTRY OF ORDER GRANTING IN PART AND DENYING IN PART DEFENDANT PRICEWATERHOUSECOOPERS LLP'S MOTION FOR ATTORNEYS' FEES AND COSTS AND ORDER GRANTING IN PART AND DENYING IN PART PLAINTIFF TRICARICHI'S MOTION TO RETAX AND SETTLE PWC'S AMENDED VERIFIED MEMORANDUM OF COSTS** upon the following by the method indicated:

☐

BY E-MAIL: by transmitting via e-mail the document(s) listed above to the e-mail addresses set forth below and/or included on the Court's Service List for the above-referenced case.

☐

BY U.S. MAIL: by placing the document(s) listed above in a sealed envelope with postage thereon fully prepaid, in the United States mail at Las Vegas, Nevada addressed as set forth below.

☐

BY OVERNIGHT MAIL: by causing document(s) to be picked up by an overnight delivery service company for delivery to the addressee(s) on the next business day.

☐

BY PERSONAL DELIVERY: by causing personal delivery via messenger service of the document(s) listed above to the person(s) at the address(es) set forth below.

☒

BY ELECTRONIC SUBMISSION: submitted to the above-entitled Court for electronic filing and service upon the Court's Service List for the above-referenced case.

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4876-0543-7052

EXHIBIT 1

1 **ORDR**

2 **DISTRICT COURT**
3 **CLARK COUNTY, NEVADA**

4
5 **MICHAEL A. TRICARICHI, an individual**

Case No.: A-16-735910-C

6
7 **Plaintiff,**

Dept. No.: XXXI

8 **VS.**

9
10 **PRICEWATERHOUSECOOPERS LLP,**

**ORDER GRANTING IN PART AND
DENYING IN PART DEFENDANT
PRICEWATERHOUSE COOPERS
LLP'S MOTION FOR ATTORNEYS'
FEES AND COSTS**

11 **Defendant.**

and

**ORDER GRANTING IN PART AND
DENYING IN PART PLAINTIFF
TRICARICHI'S MOTION TO RETAX
AND SETTLE PWC'S AMENDED
VERIFIED MEMORANDUM OF
COSTS**

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20 **I. FACTUAL BACKGROUND**

21 This matter came on for hearing on May 30, 2023, on Defendant
22 Pricewaterhouse Coopers LLP's Motion For Attorneys' Fees And Costs (DOC
23 427) and Plaintiff Tricarichi's Motion to Retax and Settle PWC's Amended
24 Verified Memorandum of Costs (DOC 414). Present at the hearing was Scott F.
25 Hessel, Esq., and Ariel Clark Johnson, Esq. for Plaintiff Tricarichi; and Bradley
26 Austin, Esq., Patrick G. Byrne, Esq., and Chris Landgraff, Esq., for Defendant
27 Pricewaterhouse Coopers (hereinafter PwC). At the hearing, the parties agreed
28

1 to meet among themselves to determine if there could be agreement on
2 outstanding fee and cost issues. The parties also agreed to provide the written
3 positions of the parties post-hearing to the Court. The Court, having reviewed
4 the papers and pleadings on file herein, having heard oral arguments of the
5 parties, and then reviewed the additional information provided by the parties,
6 makes the following ruling:

7 The bench trial commenced on October 31, 2022, and the trial concluded
8 on November 10, 2022. At the trial, Ariel C. Johnson, Esq. of Hutchison &
9 Steffen PLLC appeared for Plaintiff, along with *pro hac vice* counsel Scott F.
10 Hessel, Esq. and Blake Sercye, Esq. of Sperling & Slater, P.C. Patrick G.
11 Byrne, Esq. and Bradley T. Austin, Esq., of Snell & Wilmer LLP, and *pro hac vice*
12 counsel Mark L. Levine, Esq., Christopher D. Landgraff, Esq., and Katharine A.
13 Roin, Esq., of Bartlit Beck, LLP, appeared for Defendant PwC.

14 The trial encompassed approximately nine trial days as well as additional
15 motion hearing days. During the course of the bench trial, four experts were
16 called both in person and via video. At the conclusion of the trial, the Court set
17 forth its ruling in its Findings of Fact and Conclusions of Law.¹ In sum, the Court
18 found in favor of Defendant PwC and that "Plaintiff Tricarichi shall take nothing from
19 his Complaint"² as there was no evidence proving three elements of his claim and
20 due to the single cause of action being barred by both Nevada and New York
21 statute of limitations.³ After the ruling had been entered, and based on stipulations
22 by the parties, Defendant filed its Memorandum of Costs and its Amended
23 Memorandum of Costs as well as a Motion for Attorney Fees and Costs. Plaintiff
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26 ¹ February 9, 2023, Findings of Fact and Conclusions of Law, DOC 416 at ¶100.

27 ² Findings of Fact Conclusions of Law at P. 41, DOC 416, filed February 9, 2023; Notice of Entry
of Order thereof, DOC 420, filed February 22, 2023.

28 ³ Findings of Fact Conclusions of Law, DOC 416 at ¶¶ 115, 130, 132, 137, 148, 161.

1 filed his Motion to Retax and Oppositions to Defendant's Motion. The pleadings
2 were timely filed.

3
4 **II. Defendant is Entitled in Part to Reasonable Attorney Fees**
5 **Pursuant to Applicable Law Based on its Second Offer of**
6 **Judgment**

7 “Ultimately, the decision to award attorney fees rests within the district
8 court's discretion, and we review such decisions for an abuse of discretion.”
9 *O'Connell v. Wynn*, 134 Nev. 550, 554, 429 P.3d 664, 668 (2018); *Frazier v. Drake*,
10 131 Nev. 632, 641-42; 357 P.3d 365, 372 (2015). Further, as reiterated by the
11 Nevada Appellate Court in *O'Connell v. Wynn*, 134 Nev. 550, 429 P.3d 664
12 (2018), “[a] party may seek attorney fees when allowed by an agreement, rule, or
13 statute. See NRS 18.010 (governing awards of attorney fees); *RTTC Commc'ns,*
14 *LLC v. The Saratoga Flier, Inc.*, 121 Nev. 34, 40, 110 P.3d 24, 28 (2005) (noting
15 that “a court may not award attorney fees absent authority under a specific rule
16 or statute”).” Here, Defendant seeks fees, pursuant to Nevada Rules of Civil
17 Procedure 54(d), which provides “[a] claim for attorney fees must be made by
18 motion. The court may decide a post judgment motion for attorney fees despite the
19 existence of a pending appeal from the underlying final judgment.” Defendant also
20 seeks fees pursuant to Nevada Rules of Civil Procedure 68(f) which directs that:

21 “If the offeree rejects an offer and fails to obtain a more
22 favorable judgment: ... (B) the offeree must pay the offeror's
23 post-offer costs and expenses, including a reasonable sum to
24 cover any expenses incurred by the offeror for each expert
25 witness whose services were reasonably necessary to prepare
26 for and conduct the trial of the case, applicable interest on the
27 judgment from the time of the offer to the time of entry of the
28 judgment and reasonable attorney fees, if any be allowed,
actually incurred by the offeror from the time of the offer. If the
offeror's attorney is collecting a contingent fee, the amount of
any attorney fees awarded to the party for whom the offer is
made must be deducted from that contingent fee.

1 Defendant made Plaintiff an Offer of Judgment on September 25, 2019, and
2 then made a second Offer of Judgment October 6, 2021.⁴ The parties agree that
3 the 2019 update to the Nevada Rules of Civil Procedure apply to both Offers of
4 Judgment. Neither Offer was accepted by Plaintiff, and the case proceeded to trial
5 in October and November 2022. Following the conclusion of the bench trial, the
6 Court issued its Findings of Fact and Conclusions of Law on February 9, 2023,
7 entering Judgment in favor of Defendant PwC.⁵ The Order continued that “any
8 request for fees and costs shall be handled via separate timely-filed Motion.”⁶ As
9 noted, the Court finds that Defendant has met the timeliness standards to seek
10 reasonable fees pursuant to Nevada Rules of Civil Procedure 54(d) and 68(f).

11 As the fee request was timely, the Court next considers whether Defendant
12 has met the factors necessary pursuant to NRCP 68 and applicable case law
13 including *Beattie v. Thomas*, 99 Nev. 579, 588-89, 688 P.2d 268, 274 (1983) with
14 respect to each of its Offers of Judgment. Pursuant to *Beattie* and its progeny, the
15 Court considers the following factors to determine whether attorneys’ fees are
16 appropriate:

17 (1) whether the plaintiff’s claim was brought in good faith; (2)
18 whether the defendant’s offer of judgment was reasonable and
19 in good faith in both its timing and amount; (3) whether the
20 plaintiff’s decision to reject the offer and proceed to trial was
grossly unreasonable or in bad faith; and (4) whether the fees
sought by the offeror are reasonable and justified in amount.

21 *Beattie v. Thomas*, 99 Nev. 579, 588-89, 688 P.2d 268, 274 (1983).
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26 ⁴ Both Offers of Judgment are provided as Exhibits 1 and 2 in the Appendix of Exhibits to the
Motion for Attorney’s Fees and Costs filed March 15, 2023, with electronic service stamps
reflecting the dates of service (DOC 428). Each Offer of Judgment was for \$50,000.00.

27 ⁵⁵ Findings of Fact, Conclusions of Law, DOC 416 at ¶¶ 115, 130, 132, 137, 148, 161.

28 ⁶ Findings of Fact, Conclusions of Law, DOC 416 at 41:6-7.

1 **A. The Court Finds That Fees Are Not Appropriate Under The**
2 **2019 Offer of Judgment**

3 As there were two Offers of Judgment, the Court addresses each of them in
4 turn. With respect to the 2019 Offer, the Court has to consider what was known
5 about the claims and defenses at the time the offer was made as well as other
6 *Beattie* factors.

7 **1. The Court Finds That the First *Beattie* Factor Weighs**
8 **in Favor of Plaintiff.**

9 First, when considering whether Plaintiff's claim was brought in good faith,
10 the Court sees that at the time of the 2019 offer, while Plaintiff had lost on
11 Summary Judgment on the statute of limitations on the 2003 claim, the 2008 claim
12 was still in the early stages of the litigation from a timing standpoint as it had been
13 newly added to the Complaint.⁷ This factor weighed in favor of it being pursued in
14 good faith by Plaintiff.

15 **2. The Court Finds That the Second *Beattie* Factor**
16 **Weighs in Favor of Defendant.**

17 When analyzing the second factor, the Court looks to whether Defendant's
18 2019 Offer of Judgment was reasonable and in good faith, both in its timing and
19 amount. As to timing, the Court considers that the Offer was made following the
20 Summary Judgment ruling on the 2003 claim.⁸ The 2008 claim was just beginning
21 in the case.⁹ At that time, the limitation of liability issue had not been resolved
22 either.¹⁰ Accordingly, at the time the Offer was made, given the status of the case
23 and what was known by Defendant, the timing component was reasonable.
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26 ⁷ May 30, 2023, Hearing Transcript at 56:6-16.

27 ⁸ May 30, 2023, Hearing Transcript at 56:20-23.

28 ⁹ May 30, 2023, Hearing Transcript at 56:23-24.

¹⁰ May 30, 2023, Hearing Transcript at 56:23-57:2.

1 As to the amount offered of \$50,000.00, the Court also sees that amount as
2 reasonable and in good faith because \$50,000.00 was consistent with the limitation
3 of liability which was an issue that had not yet been resolved.¹¹ Thus, the second
4 factor would weigh in favor of Defendant's offer being both reasonable and in good
5 faith.
6

7 **3. The Court Finds That the Third *Beattie* Factor Weighs**
8 **in Favor of Plaintiff.**

9 Next, the Court considers whether Plaintiff's decision to reject the Offer and
10 proceed to trial was grossly unreasonable or in bad faith. Regardless of whether
11 the Court looks at what issues actually went to trial, or could have gone to trial from
12 a September 2019 lens before the statute of limitation issue was decided, or from
13 the lens of considering Summary Judgment had been granted on the 2003 claim,
14 and what the risk then was of the 2008 claim, the Court finds the factor weighs in
15 favor of Plaintiff.¹² At this juncture, there were appeal and writ opportunities
16 available; the 2008 claim was still in its infancy in this case.¹³ The decision to reject
17 the Offer at that time was not grossly unreasonable or in bad faith as there were still
18 other avenues.
19

20 **4. The Court Need Not Reach the Fourth *Beattie* Factor.**

21 Lastly, the Court would consider whether the fees sought by the Offeror are
22 reasonable and justified in amount. Here, though, the Court finds it does not need
23 to address whether the fees sought were reasonable and justified as two of the
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27 ¹¹ May 30, 2023, Hearing Transcript at 56:20-57:2.

28 ¹² May 30, 2023, Hearing Transcript at 57:3-58:25.

¹³ May 30, 2023, Hearing Transcript at 57:3-58:25.

1 three preceding *Beattie* factors weighed in favor of Plaintiff. In sum, the Court finds
2 that fees would *not* be appropriate under the 2019 Offer of Judgment.¹⁴

3 ***B. The Court Finds That Fees Are Appropriate Under the 2021***
4 ***Offer of Judgment***

5 The Court next considers the 2021 Offer of Judgment which was also for
6 \$50,000.00 exclusive of fees, interest, and costs to determine if that Offer meets
7 the requisite criteria to impose fees against Plaintiff.

8 **1. The Court Finds That the First *Beattie* Factor Weighs**
9 **in Favor of Defendant.**

10 The Court first considers whether the Plaintiff's claim was brought in good
11 faith. The Court finds that at the time of the 2021 Offer, there was an existing ruling
12 from the Nevada Supreme Court and the prior the Summary Judgment ruling on
13 the 2003 claim. Further, the parties had the intervening time to flush out the issues
14 that eventually went to trial. Thus, given the posture of the remaining claim, the
15 Court finds that the first factor weighs in favor of Defendant.¹⁵

16 **2. The Court Finds That the Second *Beattie* Factor**
17 **Weighs in Favor of Defendant.**

18 The Court next looks to whether the 2021 Offer was reasonable and in good
19 faith in both its timing and amount. As to amount, the Court considers that there
20 was the issue of the same limitation of liability as with the 2019 Offer; and thus, the
21 \$50,000.00 would still be appropriate in light of the matters still at issue.¹⁶ The
22 Court also evaluated the nature of the claims including that it was uncontested in
23 the case that there was no work done by PwC in the intervening five years between
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¹⁴ May 30, 2023, Hearing Transcript at 59:1-6.

27 ¹⁵ May 30, 2023, Hearing Transcript at 60:3-8.

28 ¹⁶ May 30, 2023, Hearing Transcript at 60:9-17.

1 Plaintiff's 2003 and 2008 issues. The Court also had to look at the fact that Plaintiff
2 was premising his liability claim on potential duties he asserted PWC owed him
3 retrospectively without there being any duty triggered from actual work performed.¹⁷
4 The 2021 Offer also followed the Nevada Supreme Court's ruling in Defendant's
5 favor pertaining to that limitation of liability, along with the prior Summary Judgment
6 on the 2003 claim. In light of the procedural posture and facts, the Court finds that
7 the timing of the 2021 Offer of Judgment was in good faith.¹⁸ The second factor,
8 thus, weighs in favor of Defendant.
9

10 **3. The Court Finds That the Third *Beattie* Factor Weighs**
11 **in Favor of Defendant.**

12 Then the Court must consider whether the Plaintiff's decision to reject the
13 Offer and proceed to trial was grossly unreasonable or in bad faith. Here, the Court
14 does find that the rejection of the 2021 Offer was grossly unreasonable. At the time
15 of the 2021 Offer, there was the benefit of knowledge of all of the proceedings in
16 the tax court and other courts up to that point and Plaintiff also had the benefit of
17 the opinions of top tax experts in the field.¹⁹ The Court must also consider if Plaintiff
18 had a reasonable expectation based on the evidence known, whether he would
19 meet his burden would at trial. At the time of the 2021 Offer, Plaintiff was aware of
20 at least three hurdles. First, there was a statute of limitations issue. Second, even
21 if duty, breach, causation, and damages were proven, then Plaintiff would still need
22 to prove a type of retrospective fraud. Third, per the agreement, Plaintiff would also
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26 _____
17 May 30, 2023, Hearing Transcript at 60:23-61:5.

27 18 May 30, 2023, Hearing Transcript at 60:9-61:6.

28 19 May 30, 2023, Hearing Transcript at 61:7-61:18.

1 need to meet the burden of establishing gross negligence.²⁰ Plaintiff also was
2 pursuing an action premised on the finding of a failure to act retrospectively, with no
3 supporting case law.²¹ For those reasons the Court finds that the third *Beattie* factor
4 was not met as to reasonableness of proceeding to trial and the factor then weighs
5 in favor of Defendant.
6

7 The remaining question is whether the fees sought were reasonable and
8 justified.

9 **4. The Fees Sought by the Offeror are reasonable and**
10 **justified in amount, as reduced by the Court.**

11 In light of Defendant meeting its burden on the first three factors, the next
12 step the Court must then determine if “whether the fees sought by the offeror are
13 reasonable and justified in amount.” *Beattie*, 99 Nev. at 588-89, 688 P.2d at 274
14 (1983).

15 In so doing, the Court engages in a multi- step process. First, the Court
16 must determine what method should be used to calculate the fees amount given
17 the multiple methods used by Defendant’s various counsel. Second, the Court
18 must analyze the amount requested utilizing the appropriate method to determine
19 what is the reasonable and necessary amount that Defendant should be awarded
20 and ensure that the amount was actually incurred in accordance with applicable
21 law.
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27 ²⁰ May 30, 2023, Hearing Transcript at 61:19-63:13.

28 ²¹ May 30, 2023, Hearing Transcript at 63:3-63:13.

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1 allow the parties time until late July 2023 to either come to an agreement as to an
2 appropriate fee amount or to propose alternate fee amounts that the Court could
3 consider.

4 **b. The Reasonable Hourly Rate and Reasonable**
5 **Number of Hours for the Work Performed**

6 The second step of the analysis is for the Court to determine what the
7 reasonable hourly rate is for each of the counsel and legal team. The Court then
8 determines what are the reasonable number of hours for each of the individuals
9 for whom fees are sought.

10 Defendant in their Motion for Attorney's Fees seeks \$662,029.40 post-
11 Offer fees for the work of Snell & Wilmer, and \$9,171,309.00 post-Offer fees for
12 the work of Bartlit Beck. Although the Court provided the parties an opportunity
13 to try and seek an agreement on the fee amount, the parties were unable to
14 agree. Instead, each party submitted its own proposed fee amount that is sought
15 the Court to award.

16 Plaintiff initially proposed that Defendant was entitled to \$370,448.50 in
17 fees for work by Snell & Wilmer only, and no fees for Bartlit Beck due to lack of
18 information as to the tasks billed and no detail as to time spent on any given task.
19 Within that proposal, the number of hours billed by Snell & Wilmer of 975.0 was
20 agreed to, but different rates were proposed. In a subsequent letter, Plaintiff then
21 proposed that the Court should award \$555,000.00 in fees for Bartlit Beck, the
22 number was based on a rounded-up calculation of a 1.5 times multiplier of the
23 975.0 hours incurred by Snell & Wilmer at Plaintiff's proposed hourly average
24 rate of \$375.00 per hour.

25 Defendant proposed a total of \$2,284,357.48 in fees, broken down with
26 \$1,857,338.68 sought for Bartlit Beck, using a lodestar calculation at the same
27 rates used for local counsel Snell & Wilmer, and then sought \$427,018.80 for
28

1 Snell & Wilmer. The Court must consider the factors articulated in *Brunzell v.*
2 *Golden Gate National Bank*, 85 Nev. 345, 349, 455 P.2d 31, 33 (1969) to assess
3 what a reasonable hourly rate and reasonable number of hours are for the work
4 performed in this case.

5 When determining a fee amount under *Beattie*, the Court also needs to look
6 to *Brunzell v. Golden Gate National Bank*, 85 Nev. 345, 349, 455 P.2d 31, 33
7 (1969) which sets forth factors the Court can consider to ascertain a reasonable
8 fee amount. Pursuant to *Brunzell* and its progeny, the Court *inter alia*, considers (1)
9 the **qualities of the advocate**: his ability, his training, education, experience,
10 professional standing and skill; (2) **the character of the work to be done**: its
11 difficulty, its intricacy, its importance, time and skill required, the responsibility
12 imposed and the prominence and character of the parties when they affect the
13 importance of the litigation; (3) **the work actually performed by the lawyer**:
14 the skill, time and attention given to the work; (4) **the result**: whether the
15 attorney was successful and what benefits were derived. *Brunzell v. Golden Gate*
16 *National Bank*, 85 Nev. 345, 349, 455 P.2d 31, 33 (1969) (emphasis in original,
17 internal quotation omitted).

18
19 **i. A Reduced Fee Award for Snell & Wilmer is**
20 **Appropriate Under *Brunzell***

21 **a. The Qualities of the Advocate: their**
22 **ability, their training, education,**
23 **experience, professional standing and**
24 **skill.**

25 Defendant set forth the qualities of the advocates, supported by
26 declarations of Counsel. The qualifications of each of the defense counsel were
27 not disputed. Counsel for Snell & Wilmer included Patrick G. Byrne, Esq.;
28 Bradley T. Austin, Esq.; Kelly H. Dove, Esq.; Erin Gettel, Esq.; Gil Kahn, Esq.;

1 Christian P. Ogata, Esq.; and Skylar N. Arakawa-Pamphilon, Esq. Work was
2 also performed by Dawn Davis, Esq.; V.R. Bohman, Esq.; and Michael Paretti,
3 Esq.; however, Defendant did not seek fees of those attorneys.²⁶

4 Patrick G. Byrne, Esq. graduated from law school in 1988, is a partner in
5 the Snell & Wilmer's commercial litigation group, has extensive litigation
6 experience, and billed at \$515.00, \$617.50, \$637.00, \$662.00, and \$695.00.²⁷

7 Bradley T. Austin, Esq. graduated from law school in 2013, is a partner in Snell &
8 Wilmer's commercial litigation group, experienced in complex business, civil, and
9 commercial disputes, and billed at \$280.00, \$380.00, \$410.00, \$426.00, and
10 \$447.00 per hour.²⁸ Kelly H. Dove, Esq. graduated from law school in 2007, is a

11 partner in Snell & Wilmer's commercial litigation group, is experienced in litigation
12 and appellate work, and billed at \$635.00 and \$660.00 per hour.²⁹ Erin Gettel,

13 Esq. graduated law school in 2015 and is an associate in Snell & Wilmer's
14 commercial litigation group and billed at \$385.00 per hour.³⁰ Gil Kahn, Esq.

15 graduated law school in 2016 and is an associate in Snell & Wilmer's commercial
16 litigation group who bills at \$320.00 per hour; however, despite providing a

17 Brunzell analysis for Mr. Kahn, there were no billing entries attributed to him in
18 the provided invoices.³¹ Christian P. Ogata, Esq. graduated from law school in

19 2020 and is an associate in Snell & Wilmer's commercial litigation group and
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22 ²⁶ Declaration of Bradley T. Austin, Esq. in Support of Motion for Attorneys' Fees and Costs (DOC
23 428 BATES 016:18-22.

24 ²⁷ Declaration of Bradley T. Austin, Esq. in Support of Motion for Attorneys' Fees and Costs (DOC
25 428 BATES 014:11-21.

26 ²⁸ Declaration of Bradley T. Austin, Esq. in Support of Motion for Attorneys' Fees and Costs (DOC
27 428 BATES 014:22-015:3.

28 ²⁹ Declaration of Bradley T. Austin, Esq. in Support of Motion for Attorneys' Fees and Costs (DOC
29 428 BATES 015:04-15.

30 ³⁰ Declaration of Bradley T. Austin, Esq. in Support of Motion for Attorneys' Fees and Costs (DOC
31 428 BATES 015:16-22.

32 ³¹ Declaration of Bradley T. Austin, Esq. in Support of Motion for Attorneys' Fees and Costs (DOC
33 428 BATES 015:23-016:2.

1 billed at \$345.00 per hour.³² Skylar N. Arakawa-Pamphilon, Esq. graduated from
2 law school in 2021 and is an associate in Snell & Wilmer's commercial litigation
3 group and billed at \$323.00 per hour.³³ Snell & Wilmer also utilized paralegals
4 that all possessed bachelor's degrees and paralegal certification.³⁴ The Court
5 finds that Defendant's counsel at Snell & Wilmer are experienced and qualified
6 and that the rates are generally customary for this type of specific work for most
7 of the tasks performed.

8 **b. The Character of the Work Performed**

9 Plaintiff, in its Opposition to PwC's Motion for Attorneys' Fees and Costs
10 (DOC 444), challenged the character of the work and work actually performed
11 due to generic descriptions contained in the billing. The Court reviewed the
12 record as to what work was completed after October 6, 2021, the work's intricacy
13 and importance, and time and skill required. The matter involved complex
14 analysis of professional tax services, tax liability and damages. Overall, Defense
15 counsel was effective as demonstrated by the results. The issue is whether
16 some of the work which based on the more general time entries was not as
17 complex could have been done by a person at a lower rate.

18 **c. An Award of Attorney's Fees is**
19 **Reasonable Based on the Work Actually**
20 **Performed**

21 As noted above, Plaintiff, in its Opposition to PwC's Motion for Attorneys'
22 Fees and Costs (DOC 444) challenged the work actually performed. The parties
23 came to an agreement as to the total number of hours billed overall by Snell &
24

25 ³² Declaration of Bradley T. Austin, Esq. in Support of Motion for Attorneys' Fees and Costs (DOC
428 BATES 016:3-10.

26 ³³ Declaration of Bradley T. Austin, Esq. in Support of Motion for Attorneys' Fees and Costs (DOC
428 BATES 016:11-17.

27 ³⁴ Declaration of Bradley T. Austin, Esq. in Support of Motion for Attorneys' Fees and Costs (DOC
428 BATES 016:23-26.

1 Wilmer of 975.00 in the correspondence submitted to the Court July 11, 2023.
2 The number agreed upon was comprised of 104.20 hours billed by Patrick G.
3 Byrne, Esq.; 717.90 hours billed by Bradley T. Austin, Esq.; 3.40 hours billed by
4 Kelly H. Dove, Esq.; 9.40 hours billed by Erin Gettel, Esq.; 56.40 hours billed by
5 Christian P. Ogata, Esq.; 5.30 hours billed by Skylar N. Arakawa-Pamphilon,
6 Esq.; 0.50 hours billed by Dawn Davis, Esq.; 53.60 hours billed by Kathy
7 Casford; 1.10 hours billed by Sev Redd; and 23.20 hours billed by Deborah
8 Shuta. Due to the nature of the case and character of the work done, with the
9 agreed-upon number of hours, the Court finds that the rates sought are
10 customary and reasonable in light of this particular case but that some of the
11 work that was not as complex based on the general time entries could have been
12 done by a person with a lower billing rate. Thus, the Court finds it appropriate to
13 grant fees for the work performed by Snell & Wilmer in the amount of
14 \$407,018.80.

15 **d. The Outcome Obtained for Defendant**

16 It is undisputed that Defendant prevailed. In light of the foregoing
17 analysis, the Court finds that the *Brunzell* factors are met. The parties agreed as
18 to the number of hours sought of 975.00. The Court further finds that most of the
19 rates are customary with prevailing rates of other attorneys in Nevada with
20 similar qualifications but the Court had to reduce the total award due to the
21 general time entries which did not demonstrate that the work could have been
22 performed by someone at a lower rate. Based on all of the factors and discretion
23 of the Court, considering the nature of the work performed, the Court finds that
24 the \$407,018.80 of fees sought for Snell & Wilmer is reasonable and appropriate.
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1 experienced litigator and well qualified.³⁵ Christopher D. Landgraff, Esq.
2 graduated from law school in 1994, is partner in Bartlit Beck's Chicago office, and
3 has a wealth of litigation experience.³⁶ Katharine A. Roin, Esq. graduated from
4 law school in 2010, is a partner in Bartlit Beck's Chicago office, and has
5 experience as co-lead counsel in litigation.³⁷ Daniel C. Taylor, Esq. also
6 graduated from law school in 2010, and is partner in Bartlit Beck's Denver office,
7 with experience on multiple trial teams.³⁸ Sundeep K. (Rob) Addy, Esq.
8 graduated law school in 2004, and is partner in Bartlit Beck's Denver office, and
9 has experience in multiple multi-million and billion-dollar cases.³⁹ Alexandra
10 Genord, Esq. graduated from law school in 2020 and is an associate in Bartlit
11 Beck's Chicago office.⁴⁰ Krista Perry, Esq. graduated from law school in 2016
12 and was formerly an associate with Bartlit Beck.⁴¹ Bartlit Beck also utilized
13 paraprofessional and support staff whose qualifications were not detailed.

14 The Court notes that fees were originally requested for Mr. Addy, and
15 pursuant to the correspondence submitted to the Court July 11, 2023, as part of
16 the efforts of the parties to reach an agreeable fee amount, Defendant agreed to
17 remove all fees incurred by Mr. Addy (who initially sought \$388,884.60). In an
18 effort to provide an appropriate lodestar calculation, Defendant also proposed
19 utilizing the same rates as Snell & Wilmer to be consistent with the local market.
20

21 ³⁵ Declaration of Mark L. Levine in Support of Motion for Attorneys' Fees and Costs (DOC 429
22 filed under seal BATES 136:6-13).

23 ³⁶ Declaration of Mark L. Levine in Support of Motion for Attorneys' Fees and Costs (DOC 429
24 filed under seal BATES 136:14-19).

25 ³⁷ Declaration of Mark L. Levine in Support of Motion for Attorneys' Fees and Costs (DOC 429
26 filed under seal BATES 136:20-7:2).

27 ³⁸ Declaration of Mark L. Levine in Support of Motion for Attorneys' Fees and Costs (DOC 429
28 filed under seal BATES 137:3-9).

³⁹ Declaration of Mark L. Levine in Support of Motion for Attorneys' Fees and Costs (DOC 429
filed under seal BATES 137:10-16).

⁴⁰ Declaration of Mark L. Levine in Support of Motion for Attorneys' Fees and Costs (DOC 429
filed under seal BATES 137:17-21).

⁴¹ Declaration of Mark L. Levine in Support of Motion for Attorneys' Fees and Costs (DOC 429
filed under seal BATES 137:22-25).

1 The rates proposed by Defendant, as set forth above, were as follows: \$664.76
2 per hour for Mark Levine, Esq., and Christopher Landgraff, Esq.; \$429.95 per
3 hour for Katharine Roin, Esq., and Daniel Taylor, Esq.; \$377.34 per hour for
4 Alexandra Genord, Esq.; and \$251.00 per hour for Lori Barnicke and Kim
5 Solorzano. No *Brunzell* analysis was provided for Barnicke or Solorzano. Based
6 on review of the record, the Court cannot guess as to their qualifications or the
7 basis of how fees were sought for their work. The proposal did not include a rate
8 for Krista Perry, Esq. As articulated above, and in the declarations supporting
9 the Motion, the Court finds Defendant's counsel has met the first *Brunzell* factor
10 other than as specifically stated.

11 **b. The Character of the Work Performed**

12 The Court reviewed the record as to what work was completed after
13 October 6, 2021, the work's intricacy and importance, and time and skill required.
14 The matter involved complex analysis of professional tax services, tax liability
15 and damages. The Court also had to look at what work was done by Snell &
16 Wilmer firm and what work was done by Bartlit Beck. Defense counsel was
17 effective as demonstrated by the results as discussed infra.

18 **c. An Award of Reduced Attorney's Fees is**
19 **Reasonable Based on the Work Actually**
20 **Performed**

21 As noted above, Plaintiff, in its Opposition to PwC's Motion for Attorneys'
22 Fees and Costs, challenged the work actually performed (DOC 444). Plaintiff
23 maintained that due to the flat fee billing, lack of hourly time records, and no
24 tasks identified with the amount of time dedicated to the task provided, no fees
25 should be awarded beyond the amount proposed for Snell & Wilmer fees. The
26 initial records provided did not contain hourly descriptions of the work performed
27 due to the billing structure of the firm. A supplemental declaration and monthly
28

1 descriptions summarizing the work performed were provided as exhibits in
2 support of the correspondence submitted to the Court on July 11, 2023. The
3 Supplemental Declaration of Mr. Levine set forth that internal data reflected
4 4,200 hours during the relevant time frame and an average blended rate of
5 \$700.00 per hour. Additionally, a description was provided for tasks done that
6 month. December 2021 included preparing status reports, reviewing the
7 mandamus decision, preparing for and attending hearings, drafting briefs, and
8 preparing for argument at an upcoming hearing. January 2022 included working
9 on briefs and preparing for and attending an Evidentiary Hearing. February 2022
10 included preparing for Evidentiary Hearing and associated briefing and attending
11 the hearing. March 2022 included drafting briefs, preparing witnesses, and
12 attending an Evidentiary Hearing. April 2022 included drafting proposed Orders,
13 mandamus hearings, preparing Motions and preparing for hearings, as well as
14 communications with various parties. May 2022 included work on the Reply in
15 support of Summary Judgment. June 2022 included preparation and attendance
16 at the summary judgment hearing and planning for pretrial work. July 2022
17 included preparing exhibits, deposition designations, trial preparations, and
18 drafting pretrial memorandum. August 2022 similarly included trial preparation
19 including witness, exhibit, deposition preparation, preparing objections, trial
20 briefs, and other drafts. September 2022 included witness meetings and
21 preparation, and further work on pretrial documents. October 2022 included
22 preparation for trial and attendance at pretrial matters. November 2022 included
23 the trial fees at \$50,000.00 per day for 10 days. December 2022 included
24 preparing Orders from trial and drafting proposed Findings of Fact and
25 Conclusions of Law. A breakdown was also given by each counsel for hours
26 billed in each month.
27
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1 The Court evaluates the hours billed by the three trial counsel in October
2 and November 2022 when the trial occurred. Mark Levine, Esq. billed 145 hours;
3 Chris Landgraff, Esq. billed 161.90; and Katharine Roin, Esq. billed 184.00. The
4 Court is fully appreciative that counsel is highly qualified and this was a complex
5 matter, but the Court also considers whether all three counsel were required for
6 all tasks at trial. Considering all of these factors, the Court finds it appropriate to
7 reduce the hours for Landgraff to 121.90, for Levine to 130.00, and for Roin to
8 142.00. The Court also considers that Alexandra Genord, Esq. billed 180.48
9 hours in October 2022 and 182.37 hours in November 2022. In light of the hours
10 spent by the trial counsel, the Court does not see a basis for the total amount
11 sought in that time period given that Ms. Genord is an associate, and appears to
12 have come into the case only in October 2022, and in those two months billed
13 over 362 hours. The Court finds it appropriate to reduce the hours to for that
14 time period. The Court also considers that there is a lack of support for work
15 performed by Lori Barnicke and Kim Solorzano and there was no detail as to
16 their qualifications or anything for the Court to analyze based on the pleadings.
17 The Court finds that there is insufficient support in the application to justify the
18 176.25 hours sought by Lori Barnicke and 158.50 hours sought by Kim
19 Solorzano for November 22, 2022. Thus, the Court finds it appropriate to reduce
20 the hours to zero as *Brunzell* and *Beattie* require the Court to evaluate each
21 individual for whom fees are sought and the Court cannot do so based on the
22 lack of information provided.

23 **d. The Outcome Obtained for Defendant**

24 It is undisputed that Defendant prevailed. The Court, thus, finds that it is
25 appropriate to award fees to Bartlit Beck; however, the overall fees do need to be
26 reduced both in amount and in hours and \$1,695,735.59 is appropriate.
27
28

1 In sum, based on the foregoing, the Court awards fees in the amount of
2 \$407,018.80 for Snell & Wilmer and \$1,695,735.59 for Bartlit Beck.

3
4 **III. Defendant's Request for Costs and Plaintiff's Motion to Retax And Costs.**

5 The February 9, 2023, Findings of Fact and Conclusions of Law set forth
6 that that "any request for fees and costs shall be handled via separate timely-filed
7 Motion."⁴² On February 14, 2023, Defendant PwC timely filed a Verified
8 Memorandum of Costs (DOC 417), and Appendix thereto (DOC 418). Then on
9 February 15, 2023, the parties then filed a Stipulation and Order to Extend Time
10 to File Memorandum of Costs and Motion to Retax (DOC 419). Thereafter, on
11 February 24, 2023, Defendant filed an Amended Verified Memorandum of Costs
12 (DOC 422) and Appendix thereto (DOC 423), seeking a total of \$921,833.58 in
13 costs. Plaintiff then filed Tricarichi's Motion to Retax and Settle PWC's Amended
14 Verified Memorandum of Costs (DOC 424). Defendant filed an Opposition to
15 Plaintiff's Motion to Retax Costs (DOC 440) on March 31, 2023. Pursuant to
16 NRS 18.020(3), costs must be awarded to the prevailing party against any
17 adverse party in an action where Plaintiff sought to recover more than \$2,500.00.
18 In this action, Plaintiff was seeking far in excess of that amount. Following
19 conclusion of the bench trial, Judgment was entered in favor of Defendant and
20 Plaintiff was awarded nothing from his Complaint.⁴³ Thus, an award of costs is
21 appropriate here.

22 Additionally, as set forth at the May 30, 2023, hearing, costs sought under
23 NRS 18 pre-date the 2021 Offer of Judgment; and thus, the statute is the basis of
24 the award of costs. As the Court has found that the elements of NRCP 68 were
25

26 ⁴² Findings of Fact Conclusions of Law at P. 41, DOC 416 filed February 9, 2023, Notice of Entry
of Order thereof DOC 420 filed February 22, 2023.

27 ⁴³ Findings of Fact Conclusions of Law at P. 41, DOC 416 filed February 9, 2023, Notice of Entry
of Order thereof DOC 420 filed February 22, 2023.

1 met based on the 2021 Offer of Judgment, NRCP 68 provides an independent
2 basis for costs incurred after the 2021 Offer of Judgment. Although both the NRS
3 and the NRCP provide independent basis for costs post the 2021 Offer, as those
4 amounts are not cumulative, the Court analyzes the total costs that are to be
5 awarded utilizing the statutory framework.⁴⁴

6
7 **A. Defendant Was the Prevailing Party Pursuant to NRS 18 et seq.**

8 **1. Based on the Documentation and**
9 **Applicable Authority, Defendant's Cost**
10 **Request is Reduced.**

11 NRS 18.005 allows recovery of the following amounts:

- 12 (1) Clerks' fees.
- 13 (2) Reporters' fees for depositions, including a reporter's
14 fee for one copy of each deposition.
- 15 (3) Jurors' fees and expenses, together with reasonable
16 compensation of an officer appointed to act in
17 accordance with NRS 16.120.
- 18 (4) Fees for witnesses at trial, pretrial hearings and
19 deposing witnesses, unless the court finds that the
20 witness was called at the instance of the prevailing
21 party without reason or necessity.
- 22 (5) Reasonable fees of not more than five expert
23 witnesses in an amount of not more than \$1,500 for
24 each witness, unless the court allows a larger fee
25 after determining that the circumstances surrounding
26 the expert's testimony were of such necessity as to
27 require the larger fee.
- 28 (6) Reasonable fees of necessary interpreters
- (7) The fee of any sheriff or licensed process server for
the delivery or service of any summons or subpoena
used in the action, unless the court determines that
the service was not necessary.
- (8) Compensation for the official reporter or reporter pro
tempore.
- (9) Reasonable costs for any bond or undertaking
required as part of the action.

44 May 30, 2023 Transcript DOC 448 at 73:15-18.

- 1 (10) Fees of a court baliff or deputy marshal who was
2 required to work overtime.
3 (11) Reasonable costs for telecopies.
4 (12) Reasonable costs for photocopies.
5 (13) Reasonable costs for long distance telephone calls.
6 (14) Reasonable costs for postage.
7 (15) Reasonable costs for travel and lodging incurred
8 taking depositions and conducting discovery.
9 (16) Fees charged pursuant to NRS 19.0335.
10 (17) Any other reasonable and necessary expense
11 incurred in connection with the action, including
12 reasonable and necessary expenses for
13 computerized services for legal research.
14

15 Applicable case law provides that any award of costs must be
16 “reasonable, necessary, and actually incurred, and supported by justifying
17 documentation submitted to the Court. *In re Dish Network*, 133 Nev. 438, 452,
18 401 P.3d 1081, 1093 (2017); *Cadle v. Woods & Erickson, LLP*, 131 Nev. 114,
19 120-121, 345 P.3d 1049, 1054 (2015); *Bobby Berosini, Ltd. v. PETA*, 114 Nev.
20 1348, 1352-53, 971 P.2d 383, 386 (1998); *Fairway Chevrolet Company v.*
21 *Kelley*, 484 P.3d 276 (Nev. 2021) (unpublished). As set forth in *Cadle*, sufficient
22 documentation requires more than an itemized memorandum, there must be
23 evidence presented to substantiate the cost requested. 131 Nev. at 120-121, 345
24 P.3d at 1054-1055 (2015). The Amended Verified Memorandum of Costs (DOC
25 422) sought the following costs:

26 **a. Reporters’ Fees for Depositions,**
27 **Hearings, and Trial**

28 Reporters’ fees requested are broken down by the amount sought by each
firm representing Defendant and by the type of reporter fees. Defendant seeks
\$73,354.31 for reporters’ fees for depositions incurred by the Bartlit Beck firm
under NRS 18.005(2). The amount included \$59,221.51 for deposition
transcripts and \$15,554.11 for daily transcript fees for the Trial. The Court
considers *North Las Vegas Infrastructure Investment and Construction, LLC v.*

1 *City of North Las Vegas*, 139 Nev. Adv. Op. 5, 525 P.3d 836 (2023). There,
2 costs for videotaped depositions were denied because the depositions were not
3 used at trial and there was no explanation of why the videos were necessary.
4 The Court notes that here, Plaintiff challenges, within the reporters' costs for the
5 depositions, optional reporting services such as RealTime, rush fees, and
6 videotaping.

7 Invoices for deposition transcripts were provided for services dated
8 August 3, 2020, for \$750.00, \$443.50, and \$1,382.15 including a \$175.00
9 Realtime Setup Fee and \$239.80 Realtime Over Internet Fee; August 4, 2020,
10 for \$2,481.20 including a \$695.20 Realtime Over Internet fee, and \$665.00
11 including a \$190.00 rush fee; August 11, 2020, for \$1,100.00, \$641.50, and
12 \$2,280.85 including a \$175 Realtime Setup Fee and \$385.00 Realtime Over
13 Internet Fee; August 18, 2020, for \$542.50, \$925.00, and \$1,478.75 including a
14 \$175.00 Realtime Setup Fee and a \$204.60 Realtime Over Internet Fee,; August
15 19, 2020, for \$542.50, \$925.00, and \$1,878.10 including a \$175.00 Realtime
16 Setup Fee and \$325.60 Realtime Over Internet fee; September 1, 2020, for
17 \$805.00, \$1,317.40, and \$1,176.75; September 16, 2020, for \$1,450.00,
18 \$839.50, and \$4,064.20 which included a \$175.00 Realtime Setup Fee and a
19 \$576.40 Realtime Over Internet fee; September 17, 2020, for \$685.00 for
20 videography services for the deposition of Mark Boyer, and \$2,683.90 which also
21 included a \$424.60 Realtime Over Internet fee; September 18, 2020, for \$635.00,
22 and \$2,023.50 which included a \$367.40 Realtime Over Internet fee; September
23 22, 2020, for \$610.00 and \$2,233.50 which included a \$446.60 Realtime Over
24 Internet fee; September 25, 2020, for \$790.00, \$1,362.50, and \$3,555.90 which
25 included a \$175.00 Realtime Setup Fee and \$565.40 Realtime Over Internet fee;
26 September 29, 2020, for \$490.00 and \$1,638.90 which included a \$301.40
27 Realtime Over Internet Fee; September 30, 2020, for \$2,750.30 which included a
28

1 \$550.00 Realtime Over Internet fee; October 1, 2020, for \$988.00, \$1,712.50 for
2 videography services for the deposition of Michael Tricarichi, for \$3,665.90,
3 \$780.00 for videography services for the deposition of Kenneth Harris, and for
4 \$2,675.70 which included a \$492.80 Realtime Over Internet fee; October 9,
5 2020, for \$2,050.70 including a \$567.60 Realtime Over Internet fee, and \$780.00
6 for videography services for the deposition of Brian Meighan. Invoices for daily
7 transcript fees for trial are provided dated October 31, 2022, for \$1,830.84;
8 November 2, 2022, for \$1,140.26; November 3, 2022, for \$2,039.62; November
9 4, 2022, for \$1,919.17; November 5, 2022, for \$939.51; November 9, 2022, for
10 \$1,718.42; November 10, 2022, for \$1,862.96 and \$2,682.02, and November 11,
11 2022 for \$1,421.31.

12 While under NRCP 68, the costs pre-dating the 2021 Offer of Judgment
13 would not be recoverable. Here, the deposition costs are allowable under NRS
14 18 and, in general, are supported by adequate documentation as reasonable,
15 necessary, and actually incurred as required under *In re Dish Network, Cadle,*
16 *Berosini, and Fairway*. Based on the invoices provided, \$57,800.20 in deposition
17 transcripts incurred by Bartlit Beck is supported; however, that amount includes a
18 \$190.00 in rush fees, \$7,192.40 in Realtime Fees, and \$3,957.50 in videography
19 services for depositions, which the Court finds would not be appropriate. Nothing
20 is provided by Defendant showing that these extra reporter services were
21 reasonable and necessary to this case. The Court then also considers and finds
22 that the invoices provided support the \$15,554.11 sought for daily transcript fees.
23 Therefore, the Court finds that \$62,014.41 in reporters' and transcript fees
24 incurred by Bartlit Beck is appropriate under NRS 18.

25 Defendant also seeks \$4,894.97 in Reporters' Fees for Hearings incurred
26 by Snell & Wilmer under NRS 18.005(8). Invoices are provided for hearings
27 dated November 16, 2016, for \$270.54 and \$80.00; May 10, 2017, for \$318.53;
28

1 September 24, 2018, for \$169.63 and \$40.00; March 21, 2019, for \$42.07; July 8,
2 2019, for \$144.54 and \$40.00; March 31, 2020, for \$168.63 for an expedited
3 transcript; March 24, 2022, for \$40.00; March 30, 2022, for \$120.00; March 31,
4 2022, for \$1,216.93 and for \$120.00; June 13, 2022, for \$186.31 for an expedited
5 transcript; October 25, 2022, for \$725.16; November 16, 2022, for \$944.38; and
6 December 27, 2022, for \$268.25.

7 While, under NRCP 68, the costs pre-dating 2021 Offer of Judgment
8 would not be recoverable, here the hearing and trial costs are allowable under
9 NRS 18 and are supported by adequate documentation as reasonable,
10 necessary, and actually incurred as required under *In re Dish Network, Cadle,*
11 *Berosini, and Fairway*. Based on the invoices provided, the Court finds that the
12 amount sought for reporters' fees for hearings is supported; however, as noted
13 above, some invoices indicate expedited fees without a basis provided for the
14 rush charge. Therefore, the Court finds it must reduce the amount to account for
15 the rush charges and that \$4,540.03 is appropriate in reporters fees incurred by
16 Snell & Wilmer for hearings.

17 **b. Printing, Copying, and Scanning**

18 Defendant seeks \$5,468.66 for printing, copying, and scanning under NRS
19 18.005(12). Four separate invoices were provided: an October 21, 2019, invoice
20 for \$1,252.46; a July 27, 2020, invoice for \$380.00; an October 20, 2022, invoice
21 for \$2,354.70; and an October 31, 2022, invoice for \$1,481.50. While, under
22 NRCP 68, the costs pre-dating 2021 Offer of Judgment would not be
23 recoverable, here the copying costs are allowable under NRS 18 and are
24 supported by adequate documentation as reasonable, necessary, and actually
25 incurred as required under *In re Dish Network, Cadle, Berosini, and Fairway*.
26 The full \$6,468.66 is, therefore, appropriate.

1 **c. Travel and Lodging for Hearings and**
2 **Depositions**

3 Defendant seeks \$4,585.60 for travel and lodging costs incurred by Bartlit
4 Beck associated with counsel traveling for hearings and depositions. Defendant
5 seeks the amount under NRS 18.005(15). Invoices were provided for:
6 September 4, 2020, travel by Christopher Landgraff for \$1,339.65; September 4,
7 2020, meals for Christopher Landgraff of \$192.50; September 8, 2020,
8 conference room, beverage service, and internet for \$2,178.36; September 30,
9 2022, travel for Christopher Landgraff for \$464.53; September 30, 2022, air fare
10 for Christopher Landgraff for \$323.18; and September 30, 2022, meals for
11 \$87.38. At the May 30, 2023, hearing the Court set forth that meals would not be
12 appropriate to recover as counsel would have to eat regardless, and that hotel
13 costs and tickets would not be appropriate, acknowledging that while parties
14 have their choice of counsel, those costs are client driven based on their
15 selection of counsel and Plaintiff should not have to bear additional cost for the
16 choice of the Defendant.⁴⁵ After the Court allowed time for the parties to reach an
17 agreement as to fees and costs, per the correspondence submitted to the Court
18 on July 11, 2023, counsel withdrew the request for travel and meal expenses.
19 Thus, the Court need not address the initial travel and lodging and meal request.

20 **d. Pro Hac Vice Admissions**

21 Defendant seeks \$5,000.00 in costs related to Pro Hac Vice Admissions
22 incurred by Bartlit Beck and \$3,700.00 in costs related to Pro Hac Vice
23 Admissions incurred by Snell & Wilmer. Defendant seeks these costs under
24 NRS 18.005(17) as an “other” reasonable and necessary expense. Invoices
25 were provided for Application fees, Pro Hac Vice fees, and Annual Renewal
26 Fees. Plaintiff challenged the cost in its entirety as not authorized under NRS

27

⁴⁵ May 30, 2023, Transcript DOC 448 at 73:19-74:11.
28

1 18.⁴⁶ At the May 30, 2023, hearing the Court stated the cost would not be
2 appropriate as it was counsel's choice to associate pro hac counsel.⁴⁷ After the
3 Court allowed time for the parties to reach an agreement as to fees and costs,
4 per the correspondence submitted to the Court on July 11, 2023, counsel
5 withdrew the request for Pro Hac Vice fees. Thus, the Court need not address
6 the initial Pro Hac Vice fee request.

7 **e. Clerk's Fees**

8 Defendant seeks \$3,386.00 in Clerk's Fees under NRS 18.005(1). The
9 register of actions was provided showing filing fees on July 11, 2016, for
10 \$1,483.00; March 6, 2017, for \$200.00; August 12, 2019, for \$223.00; November
11 13, 2020, for \$200.00; April 28, 2022, for \$200.00; June 13, 2022, for \$40.00;
12 October 24, 2022, for \$120.00; and November 16, 2022, for \$920.00. While
13 under NRCP 68 the fees pre-dating 2021 Offer of Judgment would not be
14 recoverable, here, the Clerk's fees are allowable under NRS 18 and are
15 supported by adequate documentation as reasonable, necessary, and actually
16 incurred as required under *In re Dish Network*, *Cadle*, *Berosini*, and *Fairway*.
17 The full \$3,386.00 sought is, therefore, appropriate.

18 **f. Subpoena Costs**

19 Defendant seeks various costs associated with subpoenas consisting of
20 Clerk's Fees under NRS 18.005(1); Witness fees under NRS 18.005(4); Service
21 of Subpoena under NRS 18.005(7); Messenger Services for Filing/Obtaining
22 Foreign Subpoenas under NRS 18.005(17); for a total of \$2,081.06. Invoices are
23 provided dated February 4, 2020, for \$85.00 to serve a subpoena to Levin &
24 Associates; February 7, 2020, for \$215.00 for filing fees to issue a foreign
25

26 _____
27 ⁴⁶ Plaintiff's Motion to Retax and Settle PWC's Amended Verified Memorandum of Costs DOC
414 at 5:5-18.

28 ⁴⁷ May 30, 2023, Transcript DOC 448 at 75:21-25.

1 subpoena; February 28, 2020, for \$418.50 to serve a subpoena to Carla
2 Tricarichi and Randy Hart; February 28, 2020, for \$172.50 to serve a subpoena
3 to James Tricarichi; February 28, 2020, for \$110.00 for the messenger to the
4 courthouse to serve the out-of-state subpoenas; March 20, 2020, for \$275.00 for
5 a court filing fee on the subpoena to Richard Corn; March 20, 2020, for \$560.00
6 for a court filing fee on the subpoena to Andrew Mason; May 20, 2020, for
7 \$120.00 for a court filing fee on the subpoena for Donald Korb; September 8,
8 2020, for \$84.00 for service of subpoena to Telecom Acquisition Corp.; and June
9 13, 2022, for \$41.06 in court fees. While under NRCP 68 the fees pre-dating
10 2021 Offer of Judgment would not be recoverable, here, the various subpoena
11 costs are allowable under NRS 18 and are supported by adequate
12 documentation as reasonable, necessary, and actually incurred as required
13 under *In re Dish Network, Cadle, Berosini, and Fairway*. The \$2,081.06 sought is
14 therefore appropriate.

15 **g. Mediator Fees and Messenger Fees**

16 Defendant seeks the costs under NRS 18.005(17) as an “other”
17 reasonable and necessary expense for both Mediator Fees and Messenger
18 Fees. The Court addresses both in turn.

19 Defendant seeks \$3,850.00 for Mediation fees. Plaintiff challenged the
20 cost as not authorized under NRS 18.⁴⁸ At the May 30, 2023, hearing, counsel
21 confirmed that the mediation was voluntary.⁴⁹ After the Court allowed time for
22 the parties to reach an agreement as to fees and costs, per the correspondence
23 submitted to the Court on July 11, 2023, counsel withdrew the request for
24 Mediator fees. Thus, the Court need not address the initial Mediator fee request.
25

26 _____
27 ⁴⁸ Plaintiff’s Motion to Retax and Settle PWC’s Amended Verified Memorandum of Costs DOC
414 at 5:5-18.

28 ⁴⁹ May 30, 2023, Transcript DOC 448 at 72:19-73:14.

1 Defendant also seeks \$1,226.00 in Messenger Services costs pursuant to
2 NRS 18.005(17). Receipts were provided for: September 20, 2016, for \$37.00;
3 September 21, 2016, for \$47.00; September 27, 2016, for \$94.00; August 11,
4 2016, for \$35.00; November 8, 2016, for \$25.00; February 8, 2017, for \$62.00;
5 February 10, 2017, for \$25.00; May 17, 2017, for \$21.00; May 15, 2017, for
6 \$35.00; July 26-29, 2019, for \$40.00; September 9-10, 2020, for \$90.00;
7 September 23, 2020, for \$76.50; October 2, 2020, for \$25.00; October 27-31,
8 2022, for \$350.00; March 25-28, 2022, for \$152.50; June 6-10, 2022, for
9 \$111.00. Plaintiff challenged the cost in its entirety as not authorized under NRS
10 18.⁵⁰ The Court finds that messenger fees are appropriate, per the statute, and
11 supported by documentation for the hearings listed above and thus the Court
12 awards \$1,226.00.

13 **h. Expert Witness Fees**

14 Defendant seeks \$814,286.98 in Expert Witness Fees for three experts.
15 The amount sought is broken down as \$84,655.50 for Joseph Leauanae;
16 \$36,584.25 for Arthur Dellinger; and \$693,046.73 for Kenneth Harris. Plaintiff
17 challenged the amount in its entirety. In the alternative, if fees were awarded,
18 Plaintiff argued that costs should capped at \$1,500.00 under NRS 18.005(5).⁵¹ At
19 the May 30, 2023, hearing, the Court set forth that the amount sought needed to
20 be reduced given overlap with the tax court issues, general advice, benefit of
21 video, and what the experts needed to specifically look at and do.⁵² After the
22 Court allowed time for the parties to reach an agreement as to fees and costs,
23

24 _____
25 ⁵⁰ Plaintiff's Motion to Retax and Settle PWC's Amended Verified Memorandum of Costs DOC
414 at 5:5-18.

26 ⁵¹ Plaintiff's Motion to Retax and Settle PWC's Amended Verified Memorandum of Costs DOC
414 at 3:19-5:4. The Motion and all documents were provided to the Court prior to the Nevada
27 Legislature's amendedments to the Statute and thus the prior statutory amount applied. Even
utilizing the current 2023 statute, the Court's analysis would be the same.

28 ⁵² May 30, 2023 Transcript DOC 448 at 74:12-75:20.

1 per the correspondence submitted to the Court July 11, 2023, defense counsel
2 agreed to reduce the fee sought for Harris by 50 percent (50%), to \$346,523.36.
3 Plaintiff's counsel still objected to that reduced amount.

4 In *Frazier v. Drake*, 131 Nev. 632, 650-51, 357 P.3d 365, 377-78 (Nev. Ct.
5 App. 2015), the Court of Appeals set forth that awarding expert witness fees
6 more than \$1,500.00 per expert requires an analysis of various factors, where
7 "not all of these factors may be pertinent to every request for expert witness fees
8 in excess of \$1,500 per expert under NRS 18.005(5), and thus, the resolution of
9 such requests will necessarily require a case-by-case examination of appropriate
10 factors":

- 12 (1) the importance of the expert's testimony to the party's
13 case;
- 14 (2) the degree to which the expert's opinion aided the trier
15 of fact in deciding the case;
- 16 (3) whether the expert's reports or testimony were
17 repetitive of other expert witnesses;
- 18 (4) the extent and nature of the work performed by the
19 expert;
- 20 (5) whether the expert had to conduct independent
21 investigations or testing;
- 22 (6) the amount of time the expert spent in court, preparing
23 a report, and preparing for trial;
- 24 (7) the expert's area of expertise;
- 25 (8) the expert's education and training;
- 26 (9) the fee actually charged to the party who retained the
27 expert;
- 28 (10) the fees traditionally charged by the expert on related
matters;
- (11) comparable experts' fees charged in similar cases;
and,
- (12) if an expert is retained from outside the area where
the trial is held, the fees and costs that would have
been incurred to hire a comparable expert where the
trial was held.

26 *Frazier v. Drake*, 131 Nev. 632, 650-51, 357 P.3d 365, 377-78 (Nev. Ct.
27 App. 2015). The Court notes that there was no *Frazier* analysis provided in the

1 Verified Memorandum of Costs (DOC 417), nor the Amended Verified
2 Memorandum of costs (DOC 424) beyond a footnote stating that the experts
3 “have specialized and substantial knowledge in the foregoing field(s),” and that
4 the cost was warranted because each expert “(1) prepared a comprehensive
5 expert report, (2) sat for a deposition, and (3) testified at trial (and as such,
6 incurred the additional time required to sufficiently prepare for both deposition
7 and trial)” with the result being in Defendants’ favor.⁵³ Nevertheless, PwC’s
8 Opposition to Plaintiff’s Motion to Retax Costs (DOC 440) addressed the *Frazier*
9 factors; and thus, the Court analyzes each as set forth below.

10
11 ***i. The Court Finds That Most of the Frazier***
12 ***Factors Presented Are Met As To Expert***
13 ***Joseph Leauanae but Defendant Did Not***
14 ***Provide the Court With All the Required***
Information Pursuant to Frazier and
Other Case Law and Thus, the Amount
Sought Needs to Be Reduced.

15 Defendant seeks \$84,655.50 in expert fees for Joseph Leauanae. Mr.
16 Leauanae is a business appraiser and forensic accountant with over 25 years of
17 experience in financial evaluation and litigation.⁵⁴ Mr. Leauanae is a CPA in
18 Nevada, Utah, and California, and has additional certifications in information
19 technology, financial forensics, and as a fraud examiner.⁵⁵ The nature of the
20 work performed by Mr. Leauanae involved providing an opinion on economic
21 damages of Plaintiff.⁵⁶ Defendant set forth that Mr. Leauanae drafted an expert
22 report, rebuttal report, was deposed, prepared demonstrative exhibits, and
23

24
25 ⁵³ Pricewaterhouse Coopers LLP’s Verified Memorandum of Costs DOC 417 at 3 n.1;
Pricewaterhouse Coopers LLP’s Amended Verified Memorandum of Costs DOC 422 at 3 n.2.

26 ⁵⁴ Pricewaterhouse Cooper LLP’s Opposition to Plaintiff’s Motion to Retax Costs DOC 440 at
21:5-14.

27 ⁵⁵ *Id.*

28 ⁵⁶ Pricewaterhouse Cooper LLP’s Opposition to Plaintiff’s Motion to Retax Costs DOC 440 at
21:17-18.

1 testified at trial.⁵⁷ No further details were provided in the analysis. The reports
2 and testimony were not repetitive as the three experts were opining from three
3 different fields of expertise. Defendant set forth that the independent
4 investigation performed by Mr. Leauanae involved review of documents,
5 pleadings, production, discovery, representations to the IRS, Plaintiff's expert
6 report on damages, and deposition transcripts.⁵⁸ As to the time spent preparing a
7 report, preparing for trial, and in court, Mr. Leauanae spent 317.50 hours at a
8 rate of \$375.00 per hour in 2020 through 2021, and \$415.00 per hour in 2022,
9 and provided invoices as to the time.⁵⁹ Defendant provided nothing to show the
10 fee charged was in accordance with those traditionally charged by the expert in
11 related matters as it instead stated that, "this Court is well positioned to
12 determine the reasonableness of the same based on its vast experience with
13 similar experts in complex civil litigation matters as well as the submitted
14 invoices."⁶⁰ While the Court has addressed numerous experts in a wide variety
15 of settings, *Frazier* and the case law regarding costs in general, see e.g. *In re*
16 *Dish Network*, 133 Nev. 438, 452, 401 P.3d 1081, 1093 (2017); *Cadle v. Woods*
17 *& Erickson, LLP*, 131 Nev. 114, 120-121, 345 P.3d 1049, 1054 (2015); *Bobby*
18 *Berosini, Ltd. v. PETA*, 114 Nev. 1348, 1352-53, 971 P.2d 383, 386 (1998);
19 *Fairway Chevrolet Company v. Kelley*, 484 P.3d 276 (Nev. 2021) (unpublished)
20 all set forth that it is the responsibility of the party who is seeking the costs to
21 provide the documentation and explanation necessary for the Court to fully
22 analyze any costs sought. In this case, Defendant has failed to provide any
23

24 ⁵⁷ Pricewaterhouse Cooper LLP's Opposition to Plaintiff's Motion to Retax Costs DOC 440 at
21:20-22:1.

25 ⁵⁸ Pricewaterhouse Cooper LLP's Opposition to Plaintiff's Motion to Retax Costs DOC 440 at
22:21-23.

26 ⁵⁹ Pricewaterhouse Cooper LLP's Opposition to Plaintiff's Motion to Retax Costs DOC 440 at
24:11-15; 25:3-4.

27 ⁶⁰ Pricewaterhouse Cooper LLP's Opposition to Plaintiff's Motion to Retax Costs DOC 440 at
25:9-15.

1 information related to multiple *Frazier* factors. As a result of Defendant's
2 decision to provide the Court only limited information, the Court can only take into
3 account what was provided and reduces the cost allowed for Mr. Leauanae to
4 \$46,655.50.

5
6 ***ii. The Court Finds That the Frazier Factors
Are Met As To Expert Arthur Dellinger***

7 Defendant seeks \$36,584.25 in expert fees for Arthur Dellinger. Mr.
8 Dellinger is a CPA with 53 years of experience with a specialty in tax matters.⁶¹
9 As to the nature of the work performed, Dellinger provided an opinion on whether
10 the standards for disclosures of errors applies to former clients.⁶² Defendant set
11 forth that Mr. Dellinger drafted an expert report, rebuttal report, was deposed,
12 prepared demonstrative exhibits, testified at trial, reviewed standards for tax
13 services, conducted research, and reviewed information on the case provided by
14 counsel.⁶³ The reports and testimony were not repetitive as the three experts
15 were opining from three different fields of expertise. Defendant also sets forth
16 that the independent investigation performed by Mr. Dellinger was that he
17 "extensively reviewed the statements on standards for tax services, conducted
18 research, and reviewed case information provided by counsel".⁶⁴ Unlike Mr.
19 Leauanae, however, Defense counsel did provide support of showing that the
20 expert's testimony was of significant importance to the decision. Specifically,
21 Defendant pointed to the Findings of Fact and Conclusions of Law and stated
22 that it referenced the testimony of Mr. Dellinger on the standard of professional
23

24 ⁶¹ Pricewaterhouse Cooper LLP's Opposition to Plaintiff's Motion to Retax Costs DOC 440 at
20:7-12.

25 ⁶² Pricewaterhouse Cooper LLP's Opposition to Plaintiff's Motion to Retax Costs DOC 440 at
21:16-17.

26 ⁶³ Pricewaterhouse Cooper LLP's Opposition to Plaintiff's Motion to Retax Costs DOC 440 at
21:20-22:4.

27 ⁶⁴ Pricewaterhouse Cooper LLP's Opposition to Plaintiff's Motion to Retax Costs DOC 440 at
22:19-20.

1 care and Statements on Standards for Tax Services.”⁶⁵ As to the time spent
2 preparing a report, preparing for trial, and in court, Mr. Dellinger spent 72.45
3 hours at a rate of \$500.00 per hour, and provided invoices as to the time.⁶⁶
4 Defendant provided nothing to show the fee charged was in accordance with
5 those traditionally charged by the expert in related matters. Instead, it again set
6 forth that “this Court is well positioned to determine the reasonableness of the
7 same based on its vast experience with similar experts in complex civil litigation
8 matters as well as the submitted invoices.”⁶⁷ Nevertheless, to support that the fee
9 was comparable to what would have been incurred by a local expert, Defendant
10 compared Dellinger’s rate of \$500.00 to Plaintiff’s local expert, Greene’s, rate of
11 \$400.00 who has been practicing for roughly 15 less years than Dellinger.⁶⁸ As a
12 result of the more detailed analysis, the Court finds that there is enough support,
13 pursuant to the case law and given the nature of the instant case, to award
14 Defendant the entirety of the costs sought on behalf of Mr. Dellinger in the
15 amount of \$36,584.25.

16
17 ***iii. The Court Finds That the Frazier Factors***
18 ***and Applicable Case Law Warrant a***
Reduction As to Expert Kenneth Harris

19 Defendant initially sought \$693,046.73 in expert fees for Kenneth Harris,
20 and in the correspondence submitted to the Court wherein the parties sought to
21 reach an agreement as to fees and costs Defendants had agreed to reduce the
22 amount by 50 percent (50%) to \$346,523.36. Mr. Harris has practiced in tax law
23

24 ⁶⁵ Pricewaterhouse Cooper LLP’s Opposition to Plaintiff’s Motion to Retax Costs DOC 440 at
25 23:15-16.

26 ⁶⁶ Pricewaterhouse Cooper LLP’s Opposition to Plaintiff’s Motion to Retax Costs DOC 440 at
27 24:6-10; 25:1.

28 ⁶⁷ Pricewaterhouse Cooper LLP’s Opposition to Plaintiff’s Motion to Retax Costs DOC 440 at
29 25:9-15.

⁶⁸ Pricewaterhouse Cooper LLP’s Opposition to Plaintiff’s Motion to Retax Costs DOC 440 at
30 26:7-9.

1 for 35 years, with experience in mergers, acquisitions, spin offs, divestitures, and
2 internal reorganizations.⁶⁹ Mr. Harris also teaches tax law at Northwestern
3 School of Law.⁷⁰ As to the nature of the work performed, Defendant sparsely
4 provided that Mr. Harris gave an opinion as to Defendant's conduct in advising
5 Plaintiff on the transaction.⁷¹ Defendant set forth the same description for all of its
6 experts -- that Mr. Harris drafted an expert report, rebuttal report, was deposed,
7 prepared demonstrative exhibits, and testified at trial.⁷² No further details were
8 included in Defendant's *Frazier* analysis as to this factor. Defendant then
9 addressed that the reports and testimony were not repetitive as the three experts
10 were opining from three different fields of expertise. In support of showing that
11 the expert's testimony was of significant importance to the decision, Defendant
12 pointed to the Findings of Fact and Conclusions of Law referencing the testimony
13 of: "Mr. Harris twelve separate times when: (1) analyzing standard tax industry
14 terms, (2) distinguishing facts between the Westside, Enbridge, and Marshall
15 transactions, (3) interpreting Notice 2008-111, (4) interpreting of the Statements
16 on Standards for Tax Services, (5) and analyzing PwC's confidentiality
17 obligations under applicable standards."⁷³ It is asserted by Defendant that Mr.
18 Harris spent 1,089.90 hours preparing a report, preparing for trial, and in court at
19 a rate of \$775.00 per hour. It did provide invoices as to the time, as noted in the
20 Opposition, and it also contended that Harris also utilized lower billing associates
21 at \$525.00 per hour.⁷⁴ It is not clear to the Court the role of the "billing
22

23 ⁶⁹ Pricewaterhouse Cooper LLP's Opposition to Plaintiff's Motion to Retax Costs DOC 440 at
24 20:13-21:4.

25 ⁷⁰ *Id.*

26 ⁷¹ Pricewaterhouse Cooper LLP's Opposition to Plaintiff's Motion to Retax Costs DOC 440 at
27 21:18-19.

28 ⁷² Pricewaterhouse Cooper LLP's Opposition to Plaintiff's Motion to Retax Costs DOC 440 at
29 21:20-22:1.

30 ⁷³ Pricewaterhouse Cooper LLP's Opposition to Plaintiff's Motion to Retax Costs DOC 440 at
31 23:11-14.

32 ⁷⁴ Pricewaterhouse Cooper LLP's Opposition to Plaintiff's Motion to Retax Costs DOC 440 at

1 associates” or how those rates could be justified, pursuant to Nevada law, given
2 the limited billing details provided. Defendant also failed to provide anything to
3 show the fee charged was in accordance with those traditionally charged by the
4 expert in related matters, instead relying on the assertion that “this Court is well
5 positioned to determine the reasonableness of the same based on its vast
6 experience with similar experts in complex civil litigation matters as well as the
7 submitted invoices.”⁷⁵ Next, to support that the fee was comparable to what
8 would have been incurred by a local expert, Defendant compared Harris’ rate of
9 \$775.00, and experience as an attorney since 1985, to its own retained counsel
10 Mr. Byrne’s rate of \$750.00 who has been practicing since 1988.⁷⁶ The
11 comparison provided by Defendant was a rate for an attorney, and while the
12 Court acknowledges Mr. Harris is an attorney, no comparison was provided for
13 what is the appropriate rate for an expert standard who plays a different role than
14 counsel for the party. In short, there was no analysis as what a comparable
15 attorney acting in an expert capacity would charge in Nevada or Clark County.
16 Considering the invoices provided, the fee summary description for Mr. Harris is
17 listed under “Lawyer” and other lawyers at the firm are also listed as billing on the
18 matter. Based on the limited analysis given of the foregoing *Frazier* factors, the
19 Court finds it appropriate to reduce the expert fee sought for Mr. Harris.

20 For example, some of the items in the invoices contain insufficient detail
21 for the Court to consider, appear to be representation work beyond the scope
22 necessary for an expert opinion, appear to be other parties conducting review for
23 the expert, or appear to be duplicative intra-office conferencing with the expert,
24

25 24:16-20; 25:5-6.

26 ⁷⁵ Pricewaterhouse Cooper LLP’s Opposition to Plaintiff’s Motion to Retax Costs DOC 440 at
25:9-15.

27 ⁷⁶ Pricewaterhouse Cooper LLP’s Opposition to Plaintiff’s Motion to Retax Costs DOC 440 at
26:5-7.

1 as further discussed below. The invoices reflect the billings of Mr. Harris (KLH)
2 and other billing entries are included billed by Andrea M. Despotes (AMD) and
3 Matthew Koenders (KM) yet there is nothing to provide the Court how three
4 attorneys were needed to prepare an expert report particularly when there were
5 other experts that presented opinions that overlapped but were not duplicative.

6 The following entries show billing for intra-office communications and, in
7 some instances, duplicative billing for the same intra-office meeting. On August
8 6, 2019, MK billed \$1,207.50 to conference with KLH as well as to review the
9 complaint, research, and analysis, and did not parse out the amount of time
10 spent conferring with KLH. Then on August 26, 2019, AMD billed \$1,840.00 to
11 review the file, conduct research, and confer with KLH; again, not breaking down
12 the amount of time spent for inter-office conferencing. On August 27, 2019, MK
13 again billed \$1,312.50 to again review the complaint, analysis, and confer with
14 KLH. On August 30, 2019, there are billing entries for KLH for conferencing with
15 MK, as well as a duplicative \$525.00 entry for MK for conferencing with KLH. On
16 September 5, 2019, MK billed \$1,050.00 to review the record and confer with
17 KLH. On September 16, 2019, AMD billed \$2,760.00 for an office conference
18 with KLH and work on research, with no breakdown for the timing as to each. On
19 September 18, 2019, AMD billed \$172.50 for an office conference. On February
20 20, 2020, and February 27, 2020, MK billed \$787.50 and \$2,467.50, respectively,
21 to review record and analysis and confer with KLH; again, with no breakdown of
22 the time spent on intra-office conference. Then on March 21, 2020, and March
23 31, 2020, MK billed \$1,680.00 and \$367.50, respectively, to work on the draft
24 expert report, research, and conference with KLH with no temporal breakdown.
25 On April 8, 2020, and April 12, 2020, AMD billed \$230 and \$57.50, respectively,
26 to conference with KLH. On April 13, 2020, there are billing entries for KLH for
27 conferencing with MK, as well as a duplicative \$787.50 entry for MK for
28

1 conferencing with KLH. Similarly, on April 14, 2020, there are billing entries for
2 KLH conferencing with MK on the report, and a duplicative entry for \$1,470.00
3 MK to conference with KLH and review and revise the draft report, the time is not
4 parsed out for the activities. On April 20, 2020, and April 21, 2020, AMD billed
5 \$115.00 for both entries to conference with KLH. On April 27, 2020, MK billed
6 \$1,207.50 for an entry covering work on a draft report and conferencing with
7 KLH, with no breakdown of the time spent on each task. On May 7, 2020, MK
8 billed \$210.00 to conference with KLH. On June 5, 2020, KLH billed to
9 conference with AMD, and there was a duplicative billing entry by AMD for
10 \$1,207.50 to conference with KLH and work on the rebuttal report, with no
11 breakdown of the time allotted to each activity.

12 Some billed activities appear to be representation work beyond the scope
13 necessary of an expert opinion and the entries do not contain sufficient detail for
14 the Court to fully evaluate the distinction between expert tasks and tasks that
15 would be handled by counsel. For example, on November 16, 2020, KLH billed
16 \$630.000.00 to review a Motion in Limine pertaining to expert testimony, and
17 then on November 19, 2020, billed \$232.50 for "research re: MIL issue."

18 Additionally, there were billing entries for drafting the expert report and
19 rebuttal report performed by parties that were not expert Mr. Harris. There was
20 no information provided as to the nature or scope of the work, whether this work
21 was duplicative, or what role each person had in the preparation of the report for
22 the Court to assess in its review of the records. On January 24, 2020, AMD
23 billed \$632.50 for a generic entry of "worked on matters re: expert opinion." On
24 February 4, 2020, AMD billed \$920.00; on February 7, 2020, AMD billed
25 \$805.00; on February 11, 2020, AMD billed \$2,127.50; on February 12, 2020,
26 AMD billed \$1,782.50; on February 14, 2020, AMD billed \$115.00; on February
27 19, 2020, AMD billed \$977.50; on February 21, 2020, AMD billed \$3,220.00; on
28

1 February 25, 2020, AMD billed \$2,300.00; on February 26, 2020, AMD billed
2 \$2,507.50; on February 28, 2020, AMD billed \$2,817.50; all of the foregoing
3 entries were for a generic description of “worked on expert opinion matter.” It is
4 unclear to the Court whether these were part of preparing the opinion or whether
5 they were other actions associated with the file as there is minimal description of
6 the work given.

7 Then, turning to entries where it was apparent the work was pertaining to
8 the report, on March 2, 2020, KLH billed \$4,107.50 and on March 5, 2020, billed
9 \$1,007.50 to research and work on the expert report. On March 6, 2020, KLH
10 billed \$5,580.00 to work on the expert report while MK also billed \$1,942.50 that
11 same day to work on the draft report and research. Similarly, on March 7, 2020,
12 KLH billed \$2,480.00 to work on the expert report and MK also billed \$1,312.50
13 to work on the draft. Thereafter, KLH billed \$1,162.50 for “work on expert report”
14 on March 8, 2020; \$5,037.50 on March 9, 2020; \$5,435.00 on March 10, 2020;
15 \$2,325.00 on March 11, 2020; \$3,100.00 on March 12, 2020; \$3,100.00 on
16 March 13, 2020; \$1,550.00 on March 14, 2020; \$2,945.00 on March 15, 2020;
17 \$4,262.50 on March 16, 2020; \$4,107.50 on March 17, 2020; \$4,262.50 on
18 March 18, 2020; \$4,650.00 on March 19, 2020; \$4,495.00 on March 20, 2020;
19 \$3,875.00 on March 21, 2020; \$3,875.00 on March 22, 2020; \$5,347.50 on
20 March 23, 2020; \$5,192.50 on March 24, 2020; \$3,487.50 on March 25, 2020;
21 \$4,650.00 on March 26, 2020; \$4,650.00 on March 27, 2020; \$5,037.50 on
22 March 28, 2020; \$3,875.00 on March 29, 2020; \$4,650.00 on March 30, 2020;
23 and \$3,487.50 on March 31, 2020. Overlapping many of those same dates, MK
24 billed \$1,680.00 on March 21, 2020, (which was already referenced above for
25 overlapping with intra-office conferencing with KLH); \$1,050.00 on March 22,
26 2020; \$787.50 on March 23, 2020; \$1,470.00 on March 24, 2020; \$1,312.50 on
27 March 27, 2020; \$3,150.00 on March 28, 2020; \$3,937.50 on March 29, 2020;

1 \$1,995.00 on March 30, 2020; and \$367.50 on March 31, 2020, (this entry was
2 also accounted for above for the overlapping conference with KLH), all for
3 generic descriptions of "work on draft report."

4 KLH then billed for revisions to the report on April 1, 2020; April 2, 2020;
5 April 11, 2020; and April 20, 2020, in the amounts of \$2,945.00, \$2,092.50,
6 \$1,395.00, and \$1,705.00 respectively. For further work on the expert report,
7 KLH billed \$1,782.50 on April 13, 2020; \$3,022.50 on April 14, 2020; \$1,162.50
8 on April 15, 2020; \$775.00 on April 16, 2020; \$2,712.50 on April 17, 2020;
9 \$3,100.00 on April 19, 2020; \$3,875.00 on April 20, 2020; \$3,642.50 on April 21,
10 2020; \$3,410.00 on April 22, 2020; \$2,712.50 on April 23, 2020; \$4,107.50 on
11 April 24, 2020; \$3,177.50 on April 27, 2020; \$1,550.00 on April 28, 2020; and
12 \$1,937.50 on April 29, 2020. Overlapping many of those same dates, MK billed
13 \$787.50 on April 13, 2020 (addressed above for the entry also covering intra-
14 office conference); \$1,470.00 on April 14, 2020; \$945.00 on April 25, 2020; and
15 \$1,207.50 on April 27, 2020 (addressed above for the entry overlapping intra-
16 office conference as well), all to "work on draft report." AMD also billed \$345.00
17 on April 15, 2020; \$115.00 on April 17, 2020; \$3,392.50 on April 22, 2020;
18 \$2,875.00 on April 23, 2020; \$3,162.50 on April 24, 2020; \$4,772.50 on April 25,
19 2020; \$3,622.50 on April 26, 2020; \$4,657.50 on April 27, 2020; and \$3,277.50
20 on April 28, 2020, for generic entries of "worked on opinion draft."

21 KLH then made further revisions to the report as part of billing blocks,
22 including multiple other activities without distinguishing the time spent specifically
23 on the report for \$2,170.00 on May 13, 2020, and \$1,705.00 on May 15, 2020.
24 KLH billed \$1,937.50 on May 30, 2020; \$2,325.00 on June 1, 2020; \$3,255.00 on
25 June 2, 2020; \$2,170.00 on June 3, 2020; \$3,487.50 on June 5, 2020; \$3,100.00
26 on June 7, 2020; \$3,642.50 on June 8, 2020; \$3,100.00 on June 9, 2020;
27 \$2,712.50 on June 10, 2020; \$3,487.50 on June 11, 2020; \$3,487.50 on June 12,
28

2020; \$3,100.00 on June 13, 2020; \$3,487.50 on June 14, 2020; \$2,712.50 on June 15, 2020; \$1,782.50 on June 16, 2020; \$2,092.50 on June 17, 2020; \$3,875.00 on June 18, 2020; \$3,100.00 on June 19, 2020; and \$1,705.00 on June 24, 2020, to work on his rebuttal report and make revisions thereto. Some of the foregoing entries were also lumped with activities such as reviewing production without breaking down the time spent for the Court to consider. Again, overlapping many of these same dates, there were entries by other persons for work on the expert rebuttal report. There were also billing entries by MK for work on the rebuttal report of \$1,312.50 on June 28, 2020, and \$2,782.50 on June 29, 2020. AMD billed \$575.00 on June 1, 2020; \$2,645.00 on June 2, 2020; \$2,645.00 on June 3, 2020; \$1,207.50 on June 5, 2020; \$2,990.00 on June 9, 2020; \$2,645.00 on June 10, 2020; \$2,875.00 on June 11, 2020; \$3,162.50 on June 12, 2020; \$2,760.00 on June 13, 2020; \$3,392.50 on June 14, 2020; \$172.50 on June 15, 2020; \$690.00 on June 18, 2020; \$1,035.00 on June 19, 2020; \$1,035.00 on June 23, 2020; \$920.00 on June 24, 2020; \$1,610.00 on June 26, 2020; \$632.50 on June 27, 2020; and \$2,472.50 on June 28, 2020. The Court notes that in addition to the foregoing entries that specifically referenced work on the report, and as highlighted above, AMD frequently billed generic entries for “work on expert matter” and it is not clear for the Court to assess the work done and whether it was in preparation of the report or another matter. On July 1, 2020, KLH billed \$1,085.00 to review comments and edits to the rebuttal report; on July 2, 2020, KLH billed \$1,162.50 to revise the rebuttal report; and on July 7, 2020, KLH billed \$1,937.50 to conference with AMD and work on final edits to the rebuttal report for which AMD also billed \$575.00 to work on “expert opinion matters.”

While the Court appreciates that the testimony was important to the Defendant’s case, and it is cited as being an aid to the Court’s decision, it is

1 unclear how the expert report and rebuttal reports alone could be billed at over
2 \$302,400.00, including work by two persons who were not the expert himself,
3 and have that amount be considered “reasonable.” The Court fully considers the
4 nature of the case, the sophisticated parties, and the complex matters involved.
5 The Court also fully considers that due to the nature of the invoices, some of the
6 matters have other activities included in the line item accounting for the total time
7 billed for that entry, but also notes that there are many other generic entries that
8 could have involved billing for work on the report that were unclear, and the
9 foregoing entries were only the ones that it was clear to the Court that the work
10 done pertained to the actual reports.

11 Next, the Court also considers the billing entries pertaining to Mr. Harris’
12 participation in trial. On November 1, 2022, KLH billed \$3,875.00 to review the
13 transcript of the first day of trial and prepare for testimony; AMD also billed
14 \$3,852.50 that day to review the transcript, research tax issues, prepare notes for
15 KLH, and partake in “related expert preparation activities.” On November 2,
16 2022, KLH billed \$5,037.50 to review the transcript of the second day of trial,
17 prepare for testimony, and travel to Las Vegas; AMD also billed \$3,450.00 that
18 day to again review the transcript, research tax issues, prepare notes for KLH,
19 and “related expert preparation activities.” On November 3, 2022, KLH billed
20 \$6,200.00 to attend trial; AMD billed \$3,852.50 to review the transcript, research
21 tax issues, prepare notes for KLH, and “related expert preparation activities.” On
22 November 4, 2022, KLH billed \$5,812.50 to prepare in the morning and then
23 attend trial in the afternoon; AMD billed \$2,530.00 for the same activities
24 articulated in the preceding entries. On November 5, 2022, KLH billed \$6,200.00
25 to prepare for cross examination. On November 6, 2022, KLH billed \$5,425.00 to
26 again prepare for cross examination; AMD billed \$2,587.50 that day for the same
27 activities articulated in the preceding entries. On November 7, 2022, KLH billed
28

1 \$6,975.00 to attend trial and prepare for direct testimony; AMD billed \$3,852.50
2 for the same activities articulated in the preceding entries. On November 8,
3 2022, KLH billed \$6,975.00 to attend trial and prepare for direct testimony. On
4 November 9, 2022, KLH billed \$6,975.00 to attend trial and give direct and cross
5 examination testimony. On November 10, 2022, KLH billed \$3,875.00 to attend
6 trial and give cross examination testimony, as well as billed travel time. Upon
7 review, the Court notes that Mr. Harris testified 4 hours and 44 minutes over two
8 days at the trial, and pursuant to applicable law the Court takes that into account
9 in ascertaining what is the reasonable and necessary cost amount that Plaintiff
10 should be responsible for.

11 In sum, while the Court is appreciative of the extent of Mr. Harris'
12 expertise, based on the limited information provided by Defendant, the
13 requirements of Nevada case law, and the analysis of entries set forth above, the
14 Court finds that costs to be borne by Plaintiff associated with Mr. Harris should
15 be reduced to \$160,000.00

16 As noted above, while Defendant's prevailed on their 2021 Offer of
17 Judgment which would entitle them to costs after said Offer was declined, that
18 amount is subsumed in the NRS 18 analysis. Accordingly, there are no
19 additional costs that the Court need address.

20 21 **ORDER**

22 Having reviewed the papers and pleadings on file herein, including, but
23 not limited to, the pleadings, exhibits and affidavits; having heard oral arguments
24 of the parties, this Court makes the following ruling:

25 IT IS, THEREFORE, HEREBY ORDERED, ADJUDGED, and DECREED
26 that Defendant Pricewaterhouse Coopers LLP's Motion For Attorneys' Fees and
27 Costs (DOC 427) is granted in part and denied in part without prejudice as follows:
28

1 The Court finds it appropriate to award Defendant Attorney's Fees for the
2 work of Snell & Wilmer in the amount of \$407,018.80.

3 The Court finds it appropriate to award Defendant Attorney's Fees for the
4 work of Bartlit Beck in the amount of \$1,695,735.59.

5 The Court further finds it appropriate to award costs, as set forth above
6 pursuant to NRS 18 without being duplicative of NRCP 68 in the amount of
7 \$322,955.91.

8 IT IS FURTHER ORDERED, ADJUDGED, and DECREED that Plaintiff
9 Tricarichi's Motion To Retax and Settle PwC's Amended Verified Memorandum
10 Of Costs (DOC 414) is granted in part and denied in part without prejudice
11 consistent with the Court's ruling on Defendant Pricewaterhouse Coopers LLP's
12 Motion For Attorneys' Fees And Costs as set forth herein.
13

14 IT IS SO ORDERED.

15 DATED this 25th day of August, 2023.
16

17 Dated this 25th day of August, 2023

18 

19 HON. JOANNA S. KISHNER
20 DISTRICT COURT JUDGE
21 Joanna S. Kushner
22 District Court Judge
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CERTIFICATE OF SERVICE

I hereby certify that on or about the date filed, a copy of this Order was served via Electronic Service to all counsel/registered parties, pursuant to the Nevada Electronic Filing Rules, and/or served via in one or more of the following manners: fax, U.S. mail, or a copy of this Order was placed in the attorney's file located at the Regional Justice Center:

/s/ Tracy L. Cordoba
TRACY L. CORDOBA-WHEELER
Judicial Executive Assistant

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

July 18, 2016

A-16-735910-B	Michael Tricarichi, Plaintiff(s) vs. PricewaterhouseCoopers LLP, Defendant(s)
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July 18, 2016	3:00 AM	Motion to Associate Counsel
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HEARD BY: Hardy, Joe

COURTROOM: Phoenix Building Courtroom -
11th Floor

COURT CLERK: Kristin Duncan

RECORDER:

REPORTER:

PARTIES

PRESENT:

JOURNAL ENTRIES

- COURT ORDERED, Plaintiff s Motion to Associate Counsel for Scott F. Hessell, Esq. is hereby GRANTED as unopposed, pursuant to EDCR 2.20(e), and is GRANTED on the merits, pursuant to Rule 42 of the Supreme Court Rules.

CLERK'S NOTE: A copy of this minute order was e-mailed to: Mark A. Hutchison, Esq. [mhutchison@hutchlegal.com], Todd L. Moody, Esq. [tmoody@hutchlegal.com], Todd Prall, Esq. [tprall@hutchlegal.com], Scott Hessell, Esq. [shessell@sperling-law.com], Thomas D. Brooks, Esq. [tbrooks@sperling-law.com], and Steve L. Morris, Esq. [sm@morrislawgroup.com]. (KD 7/18/16)

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

August 22, 2016

A-16-735910-B Michael Tricarichi, Plaintiff(s)
vs.
PricewaterhouseCoopers LLP, Defendant(s)

**August 22, 2016 3:00 AM Motion to Associate
Counsel**

HEARD BY: Hardy, Joe

COURTROOM: Phoenix Building Courtroom -
11th Floor

COURT CLERK: Kristin Duncan

RECORDER:

REPORTER:

PARTIES

PRESENT:

JOURNAL ENTRIES

- COURT ORDERED, Defendant Pricewaterhousecoopers, LLP s Motion to Associate Counsel Winston P. Hsiao is hereby GRANTED as unopposed, pursuant to EDCR 2.20(e), and is GRANTED on the merits, pursuant to Rule 42 of the Supreme Court Rules.

CLERK'S NOTE: A copy of this minute order was e-mailed to: Patrick Byrne, Esq. [pbyrne@swlaw.com], Sherry Ly, Esq. [sly@swlaw.com], Peter B. Morrison, Esq. [peter.morrison@skadden.com], Winston P. Hsiao, Esq. [winston.hsiao@skadden.com], Mark A. Hutchison, Esq. [mhutchison@hutchlegal.com], Todd L. Moody, Esq. [tmoody@hutchlegal.com], Todd W. Prall, Esq. [tprall@hutchlegel.com], Scott F. Hessell, Esq. [shessell@sperling-law.com], Thomas D. Brooks, Esq. [tbrooks@sperling-law.com], Steve Morris, Esq. [sm@morrislawgroup.com], and Tyan M. Lower, Esq. [rml@morrislawgroup.com]. (KD 8/22/16)

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

August 22, 2016

A-16-735910-B Michael Tricarichi, Plaintiff(s)
vs.
PricewaterhouseCoopers LLP, Defendant(s)

**August 22, 2016 3:00 AM Motion to Associate
Counsel**

HEARD BY: Hardy, Joe

COURTROOM: Phoenix Building Courtroom -
11th Floor

COURT CLERK: Kristin Duncan

RECORDER:

REPORTER:

PARTIES

PRESENT:

JOURNAL ENTRIES

- COURT ORDERED, Defendant Pricewaterhousecoopers, LLP s Motion to Associate Counsel Peter B. Morrison is hereby GRANTED as unopposed, pursuant to EDCR 2.20(e), and is GRANTED on the merits, pursuant to Rule 42 of the Supreme Court Rules.

CLERK'S NOTE: A copy of this minute order was e-mailed to: Patrick Byrne, Esq. [pbyrne@swlaw.com], Sherry Ly, Esq. [sly@swlaw.com], Peter B. Morrison, Esq. [peter.morrison@skadden.com], Winston P. Hsiao, Esq. [winston.hsiao@skadden.com], Mark A. Hutchison, Esq. [mhutchison@hutchlegal.com], Todd L. Moody, Esq. [tmoody@hutchlegal.com], Todd W. Prall, Esq. [tprall@hutchlegel.com], Scott F. Hessell, Esq. [shessell@sperling-law..com], Thomas D. Brooks, Esq. [tbrooks@sperling-law.com], Steve Morris, Esq. [sm@morrislawgroup.com], and Ryan M. Lower, Esq. [rml@morrislawgroup.com]. (KD 8/22/16)

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

November 16, 2016

A-16-735910-B Michael Tricarichi, Plaintiff(s)
vs.
PricewaterhouseCoopers LLP, Defendant(s)

November 16, 2016 9:00 AM

All Pending Motions

HEARD BY: Hardy, Joe

COURTROOM: Phoenix Building Courtroom -
11th Floor

COURT CLERK: Kristin Duncan

RECORDER: Matt Yarbrough

REPORTER:

PARTIES

PRESENT:	Brooks, Thomas D.	Attorney
	Gordon, Richard C.	Attorney
	Hessell, Scott F.	Attorney
	Hsiao, Winston P.	Attorney
	Hutchison, Mark A	Attorney
	Morris, Steve L.	Attorney
	Morrison, Peter B.	Attorney
	Tricarichi, Michael A.	Plaintiff
	Waite, Dan R	Attorney

JOURNAL ENTRIES

- MOTION TO DISMISS FOR LACK OF JURISDICTION ON BEHALF OF DEFENDANT SEYFARTH SHAW LLP

Mr. Morris argued in support of the Motion, stating that Defendant Seyfarth was not a resident of Nevada, and did not conduct systematic or continuous business in Nevada; therefore, this Court could not have general jurisdiction over Defendant Seyfarth. As to specific jurisdiction, Mr. Morris argued that Defendant Seyfarth had not purposefully availed itself of Nevada law, nor had its director acted or undertaken acts in this jurisdiction; therefore, specific jurisdiction could not be conferred on Defendant Seyfarth. Mr. Hutchison argued in opposition, stating that conspirators

outside of Nevada that caused injury in Nevada, must answer for those injuries within the state. Additionally, Mr. Hutchison argued that Seyfarth had appeared in Nevada, and the totality of those contacts demonstrated general jurisdiction. COURT ORDERED Motion GRANTED, FINDING the following: (1) Plaintiff had not made a prima facie showing of personal jurisdiction as it related to Defendant Seyfarth Shaw; (2) the alleged contacts contained within Plaintiff's Affidavits and Declarations were insufficient, and did not confer specific jurisdiction, nor did they confer general jurisdiction on Defendant Seyfarth; (3) to the extent that the Davis case remained good law (which was questionable), the facts in the instant case were distinguishable from the limited facts in said case, and the facts in the Davis case would not apply to the circumstances alleged in the instant case, even under the prima facie standard; (4) the Walden v. Fiore case, the Daimler AG v. Bauman, and the Viega GmbH v. Eighth Judicial District Court case were controlling and instructive, as set forth in Defendant Seyfarth's briefs; (5) the Court agreed with Defendant Seyfarth's arguments on page 6 of the Motion, that Plaintiff had not set forth enough facts to establish personal jurisdiction over Seyfarth; (6) the Court agreed with Defendant Seyfarth's arguments contained in section B of the Motion, that Defendant Seyfarth was a non-resident of Nevada; therefore, Defendant Seyfarth was not subject to general jurisdiction, even under the prima facie standard; (7) the Court agreed with the arguments contained in subsection B of the Reply to the instant Motion; (8) the Court agreed with the arguments contained on page 9 of the Reply, wherein it was argued that Defendant Seyfarth's only connection to this litigation was an opinion letter he sent to Millennium Recovery Fund, which did not confer specific or general jurisdiction on Defendant Seyfarth; and (9) given the lack of satisfaction of the prima facie requirement, any alternative requests for relief were hereby DENIED for the reasons set forth in the Viega case.

Mr. Morris to prepare the Order and forward it to opposing counsel for approval as to form and content.

PRICEWATERHOUSECOOPERS LLP'S MOTION TO DISMISS

Mr. Morrison argued in support of the Motion, stating that the claims against PricewaterhouseCoopers had fatal flaws and were time barred. Additionally, Mr. Morrison argued that there was no question New York law applied, and that the contract had been entered into in bad faith. Mr. Hessell argued in opposition, stating that Plaintiff's allegations had been pled sufficiently in order to put Defendant on notice of the misrepresentations that occurred in 2003, and between 2005 and 2011. Alternatively, if the Court did not find Plaintiff's claims had been sufficiently pled, Mr. Hessell requested leave to file amended pleadings. COURT ORDERED Motion DENIED WITHOUT PREJUDICE, FINDING the following: (1) under the Motion to Dismiss standard, it was not appropriate to dismiss the claims at this time; and (2) the claims had been sufficiently stated under Nevada law. Mr. Hessell to prepare the Order and forward it to opposing counsel for approval as to form and content.

SEYFARTH SHAW'S JOINDER IN DEFENDANTS COOPERATIVE RABOBANK U.A. AND

UTRECHT AMERICAN FINANCE COMPANY'S MOTION TO DISMISS

COURT ORDERED Joinder VACATED, as it was already set for hearing on January 18, 2017, at 9:00 AM.

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

November 21, 2016

A-16-735910-B	Michael Tricarichi, Plaintiff(s) vs. PricewaterhouseCoopers LLP, Defendant(s)
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November 21, 2016	3:00 AM	Motion to Associate Counsel
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HEARD BY: Hardy, Joe

COURTROOM: Phoenix Building Courtroom -
11th Floor

COURT CLERK: Kristin Duncan

RECORDER:

REPORTER:

PARTIES

PRESENT:

JOURNAL ENTRIES

- COURT ORDERED, Defendants, Utrechit-America Finance Co. and Cooperative Rabobank, UA s Motion to Associate Counsel (Christopher Paparella, Esq.) is hereby GRANTED as unopposed, pursuant to EDCR 2.20(e), and is GRANTED on the merits, pursuant to Rule 42 of the Supreme Court Rules.

CLERK'S NOTE: A copy of this minute order was e-mailed to: Dan R. Waite, Esq. [dwaite@lrrc.com], Chris Paparella, Esq. [chris.paparella@hugheshubbard.com], Mark A. Hutchison, Esq. [mhuthcison@hutchlegal.com], Todd L. Moody, Esq. [tmoody@hutchlegal.com], Todd W. Prall, Esq. [tprall@hutchlegal.com], Scott F. Hessell, Esq. [shessell@sperling-law.com], Thomas D. Brooks, Esq. [tbrooks@sperling-law.com], Patrick Byrne, Esq. [pbyrne@swlaw.com], Sherry Ly, Esq. [sly@swlaw.com], Peter B. Morrison, Esq. [peter.morrison@skadden.com], Winston P. Hsiao, Esq. [winston.hsiao@skadden.com], Steve Morris, Esq. [sm@morrislawgroup.com], and Ryan M. Lower, Esq. [rml@morrislawgroup.com]. (KD 11/22/16)

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters**COURT MINUTES****January 18, 2017**

A-16-735910-B Michael Tricarichi, Plaintiff(s)
 vs.
 PricewaterhouseCoopers LLP, Defendant(s)

January 18, 2017 9:00 AM All Pending Motions

HEARD BY: Hardy, Joe **COURTROOM:** RJC Courtroom 03H

COURT CLERK: Kristin Duncan

RECORDER: Matt Yarbrough

REPORTER:

PARTIES

PRESENT: Brooks, Thomas D. Attorney
 Paparella, Christopher M. Attorney
 Prall, Todd Attorney
 Waite, Dan R Attorney

JOURNAL ENTRIES

- DEFENDANTS' MOTION TO DISMISS...SEYFARTH SHAW'S JOINDER IN DEFENDANTS COOPERATIVE RABOBANK U.A. AND UTRECHT AMERICAN FINANCE COMPANY'S MOTION TO DISMISS

Mr. Paparella argued in support of the Motions, stating that none of the contacts between Mr. Tricarichi, Rabobank, and Utrecht took place in Nevada; therefore, personal jurisdiction could not be established over those Defendants. Additionally, Mr. Paparella argued that Plaintiff should not be permitted to conduct jurisdictional discovery, as they had not made a prima facie case of jurisdiction over Utrecht and Rabobank. Mr. Brooks argued in opposition, stating that Defendants Utrecht and Rabobank purposefully availed themselves of Nevada law, and citing the three elements for determining specific personal jurisdiction, as set forth in the Fulbright Jaworski v. Eighth Judicial District Court case. COURT ORDERED Defendant's Motion to Dismiss and Seyfarth Shaw's Joinder were hereby GRANTED IN PART as to the lack of personal jurisdiction over the movants, for all of the reasons set forth in the Motion and Reply; Motion and Joinder DENIED IN PART WITHOUT PREJUDICE AS MOOT as to the remainder of the requested relief, given the lack of personal

jurisdiction. The Court noted that it had considered all of the exhibits in making its determination, including granting a request for judicial notice, the COURT FOUND the following: (1) under the Fulbright & Jaworski v. Eighth Jud. Dist. Ct. case, as well as the Affinity Network case, Plaintiff had not made a prima facie showing of personal jurisdiction over the moving defendants in Nevada; (2) due to the lack of a prima facie showing of personal jurisdiction, Plaintiff's request for jurisdictional discovery, there was no basis to grant Plaintiff's request for jurisdictional discovery; (3) the mere fact that Plaintiff was a Nevada resident, and that the moving Defendants were aware that Plaintiff was a Nevada resident, was not enough to establish personal jurisdiction over the moving Defendants; (4) the moving Defendants had not purposefully availed themselves of Nevada law, and the causes of action did not arise out of the movants Nevada related activities; and (5) exercise of personal jurisdiction over the moving Defendants would not be reasonable in the instant case. Mr. Prall to prepare the Order and forward it to opposing counsel for approval as to form and content.

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters**COURT MINUTES****March 06, 2017**

A-16-735910-B Michael Tricarichi, Plaintiff(s)
 vs.
 PricewaterhouseCoopers LLP, Defendant(s)

**March 06, 2017 10:30 AM Mandatory Rule 16
 Conference**

HEARD BY: Hardy, Joe**COURTROOM:** RJC Courtroom 03H**COURT CLERK:** Kristin Duncan**RECORDER:** Matt Yarbrough**REPORTER:****PARTIES**

PRESENT:	Brooks, Thomas D.	Attorney
	Byrne, Patrick G.	Attorney
	Hsiao, Winston P.	Attorney
	Morrison, Peter B.	Attorney
	Prall, Todd	Attorney

JOURNAL ENTRIES

- Upon Court's inquiry, Mr. Brooks advised that the parties had done their initial disclosures, including identifying witnesses, and describing the documents to be produced. Regarding discovery deadlines, Mr. Brooks represented that the parties had discussed allowing twelve (12) months for factual discovery, and an additional four (4) months for experts. Mr. Morrison affirmed Mr. Brooks' representations, noting that the parties disagreed on when the initial twelve (12) months should begin to run; it was Defendant's position that the twelve months should not begin to run until such time as a decision was made on PricewaterhouseCoopers' Motion for Summary Judgment. Mr. Brooks represented that it was Plaintiff's position that discovery should begin immediately. COURT ORDERED that the time period for discovery would begin immediately, despite the pending Motion for Summary Judgment, and SET the following DISCOVERY DEADLINES: (1) the close of factual discovery would be March 6, 2018; (2) the close of expert discovery would be July 6, 2018; and (3) the Joint Case Conference Report (JCCR) would be DUE by March 20, 2018, including details on the four months of expert discovery. Mr. Brooks to prepare the first draft of the JCCR, and forward it to all

counsel for review. The Court noted that it would resolve any disputes regarding the JCCR. COURT FURTHER ORDERED a trial date was hereby SET. A Trial Order would issue. Upon Court's inquiry, Mr. Brooks stated that Plaintiff had filed a Jury Demand. In the event that a Jury Demand had not been properly filed, and if any party wished to do so, COURT ORDERED that the deadline for filing said demand would be March 13, 2017. Regarding a settlement conference, both parties felt it was too early in the case to participate in settlement discussions. Counsel indicated that they did not require ESI protocols, nor did they require the appointment of a Special Master.

Mr. Morrison stated that there were issues with jurisdiction that needed to be resolved, and Defendant was unaware of Plaintiff's intentions. Mr. Brooks advised that Plaintiff would likely be seeking 54(b) Certification as to the two dismissals, which should not affect the remainder of the case. The COURT DIRECTED the parties to move forward with the case, noting that it would deal with the 54(b) Certification issue when it arose.

Mr. Morrison stated that the instant case arose from a decision made by the Tax Court, which found that Plaintiff was liable; that decision was now on appeal with the 9th Circuit, and if the decision was overturned, the instant case would be moot. Based upon the decisions made in similar cases, Mr. Brooks argued that the instant case should not be stayed pending a decision by the 9th Circuit. Upon Court's inquiry, Mr. Brooks stated that he did not believe the instant case would be entirely moot, in the event that the Tax Court's decision was reversed. The COURT ADVISED counsel to submit the appropriate written briefing, if it wished for the Court to consider a stay.

9/17/18 8:30 AM PRE TRIAL CONFERENCE

10/3/18 8:30 AM CALENDAR CALL

10/8/18 10:30 AM JURY TRIAL

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

April 18, 2017

A-16-735910-B Michael Tricarichi, Plaintiff(s)
vs.
PricewaterhouseCoopers LLP, Defendant(s)

April 18, 2017 9:00 AM Motion

HEARD BY: Hardy, Joe **COURTROOM:** RJC Courtroom 03H

COURT CLERK: Kristin Duncan

RECORDER: Matt Yarbrough

REPORTER:

PARTIES

PRESENT: Austin, Bradley Attorney
Wall, Michael K. Attorney

JOURNAL ENTRIES

- Also present: J.P. Hendricks, Esq. on behalf of dismissed Defendant Seyfarth Shaw; Daniel Waite, Esq. on behalf of dismissed Defendants Cooperatieve Rabobank and Utrecht-America Finance Co.

Mr. Wall argued in support of the Motion, stating that the Opposition was frivolous, and there was no time limit on bringing a Motion for 54(b) Certification. Additionally, Mr. Wall argued that the matter was certifiable, and the Court had discretion as to whether or not certification was appropriate. Mr. Hendricks argued in opposition, stating that a Motion to certify an appeal must be filed within thirty days, and Plaintiff failed to meet that deadline. Upon Court's inquiry, Mr. Hendricks stated that his client was dismissed, and he wished for the dismissal to be final. COURT ORDERED the instant Motion was hereby GRANTED in its entirety for all of the reasons set forth in the Motion and Reply, FINDING the following: (1) Defendant Seyfarth Shaw had been dismissed, and they wished for the dismissal to be final; (2) the only way to ensure final dismissal was through Rule 54(b) Certification; (3) the untimeliness issue raised by Seyfarth Shaw was not accurate under Nevada law; (4) alternatively, even if Seyfarth Shaw's timeliness argument were accurate, the instant Motion was timely given the circumstances. Mr. Wall to prepare the Order and forward it to opposing counsel for approval as to form and content.

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters**COURT MINUTES****May 10, 2017**

A-16-735910-B Michael Tricarichi, Plaintiff(s)
 vs.
 PricewaterhouseCoopers LLP, Defendant(s)

**May 10, 2017 9:00 AM Motion for Summary
 Judgment**

HEARD BY: Hardy, Joe**COURTROOM:** RJC Courtroom 03H**COURT CLERK:** Kristin Duncan**RECORDER:** Matt Yarbrough**REPORTER:****PARTIES**

PRESENT:	Byrne, Patrick G.	Attorney
	Hessell, Scott F.	Attorney
	Hsiao, Winston P.	Attorney
	Moody, Todd L	Attorney
	Morrison, Peter B.	Attorney

JOURNAL ENTRIES

- Upon Court's inquiry regarding what had changed since its denial of the Motion to Dismiss in November of 2016, Mr. Morrison advised that the parties exchanged initial disclosures, and Plaintiff had done full discovery in connection with the taxes issue. Regarding the instant Motion, Mr. Morrison argued that the advice was given in August of 2003; therefore, the claims were time barred by August of 2006 under New York law. Additionally, Mr. Morrison argued that there was no dispute that New York law applied in the instant case, as all three of the factors set forth in the Mardian v. Greenberg Family Trust case had been satisfied. Mr. Hessell argued in opposition, stating that, although some discovery had been conducted, there had not been any direct discovery with the Defendants. Furthermore, Mr. Hessell argued there was nothing to show that the parties had negotiated for a New York choice of law, and the provision in the agreement did not contain the New York statute of limitations. Based upon the request for NRCP 56(f) relief, COURT ORDERED the instant Motion was hereby DENIED WITHOUT PREJUDICE, FINDING the following: (1) the record currently before the Court did not allow it to determine whether genuine issues of material fact

existed, or not.

The COURT FURTHER ORDERED that the request for NRCP 56(f) relief was hereby GRANTED, FINDING that such relief was appropriate as set forth in paragraph 10 of Michael Tricharichi's Affidavit, filed on April 10, 2017. In the even of any discovery disputes, the parties would first be REQUIRED to meet and confer in good faith, prior to raising the issue before the Court.

Mr. Hessel to prepare the Order and forward to opposing counsel for approval as to form and content.

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

September 21, 2018

A-16-735910-B Michael Tricarichi, Plaintiff(s)
vs.
PricewaterhouseCoopers LLP, Defendant(s)

September 21, 2018 2:38 PM Minute Order

**Minute Order Re:
Review of Par 17 of
the Order Governing
Production and
Exchange of
Confidential
Information Filed on
March 22, 2017**

HEARD BY: Gonzalez, Elizabeth

COURTROOM: Chambers

COURT CLERK: April Watkins

RECORDER:

REPORTER:

PARTIES

PRESENT:

JOURNAL ENTRIES

- The Court has reviewed par 17 of the Order Governing Production and Exchange of Confidential Information filed 3/22/17. That Order, in the Court's view, does not permit the parties to file motions under seal without compliance with SRCR 3. Accordingly the Plaintiff is ordered to Immediately file a motion in compliance with SRCR 3 to seal the opposition filed 8/1/18 and the Appendix filed 7/31/18.

CLERK'S NOTE: This Minute Order was electronically served by Courtroom Clerk, April Watkins, to all registered parties for Odyssey File & serve. aw

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

September 24, 2018

A-16-735910-B Michael Tricarichi, Plaintiff(s)
 vs.
 PricewaterhouseCoopers LLP, Defendant(s)

**September 24, 2018 9:00 AM Hearing Further Hearing:
 Motion for Summary
 Judgment**

HEARD BY: Gonzalez, Elizabeth **COURTROOM:** RJC Courtroom 03E

COURT CLERK: Louisa Garcia

RECORDER: Jill Hawkins

REPORTER:

PARTIES

PRESENT:	Byrne, Patrick G.	Attorney
	Hessell, Scott F.	Attorney
	Hutchison, Mark A	Attorney
	Tricarichi, Michael A.	Plaintiff

JOURNAL ENTRIES

- Also present, Peter Morrison, Esq., co-counsel, for Defendants and Jeffrey L. Eskin, general counsel of Pricewater.

Mr. Byrne argued in support of motion and stated this case has to do with a dispute over tax advice that was given over 30 years ago. Mr. Hessell addressed the sealing of the brief pursuant to a confidentiality stipulation. There being no opposition, Mr. Hessell advised he would file it by the end of the day. Court so noted. Following arguments by counsel in support of their respective positions, COURT ORDERED, Motion for Summary Judgment GRANTED IN PART. COURT ADVISED, regardless of what law applies, given the IRS investigation and statutory interpretation the period is two years after discovery ended. Therefore, the statute of limitations expired prior to the January 2011 execution of the tolling agreement. However, if counsel believes he has a subsequent retention that may have a different statute of limitations, counsel may amend pleading. Mr. Byrne to prepare Order.

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

March 18, 2019

A-16-735910-B	Michael Tricarichi, Plaintiff(s) vs. PricewaterhouseCoopers LLP, Defendant(s)
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March 18, 2019	9:00 AM	Motion for Leave	amendment to be filed in 5 days.
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HEARD BY: Gonzalez, Elizabeth	COURTROOM: RJC Courtroom 03E
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COURT CLERK: Dulce Romea

RECORDER: Jill Hawkins

REPORTER:

PARTIES

PRESENT:	Brooks, Thomas D.	Attorney
	Byrne, Patrick G.	Attorney
	Morrison, Peter B.	Attorney
	Wall, Michael K.	Attorney

JOURNAL ENTRIES

- APPEARANCES CONTINUED: Attorney Zachary Faigen of the Law Firm of Skadden, Arps, Slate, Meagher & Flom for the Defendant Pricewaterhouse Coopers, LLP.

Mr. Brooks argued in support of the motion, noting rule 15 and rule 16, that disputes should be decided on the merits, especially since new facts have arisen and that if the motion is denied the prejudice to Mr. Tricarichi will be severe. Mr. Byrne argued the proposed amendment fails on the threshold requirement of new retention, fails to clear the procedural hurdles of 16(b) and 16(a), and fails on substance; the failure to disclose does not create a separate claim; the new claims are time barred for the same reason the old claims were. Following further argument by Mr. Brooks, COURT ORDERED, while the Court certainly understands Defendant's issues related to futility the Court is loath to deny Plaintiff's motion to amend and without giving them the opportunity to face the motion to dismiss. Plaintiff to FILE amendment within 5 days. All of this will be addressed in the motion to dismiss stage.

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

July 08, 2019

A-16-735910-B Michael Tricarichi, Plaintiff(s)
vs.
PricewaterhouseCoopers LLP, Defendant(s)

July 08, 2019 9:00 AM Motion to Dismiss

HEARD BY: Gonzalez, Elizabeth **COURTROOM:** RJC Courtroom 03E

COURT CLERK: Dulce Romea

RECORDER: Jill Hawkins

REPORTER:

PARTIES

PRESENT: Byrne, Patrick G. Attorney
 Hessell, Scott F. Attorney
 Morrison, Peter B. Attorney

JOURNAL ENTRIES

- Following arguments by Mr. Byrne and Mr. Hassell regarding omission claim, COURT ORDERED, motion DENIED. There is a properly alleged breach of duty by failing to disclose new information from the IRS that impacts the prior tax advice; whether on a factual basis counsel can support that claim is a different issue. Counsel may renew the factual issue at some point in time.

Upon Court's inquiry, Mr. Byrne stated Defendant will answer within 10 days but the tricky part is that the amended complaint includes all prior allegations and dismissed claims. Mr. Byrne asked if they can have 3 weeks to answer as they need time to confer with Plaintiff's counsel. COURT stated he can, and ORDERED, matter SET for status check on the chambers calendar in 2 weeks.

7-26-19 CHAMBERS STATUS CHECK: ANSWER

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

July 26, 2019

A-16-735910-B Michael Tricarichi, Plaintiff(s)
vs.
PricewaterhouseCoopers LLP, Defendant(s)

July 26, 2019 3:00 AM Status Check

HEARD BY: Gonzalez, Elizabeth **COURTROOM:** Chambers

COURT CLERK: Dulce Romea

RECORDER:

REPORTER:

**PARTIES
PRESENT:**

JOURNAL ENTRIES

- COURT NOTED, no answer filed, ORDERED, matter CONTINUED for one week.

8-2-19 CHAMBERS STATUS CHECK: ANSWER

CLERK'S NOTE: A copy of this minute order was distributed via Odyssey File and Serve. / dr 7-26-19

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

August 02, 2019

A-16-735910-B Michael Tricarichi, Plaintiff(s)
vs.
PricewaterhouseCoopers LLP, Defendant(s)

August 02, 2019 3:00 AM Status Check

HEARD BY: Gonzalez, Elizabeth **COURTROOM:** Chambers

COURT CLERK: Dulce Romea

RECORDER:

REPORTER:

**PARTIES
PRESENT:**

JOURNAL ENTRIES

- COURT NOTED no answer filed, and ORDERED, matter CONTINUED for 2 weeks.

8-16-19 CHAMBERS STATUS CHECK: ANSWER

9-6-19 CHAMBERS MOTION TO ASSOCIATE CHRIS LANDGRAFF, ESQ. AS
COUNSEL...

...MOTION TO ASSOCIATE KRISTA PERRY, ESQ. AS COUNSEL...

...MOTION TO ASSOCIATE MARK LEVINE, ESQ. AS COUNSEL...

...MOTION TO ASSOCIATE DANIEL CHARLES TAYLOR ESQ

CLERK'S NOTE: A copy of this minute order was distributed via Odyssey File and Serve. / dr 8-5-19

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

August 16, 2019

A-16-735910-B Michael Tricarichi, Plaintiff(s)
vs.
PricewaterhouseCoopers LLP, Defendant(s)

**August 16, 2019 3:00 AM Status Check Supplemental Rule
16 conference to be
set.**

HEARD BY: Gonzalez, Elizabeth**COURTROOM:** Chambers**COURT CLERK:** Dulce Romea**RECORDER:****REPORTER:**

**PARTIES
PRESENT:**

JOURNAL ENTRIES

- Court notes answer filed August 12, 2019. Judicial Executive Assistant to SET Supplemental Rule 16 conference.

9-6-19 CHAMBERS MOTION TO ASSOCIATE CHRIS LANDGRAFF, ESQ. AS
COUNSEL...
...MOTION TO ASSOCIATE KRISTA PERRY, ESQ. AS COUNSEL...
...MOTION TO ASSOCIATE MARK LEVINE, ESQ. AS COUNSEL...
...MOTION TO ASSOCIATE DANIEL CHARLES TAYLOR ESQ

CLERK'S NOTE: A copy of this minute order was distributed via Odyssey File and Serve. / dr 8-19-19

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

September 06, 2019

A-16-735910-B Michael Tricarichi, Plaintiff(s)
vs.
PricewaterhouseCoopers LLP, Defendant(s)

September 06, 2019 3:00 AM All Pending Motions

HEARD BY: Gonzalez, Elizabeth **COURTROOM:** Chambers

COURT CLERK: Dulce Romea

RECORDER:

REPORTER:

**PARTIES
PRESENT:**

JOURNAL ENTRIES

- MOTION TO ASSOCIATE CHRIS LANDGRAFF, ESQ. AS COUNSEL...
...MOTION TO ASSOCIATE KRISTA PERRY, ESQ. AS COUNSEL...
...MOTION TO ASSOCIATE MARK LEVINE, ESQ. AS COUNSEL...
...MOTION TO ASSOCIATE DANIEL CHARLES TAYLOR ESQ

Upon review of the papers and pleadings on file in this Matter, as proper service has been provided, this Court notes no opposition has been filed. Accordingly, pursuant to EDCR 2.20(e) the Motions to Associate (Taylor, Levine, Landgraf, and Perry) are deemed unopposed. Therefore, good cause appearing, COURT ORDERED, motion is GRANTED. By accepting this admission, Counsel agrees to submit to jurisdiction and appear without subpoena for any proceedings required by the Court which relate to Counsel's conduct in this matter including motions, depositions, and evidentiary hearings. SCR 42(13)(a). Moving Counsel is to prepare and submit an order within ten (10) days and distribute a filed copy to all parties involved in this matter.

9-9-19 9:00 AM MANDATORY RULE 16 CONFERENCE

CLERK'S NOTE: A copy of this minute order was distributed via Odyssey File and Serve. / dr 9-6-19

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

September 09, 2019

A-16-735910-B Michael Tricarichi, Plaintiff(s)
vs.
PricewaterhouseCoopers LLP, Defendant(s)

September 09, 2019 9:00 AM Mandatory Rule 16 written stipulation
Conference under 41(e) to be
submitted

HEARD BY: Gonzalez, Elizabeth**COURTROOM:** RJC Courtroom 03E**COURT CLERK:** Dulce Romea**RECORDER:** Jill Hawkins**REPORTER:****PARTIES**

PRESENT:	Byrne, Patrick G.	Attorney
	Hessell, Scott F.	Attorney
	Prall, Todd	Attorney

JOURNAL ENTRIES

- APPEARANCES CONTINUED: Attorney Daniel Taylor and Attorney Chris Landgraff, Pro Hac Vice Admitted, for the Defendant.

COURT ORDERED, today is the parties' Joint Case Conference and the filing of the Joint Case Conference Report (JCCR) WAIVED. Mr. Prall advised the parties have conferred and would request through April 1, 2020 for fact discovery and May 1st for experts. Mr. Byrne stated the Defense is in agreement with the schedule, including motions being due by July 1st. Court noted this case would be 5 years old before getting a trial set. Upon Court's inquiry, Mr. Byrne advised the parties have not entered into a stipulation under 41(e). COURT TRAILED the matter for the parties to negotiate a stipulation and put it on the record.

Matter RECALLED. Mr. Byrne stated that to the extent the schedule they agreed on exceeds the 5-year rule, which would be after April 29, 2021, they would STIPULATE to waive the 5-year rule; they do not think it will, but it depends on what the Court sets; also, one of the issues here is whether this

will be a jury trial or bench trial; they believe this should be a bench trial although the Plaintiffs do not. COURT DIRECTED the parties to do a written stipulation that includes the 41(e) stipulation; the stipulation must specifically delineate any periods of stay during which the parties were unable to bring the case to trial and if they are generally extending for a period of time. Because of the historical nature of the motion to dismiss practice and prior visit to the Supreme Court, the Court APPROVES the parties' proposed schedule with reservations and GRANTS fact discovery through the end of March:

Motions to amend pleadings or add parties TO BE FILED within 30 days;

Initial expert disclosures where a party bears the burden of proof DUE by April 17, 2020;

Rebuttal expert disclosures where a party does not bear the burden of proof DUE by May 22, 2020;

Discovery cut-off SET for June 26, 2020;

Dispositive motions and motions in limine TO BE FILED by July 17, 2020;

Matter SET for trial on the stack beginning on September 8, 2020. Jury DEMANDED.

Trial Setting Order will ISSUE.

Counsel advised they do not need an ESI Protocol or Protective Order.

Both sides further advised they do not have any issues with the Rule on 10 depositions per side, not including custodians of records, the 7-hour limit per deposition, and no issues with the locations.

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

March 24, 2020

A-16-735910-B Michael Tricarichi, Plaintiff(s)
vs.
PricewaterhouseCoopers LLP, Defendant(s)

March 24, 2020 8:00 AM Minute Order

HEARD BY: Gonzalez, Elizabeth **COURTROOM:** Chambers

COURT CLERK: Dulce Romea

RECORDER:

REPORTER:

**PARTIES
PRESENT:**

JOURNAL ENTRIES

- COURT ORDERED, PricewaterhouseCoopers LLP's Motion to Compel scheduled for Monday, March 30, 2020 is CONTINUED for telephonic hearing on Tuesday, March 31, 2020 at 9:00 am.

CLERK'S NOTE: A copy of this minute order was distributed via Odyssey File and Serve. / dr 3-25-20

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

March 31, 2020

A-16-735910-B	Michael Tricarichi, Plaintiff(s) vs. PricewaterhouseCoopers LLP, Defendant(s)
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March 31, 2020 9:00 AM Motion to Compel

HEARD BY: Gonzalez, Elizabeth **COURTROOM:** RJC Courtroom 03E

COURT CLERK: Dulce Romea

RECORDER: Jill Hawkins

REPORTER:

PARTIES

PRESENT:	Byrne, Patrick G.	Attorney
	Hessell, Scott F.	Attorney
	Landgraff, Chris	Attorney
	Prall, Todd	Attorney
	Taylor, Daniel Charles	Attorney

JOURNAL ENTRIES

- APPEARANCES CONTINUED: Attorney Blake Sercye, Pro Hac Vice pending, for the Plaintiff.

All parties appeared by telephone.

Following arguments by counsel, COURT ORDERED, the course of litigation or discovery has been focusing on Plaintiff's knowledge, and the Court is not imputating counsel's knowledge to the Plaintiff unless it was otherwise disclosed to the Plaintiff; the lawyers are not required to provide their opinion work product unless it was disclosed to the Plaintiff either in writing or orally; however, the description provided on the privilege log of legal strategy and legal analysis does not assist the Court in resolving the issue as to whether something falls within the issue of the at issue waiver and limited waiver that exists here; discussions of issues contained in the limited waiver **NEED TO ALL BE PRODUCED**; the privilege log needs to be supplemented with regards to the subject matter regarding legal strategy and legal analysis, and the Court needs to do an in camera review of the approximately 22 documents to the Plaintiff from counsel that have been withheld

because counsel do not think they are part of the limited waiver. Colloquy regarding providing documents to be reviewed in camera via an FTP site. Court noted it has previously had issues with FTP sites and the matter will be discussed.

With regards to the supplemental privilege log, Mr. Hessell advised they can get it done in the next week. COURT ORDERED, matter SET for status check on the chambers calendar in 2 weeks (April 17, 2020). Mr. Byrne to FILE a status report after getting the privilege log to see if he thinks the Court needs to do an in camera review.

Mr. Hessell further advised the parties have a request to adjust expert disclosures. Court directed the parties to do a stipulation. Mr. Hessell stated they will do one via email and submit it.

4-17-20	CHAMBERS	STATUS CHECK: SUPPLEMENTAL PRIVILEGE LOG
6-29-20	9:00 AM	STATUS CHECK: TRIAL READINESS
8-13-20	9:15 AM	PRE TRIAL CONFERENCE
9-1-20	9:30 AM	CALENDAR CALL
9-8-20	1:30 PM	JURY TRIAL

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

April 17, 2020

A-16-735910-B Michael Tricarichi, Plaintiff(s)
vs.
PricewaterhouseCoopers LLP, Defendant(s)

**April 17, 2020 3:00 AM Status Check in camera review to
be conducted**

HEARD BY: Gonzalez, Elizabeth**COURTROOM:** Chambers**COURT CLERK:** Dulce Romea**RECORDER:****REPORTER:**

**PARTIES
PRESENT:**

JOURNAL ENTRIES

- Court reviewed status report filed April 16, 2020. The Court will conduct an in camera review of the 19 identified documents. Plaintiff to SUBMIT the supplemental privilege logs in Excel or Word, a players list, and the documents (redacted and unredacted version) on a thumb drive by mail. The Court will conduct the in camera review, rule by minute order and place the thumb drive in the vault as a sealed exhibit.

6-29-20	9:00 AM	STATUS CHECK: TRIAL READINESS
8-13-20	9:15 AM	PRE TRIAL CONFERENCE
9-1-20	9:30 AM	CALENDAR CALL
9-8-20	1:30 PM	JURY TRIAL

CLERK'S NOTE: A copy of this minute order was distributed via electronic mail. / dr 4-20-20

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

May 06, 2020

A-16-735910-B Michael Tricarichi, Plaintiff(s)
vs.
PricewaterhouseCoopers LLP, Defendant(s)

May 06, 2020

8:00 AM

Minute Order

HEARD BY: Gonzalez, Elizabeth

COURTROOM: Chambers

COURT CLERK: Dulce Romea

RECORDER:

REPORTER:

PARTIES

PRESENT:

JOURNAL ENTRIES

- The Court has MARKED the communication from Counsel as Court's Exhibit 1 and the USB drive with the documents reviewed in camera as Court's Exhibit 2. Court's Exhibit 2 is SEALED as it contains privileged information. The Court notes the documents submitted do not match the paper copy of the privilege log submitted.

Based upon the Court's review of the in camera documents, the objections are SUSTAINED to the only items included on the USB drive:

REL 16833, REL 16833.0001, REL 16828, REL 16863, REL 16857, REL 16849, REL 16849.0001, REL 16843, REL 16843.0001, REL 16769, REL 16769.0001,

The remainder of the items listed on the privilege log were not included for review. If further documents are intended to be reviewed, counsel to resubmit.

CLERK'S NOTE: A copy of this minute order was distributed via Odyssey File and Serve. / dr 5-6-20

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

May 15, 2020

A-16-735910-B Michael Tricarichi, Plaintiff(s)
vs.
PricewaterhouseCoopers LLP, Defendant(s)

May 15, 2020

8:52 AM

Minute Order

HEARD BY: Gonzalez, Elizabeth

COURTROOM: Chambers

COURT CLERK: Dulce Romea

RECORDER:

REPORTER:

PARTIES

PRESENT:

JOURNAL ENTRIES

- Counsel is reminded not to communicate to the Court by letter. If additional information needs to be supplied, a conference call or status report is appropriate.

CLERK'S NOTE: A copy of this minute order was distributed via Odyssey File and Serve. / dr 5-15-20

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters**COURT MINUTES****May 29, 2020**

A-16-735910-B Michael Tricarichi, Plaintiff(s)
 vs.
 PricewaterhouseCoopers LLP, Defendant(s)

May 29, 2020**3:00 AM****Motion****HEARD BY:** Gonzalez, Elizabeth**COURTROOM:** Chambers**COURT CLERK:** Dulce Romea**RECORDER:****REPORTER:****PARTIES****PRESENT:**

JOURNAL ENTRIES

- Upon review of the papers and pleadings on file in this Matter, as proper service has been provided, this Court notes no opposition has been filed. Accordingly, pursuant to EDCR 2.20(e), the motion to seal is deemed unopposed. As the proposed sealing and redaction is narrowly tailored to protect sensitive financial information, good cause appearing, COURT ORDERED, motion is GRANTED. Moving Counsel is to prepare and submit an order within ten (10) days and distribute a filed copy to all parties involved in this matter.

6-1-20 9:00 AM PLAINTIFF MICHAEL TRICARICHI'S DE-DESIGNATION MOTION
 ...PRICEWATERHOUSECOOPERS LLP'S MOTION TO COMPEL PRODUCTION OF FINANCIAL
 INFORMATION...
 ...PLAINTIFF MICHAEL TRICARICHI'S MOTION TO COMPEL

6-29-20 9:00 AM STATUS CHECK: TRIAL READINESS

8-13-20 9:15 AM PRE TRIAL CONFERENCE

9-1-20 9:30 AM CALENDAR CALL

9-8-20 1:30 PM JURY TRIAL

CLERK'S NOTE: A copy of this minute order was distributed via Odyssey File and Serve. / dr 5-29-20

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

June 01, 2020

A-16-735910-B	Michael Tricarichi, Plaintiff(s) vs. PricewaterhouseCoopers LLP, Defendant(s)
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June 01, 2020

9:00 AM

All Pending Motions

HEARD BY: Gonzalez, Elizabeth

COURTROOM: RJC Courtroom 03E

COURT CLERK: Dulce Romea

RECORDER:

REPORTER:

PARTIES

PRESENT:

JOURNAL ENTRIES

- Pursuant to Administrative Order 20-01, the Court decides this matter without the necessity of oral argument.

PRICEWATERHOUSECOOPERS LLP'S MOTION TO COMPEL PRODUCTION OF FINANCIAL INFORMATION: The Court, having reviewed PricewaterhouseCoopers' Motion to Compel and the related briefing and being fully informed, GRANTS the motion IN PART. Tricarichi to PRODUCE information related to the disposition of funds from the transaction as well as the settlement agreement. As the asset summaries do not exist, Tricarichi is not required to create them. This information should be produced in response to supplemental answers to interrogatories 13 and 14. Counsel for PricewaterhouseCoopers is directed to submit a proposed order approved by opposing counsel consistent with the foregoing within ten (10) days and distribute a filed copy to all parties involved in this matter. Such order should set forth a synopsis of the supporting reasons proffered to the Court in briefing. This Decision sets forth the Court's intended disposition on the subject but anticipates further order of the Court to make such disposition effective as an order.

PLAINTIFF MICHAEL TRICARICHI'S MOTION TO COMPEL: The Court, having reviewed Tricarichi's Motion to compel and the related briefing and being fully informed, GRANTS the motion IN PART. PricewaterhouseCoopers is to CERTIFY that it has produced a substantially similar

document to version 8. The remaining portions of the motion are denied. Counsel for PricewaterhouseCoopers is directed to submit a proposed order approved by opposing counsel consistent with the foregoing within ten (10) days and distribute a filed copy to all parties involved in this matter. Such order should set forth a synopsis of the supporting reasons proffered to the Court in briefing. This Decision sets forth the Court's intended disposition on the subject but anticipates further order of the Court to make such disposition effective as an order.

PLAINTIFF MICHAEL TRICARICHI'S DE-DESIGNATION MOTION: The Court, having reviewed Tricarichi's Dedeignation Motion and the related briefing and being fully informed, DENIES the motion. Initially the Court notes that Tricarichi failed to file a motion to file under seal and the documents filed April 29, 2020 were inappropriately sealed by the Clerk. Given the nature of the documents the temporary seal currently in place is EXTENDED until June 12, 2020. PricewaterhouseCoopers to FILE a motion to redact the motion and/or file exhibits under seal if it deems appropriate by June 11, 2020. The information sought to be dedesignated relate to other transactions and clients for which the designation is appropriate. Counsel for PricewaterhouseCoopers is directed to submit a proposed order approved by opposing counsel consistent with the foregoing within ten (10) days and distribute a filed copy to all parties involved in this matter. Such order should set forth a synopsis of the supporting reasons proffered to the Court in briefing. This Decision sets forth the Court's intended disposition on the subject but anticipates further order of the Court to make such disposition effective as an order.

CLERK'S NOTE: A copy of this minute order was distributed via Odyssey File and Serve. / dr 6-1-20

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

June 15, 2020

A-16-735910-B Michael Tricarichi, Plaintiff(s)
vs.
PricewaterhouseCoopers LLP, Defendant(s)

June 15, 2020

8:31 AM

Minute Order

HEARD BY: Gonzalez, Elizabeth

COURTROOM: Chambers

COURT CLERK: Dulce Romea

RECORDER:

REPORTER:

PARTIES

PRESENT:

JOURNAL ENTRIES

- The Court, having not received any motion to redact or file under seal from Price WaterhouseCoopers as directed in the June 1, 2020 minute order, UNSEALS the dedesignation motion filed April 29, 2020.

CLERK'S NOTE: A copy of this minute order was distributed via Odyssey File and Serve. / dr 6-17-20

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

June 29, 2020

A-16-735910-B Michael Tricarichi, Plaintiff(s)
vs.
PricewaterhouseCoopers LLP, Defendant(s)

**June 29, 2020 9:00 AM Status Check: Trial
Readiness**

HEARD BY: Gonzalez, Elizabeth**COURTROOM:** RJC Courtroom 03E**COURT CLERK:** Dulce Romea**RECORDER:** Jill Hawkins**REPORTER:****PARTIES**

PRESENT:	Austin, Bradley	Attorney
	Hessell, Scott F.	Attorney
	Landgraff, Chris	Attorney
	Prall, Todd	Attorney

JOURNAL ENTRIES

- Counsel advised this status check was in place prior to the scheduling order which extended their schedule. Court so noted, and bid the parties goodbye and wished them well. Mr. Austin added that there was a motion to seal filed June 10, and, as part of the Court's ruling, the Court requested that they file a motion, which they did, and it was unopposed; the Court then issued the June 16 minute order; he spoke with the Clerk about the minute order perhaps having been issued in error. Court explained it was not. Mr. Austin stated he believes they did attach a proposed version. Court noted it was not clear to the Court what was being asked; if counsel wishes to file a motion to de-designate the Court will be happy to work with the Clerk's Office to temporarily seal the document.

7-10-20 CHAMBERS PLAINTIFF'S MOTION TO ASSOCIATE COUNSEL

7-17-20 CHAMBERS DEFENDANT'S MOTION TO SEAL EXHIBITS O, P, AND Q
TO PLAINTIFF MICHAEL TRICARICHI'S MOTION TO COMPEL AND REDACT EXCERPTS OF
THESE DOCUMENTS IN THE MOTION

10-5-20	9:00 AM	STATUS CHECK: TRIAL READINESS
12-10-20	9:15 AM	PRE TRIAL CONFERENCE
12-22-20	9:30 AM	CALENDAR CALL
1-4-21	1:30 PM	JURY TRIAL

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

July 10, 2020

A-16-735910-B	Michael Tricarichi, Plaintiff(s)
	vs.
	PricewaterhouseCoopers LLP, Defendant(s)

July 10, 2020	3:00 AM	Motion to Associate Counsel
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HEARD BY: Gonzalez, Elizabeth

COURTROOM: Chambers

COURT CLERK: Dulce Romea

RECORDER:

REPORTER:

PARTIES

PRESENT:

JOURNAL ENTRIES

- Upon review of the papers and pleadings on file in this Matter, as proper service has been provided, this Court notes no opposition has been filed. Accordingly, pursuant to EDCR 2.20(e) the Motion to Associate (Sercye) is deemed unopposed. Therefore, good cause appearing, COURT ORDERED, motion is GRANTED. By accepting this admission, Counsel agrees to submit to jurisdiction and appear without subpoena for any proceedings required by the Court which relate to Counsel's conduct in this matter including motions, depositions, and evidentiary hearings. SCR 42(13)(a). Moving Counsel is to prepare and submit an order within ten (10) days and distribute a filed copy to all parties involved in this matter.

CLERK'S NOTE: A copy of this minute order was distributed via Odyssey File and Serve. / dr 7-13-20

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

August 03, 2020

A-16-735910-B Michael Tricarichi, Plaintiff(s)
vs.
PricewaterhouseCoopers LLP, Defendant(s)

**August 03, 2020 9:00 AM Motion to Seal/Redact
Records**

HEARD BY: Gonzalez, Elizabeth**COURTROOM:** RJC Courtroom 03E**COURT CLERK:** Dulce Romea**RECORDER:****REPORTER:****PARTIES****PRESENT:**

JOURNAL ENTRIES

- Pursuant to Administrative Order 20-01, the Court decides this matter without the necessity of oral argument. Upon review of the papers and pleadings on file in this Matter, as proper service has been provided, this Court notes no opposition has been filed. Accordingly, pursuant to EDCR 2.20(e), the motion to seal Exhibit E to the Tricarichi declaration in support of the de-designation motion is deemed unopposed. As the proposed sealing and redaction is narrowly tailored to protect sensitive commercial and confidential information, good cause appearing, COURT ORDERED, motion is GRANTED. Moving Counsel is to prepare and submit an order within ten (10) days, submit the proposed redacted versions to the Clerk's Office and distribute a filed copy to all parties involved in this matter.

10-5-20 9:00 AM STATUS CHECK TRIAL READINESS

12-10-20 9:15 AM PRE TRIAL CONFERENCE

12-22-20 9:30 AM CALENDAR CALL

1-4-21 1:30 PM JURY TRIAL

CLERK'S NOTE: A copy of this minute order was distributed via Odyssey File and Serve. / dr 8-3-20

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

October 05, 2020

A-16-735910-B Michael Tricarichi, Plaintiff(s)
vs.
PricewaterhouseCoopers LLP, Defendant(s)

October 05, 2020 9:00 AM Status Check: Trial
Readiness

HEARD BY: Gonzalez, Elizabeth

COURTROOM: RJC Courtroom 03E

COURT CLERK: Dulce Romea

RECORDER: Jill Hawkins

REPORTER:

PARTIES

PRESENT:	Byrne, Patrick G.	Attorney
	Hessell, Scott F.	Attorney
	Prall, Todd	Attorney
	Taylor, Daniel Charles	Attorney

JOURNAL ENTRIES

- Parties appeared by telephone.

Mr. Hessel advised that over the last several months the parties completed all but one of the depositions; that last one is supposed to happen this Friday, so he would say they are doing pretty well and all discovery matters will be resolved; dispositive motions and motions in limine are forthcoming. Upon Court's inquiry, Mr. Hessel stated that assuming all the motions are denied trial will take 5 to 7 days, at least from the Plaintiff's perspective. Mr. Byrne advised that a motion to determine whether this matter is subject to a jury will also be forthcoming, but right now it is currently scheduled as a jury trial. Mr. Byrne further noted that he knows this matter is set on the January 4th trial stack, but it is his understanding that the courts are currently prioritizing criminal trials. COURT NOTED that it appears that criminal trials are also reaching resolutions.

12-10-20 9:15 AM PRE TRIAL CONFERENCE

A-16-735910-B

12-22-20 9:30 AM CALENDAR CALL

1-4-21 1:30 PM JURY TRIAL

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters**COURT MINUTES****November 05, 2020**

A-16-735910-B Michael Tricarichi, Plaintiff(s)
 vs.
 PricewaterhouseCoopers LLP, Defendant(s)

**November 05, 2020 3:00 AM Motion to Associate
 Counsel**

HEARD BY: Gonzalez, Elizabeth**COURTROOM:** Chambers**COURT CLERK:** Dulce Romea**RECORDER:****REPORTER:****PARTIES****PRESENT:**

JOURNAL ENTRIES

- Matter advanced from November 6, 2020.

Upon review of the papers and pleadings on file in this Matter, as proper service has been provided, this Court notes no opposition has been filed. Accordingly, pursuant to EDCR 2.20(e) the Motion to Associate (Roin) is deemed unopposed. Therefore, good cause appearing, COURT ORDERED, motion is GRANTED. By accepting this admission, Counsel agrees to submit to jurisdiction and appear without subpoena for any proceedings required by the Court which relate to Counsel's conduct in this matter including motions, depositions, and evidentiary hearings. SCR 42(13)(a). Moving Counsel is to prepare and submit an order within ten (10) days and distribute a filed copy to all parties involved in this matter.

12-10-20 9:15 AM PRE TRIAL CONFERENCE

12-22-20 9:30 AM CALENDAR CALL

1-4-21 1:30 PM JURY TRIAL

CLERK'S NOTE: A copy of this minute order was distributed via Odyssey File and Serve and via electronic mail. / dr 11-5-20

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

December 07, 2020

A-16-735910-B Michael Tricarichi, Plaintiff(s)
vs.
PricewaterhouseCoopers LLP, Defendant(s)

December 07, 2020 8:00 AM Minute Order

HEARD BY: Gonzalez, Elizabeth **COURTROOM:** Chambers

COURT CLERK: Dulce Romea

RECORDER:

REPORTER:

**PARTIES
PRESENT:**

JOURNAL ENTRIES

- COURT ORDERED, based upon the current public health emergency, the jury trial on January 4, 2021 stack is moved to the stack beginning on March 15, 2021. New trial setting order with dates for Pre Trial Conference, Calendar Call and Trial will ISSUE.

CLERK'S NOTE: A copy of this minute order was distributed via Odyssey File and Serve. / dr 12-7-20

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

December 21, 2020

A-16-735910-B	Michael Tricarichi, Plaintiff(s)
	vs.
	PricewaterhouseCoopers LLP, Defendant(s)

December 21, 2020 9:00 AM All Pending Motions

HEARD BY: Gonzalez, Elizabeth **COURTROOM:** RJC Courtroom 03E

COURT CLERK: Dulce Romea

RECORDER:

REPORTER:

**PARTIES
PRESENT:**

JOURNAL ENTRIES

- Pursuant to Administrative Order 20-01, the Court decides this matter without the necessity of oral argument.

PRICEWATERHOUSECOOPERS LLP'S MOTION FOR SUMMARY JUDGMENT AND MOTION TO STRIKE JURY DEMAND:

The Court, having reviewed the motion for summary judgement / motion to strike jury demand and the related briefing and being fully informed, DENIES the motion. Genuine issues of material fact preclude the requested relief. As there is no rider that is signed or initialed by Plaintiff waiving the jury trial or agreeing to the limitation of damages, the Court declines to grant relief on those issues. Counsel for Plaintiff is directed to submit a proposed order approved by opposing counsel consistent with the foregoing within ten (10) days and distribute a filed copy to all parties involved in this matter. Such order should set forth a synopsis of the supporting reasons proffered to the Court in briefing. This Decision sets forth the Court's intended disposition on the subject but anticipates further order of the Court to make such disposition effective as an order.

The Court, having reviewed the following motions in limine and the related briefing and being fully informed:

PRICEWATERHOUSECOOPERS LLP S MOTION IN LIMINE NO. 1 TO EXCLUDE CERTAIN OPINIONS OF PLAINTIFF S EXPERT CRAIG GREENE is DENIED. The issues go to the weight to be given his testimony by the fact finder.

PRICEWATERHOUSECOOPERS LLP S MOTION IN LIMINE NO. 2 TO EXCLUDE TESTIMONY RELATED TO PWC S 2003 ADVICE is DENIED. The original advice is central to a determination of the remaining claims.

PRICEWATERHOUSECOOPERS LLP S MOTION IN LIMINE NO. 3 TO EXCLUDE TESTIMONY REGARDING PWC S ALLEGED CONFLICT OF INTEREST is DENIED. The receipt of the referral fee is relevant to the remaining claims.

PRICEWATERHOUSECOOPERS LLP S MOTION IN LIMINE NO. 4 TO EXCLUDE TESTIMONY RELATED TO PWC S ADVICE TO OTHER CLIENTS is DENIED. The advice given is relevant and unlikely to confuse the jury.

Counsel for Plaintiff is directed to submit a proposed order approved by opposing counsel consistent with the foregoing within ten (10) days and distribute a filed copy to all parties involved in this matter. Such order should set forth a synopsis of the supporting reasons proffered to the Court in briefing.

PLAINTIFF MICHAEL TRICARICHI S MOTION IN LIMINE NO. 1 TO BAR REFERENCES TO THE PRIOR CONVICTIONS OF JAMES TRICARICHI is GRANTED IN PART. As the DUI conviction is a misdemeanor, it is excluded. The other convictions may be used for impeachment during cross-examination of the witness James Tricarchi only.

PLAINTIFF MICHAEL TRICARICHI S MOTION IN LIMINE NO. 2 TO EXCLUDE THE OPINIONS OF KENNETH HARRIS is denied. The issues go to the weight to be given his testimony by the fact finder.

PLAINTIFF MICHAEL TRICARICHI S MOTION IN LIMINE NO. 3 TO BAR PURPORTED MITIGATION EVIDENCE is denied. The issues go to the weight to be given his testimony by the fact finder.

Counsel for Defendant is directed to submit a proposed order approved by opposing counsel consistent with the foregoing within ten (10) days and distribute a filed copy to all parties involved in this matter. Such order should set forth a synopsis of the supporting reasons proffered to the Court in briefing.

Parties may agree to submit a single order for all motions in limine. Counsel are required to notify any witnesses of these rulings. This Decision sets forth the Court's intended disposition on the subject but anticipates further order of the Court to make such disposition effective as an order.

2-18-21 9:15 AM PRE TRIAL CONFERENCE

3-9-21 9:30 AM CALENDAR CALL

3-15-21 1:30 PM JURY TRIAL

CLERK'S NOTE: A copy of this minute order was distributed via Odyssey File and Serve. / dr 12-21-20

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters**COURT MINUTES****January 29, 2021**

A-16-735910-B Michael Tricarichi, Plaintiff(s)
 vs.
 PricewaterhouseCoopers LLP, Defendant(s)

January 29, 2021 3:00 AM Motion to Stay

HEARD BY: Gonzalez, Elizabeth**COURTROOM:** Chambers**COURT CLERK:** Dulce Romea**RECORDER:****REPORTER:****PARTIES****PRESENT:**

JOURNAL ENTRIES

- The Court, having reviewed the Motion to Stay and the related briefing and being fully informed, DENIES the motion WITHOUT PREJUDICE. The petition was filed January 23, 2021; the Nevada Supreme Court has not ordered a response to the petition. There does not appear at this time to be a likelihood of success or that the matter will be mooted if not decided. Issues related to trial scheduling will be addressed at the Pre Trial Conference on February 18, 2021. Counsel for Plaintiff is directed to submit a proposed order approved by opposing counsel consistent with the foregoing within ten (10) days and distribute a filed copy to all parties involved in this matter. Such order should set forth a synopsis of the supporting reasons proffered to the Court in briefing. This Decision sets forth the Court's intended disposition on the subject but anticipates further order of the Court to make such disposition effective as an order.

2-18-21 9:15 AM PRE TRIAL CONFERENCE

3-9-21 9:30 AM CALENDAR CALL

3-15-21 1:30 PM JURY TRIAL

CLERK'S NOTE: A copy of this minute order was distributed via Odyssey File and Serve. / dr 2-1-21

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

February 18, 2021

A-16-735910-B Michael Tricarichi, Plaintiff(s)
vs.
PricewaterhouseCoopers LLP, Defendant(s)

February 18, 2021 9:15 AM Pre Trial Conference

HEARD BY: Gonzalez, Elizabeth**COURTROOM:** RJC Courtroom 03E**COURT CLERK:** Dulce Romea**RECORDER:** Jill Hawkins**REPORTER:****PARTIES**

PRESENT:	Byrne, Patrick G.	Attorney
	Hessell, Scott F.	Attorney
	Landgraff, Chris	Attorney
	Levine, Mark L.	Attorney
	Prall, Todd	Attorney

JOURNAL ENTRIES

- Parties appeared by telephone.

Mr. Byrne advised that given their witnesses and experts he does not think they can be done in less than 8 days, best case scenario. Court noted that the age of this case would qualify for trial at the Convention Center but not the length of the trial. Court further noted a pending motion to stay. Mr. Byrne advised they are ready but simply need guidance from the Nevada Supreme Court on their writ. Court inquired whether the Nevada Supreme Court has ordered a response. Mr. Byrne stated they have not, and, upon further inquiry, advised that a June trial date would work for the Defendants. Mr. Hessell stated the Plaintiffs would prefer April if 8 days can be accommodated then. Court stated it does not think it can be. Mr. Byrne advised they would like a real date because they have got all out-of-state witnesses, which would involve scheduling hotels and travel; he is not really interested in an aggressive April setting. Court noted that if this case is placed on the June stack it would be the oldest case on that stack. Mr. Hessell noted they would also be the oldest case in May. Court stated that they would not be, as there is one case in May that is older.

COURT ORDERED, jury trial VACATED and RESET on the stack beginning on June 28, 2021, because the Court cannot accommodate a trial of this length at the Convention Center; new trial setting order will ISSUE, which will only have the dates for Calendar Call and the Pre Trial Conference.

6-3-21 9:15 AM PRE TRIAL CONFERENCE

6-22-21 9:30 AM CALENDAR CALL

6-28-21 1:30 PM JURY TRIAL

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

May 10, 2021

A-16-735910-B Michael Tricarichi, Plaintiff(s)
vs.
PricewaterhouseCoopers LLP, Defendant(s)

May 10, 2021 9:00 AM Motion to Vacate

HEARD BY: Gonzalez, Elizabeth **COURTROOM:** RJC Courtroom 03C

COURT CLERK: Michelle Jones

RECORDER: Jill Hawkins

REPORTER:

PARTIES

PRESENT: Byrne, Patrick G. Attorney
Hessell, Scott F. Attorney
Landgraff, Chris Attorney
Prall, Todd Attorney

JOURNAL ENTRIES

- Court Noted, the current issue with picking a jury and the limited amount of juries that can be picked each week. Court Further Noted, priority is being given to the cases with 5- year rule problems and this case does not have an issue despite the age of the case. Following argument and statements by counsel, COURT ORDERED motion GRANTED, matter set for Status Check on June 18th; parties to submit a Status Report the day before the hearing to indicate if they have heard anything further from the Supreme Court. COURT FURTHER ORDERED, the case will be reset on the next stack once the Supreme Court Rules one way or the other.

6/18/21 (CHAMBERS) Status Check

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

June 18, 2021

A-16-735910-B Michael Tricarichi, Plaintiff(s)
vs.
PricewaterhouseCoopers LLP, Defendant(s)

June 18, 2021 3:00 AM Status Check

HEARD BY: Gonzalez, Elizabeth **COURTROOM:** Chambers

COURT CLERK: Valeria Guerra

RECORDER:

REPORTER:

**PARTIES
PRESENT:**

JOURNAL ENTRIES

- Court found, no status report provided by counsel; matter CONTINUED two weeks.

STATUS CHECK Re. STAY: 07/02/2021 Chambers

CLERK S NOTE: A copy of this minute order was distributed via Odyssey File and Serve. -
vg//6/18/21

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

July 02, 2021

A-16-735910-B Michael Tricarichi, Plaintiff(s)
vs.
PricewaterhouseCoopers LLP, Defendant(s)

July 02, 2021 3:00 AM Status Check

HEARD BY: Gonzalez, Elizabeth **COURTROOM:** Chambers

COURT CLERK: Valeria Guerra

RECORDER:

REPORTER:

**PARTIES
PRESENT:**

JOURNAL ENTRIES

- Court reviewed 6/21/21 status report; Court ORDERED, Status Check regarding Stay in 12 weeks.

STATUS CHECK: Stay 09/24/2021 Chambers

CLERK S NOTE: A copy of this minute order was distributed via Odyssey File and Serve. -
vg//7/2/21

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

September 24, 2021

A-16-735910-B Michael Tricarichi, Plaintiff(s)
vs.
PricewaterhouseCoopers LLP, Defendant(s)

September 24, 2021 3:00 AM Status Check

HEARD BY: Kishner, Joanna S.

COURTROOM: Chambers

COURT CLERK: Natalie Ortega

RECORDER:

REPORTER:

PARTIES

PRESENT:

JOURNAL ENTRIES

- On July 2, 2021, the Court reviewed the status and stay, reviewed the Status Report from June 21, 2021, and requested a Status Report on the stay by September 24, 2021. On September 24, 2021, the Court reviewed the Joint Status Report. A status check is set for November 19, 2021 on the Court's Chamber's calendar.

CLERK'S NOTE: This minute order was electronically served by Courtroom Clerk, Natalie Ortega, to all registered parties for Odyssey File & Serve and/or served via facsimile. ndo10/07/21

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

December 09, 2021

A-16-735910-B Michael Tricarichi, Plaintiff(s)
vs.
PricewaterhouseCoopers LLP, Defendant(s)

December 09, 2021 8:30 AM Hearing

HEARD BY: Kishner, Joanna S.

COURTROOM: RJC Courtroom 16B

COURT CLERK: Louisa Garcia

RECORDER: Lara Corcoran

REPORTER:

PARTIES

PRESENT:	Byrne, Patrick G.	Attorney
	Hessell, Scott F.	Attorney
	Levine, Mark L.	Attorney
	Prall, Todd	Attorney

JOURNAL ENTRIES

- Court noted in this case it shows there are other parties, but no attorneys. Mr. Hessell stated the only remaining parties were plaintiff and PricewaterhouseCoopers. Court advised counsel to correct the caption so it reflects correctly in Odyssey. Colloquy regarding procedural history. Mr. Byrne believes the more efficient way to proceed was to refile both the Motion for Summary Judgment regarding the limitation of liability and then the Motion to Strike the jury trial waive. Court referenced and reviewed the January 5, 2021 order denying PriewaterhouseCoopers s Motion for Summary Judgment and Motion to Strike the jury demand. Arguments by counsel whether Tricarichi knowingly and voluntarily agreed to the jury trial waiver and whether to conduct an evidentiary hearing. COURT ORDERED, Order dated January 5, 2021, document 293, is STRICKEN pursuant to the Writ issued by the Nevada Supreme Court, dated September 30, 2021, as well as Order dated October 26. COURT FURTHER ORDERED, Notice of Entry of order, DATED 1/20/212, Document 294, STRICKEN. COURT ORDERED, matter SET for hearing; hearing estimated to last one hour, 30 minutes each side. Counsel to submit a joint letter to the Court with four proposed dates by December 16 at 4:30 p.m.

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

February 25, 2022

A-16-735910-B Michael Tricarichi, Plaintiff(s)
vs.
PricewaterhouseCoopers LLP, Defendant(s)

February 25, 2022 10:00 AM Status Check

HEARD BY: Kishner, Joanna S. **COURTROOM:** RJC Courtroom 16B

COURT CLERK: Stephanie Rapel

RECORDER: Lara Corcoran

REPORTER:

PARTIES

PRESENT: Austin, Bradley Attorney
Prall, Todd Attorney

JOURNAL ENTRIES

- Upon Court's inquiry, Counsel requested a one (1) hour Evidentiary hearing on either March 29th or 30th. Colloquy regarding scheduling and briefing. Court ORDERED, Evidentiary Hearing SET and Briefs DUE by end of business on March 23, 2022.

3/30/22 8:30 AM EVIDENTIARY HEARING

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

March 24, 2022

A-16-735910-B Michael Tricarichi, Plaintiff(s)
vs.
PricewaterhouseCoopers LLP, Defendant(s)

March 24, 2022 8:30 AM Motion to Quash

HEARD BY: Kishner, Joanna S.

COURTROOM: RJC Courtroom 16B

COURT CLERK: Stephanie Rapel

RECORDER: Lara Corcoran

REPORTER:

PARTIES

PRESENT:	Byrne, Patrick G.	Attorney
	Hessell, Scott F.	Attorney
	Johnson, Ariel Clark	Attorney
	Taylor, Daniel Charles	Attorney

JOURNAL ENTRIES

- Upon Court's inquiry, Mr. Hessell stated Defendants Seyfarth, Taylor, Cooperative Rabobank UA and Utrecht-America Finance Co. have been dismissed. Court stated its inclination and noted the Court set the Evidentiary Hearing as a result of the Writ granted from the Supreme Court. Court questioned what the parties were intending to present at the Evidentiary Hearing if no witnesses were to attend. Mr. Taylor asserted Defendant did not intend to bring witnesses to the Evidentiary hearing. Furthermore, the subpoena had several defects and should be quashed. Mr. Taylor stated he does not believe there are any PWC employees within the Court's subpoena range who have any knowledge relevant to the case considering the engagement was based in Ohio. Therefore, compelling a witness would be burdensome on the Court and PWC. Colloquy regarding Rule 45 subpoena, failure to include mileage fees in the subpoena and two (2) additional defective subpoenas. Mr. Hessell stated PWC does not want the Court to have the benefit of a live witness to testify on the subjects for which the Supreme Court remanded the case to the Court. Furthermore, a subsequent subpoena was served to correct the defect regarding fees and Mr. Tricarichi would be present at the Evidentiary Hearing. Colloquy regarding 30 (b)(6) witness and violation of EDCR 2.27 as to the briefs. Court stated its Findings and ORDERED motion GRANTED; subpoena QUASHED as a result

of unpaid fees. The Court to evaluate at the Evidentiary Hearing whether parties have complied with the mandated, Court Ordered Evidentiary Hearing requirements. COURT DIRECTED Defense to prepare the Order with detailed Findings of Fact and Conclusions of Law, circulate to opposing counsel, and submit to the Court pursuant to EDCR 7.21 and the current Administrative Orders.

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

March 30, 2022

A-16-735910-B Michael Tricarichi, Plaintiff(s)
vs.
PricewaterhouseCoopers LLP, Defendant(s)

March 30, 2022 8:30 AM All Pending Motions

HEARD BY: Kishner, Joanna S. **COURTROOM:** RJC Courtroom 16B

COURT CLERK: Stephanie Rapel

RECORDER: Lara Corcoran

REPORTER:

PARTIES

PRESENT:	Austin, Bradley	Attorney
	Byrne, Patrick G.	Attorney
	Hessell, Scott F.	Attorney
	Johnson, Ariel Clark	Attorney
	Landgraff, Chris	Attorney
	Levine, Mark L.	Attorney
	Roin, Katharine A	Attorney
	Sercye, Blake P	Attorney
	Taylor, Daniel Charles	Attorney
	Tricarichi, Michael A.	Plaintiff

JOURNAL ENTRIES

- Also present Kelly Dove, Richard Stovsky, Michael Kennedy and Geoff Ezgar.

Court cites recent NV Sup Ct decision from 3/24/22 Canarelli v. Eighth Jud Dist Ct, 138 Nev Adv Op (2022) and returns the box of exhibits delivered to the Court marked confidential. Upon Court's inquiry, Mr. Byrne stated the documents provided to the Court were inadvertently marked privileged and confidential. Colloquy regarding non-compliance with EDCR 2.27, Defendant's Errata to Brief DOC 322 and Plaintiff's Amended Brief DOC 323. Counsel confirmed compliance with the Court's rules would be followed and requested the Court consider the briefs and address sanctions

after the hearing. Neither party waived the burden proof, however, they agreed to call Mr. Stovsky and Mr. Tricarichi.

Testimony and Exhibits presented (see worksheets).

Colloquy regarding Lowe factors, Engagement Letter, Rider and Jury Waiver. Court stated its inclination and gave a tentative ruling noting the Motion to Strike was not necessary considering the Court had a specific Order granting Petition for Writ of Mandamus which directed the Court to narrow the scope of outstanding issue(s). Court gave alternative bases for its ruling and FOUND Plaintiff did not demonstrate the waiver was not entered into knowingly, voluntarily and intentionally and therefore, the jury waiver was enforceable. COURT DIRECTED Defense to prepare the Order with detailed Findings of Fact and Conclusions of Law, circulate to opposing counsel, and submit to the Court pursuant to EDCR 7.21 and the current Administrative Orders. Mr. Austin requested and the Court GRANTED an extension for thirty (30) days to submit the Order. Court noted the Writ required the Court to strike the portion of the Summary Judgment Order addressing the jury trial and therefore a carve-out was required. Court DIRECTED Counsel to submit to the JEA proposed dates for trial with three (3) different months and to copy all parties. Upon Court's inquiry, Mr. Bryne requested to make a voluntary donation to a 501(c)(3) organization and to attend a CLE in lieu of sanctions for noncompliance with EDCR 2.27. Court DIRECTED parties to provide a letter to Court requesting either an evidentiary hearing or to make a voluntary donation and attend a CLE.

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

June 09, 2022

A-16-735910-B Michael Tricarichi, Plaintiff(s)
vs.
PricewaterhouseCoopers LLP, Defendant(s)

June 09, 2022 8:30 AM **Motion for Partial
Summary Judgment**

HEARD BY: Kishner, Joanna S.

COURTROOM: RJC Courtroom 16B

COURT CLERK: Stephanie Rapel

RECORDER: Lara Corcoran

REPORTER:

PARTIES

PRESENT:	Austin, Bradley	Attorney
	Hessell, Scott F.	Attorney
	Johnson, Ariel Clark	Attorney
	Landgraff, Chris	Attorney
	Levine, Mark L.	Attorney
	Roin, Katharine A	Attorney
	Taylor, Daniel Charles	Attorney

JOURNAL ENTRIES

- Upon Court's inquiry, Mr. Levine addressed if the limitation of liability provision applied to Tricarichi's claim. Mr. Levine stated Mr. Tricarichi said during summary judgment briefing the claim arose from services originally performed by PWC. That admission was evidence the claim being made now, about not updating, related to those services. Colloquy regarding gross negligence. Mr. Levine stated gross negligence was pled in the earlier claim that was dismissed on statute of limitation grounds, however, when the new claim was raised, it did not plead gross negligence. Furthermore, the only pending claim left (Count 3) was just for negligence as to PWC. Mr. Tricarichi had plenty of time to amend his complaint to raise gross negligence, however, the time to amend passed. Additionally, there was no reason to spend a lot of court time and attention when there was no evidence to what a reasonable factfinder could find for gross negligence. Mr. Hessell outlined the procedural history that led to Count 3. Mr. Hessell stated Count 3 referenced the alternative

allegation of either gross negligence or negligence and provided a brief history of the case. Colloquy regarding limitation clause, recoverable damages, procedural attack and engagement agreement. Mr. Hessell further stated there are issues of fact and the bench trial in a few months would remain the same whether the damage limitation clause was put in or not. Defendant failed to articulate any way in which they would be prejudiced or that the case would have proceeded differently if gross was added before the negligence count in Count 3. Counsel confirmed the operative complaint was the Amended Complaint filed on 4/1/19 and Nevada procedures govern the case, however, substantively it should be New York. Colloquy regarding language in Amended Complaint and contract provision. Court stated its Findings and ORDERED Motion DENIED WITHOUT PREJUDICE; movant had not met initial burden. COURT DIRECTED Mr. Hessell to prepare the Order with detailed Findings of Fact and Conclusions of Law, circulate to opposing counsel, and submit to the Court pursuant to EDCR 7.21 and the current Administrative Orders.

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

September 08, 2022

A-16-735910-B Michael Tricarichi, Plaintiff(s)
vs.
PricewaterhouseCoopers LLP, Defendant(s)

September 08, 2022 10:15 AM Pre Trial Conference

HEARD BY: Kishner, Joanna S.

COURTROOM: RJC Courtroom 16B

COURT CLERK: Stephanie Rapel

RECORDER: Lara Corcoran

REPORTER:

PARTIES

PRESENT:	Byrne, Patrick G.	Attorney
	Hessell, Scott F.	Attorney
	Johnson, Ariel Clark	Attorney
	Landgraff, Chris	Attorney
	Levine, Mark L.	Attorney
	Roin, Katharine A	Attorney
	Sercye, Blake P	Attorney

JOURNAL ENTRIES

- Michael English and Geoff Ezgar observed.

Upon Court's inquiry, Counsel agreed the bench trial should take approximately eight (8) days rather than the previously requested ten (10). In regards to an October 31, 2022 trial date, Mr. Landgraff stated Defendant was ready for trial, however five (5) out of their six (6) witnesses were out of state and might need to be called out of order. Mr. Hessell did not object to calling witnesses out of order if need be and requested consecutive days for trial rather than splitting them up. Mr. Hessell further stated the exhibits should not exceed 1,000 pages and were all in PDF format. Mr. Landgraff also requested consecutive trial days and concurred exhibits should not exceed 1,000 pages. Court ORDERED trial date SET.

10/21/22 8:30 A.M. CALENDAR CALL

PRINT DATE: 09/28/2023

Page 65 of 85

Minutes Date: July 18, 2016

10/31/22 to 12/10/22 BENCH TRIAL (with the caveat 11/04/22 would be dark or a partial day)

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters**COURT MINUTES****October 21, 2022**

A-16-735910-B Michael Tricarichi, Plaintiff(s)
 vs.
 PricewaterhouseCoopers LLP, Defendant(s)

October 21, 2022 8:30 AM Calendar Call

HEARD BY: Kishner, Joanna S. **COURTROOM:** RJC Courtroom 16B

COURT CLERK: Stephanie Rapel

RECORDER: Lara Corcoran

REPORTER:

PARTIES

PRESENT:	Austin, Bradley	Attorney
	Johnson, Ariel Clark	Attorney
	Landgraff, Chris	Attorney
	Levine, Mark L.	Attorney
	Roin, Katharine A	Attorney
	Sercye, Blake P	Attorney

JOURNAL ENTRIES

- Colloquy regarding objections to deposition designations and trial exhibits. Court referenced instructions pursuant to the trial order and non-compliance. Court RECESSED and RECALLED the matter for the parties to try and come to an agreement. Counsel stipulated pursuant to EDCR 7.50 to withdrawal all objections to deposition designation and all objections to trial exhibits with the exception of five (5) for each party. Counsel to provide Findings and Fact Conclusions of Law (two days before trial) and a revised exhibit list setting forth the exhibits objected to. Court NOTED it could not rule on what it had not seen and did not require the parties to waive objections. Colloquy regarding Order Shortening Time on Motion for Sanctions, Motion for Sanctions filed on 10/20/22 and confidential documents. Mr. Austen provided the Court with original deposition transcripts and noted he would provide the Court with a list of depositions no later than 4:00 p.m. today. Mr. Landgraff stated Defendant would submit a Joint Trial Stipulation with changes and confirmed the one filed could be returned. Counsel requested the Court strike the Motion for Sanctions filed on 10/20/22 in order to ensure exhibits were filed under seal. Court ORDERED Motion for Sanctions

STRICKEN (DOC 365), however, Defense Counsel's opposition still due. Court NOTED the Order Shortening Time would be returned and Counsel would need to resubmit under temporary seal. Defendant requested to use Real Time. Court ORDERED Real Time request DENIED. Counsel agreed to 40 minute opening statements each side and noted demonstrative exhibits would be utilized.

CLERK'S NOTE: Court inadvertently referenced 10/10/22 as the filing date for the Motion for Sanctions instead of 10/20/22.

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters**COURT MINUTES****October 31, 2022**

A-16-735910-B Michael Tricarichi, Plaintiff(s)
 vs.
 PricewaterhouseCoopers LLP, Defendant(s)

October 31, 2022 9:00 AM Bench Trial - FIRM

HEARD BY: Kishner, Joanna S.**COURTROOM:** RJC Courtroom 16B**COURT CLERK:** Stephanie Rapel**RECORDER:** Lara Corcoran**REPORTER:****PARTIES**

PRESENT:	Austin, Bradley	Attorney
	Byrne, Patrick G.	Attorney
	Hessell, Scott F.	Attorney
	Johnson, Ariel Clark	Attorney
	Landgraff, Chris	Attorney
	Levine, Mark L.	Attorney
	Roin, Katharine A	Attorney
	Sercye, Blake P	Attorney

JOURNAL ENTRIES

- Representative from Bartlit Beck also present. Colloquy regarding Motions to Associate Counsel filed on 10/27/22 without a judicial day's notice and chronology of issues for the Court to address. Mr. Landgraff stated proposed Pro Hac Vice counsel would not be arguing this morning, however, might be arguing later in the week. Mr. Hessell stated the Defendant produced client forms and documents that were linked in client form materials. Colloquy regarding Defendant's Motion to Strike on OST. Mr. Hessell stated the matter pertained to testimony given by the damages expert. Mr. Levine stated they anticipated the damages expert would testify on Thursday whereby proposed Pro Hac Vice Counsel might be called to argue. Mr. Hessell requested to argue the motion orally. Court ORDERED Plaintiff's nonobligatory response due by 4:00 p.m. on November 1, 2022 with courtesy copy to the Court. Motion to be heard on November 3, 2022. Colloquy regarding Stipulation and final Orders for the Court's signature.

Upon Court's inquiry, Mr. Hessell stated PricewaterhouseCoopers, LLP (PWC) recently uncovered client engagement and client acceptance forms and policy links thereto which should have been produced in the Tax Court case or early in this case. Mr. Hessell requested a corporate rep declaration ensuring all documents were produced. Colloquy regarding chronology of the case, prejudice and relief seeking. Ms. Roin stated PWC and the parties agreed to search terms long ago and documents were produced according to the agreement. The paper documents scanned in 2003 contained handwritten information and for that reason, the current technology in 2017 missed the documents. The documents were discovered on October 19, 2022 and Plaintiff was immediately alerted. Defendant's counsel reviewed all 544 documents in the folder to ensure nothing else was missed. Ms. Roin stated Defendant did not object to add documents as Exhibits 84-89. Colloquy regarding JCCR, 16.1 and scope of documents. Ms. Roin asserted Defendant agreed the documents should have been produced in 2017, however, their omission was an unintentional mistake without willful intent and immediately remedied. Counsel agreed to admit Exhibits 84-89 via paper format although untimely. Mr. Hessell agreed to add Exhibit 84-89 to the Exhibit List. Court ORDERED Plaintiff's Motion for Sanctions GRANTED as to monetary sanctions. Counsel agreed to meet and confer as to an agreed upon amount. Court DEFERRED and would revisit issue if harm materialized. Deposition left open for the Court to revisit noting no sufficient basis at this time.

Colloquy regarding objected to exhibits. Court ORDERED Exhibit 57 not admitted, Exhibit 100 admitted (Court not taking position if true or not) and deferred as to the remaining. Counsel did not agree to use tax court transcripts and exhibits for any purpose.

Opening statements by counsel. Testimony and exhibits presented (see worksheets). Counsel requested to advance and grant the Motions to Associate Counsel. COURT ORDERED, Motions ADVANCED and GRANTED as unopposed pursuant to EDCR 2.20 and 2.23.

11/01/22 10:15 A.M. CONTINUED: BENCH TRIAL

11/03/22 10:00 A.M. DEFENDANT'S MOTION TO STRIKE ON ORDER SHORTENING TIME

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters**COURT MINUTES****November 02, 2022**

A-16-735910-B Michael Tricarichi, Plaintiff(s)
 vs.
 PricewaterhouseCoopers LLP, Defendant(s)

November 02, 2022 8:30 AM Bench Trial - FIRM

HEARD BY: Kishner, Joanna S.**COURTROOM:** RJC Courtroom 16B**COURT CLERK:** Stephanie Rapel**RECORDER:** Lara Corcoran**REPORTER:****PARTIES**

PRESENT:	Austin, Bradley	Attorney
	Byrne, Patrick G.	Attorney
	Hessell, Scott F.	Attorney
	Johnson, Ariel Clark	Attorney
	Landgraff, Chris	Attorney
	Levine, Mark L.	Attorney
	Roin, Katharine A	Attorney
	Sercye, Blake P	Attorney

JOURNAL ENTRIES

- Testimony and exhibits presented (see worksheets). Mr. Hessell confirmed Exhibit 30 and 136 were identical with the exception of notations on Exhibit 136. Mr. Hessell stated the parties stipulated that Plaintiff's Counsel would not elaborate on the engagement agreement issues so long as Defendant agreed to not waive Plaintiff's challenges as to those issues. Mr. Landgraff agreed the parties did not need to re-litigate the Court's decisions. Court DIRECTED Counsel to discuss the matter after/during the lunch break and provide a written stipulation pursuant to EDCR 7.50. Said stipulation was read and placed on the record. Court notified the parties a recent submittal would be returned and need to be resubmitted without a file stamp. Testimony and exhibits presented (see worksheets). Deposition of Michael A. Tricarichi was PUBLISHED and FILED IN OPEN COURT. Colloquy regarding Exhibit 103. Counsel agreed to admit the first 30 pages of Exhibit 103 (1-134) as Exhibit 103A (103.0 - 103.30) in paper format over the hearsay objection for which Plaintiff preserved

its right. Counsel requested to have the Motion to Strike heard tomorrow after lunch.

11/03/22 9:45 A.M. CONTINUED: BENCH TRIAL

11/03/22 MOTION TO STRIKE

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters**COURT MINUTES****November 03, 2022**

A-16-735910-B Michael Tricarichi, Plaintiff(s)
 vs.
 PricewaterhouseCoopers LLP, Defendant(s)

November 03, 2022 9:45 AM Bench Trial - FIRM

HEARD BY: Kishner, Joanna S. **COURTROOM:** RJC Courtroom 16B

COURT CLERK: Stephanie Rapel

RECORDER: Lara Corcoran

REPORTER:

PARTIES

PRESENT:	Austin, Bradley	Attorney
	Byrne, Patrick G.	Attorney
	Hessell, Scott F.	Attorney
	Johnson, Ariel Clark	Attorney
	Landgraff, Chris	Attorney
	Levine, Mark L.	Attorney
	Roin, Katharine A	Attorney
	Sercye, Blake P	Attorney

JOURNAL ENTRIES

- Testimony and exhibits presented (see worksheets). Colloquy regarding Exhibit 183. Court NOTED it may limit contents, however, granted its admission and reserved a carveout for statements. Colloquy regarding Exhibit 100 (with or without handwriting). Court did not modify its previous ruling on 10/31/22 admitting Exhibit 100 with caveat. As to the Motion to Strike on OST, Pro Hac Vice Counsel Addy stated Plaintiff attempted to include damages five (5) days before trial and included two (2) new damage categories (Statutory Interest on Law Firm Fees and Additional Interest Through Trial). Addy further stated Plaintiff's conduct was a violation of NRCP 16.1(a)(2), 26(e) and 16.1(a)(3), disclosures must be at least 30 days before trial and Plaintiff requested an additional \$8 million dollars in interest on Tricarichi's underlying tax and penalty assessment. Furthermore, Defendant would be the only prejudiced party, the time to take depositions was over and Defendant's expert did not have an opportunity to review and make similar calculations. Colloquy

regarding expert reports, dates of submittal and NRCP 37(c). Mr. Sercye stated Defendant was not prejudiced, the additional 10 million dollars in damages related to damages previously disclosed and Defendant was entitled to prejudgment interest under NY law. Mr. Sercye further stated there was good cause for the late disclosure of damages and if the Court did find prejudice, there were other remedies, including taking the deposition of Greene. Court referenced Pizzaro-Ortega, stated its Findings and ORDERED Motion to Strike GRANTED noting non-compliance with the rules, the matter could have been addressed earlier, was first disclosed in less than 30 days and Greene's deposition during trial was not a reasonable or feasible alternative. Court did not find a sanction component. Testimony and exhibits presented (see worksheets). Deposition of Richard Stovsky was PUBLISHED and FILED IN OPEN COURT.

11/4/22 1:15 P.M. CONTINUED: BENCH TRIAL

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

November 04, 2022

A-16-735910-B Michael Tricarichi, Plaintiff(s)
vs.
PricewaterhouseCoopers LLP, Defendant(s)

November 04, 2022 1:15 PM Bench Trial - FIRM

HEARD BY: Kishner, Joanna S.

COURTROOM: RJC Courtroom 16B

COURT CLERK: Stephanie Rapel

RECORDER: Lara Corcoran

REPORTER:

PARTIES

PRESENT:	Austin, Bradley	Attorney
	Byrne, Patrick G.	Attorney
	Hessell, Scott F.	Attorney
	Johnson, Ariel Clark	Attorney
	Landgraff, Chris	Attorney
	Levine, Mark L.	Attorney
	Roin, Katharine A	Attorney
	Sercye, Blake P	Attorney

JOURNAL ENTRIES

- Testimony and exhibits presented (see worksheets). Colloquy regarding exhibits referenced in Stovsky's deposition which were not trial exhibits. Counsel agreed to argue objections to the admission of Exhibit 72 on Monday, November 7, 2022.

11/07/22 9:00 A.M. CONTINUED: BENCH TRIAL

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters**COURT MINUTES****November 07, 2022**

A-16-735910-B Michael Tricarichi, Plaintiff(s)
 vs.
 PricewaterhouseCoopers LLP, Defendant(s)

November 07, 2022 9:00 AM Bench Trial - FIRM

HEARD BY: Kishner, Joanna S.**COURTROOM:** RJC Courtroom 16B**COURT CLERK:** Stephanie Rapel**RECORDER:** Lara Corcoran**REPORTER:****PARTIES**

PRESENT:	Austin, Bradley	Attorney
	Byrne, Patrick G.	Attorney
	Hessell, Scott F.	Attorney
	Johnson, Ariel Clark	Attorney
	Landgraff, Chris	Attorney
	Levine, Mark L.	Attorney
	Roin, Katharine A	Attorney
	Sercye, Blake P	Attorney

JOURNAL ENTRIES

- Per the agreement of the parties at the prior hearing, Landgraff proceeded to conduct a voir dire on Stovsky and presented objections to the admission of Exhibit 72. Hessell provided a response and argued for the admission of Exhibit 72. Court stated its Findings and ORDERED the admission of Exhibit 72 DENIED due to authenticity, hearsay and relevancy. Court did not address the late disclosure objection. Testimony and exhibits presented (see worksheets). Levine stated due to medical issues, Dellinger needed to be called out of order, would likely be called tomorrow morning and an additional break might be needed. Hessell did not object. Court addressed the exclusionary rule as to the new individuals in the courtroom and Counsel confirmed individuals were subject to the parties previous stipulation. Colloquy regarding Exhibit 100 and handwriting on page three (3) of the Exhibit. Following arguments by Counsel, Court ORDERED Exhibit 100 admitted for limited purpose. Court to consider Stovsky's statements, beliefs and position as to what was said as to

Plaintiff in light of different testimony received by Plaintiff. Court taking weight into account. Video deposition designation of Michael Boyer played. Admitted exhibits read into the record. Colloquy regarding Plaintiff's demonstrative exhibits. Levine stated the demonstrative exhibits were produced last night and Defendant objected to 13 out of the 24 slides; 3 of which included undisclosed expert opinions. Mr. Sercye stated the purpose of the demonstrative exhibits were to act as an aid in Greene's testimony. Slide five (5) to Plaintiff's demonstrative exhibit presented to the Court for review. Mr. Levine stated the slide shown would aid in leading the witness's testimony. Court stated its Findings and ORDERED objection to Plaintiff's demonstrative exhibit SUSTAINED. After discussing the matter with opposing counsel, Hessel stated Plaintiff would work out issues with the presentation tonight. Levine concurred. Video deposition designations of Jim Tricarichi and Michael Desmond played. Colloquy regarding the three (3) video depositions played in lieu of live testimony today and whether or not the testimony would be transcribed in the trial transcripts. Counsel to discuss tonight and address the issue tomorrow as well as closing arguments and whether or not future video depositions should be submitted as court exhibits and not played.

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters**COURT MINUTES****November 08, 2022**

A-16-735910-B Michael Tricarichi, Plaintiff(s)
 vs.
 PricewaterhouseCoopers LLP, Defendant(s)

November 08, 2022 9:45 AM Bench Trial - FIRM

HEARD BY: Kishner, Joanna S. **COURTROOM:** RJC Courtroom 16B

COURT CLERK: Stephanie Rapel

RECORDER: Lara Corcoran

REPORTER:

PARTIES

PRESENT:	Addy, Sundeep Kumar	Attorney
	Austin, Bradley	Attorney
	Hessell, Scott F.	Attorney
	Johnson, Ariel Clark	Attorney
	Landgraff, Chris	Attorney
	Levine, Mark L.	Attorney
	Roin, Katharine A	Attorney
	Sercye, Blake P	Attorney
	Tricarichi, Michael A.	Plaintiff

JOURNAL ENTRIES

- Upon Court's inquiry, Counsel stipulated that the video deposition of Jim Tricarichi, Michael Desmond, and Michael Boyer played in open Court on November 7, 2022 would be typed into the record and noted the parties designations were deciphered by blue and red ink. Counsel to address future video depositions at a later time and provided word versions of the deposition designations to the Court Recorder. Landgraff stated a new colleague might observe via blue jeans tomorrow and/or Thursday. Levine stated Dellinger would be called by Defendant out of order. Hessell noted Plaintiff kept the case open even though witnesses were called out of order. Testimony and exhibits presented (see worksheets). Colloquy regarding Plaintiff's slide presentation. Sercye stated Plaintiff worked to resolve objections to the slides, however, disagreed with the objection on timing of displaying the slides. Levine stated the slides were being displayed in a leading fashion. Court

SUSTAINED Defendant's objection and referenced Nevada's rules on demonstrative exhibits. Testimony and exhibits presented (see worksheets). Colloquy regarding joint depositions designation transcripts. Counsel stipulated pursuant to EDCR 7.50 that Donald Korb and Randy Hart's joint deposition designation transcripts would be incorporated into the trial transcript as if they were read at the end of the day. Levine noted Korb's deposition would fall under Plaintiff's case in chief and Hart's under Defendant. Roin listed exhibits referenced in Miller's deposition and cross referenced them with trial exhibits noting a Court's Exhibit listing cross references would be provided. Video deposition of Glenn Miller played. Genord stated pursuant to EDCR 7.50, the parties reached an agreement whereby the two (2) awards granted in Plaintiff's Motion for Sanctions [382] and Defendant's Motion to Strike [377] would offset one another and Counsel withdrew their requests for fees and costs. Court DIRECTED Counsel to memorialize the stipulations in writing.

11/09/22 8:30 A.M. CONTINUED: BENCH TRIAL

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

November 09, 2022

A-16-735910-B Michael Tricarichi, Plaintiff(s)
vs.
PricewaterhouseCoopers LLP, Defendant(s)

November 09, 2022 8:30 AM Bench Trial - FIRM

HEARD BY: Kishner, Joanna S.

COURTROOM: RJC Courtroom 16B

COURT CLERK: Stephanie Rapel

RECORDER: Lara Corcoran

REPORTER:

PARTIES

PRESENT:	Austin, Bradley	Attorney
	Byrne, Patrick G.	Attorney
	Hessell, Scott F.	Attorney
	Johnson, Ariel Clark	Attorney
	Landgraff, Chris	Attorney
	Levine, Mark L.	Attorney
	Roin, Katharine A	Attorney
	Sercye, Blake P	Attorney

JOURNAL ENTRIES

- Colloquy regarding timeframe and discussion of damages with witness Craig Greene. Court RECESSED and RECALLED the matter for Counsel to discuss a possible resolution. Counsel agreed to withdraw the objection and only ask Greene one (1) question on damages. Testimony and exhibits presented (see worksheets). Deposition of Timothy Craig Greene was PUBLISHED and FILED IN OPEN COURT. Counsel read exhibits to be admitted pertaining to Greene's testimony, Korb and Hart's video depositions not played in Court, however, added to the transcript and exhibits not referenced yet but seeking preadmission. Colloquy regarding Plaintiff's request to pre-admit exhibits 43, 56 and 83 not referenced yet in testimony. Hessell stated he would withdraw his request for the pre-admission of these three (3) exhibits considering the exhibits would be introduced with the next witnesses. Plaintiff RESTED its case in chief. Colloquy regarding Defendant's demonstrative exhibits. Hessell stated the slide-show

highlighted material not appropriate for the expert and was the subject matter for the Court's decision. Levine state the slide-show was a summary and Harris was Defendant's initial and expert witness. Court stated its Findings and ORDERED objection OVERRULED WITH CAVEAT. Court NOTED foundation to be laid and Nevada Rules for demonstrative exhibits followed. Furthermore, the Court would look at the slide-show as to the designation of the witness in a rebuttal expert witness context. Testimony and exhibits presented (see worksheets). Colloquy regarding Findings of Facts Conclusion of Law. Landgraff stated Defendant would like a ruling from the bench and Hessel stated he would like to confer with his client. Court to address the matter tomorrow. Per the Stipulation and Order Re: Disposition Designations of Randy Hart and Donald Korb filed on November 9, 2022 (Doc 391) and Notice of Entry thereof also filed on November 9, 2022 (Doc392) the depositions would be entered into the trial transcript on November 9, 2022 as if they had been played in open Court.

11/10/22 9:30 A.M. CONTINUED: BENCH TRIAL

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Business Court Matters

COURT MINUTES

May 30, 2023

A-16-735910-B	Michael Tricarichi, Plaintiff(s) vs. PricewaterhouseCoopers LLP, Defendant(s)
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May 30, 2023	11:00 AM	All Pending Motions
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HEARD BY: Kishner, Joanna S.	COURTROOM: RJC Courtroom 16B
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COURT CLERK:
Stephanie Rapel

RECORDER: Aimee Curameng

REPORTER:

PARTIES

PRESENT: Austin, Bradley	Attorney
Byrne, Patrick G.	Attorney
Hessell, Scott F.	Attorney
Johnson, Ariel Clark	Attorney
Landgraff, Chris	Attorney

JOURNAL ENTRIES

- PRICEWATERHOUSECOOPERS, LLP'S MOTION TO SEAL EXHIBITS 5 AND 6 TO MOTION FOR ATTORNEYS' FEES AND COSTS... TRICARICHI'S MOTION TO RETAX AND SETTLE PWCS AMENDED VERIFIED MEMORANDUM OF COSTS... PRICEWATERHOUSECOOPERS LLP'S MOTION FOR ATTORNEY FEES AND COSTS

COURT ORDERED, Pricewaterhousecoopers, LLP Motion to Seal GRANTED as unopposed pursuant to EDCR 2.20 and pursuant to Supreme Court Rule 3.

Colloquy regarding combining Motions to hear them together, order of oral argument and issues pending in the appellate processes. Court NOTED it would move forward today considering the Nevada Supreme Court stated fees and costs were a separate appealable order. Mr. Bryne referred the Court to Defendant's brief while providing further argument on the imbalance between the fee request and the offer of judgment. Mr. Bryne argued case law did not relate costs of defense to the

amount of the offer and Pricewaterhouse spent millions of dollars defending a \$50,000 case to protect its most valuable asset; its reputation. Colloquy regarding 2019 and 2021 Offers of Judgment, costs associated with meals during travel, choice of lawyer, reasonableness of fees and flat fee arrangement. Mr. Hessel cited to NRS 18.005 and *Fazier vs. Drake* and argued PWC's Motion sought 600 times the statutory amount and failed to satisfy the requirements and/or meet its burden of proof. Mr. Hessel argued PWC offer of \$50,000 was unreasonable and Plaintiff's rejection thereto was in good faith. Mr. Hessel stated PWC's \$50,000 offer did not include attorneys' fees and costs or pre-judgment interest. Mr. Bryne provided argument as to why Plaintiff's rejection of PWC offer was in bad faith. Court set forth its reasoning on the record as to the 2019 and 2021 Offers and FINDS PWC Plaintiff's decision to reject the 2021 offer and proceed to trial was grossly unreasonable and in bad faith. Court further NOTED there needed to be significant reductions to fees sought and DEFERRED the matter for Counsel to work together to try and reach a resolution using the Lodestar method. Court further DEFERRED the cost component for the parties to try and reach an agreement and provide the Court with a memorandum. Court NOTED meals, hotel costs and first class plane fair would not be included, however, expert fees more than \$1,500.00 would be. Court DIRECTED Counsel to provide a joint letter by Friday, June 2, 2023 with requested deadlines.

7/14/23 CHAMBER'S CALENDAR: ATTORNEYS' FEES & COSTS

EXHIBIT(S) LIST

Case No.: **A-16-735910-B**

Hearing Date: MAY 6, 2020 - MINUTE ORDER

Dept. No.: **XI**

Judge: **HON. ELIZABETH GONZALEZ**

Court Clerk: DULCE ROMEA

Plaintiff: **MICHAEL TRICARICHI**

Recorder: N/A

Counsel for Plaintiff:

Defendant:

PRICEWATERSHOUSECOOPERS LLP

Counsel for Defendant:

HEARING BEFORE THE COURT

COURT'S EXHIBITS

[illegible]

EXHIBIT(S) LIST

Case No.: **A735910**

Hearing 3/30/2022

Dept. No.: 31

Date:

Judge: Kishner

Plaintiff: Michael Tricarichi

Court Clerk: Stephanie Rapel

Recorder: Lara Corcoran

Counsel for Plaintiff:

Scott Hessel,

VS.

Blake Seruyc, Ariel Johnson

Defendant: PricewaterhouseCoopers LLP

Counsel for Defendant:

Patrick Byrne,

Mark Levine, Bradley Austin, Chris Landgraff, Daniel Taylor, Katharine Rein

HEARING BEFORE THE COURT

Defendant's EXHIBITS

[illegible]

CASE NO: A-16-735910-B

TRIAL DATE:

October 31, 2022

DEPT NO: XXXI

JUDGE:

Hon. Joanna Kishner

MICHAEL A. TRICARICHI

PLAINTIFF

PRICEWATERHOUSECOOPERS LLP

DEFENDANT

CLERK:

REPORTER:

JURY FEES:

COUNSEL FOR PLAINTIFF:

COUNSEL FOR DEFENDANT:

HUTCHISON & STEFFEN, LLC
 SPERLING & SLATER, P.C.
 SNELL & WILMER L.L.P.
 BARTLIT BECK LLP

EXHIBIT LIST

Exhibit Number	Identif. of Device or Traditional (put v)	Description of Exhibit	Alphanumeric Designation on Exh.	Stipulated Yes / No	Date Offered	Objection	Date Admitted
001.pdf	Joint Exhibits Drive 1 (Golden) Joint Exhibits Drive 2 (Working)	Handwritten Notes	PwC20000002-PwC20000082	Yes	11/7/22		11/7/22
002.pdf	Joint Exhibits Drive 1 (Golden) Joint Exhibits Drive 2 (Working)	4/13/2003 Memo from Stovsky to Tricarichi regarding Potential Transaction for Westside Cellular (with marginalia)	TRICAR-NV0046619-TRICAR-NV0046630	Yes	10/31/22		10/31/22
003.pdf	Joint Exhibits Drive 1 (Golden) Joint Exhibits Drive 2 (Working)	PwC Invoice for services through 4/30/2003	TRICAR-NV0007532-TRICAR-NV0007537	Yes	11/3/22		11/3/22
004.pdf	Joint Exhibits Drive 1 (Golden) Joint Exhibits Drive 2 (Working)	6/1/2008 AICPA Code of Professional Conduct and Bylaws		Yes	11/9/22		11/9/22
005.pdf	Joint Exhibits Drive 1 (Golden) Joint Exhibits Drive 2 (Working)	11/15/2003 Email from Stovsky to J. Tricarichi attaching outstanding invoices	PWC-WS 1220-PWC-WS 1222	Yes	11/7/22		11/7/22
006.pdf	Joint Exhibits Drive 1 (Golden) Joint Exhibits Drive 2 (Working)	2/25/2009 Notice of Deficiency from the IRS to West Side Cellular	TRICAR-NV0060339-TRICAR-NV0060349	Yes			
007.pdf	Joint Exhibits Drive 1 (Golden) Joint Exhibits Drive 2 (Working)	7/16/2013 Email from Markus to Dillion re documents that PwC sent to the IRS	TRICAR-NV0034417-TRICAR-NV0034418	Yes	11/7/22	11/7/22	11/7/22

CASE NO:	A-16-735910-B					TRIAL DATE	31-Oct-22			REPORTER				
DEPT NO:	DEPT NO. XXXI					JUDGE	Hon. Joanna Kishner			JURY FEES	N/A			
						CLERK	Michelle Jones Shelley Boyle Tondalaya Goodwin							
Michael Tricarichi														
	PLAINTIFF					Counsel for Plaintiff				Scott Hessel (Pro Hac Vice) Blake Sercye (Pro Hac Vice) Mark Hutchison Brenoch Wirthlin Ariel Johnson				
PricewaterhouseCoopers, LLP														
	DEFENDANT					Counsel for Defendant				Mark Levine (Pro Hac Vice) Christopher Landgraff (Pro Hac Vice) Katharine Roin (Pro Hac Vice) Daniel Taylor (Pro Hac Vice) Patrick Byrne Bradley Austin				
Exhibit Number	Identif. of Device	Description of Exhibit	Alphanumeric Designation of Exch.	Stipulated Yes/No	Date Offered	Current Objections	Objection	Date Admitted						
020.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	TLS Risk Management Alert-- January 31, 2001-- Intermediary and Contingent Liability Transactions Are	PwC-008757	PwC-008758	NO	10/31/22	NO	10/31/22 -						
021.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Laura Erdberg Email to tis-us partners 1, tis-us partners 2, tis-us partners 3, tis us partners 4 re IRS Settlement: Advance	PwC-008759	PwC-008760	NO	10/31/22	NO	10/31/22 -						
022.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	University of Mississippi eGrove Guides, Handbooks and Manuals, "Tax Research Techniques" by Robert	N/A	N/A	NO	11/9/22		11/9/22 -						
023.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	PricewaterhouseCoopers List of Reportable Transactions	PwC-045125	PwC-045126	NO	10/31/22	NO	10/31/22 -						
025.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	AICPA Professional Standards: Statements on standards for tax services as of June 1, 2003	N/A	N/A	NO									
026.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	WNTS Tax Developments Alert: IRS Warning on "Intermediary Transactions" (Notice 2001-16)	PwC-040471	PwC-040473	NO	10/31/22	NO	10/31/22 -						
027.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Nob Hill Holdings, Inc. Letter to Michael Tricarichi re Purchase of All of the Stock of Westside Cellular	TRICAR-NV0001743	TRICAR-NV0001748	NO									
028.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	William Galanis and Trevor Bowler Memo to Paul Eldridge re Analogue of Notice 2001-16 ("MidCo	PwC-009127	PwC-009130	NO	11/2/22		11/2/22 -						
029.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Richard Stovsky Email to Timothy Lohnes (cc Ray Turk) re Westside	PwC-037585	PwC-037585	NO	10/31/22	NO	10/31/22 -						

Exhibit Number	Identif. of Device	Description of Exhibit	Alphanumeric Designation of Exch.	Stipulated Yes/No	Date Offered	Current Objections	Objection	Date Admitted			
030.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Timothy Lohnes Email to Ray Turk (cc David Cook, Richard Stovsky) re RE: Stock Purchase Agreement for West	PwC-002828	PwC-002831	NO	11/2/22		11/2/22	-		
031.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Timothy Lohnes Email to Richard Stovsky re RE: Updated list of "listed transactions" (Notice 2003-76)	TRICAR-NV0003502	TRICAR-NV0003503	NO	11/2/22		11/2/22	-		
032.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Richard Stovsky Email to Timothy Lohnes (cc Richard Stovsky) re RE: Updated list of "listed transactions" (Notice	TRICAR-NV0030536	TRICAR-NV0030538	NO	11/2/22		11/2/22	-		
033.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	IRS Form 1120: US Corporate Income Tax Return for Westside Cellular	TIRICAR-NV0001902	TIRICAR-NV0001910	NO						
034.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Alan Fox Letter to Stephen R. Lemanowicz re Summons Served on October 8, 2002 on PricewaterhouseCoopers LLP	PwC-001365	PwC-001366	NO	11/7/22		11/7/22	-		
035.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Paolo Clemens, "From Tax Q&RM: AICPA Statement on Standards for Tax Services (SSTS) No. 6, Knowledge of	PwC-030643	PwC-030644	NO						
036.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Timothy Lohnes Email to Richard Stovsky re RE: FW: IRS issues new Listed Transaction - Please read	PwC-001768	PwC-001770	NO	11/2/22		11/2/22	-		
037.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Opinion: Enbridge Energy Co., Inc. v. U.S.	TRICAR-NV0067154	TRICAR-NV0067168	NO						
038.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Gary Cesnik Email to Elaine Church (cc tax core qrm) re RE: US District Court concludes that Midco	PwC-008492	PwC-008503	NO	11/7/22		11/7/22	-		
039.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Joe Realmuto Email to Pat Pellervo re RE: Today's WSJ - Midco transactions	PwC-031276	PwC-031277	NO	11/9/22		11/9/22	-		
040.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Corina Trainer Email to Mark Boyer (cc Joe Realmuto) re Midco Cases	PwC-048279	PwC-048280	NO						
041.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Mark Boyer WTS Meeting Outline: "Midco Transaction Updated based on Enbridge Energy and Notice 2008-20	PwC-028534	PwC-028536	NO	11/9/22		11/9/22	-		
042.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Derek Cain Email to Rochelle Hodes re RE: FW: Notice 2008-20 Info, attaching Information	PwC-018371	PwC-018381	NO						
043.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Rochelle Hodes Email to Gary Cesnik, Carl Duyck, Elizabeth Case (cc David Andres, Elaine Church) re Midco--notice	PwC-008651	PwC-008661	NO						

Exhibit Number	Identif. of Device	Description of Exhibit	Alphanumeric Designation of Exch.	Stipulated Yes/No	Date Offered	Current Objections	Objection	Date Admitted			
044.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Knowledge Gateway Guidance on Intermediary Transaction Tax Shelters (Notice 2008-111)	PwC-001372	PwC-001382	NO	11/2/22		11/2/22	-		
045.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Tim Lohnes Email to Richard Stovsky re notice	PwC-001371	PwC-001371	NO	11/2/22		11/2/22	-		
046.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Rochelle Hodes Email to David Andres, Derek Cain, Mark Boyer (cc Elaine Church) re summary	PwC-008727	PwC-008728	NO	11/7/22		11/7/22	-		
047.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Rochelle Hodes Email to Mark Boyer (cc David Andres, Derek Cain, Elizabeth Case, Horacio Sobol, Timothy	PwC-022642	PwC-022646	NO						
048.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	IRS Notice of Deficiency to West Side Cellular, Inc.	TRICAR-NV0001962	TRICAR-NV0001971	NO	11/9/22		11/9/22	-		
049.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Elaine Church Email to Rochelle Hodes (cc Adam Handler) re RE: Tax Shelter	PwC-024369	PwC-024370	NO	11/9/22		11/9/22	-		
050.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	IRS Letter to Glenn Miller re Michael Tricarichi	TRICAR-NV0073218	TRICAR-NV0073242	NO						
051.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Richard Stovsky Letter to Michael Tricarichi re Requested Relevant Materials	PwC-002481	PwC-002481	NO	11/3/22		11/3/22	-		
052.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Monte Jackel Email to Monte Jackel (bcc Timothy Lohnes) re Mideo Enbridge 5th Circuit, attaching 5th Circuit Opinion	PwC-001415	PwC-001428	NO						
053.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Ken Busey Email to Michael Kliegman, Mark Boyer, Sean Pheils, Timothy Kelly re Pending Cases in the U.S. Tax	PwC-030058	PwC-030061	NO						
054.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Karen Lohnes Email to Mark Boyer (cc Elizabeth Amoni, Jeffrey Maddrey) re RE: FW: Reportable	PwC-030101	PwC-030103	NO						
055.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Westside Cellular Inc. Interest and Penalty Report	TRICAR-NV0079519	TRICAR-NV0079525	NO						
056.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Tax Court Memo: Estate of Marshall v. Commissioner of Internal Revenue	N/A	N/A	NO	11/10/22		11/10/22	-		

Exhibit Number	Identif. of Device	Description of Exhibit	Alphanumeric Designation of Exch.		Stipulated Yes/No	Date Offered	Current Objections	Objection	Date Admitted			
057.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Fortrend International LLC Brochure	TRICAR-NV0007693	TRICAR-NV0007702	NO	10/31/22	NRS 51.065 - hearsay NRS 48.025(2) - irrelevant NRS 48.035(2) - undue delay, waste of time	Yes	Not admitted			
058.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	AICPA Statement on Standards for Tax Services (SSTS) No. 6, Knowledge of Error: Return Preparation	PwC-030632	PwC-030636	NO							
059.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Examination of Multiple Parties in Intermediary Transaction Tax Shelters as Described in Notice 2001-16	PwC-005064	PwC-005067	NO							
061.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Stuart Finkel Email to RTDA Network re FW: Listed Transactions Summaries	PwC-009061	PwC-009062	NO							
062.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Thomas Palmisano Email to Mike Morris and Mark Thompson re [redacted] tax shelter/reportable transaction	PwC-032312	PwC-032318	NO							
063.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Brandon Mark Email to Shelley Penaloza re Urgent Copies Needed	PwC-034238	PwC-034238	NO							
064.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Compliance Issues With Respect to the New Tax Shelter Disclosure Regime	PwC-034239	PwC-034342	NO							
066.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Tax Court Memo: Michael Tricarichi v. Commissioner of Internal Revenue	TRICAR-NV0005624	TRICAR-NV0005692	NO	11/2/22			11/2/22 -			
067.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Rachel Hodes Email to Mark Boyer re RE: FW: notice 2008-20-Mideo Modification, attaching checklist and	PwC-029042	PwC-029103	NO							
068.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Fortrend PwC \$950,000 Fee	N/A	N/A	NO	10/31/22	NRS 52.015 - authenticity NRS 51.065 - hearsay NRS 48.025(2) - irrelevant NRS 48.035(2) - undue delay, waste of time	Yes				

Exhibit Number	Identif. of Device	Description of Exhibit	Alphanumeric Designation of Exch.		Stipulated Yes/No	Date Offered	Current Objections	Objection	Date Admitted			
069.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	PwC A/R Client Receipts	PwC-363	PwC-388	NO	10/31/22 11/4/22	NRS 52.015 - authenticity NRS 51.065 - hearsay NRS 48.025(2) - irrelevant NRS 48.035(2) - undue delay, waste of time	Yes - 10/31/22 Withdrawn 11.4.22				
070.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	PWC - Marshall Checklist	N/A	N/A	NO							
071.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	IRS Warning on "intermediary transactions" (Notice 2001-16)	PwC-030616	PwC-030618	NO							
072.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	PwC-Fortrend Engagement Letter re Bishop Pipeline Company	N/A	N/A	NO	11/7/22	NRS 52.015 - authenticity NRS 51.065 - hearsay NRS 48.025(2) - irrelevant NRS 48.035(2) - undue delay, waste of time	11/7/22	Denied			
073.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Email from Stephen Markus to Candace Williams re Deposition attaching "Additional Documents from	PwC-001335	PwC-001337	NO							
074.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Materials attached to August 2, 2013 email from Markus to Williams	PwC200000(T ricarichi)	PwC200039(T ricarichi)	NO							
075.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Email from Elaine Church to "tax core qrm" with subject line "Text of this afternoon's IRS release re: Service's	PwC-006174	PwC-006174	NO							
076.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Materials attached to January 13, 2006 email from Church to "tax core qrm"	PwC-006175	PwC-006178	NO							
077.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Email from Sheri Dillon to Stephen Markus and others with subject line "proposed Tim Lohnes deposition"	TRICAR-NV0113178	TRICAR-NV0113179	NO							
078.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Email from Stephen Markus to Sheri Dillon and others with subject line "RE: proposed Tim Lohnes deposition"	TRICAR-NV0113180	TRICAR-NV0113184	NO	11/2/22			11/2/22 -			

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Exhibit Number	Identif. of Device	Description of Exhibit	Alphanumeric Designation of Exch.		Stipulated Yes/No	Date Offered	Current Objections	Objection	Date Admitted				
079.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	2003 Marshall 1040 filing by PwC with Reportable Transaction Disclosure Statement	N/A	N/A	NO								
080.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Trial transcript from Estate of Marshall v. Commissioner of Internal Revenue	N/A	N/A	NO		Not listed as trial witness in pretrial filing NRS 51.065 – hearsay NRS 48.025(2) – irrelevant NRS 48.035(2) – undue delay, waste of time						
081.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Email chain between Pat Pellervo and John Dempsey re Marshall transaction inquiries	N/A	N/A	NO								
082.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	Deposition of Patricia Pellervo from Estate of Marshall v. Commissioner of Internal Revenue	N/A	N/A	NO								
083.pdf	Tricarichi Device 1 (Golden) Tricarichi Device 2 (Working)	October 23, 2015 Tolling Agreement from Joel Levin to PwC	N/A	N/A	NO								
084.pdf	N/A	May 5, 2003 New Client Code	PwC-049335	PwC-049338	NO	10/31/22		NO	Hardcopy				
085.pdf	N/A	Tax Engagement Check List	PwC-049339	PwC-049340	NO	10/31/22		NO					
086.pdf	N/A	February 6, 2003 Global TLS	PwC-049543	PwC-049544	NO	10/31/22		NO					
087.pdf	N/A	November 6, 2000 Global	PwC-049547	PwC-049547	NO	10/31/22		NO					
088.pdf	N/A	May 13, 2003 Global TLS	PwC-049560	PwC-049561	NO	10-31-22		NO					
089.pdf	N/A	November 6, 2000 Global	PwC-049598	PwC-049601	NO	10-31-22		NO					

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Exhibit Number	Identif of Device or Traditional (putv)	Description of Exhibit	Alphanumeric Designation on Exh.	Stipulated Yes / No	Date Offered	Current Objection	Objection	Date Admitted
118.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	4/13/2003 Memo from Stovsky to Tricarichi regarding Potential Transaction for Westside Cellular (with marginalia and redactions)	PwC-049330-PwC-049334	No				
119.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	4/14/2003 Email from Thronson to Stovsky regarding Proposed Transaction	PwC-002537-PwC-002538	No	11/2/22			11/2/22 ✓
120.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	Handwritten Notes	PwC-001237-PwC-001238	No				
121.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	5/8/2003 Email from Klink to J. Tricarichi regarding Request for Further Information regarding Cellnet	TRICAR-NV0125513-TRICAR-NV0125513	No				
122.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	5/27/2008 Email from Hodes to Boyer attaching Notice 2008-20 Midco Modification	PwC-008615-PwC-008624	No				
123.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	Handwritten Notes	PwC-001239-PwC-001240	No				
124.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	7/13/2003 email from Block to J. Tricarichi, et al. regarding Steve Block Fortrend International	TRICAR-NV0120961-TRICAR-NV0120961	No				
126.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	7/22/2003 Letter Agreement from Nob Hill to M. Tricarichi regarding Purchase of All of the Stock of Westside Cellular	PwC-000728-PwC-000733	No	11/2/22			11/2/22 ✓
127.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	7/23/2003 Email from Folkman to Hart regarding Cellnet Issues	HL 00270-HL 00271	No	11/9/22			11/9/22 ✓
128.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	8/12/2003 Draft Stock Purchase Agreement between M. Tricarichi and Nob Hill (with marginalia)	PwC-000734-PwC-000771	No	11/2/22			11/2/22 ✓
129.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	8/13/2003 Email from J. Tricarichi to M. Tricarichi attaching Closing Checklist for Stock Purchase Agreement	TRICAR-NV0109749-TRICAR-NV0109752	No				
130.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	8/13/2003 Email from Hart to Folkman regarding Fortrend Agreement	TRICAR-NV0015336-TRICAR-NV0015336	No				
131.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	8/14/2002 Email from Lohnes to Stovsky regarding Westside	PwC-002574-PwC-002575	No	11/2/22			11/2/22 ✓
132.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	8/15/2003 Email from Stovsky to Lohnes regarding Westside	TRICAR-NV0007354-TRICAR-NV0007355	No	11/2/22			11/2/22 ✓
133.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	8/19/2003 Email from J. Tricarichi to Turk attaching Sales Calculation Spreadsheet	TRICAR-NV0001668-TRICAR-NV0001699	No				
134.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	8/21/2003 Email from Turk to Stovsky regarding Stock Purchase Agreement for West Side Cellular by Nob Hill Holdings	PwC-002619-PwC-002620	No	11/2/22			11/2/22 ✓
135.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	8/21/2003 Email from Folkman to M. Tricarichi attaching redlined version of Stock Purchase Agreement from Klink	TRICAR-NV0100723-TRICAR-NV0100767	No				
136.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	8/25/2003 Email from Lohnes to Turk regarding Stock Purchase Agreement for West Side Cellular by Nob Hill Holdings	TRICAR-NV0030549-TRICAR-NV0030551	No	11/2/22			11/2/22 ✓
137.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	8/28/2003 Email from Hart to M. Tricarichi, Folkman, and J. Tricarichi regarding Fortrend	TRICAR-NV0031289-TRICAR-NV0031289	No				
138.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	9/9/2003 Executed Stock Purchase Agreement between Nob Hill Holdings, Inc. and Michael Tricarichi	TRICAR-NV0016097-TRICAR-NV0016215	No				
139.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	9/9/2003 Letter from Hahn Loeser & Parks to McNabola regarding Sale of All of the Issued and Outstanding Shares of West Side Cellular, Inc.	TRICAR-NV0108508-TRICAR-NV0108512	No				
140.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	9/10/2003 Executed Agreement and Plan of Merger between West Side Cellular, Inc. and Nob Hill Holdings, Inc.	TRICAR-NV0028814-TRICAR-NV0028819	No				
142.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	10/31/2003 Invoice from Hahn Loeser & Parks to Tricarichi for Tax Planning services regarding VCI Communications	TRICAR-NV0001343-TRICAR-NV0001361	No				
143.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	9/30/2004 Letter from Miller to IRS regarding West Side Cellular protest of certain findings of the Taxpayer Advocate Service	TRICAR-NV0060495-TRICAR-NV0060507	No	11/3/22			11/3/22 ✓
144.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	8/10/2005 Letter from IRS to West Side Cellular regarding 2003 Tax Audit	TRICAR-NV0008130-TRICAR-NV0008139	No	11/9/22			11/9/22 ✓
145.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	9/22/2005 Letter from IRS to Dick attaching material under the provisions of Power of Attorney	TRICAR-NV0008109-TRICAR-NV0008129	No				
146.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	5/14/2007 Email from Hart to Conn regarding West Side Cellular	TRICAR-NV0007970-TRICAR-NV0007970	No	11/9/22			11/9/22 ✓

Exhibit Number	Identif. of Device or Traditional (putv)	Description of Exhibit	Alphanumeric Designation on Exh.	Stipulated Yes / No	Date Offered	Current Objection	Objection	Date Admitted
147.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	6/21/2007 Letter from Hart to the IRS regarding M. Tricarichi Subpoena for West Side Cellular	TRICAR-NV0024216-TRICAR-NV0024216	No	11/9/22			11/9/22
149.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	9/26/2007 Treasury Department Circular No. 230 regarding Regulations Governing the Practice of Attorneys, Certified Public Accountants,		No	11/9/22			11/9/22
150.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	1/22/2008 Letter from the IRS to M. Tricarichi regarding outstanding tax liability	TRICAR-NV0121454-TRICAR-NV0121458	No	11/3/22			11/3/22
151.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	Chicago Board of Exchange Volatility Index from 2008-2010		No				
152.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	1/29/2008 Letter from the IRS to Stovsky attaching a summons regarding West Side Cellular	PwC-002501-PwC-002510	No	11/7/22			11/7/22
153.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	1/29/2008 Letter from the IRS to West Side Cellular attaching an examination report	TRICAR-NV0026505-TRICAR-NV0026509	No				
154.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	2/21/2008 Fax from Hart to the IRS attaching Michael A. Tricarichi Information Document Request		No				
155.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	2/22/2008 Letter from Stovsky to the IRS enclosing records requested per the summons	PwC-001324-PwC-001334	No	11/7/22			11/7/22
156.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	3/31/2008 Opinion in the <i>Enbridge Energy v. U.S.</i> (Case No. H-06-657, S.D. TX)	TRICAR-NV0104867-TRICAR-NV0104879	No	11/9/22			11/9/22
157.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	5/30/2008 Email from Hodes to Duyck, et al. regarding Midco Notice 2008-20 Independence Implications	PwC-008669-PwC-008679	No				
158.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	6/4/2008 Email from Hodes to Duyck, et al. regarding Treasury Official Says IRS to Issue Guidance for Intermediary Transaction Shelters Notice	PwC-008690-PwC-008691	No				
159.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	12/2/2008 Email from Lohnes to Stovsky regarding attached Notice 2008-11	PwC-001371-PwC-001382	No	11/7/22			11/7/22
160.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	December 2008 Charles Schwab Statement to Tricarichi	TRICAR-NV0135357-TRICAR-NV0135366	No				
161.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	2/3/2009 Letter from the IRS to M. Tricarichi regarding outstanding tax liability	TRICAR-NV0067021-TRICAR-NV0067070	No	11/3/22			11/3/22
162.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	8/11/2009 Letter from the IRS to Miller attaching material under the provisions of Power of Attorney	TRICAR-NV0093619-TRICAR-NV0093643	No	11/8/22			11/8/22
163.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	8/11/2009 Letter from the IRS to M. Tricarichi attaching the Transferee Report and Waiver Form	TRICAR-NV0093753-TRICAR-NV0093812	No	11/3/22			11/3/22
164.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	9/17/2009 Letter from Stovsky to M. Tricarichi regarding materials sent to the IRS in February 2008	TRICAR-NV0034081-TRICAR-NV0034081	No				
165.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	10/8/2009 Memo from Korb, et al. to M. Tricarichi and Hart regarding West Side Cellular	TRICAR-NV0135479-TRICAR-NV0135488	No	11/3/22			11/3/22
167.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	10/15/2009 Letter from Levin to Oscar regarding Michael Tricarichi	TRICAR-NV0092842-TRICAR-NV0092844	No				
168.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	10/28/2009 Invoice from Sullivan & Cromwell to M. Tricarichi	TRICAR-NV0053561-TRICAR-NV0053563	No	11/3/22			11/3/22
169.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	11/16/2009 Memo from Corn to M. Tricarichi and Hart regarding U.S. Court of Appeals for the Fifth Circuit Disregards Form of Intermediary Transaction	TRICAR-NV0135451-TRICAR-NV0135454	No	11/3/22			11/3/22
170.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	1/27/2010 Email with redactions from Miller to M. Tricarichi regarding Don Korb	TRICAR-NV0131227-TRICAR-NV0131227	No				
171.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	4/23/2010 Email from Korb to M. Tricarichi and Hart regarding Meeting in D.C.	TRICAR-NV0131186-TRICAR-NV0131186	No	11/9/22			11/9/22
174.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	6/9/2010 Email from Korb to M. Tricarichi, et al. attaching Draft slides for Appeals Presentation	TRICAR-NV0123530-TRICAR-NV0123589	No	11/9/22			11/9/22
175.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	9/13/2010 Tricarichi Appeals Notebook	TRICAR-NV0133950-TRICAR-NV0134287	No	11/9/22			11/9/22
178.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	9/14/2010 Email from Korb to M. Tricarichi and Hart regarding IRS Appeals Conference Binder	TRICAR-NV0137027-TRICAR-NV0137028	No				
179.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	9/16/2010 Email from Korb to M. Tricarichi regarding IRS Appeals Conference Binder	TRICAR-NV0123433-TRICAR-NV0123435	No	11/9/22			11/9/22

Exhibit Number	Identif. of Device or Traditional (putv)	Description of Exhibit	Alphanumeric Designation on Exh.	Stipulated Yes / No	Date Offered	Current Objection	Objection	Date Admitted
180.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	9/17/2010 Letter from Korb to M. Tricarichi enclosing IRS Appeals Conference binder	TRICAR-NV0104721-TRICAR-NV0104724	No	11/9/22			11/9/22
181.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	10/21/2010 Email from Desmond to Mason regarding 10-27 conference T-case with redactions	TRICAR-NV0105301-TRICAR-NV0105302	No	11/7/22			11/7/22
182.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	10/22/2010 Email from Corn to Desmond, et al. regarding IRS Appeals Presentation	TRICAR-NV0122486-TRICAR-NV0122561	No	11/3/22			11/3/22
183.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	10/26/2010 Email from Corn to Szpalk attaching 10-27 Conference Slides	ADMIN_TRI00910-ADMIN_TRI00930	No	11/3/22	Subject to NRS 48.105	CT reserves carve out	11/3/22
184.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	10/28/2010 Draft of Tricarichi's Baseline Case from Sullivan & Cromwell	TRICAR-NV0073765-TRICAR-NV0073769	No				
185.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	10/28/2010 Email from Corn to Miller, et al. transcript of Tricarichi Interview with the IRS	TRICAR-NV0073770-TRICAR-NV0073773	No				
186.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	10/29/2010 Email from Korb to M. Tricarichi and Hart regarding Settlement Calculations	TRICAR-NV0073912-TRICAR-NV0073912	No	11/7/22			11/7/22
187.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	10/29/2010 Tricarichi's Baseline Case	TRICAR-NV0073913-TRICAR-NV0073920	No	11/7/22			11/7/22
188.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	11/1/2010 Email from M. Tricarichi to Levin, et al. regarding IRS Settlement Meeting	TRICAR-NV0126038-TRICAR-NV0126038	No	11/3/22			11/3/22
189.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	1/2/2010 Email from Korb to M. Tricarichi and Hart regarding Mason's follow up call with the IRS Appeals Officer	TRICAR-NV0130745-TRICAR-NV0130745	No	11/9/22			11/9/22
190.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	12/6/2010 Email from Mason to Szpalk regarding Decision Tree analysis	TRICAR-NV0026453-TRICAR-NV0026454	No	11/3/22			11/3/22
191.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	12/6/2010 Email from Korb to M. Tricarichi and Hart regarding Decision Tree	TRICAR-NV0130733-TRICAR-NV0130734	No	11/3/22			11/3/22
192.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	12/8/2010 Email from Corn to Korb, et al. regarding IRS appeals team conference call	TRICAR-NV0073889-TRICAR-NV0073889	No	11/7/22			11/7/22
193.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	12/8/2010 Fax from the IRS attaching Settlement Computation	TRICAR-NV0073890-TRICAR-NV0073900	No	11/7/22			11/7/22
194.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	1/28/2011 Email from Hart to M. Tricarichi regarding mediation	TRICAR-NV0122406-TRICAR-NV0122406	No				
195.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	3/8/2011 Fax from the IRS to Corn and Mason attaching the Rebuttal to the Taxpayer's Protest	TRICAR-NV0073598-TRICAR-NV0073614	No	11/8/22			11/8/22
196.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	3/16/2011 Email from M. Tricarichi to Hart attaching Starnes Opinion (T.C. Memo 2011-63)	TRICAR-NV0126004-TRICAR-NV0126037	No	11/8/22			11/8/22
197.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	3/19/2011 Letter from Korb to Szpalk regarding West Side Cellular tax returns and "Midco" characterization	TRICAR-NV0073703-TRICAR-NV0073706	No	11/9/22			11/9/22
198.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	3/18/2011 Email from Corn to M. Tricarichi and Hart regarding another Tax Court case involving "Midco"	TRICAR-NV0122341-TRICAR-NV0122342	No				
199.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	8/8/2011 Email from Surma to M. Tricarichi regarding Outstanding S&C Invoices	TRICAR-NV0122283-TRICAR-NV0122285	No				
200.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	8/26/2011 Email from Korb to M. Tricarichi, et al. regarding Telephone Conference with the IRS Appeals Officer	TRICAR-NV0122279-TRICAR-NV0122279	No	11/9/22			11/9/22
201.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	8/29/2011 Fax from the IRS to Korb attaching Proposed Settlement Computation	ADMIN_TRI01034-ADMIN_TRI01035	No	11/3/22			11/3/22
202.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	8/29/2011 Email from Korb to M. Tricarichi regarding Proposed Settlement Computation	TRICAR-NV0122276-TRICAR-NV0122276	No	11/3/22			11/3/22
203.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	9/1/2011 Email from Korb to M. Tricarichi regarding Telephone Call with IRS Appeals Officer	TRICAR-NV0130570-TRICAR-NV0130570	No	11/3/22			11/3/22
204.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	10/11/2011 Email from Miller to M. Tricarichi regarding proceeding to litigation	TRICAR-NV0122259-TRICAR-NV0122259	No				
205.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	1/14/2011 Letter from Levin to Stovsky regarding tolling agreement	PwC-002477-PwC-002479	No	11/9/22			11/9/22
206.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	2/10/2012 Letter from the IRS to Korb regarding resolution of dispute	TRICAR-NV0027027-TRICAR-NV0027027	No				
207.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	3/2/2012 Email from Miller to M. Tricarichi attaching Slone Transferee opinion (T.C. Memo 2012-57)	TRICAR-NV0122168-TRICAR-NV0122194	No	11/8/22			11/8/22

Exhibit Number	Identif. of Device or Traditional (put v)	Description of Exhibit	Alphanumeric Designation on Exh.	Stipulated Yes / No	Date Offered	Current Objection	Objection	Date Admitted
208.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	4/24/2012 Email from C. Tricarichi to M. Tricarichi forwarding email from Levin (Redacted)	TRICAR-NV0135428-TRICAR-NV0135429	No				
209.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	5/15/2012 Transferee Report	TRICAR-NV0010387-TRICAR-NV0010416	No				
210.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	6/25/2012 Notice of Liability from the IRS to M. Tricarichi	TRICAR-NV0027037-TRICAR-NV0027046	No	11/3/22			11/3/22
211.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	6/25/2012 IRS Interest and Penalty Detail Report for West Side Cellular	TRICAR-NV0079519-TRICAR-NV0079525	No				
212.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	6/25/2012 Corporate Interest Statement from the IRS to Westside Cellular	TRICAR-NV0053280-TRICAR-NV0053286	No				
213.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	Handwritten Notes		No	11/7/22	Hearsay as to referenced conversations with Michael Tricarichi or James Tricarichi	11/7/22 Denied w/o Prejudice	
214.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	7/5/2012 Email from Miller to M. Tricarichi regarding call to discuss tax case	TRICAR-NV0130486-TRICAR-NV0130487	No	11/8/22			11/9/22
215.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	8/17/2012 Email from Levin to M. Tricarichi regarding summary of comments on the case	TRICAR-NV0137281-TRICAR-NV0137283	No				
217.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	9/10/2012 Letter from Levin to Schwartz regarding Response to Mediation Submission	TRICAR-NV0132671-TRICAR-NV0132676	No	11/3/22			11/3/22
218.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	9/13/2012 Confidential Settlement Agreement, General Release and Waiver of Rights between Hahn Loeser & Parks, Michael Tricarichi, Barbara Tricarichi and VCI Communications (Executed)	TRICAR-NV0133592-TRICAR-NV0133599	No	11/3/22			11/3/22
219.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	7/16/2013 Letter from Markus to Dillon enclosing documents that PwC sent to the IRS	TRICAR-NV0113240-TRICAR-NV0113250	No				
220.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	8/2/2013 email from Markus to Williams regarding Additional Documents from PwC regarding Tricarichi Engagement	PwC-001335-PwC-001349	No				
221.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	8/6/2013 Deposition Transcript of James Tricarichi (Tax Court No. 23630-12)	TRICAR-NV0033281-TRICAR-NV0033356	No				
222.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	8/13/2013 Email from Desmond to M. Tricarichi regarding Tax Case Update	TRICAR-NV0129165-TRICAR-NV0129165	No				
223.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	12/6/2013 Deposition Transcript of Jeffrey Folkman (Tax Court No. 23630-12)	TRICAR-NV0028060-TRICAR-NV0028119	No				
224.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	5/17/2014 Email from M. Tricarichi to Desmond regarding Tax Case Update	TRICAR-NV0125152-TRICAR-NV0125152	No				
225.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	5/19/2014 Cross-Motion <i>in Limine</i> to Exclude from Trial Any Evidence or Argument that the Stock Purchase Transaction at Issue is an "Intermediary Transaction Tax Shelter" Within the Meaning of IRS Notice 2001-16 and IRS Notice 2008-20 (Tax Case No. 23630-12)	TRICAR-NV0077953-TRICAR-NV0077959	No	11/7/22			11/7/22
226.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	5/28/2014 Pretrial Memorandum (Tax Court Case No. 23630-12)	TRICAR-NV0072136-TRICAR-NV0072191	No				
227.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	5/29/2014 Email from Desmond to M. Tricarichi regarding Favorable Tax Court Decision Issued Today	TRICAR-NV0047745-TRICAR-NV0047745	No	11/7/22			11/7/22
228.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	5/31/2014 Email from Tricarichi to Desmond regarding Tax Case	TRICAR-NV0125151-TRICAR-NV0125151	No	11/3/22			11/3/22
229.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	RESERVED		No				
230.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	8/23/2014 Email from Hart to M. Tricarichi regarding Tricarichi Post Trial Brief	TRICAR-NV0118871-TRICAR-NV0118873	No				
231.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	8/27/2014 Email from Desmond to M. Tricarichi regarding IRS Settlement Offer	TRICAR-NV0051662-TRICAR-NV0051662	No	11/7/22			11/7/22
232.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	8/28/2014 Settlement Discussion Framework	TRICAR-NV0118866-TRICAR-NV0118866	No	11/3/22			11/3/22
233.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	8/29/2014 Email from Michael Desmond to Michael Tricarichi, Randy Hart, Craig Bell, and Bradley Riddlehoover regarding IRS Settlement Discussion	TRICAR-NV0118865-TRICAR-NV0118865	No	11/3/22			11/3/22

Ex List

Exhibit Number	Identif of Device or Traditional (putV)	Description of Exhibit	Alphanumeric Designation on Exh.	Stipulated Yes / No	Date Offered	Current Objection	Objection	Date Admitted
234.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	9/3/2014 Email from M. Tricarichi to Desmond regarding Friday Call on IRS Settlement Offer	TRICAR-NV0131553-TRICAR-NV0131553	No	11/3/22			11/3/22
235.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	9/4/2014 Email from M. Tricarichi to Hart regarding IRS Settlement Offer	TRICAR-NV0131552-TRICAR-NV0131552	No				
236.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	9/26/2014 Petitioner's Opening Brief (Tax Court No. 23620-12)	TRICAR-NV0078758-TRICAR-NV0078889	No	11/7/22			11/7/22
237.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	9/29/2014 Email from Desmond to M. Tricarichi regarding IRS's Opening Brief	TRICAR-NV0118403-TRICAR-NV0118403	No	11/7/22			11/7/22
238.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	10/15/2014 Email from Desmond to M. Tricarichi regarding Response to IRS's Proposed Findings of Fact	TRICAR-NV0118300-TRICAR-NV0118300	No	11/7/22			11/7/22
239.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	11/10/2014 Simultaneous Answering Brief (Tax Court No. 23630-12)		No	11/7/22			11/7/22
240.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	12/12/2014 Trial Testimony of Dan Mendelson (Tax Court, Nos. 27241-11, 28661-11 and 28782-11)	MARSH0098109-MARSH0098169	No				
241.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	6/9/2015 Email from Desmond to M. Tricarichi regarding Ninth Circuit Transferee Case	TRICAR-NV0052634-TRICAR-NV0052634	No				
242.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	10/14/2015 Tax Court Opinion (T.C. Memo 2015-201)		No				
243.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	12/22/2015 Assessment Against Transferee or Fiduciary from the IRS to Tricarichi	TRICAR-NV0053278-TRICAR-NV0053278	No				
244.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	11/12/2016 Email from M. Tricarichi to Desmond regarding additional case law	TRICAR-NV0124956-TRICAR-NV0124958	No				
245.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	11/14/2016 Email from Desmond to M. Tricarichi regarding S&C Settlement Scenarios	TRICAR-NV0127209-TRICAR-NV0127209	No				
246.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	2/18/2016 Computation for Entry of Decision (Tax Court No. 23630-12)	TRICAR-NV0005426-TRICAR-NV0005432	No				
249.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	7/18/2016 Supplemental Memorandum Opinion (Tax Court No. 23630-12)	TRICAR-NV0072889-TRICAR-NV0072904	No				
252.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	11/29/2016 Email from Desmond to M. Tricarichi regarding Mediation Order	TRICAR-NV0126732-TRICAR-NV0126732	No	11/3/22			11/3/22
253.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	12/2/2016 Email from Desmond to the IRS regarding mediation process	TRICAR-NV0126731-TRICAR-NV0126731	No				
254.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	1/13/2017 Appellant's Brief (U.S. Court of Appeals, No. 16-73418)	TRICAR-NV0005767-TRICAR-NV0005843	No				
255.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	3/9/2017 Judgment (Court of Appeals of Ohio, Case No. 104615)		No				
256.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	Handwritten Notes	PwC-001236-PwC-001236	No				
257.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	ABA Formal Opinion No. 481 - A Lawyer's Duty to Inform a Current or Former Client of the Lawyer's Material Error		No				
258.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	11/13/2018 Opinion from the U.S. Court of Appeals for the Ninth Circuit regarding <i>Tricarichi v. Commissioner of Internal Revenue</i> (No. 16-73418)	TRICAR-NV0110091-TRICAR-NV0110100	No				
259.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	1/1/2019 Tricarichi Joint Assets and Liabilities	TRICAR-NV0124093-TRICAR-NV0124097	No				
260.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	6/27/2019 Curriculum Vitae of Arthur (Kip) Dellinger		No				
264.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	10/10/2019 Michael Tricarichi's Response to PwC's First Set of Interrogatories		No				
265.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	Plaintiff's Response to PwC's Second Set of Interrogatories		No				
266.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	IRC 6621 Table of Underpayment Rates from January 1, 1990 - December 31, 2020		No				
267.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	5/2020 Curriculum Vitae of Kenneth Harris		No				
268.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	5/2020 Curriculum Vitae of Joseph Lesuanee		No				
103A	103.1-103.30	Paper copy of Ex 103 1st 30 pgs		No	11/2/22 Hearsey			11/2/22

Exhibit Number	Identif. of Device or Traditional (put v)	Description of Exhibit	Alphanumeric Designation on Exh.	Stipulated Yes / No	Date Offered	Current Objection	Objection	Date Admitted
270.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	Real Estate Experience of Randy Hart and Michael Tricarichi	TRICAR-NV0123995-TRICAR-NV0123995	No				
271.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	Donald Korb biography from Sullivan & Cromwell website		No	11/9/22			11/9/22 ✓
272.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	IRS Treasury Regulation § 1.6664-2, Underpayment		No				
273.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	PDF of Excel prepared by Lesuanae regarding Schwab Checks		No				
274.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	8/30/2007 Affidavit of Michael Tricarichi (Case No. 06 CV 2231)	PET_LIT004207-PET_LIT004210	No				
275.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	11/30/2007 Transcript of Taxpayer Interview of Michael Tricarichi	TRICAR-NV0073774-TRICAR-NV0073876	No				
276.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	10/17/2013 Unsworn Declaration of Michael A. Tricarichi in Support of Petitioner's Motion for Summary Judgment (Tax Court No. 23630-12)	TRICAR-NV0004005-TRICAR-NV0004215	No				
277.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	10/21/2013 Unsworn Declaration of Michael A. Tricarichi in Support of Petitioner's Motion for Summary Judgment (Tax Court No. 23630-12)	TRICAR-NV0058266-TRICAR-NV0058274	No				
278.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	6/9/2014 Trial Testimony of Michael Tricarichi (Tax Court No. 23630-12)		No				
279.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	6/10/2014 Trial Testimony of Randy Hart (Tax Court No. 23630-12)		No				
280.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	Affidavit of Michael A. Tricarichi in Support of Plaintiff's Opposition to Defendant PricewaterhouseCoopers LLP's Motion for Summary Judgment		No				
281.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	5/26/2020 Expert Report & Exhibits of Craig Greene		No				
282.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	Curriculum Vitae of Craig Greene		No				
283.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	Deposition and Trial Testimony of Craig Greene in the Past Four Years		No				
284.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	7/24/2020 Rebuttal Expert Report of Craig Greene		No				
290.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	Interpretation No. 1-2, "Tax Planning," of Statement on Standards for Tax Services No. 1, <i>Tax Returns Positions</i>		No				
291.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	Draft Stock Purchase Agreement with Stovsky handwritten notes	PwC-000655-PwC-000702	No	11/7/22			11/7/22 ✓
292.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	7/15/2022 Curriculum Vitae for Arthur "Kip" Dellinger		No				
293.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	U.S. Tax Court Petition		No				
294.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	8/21/2003 Email from Turk to Stovsky attaching draft Stock Purchase Agreement for West Side Cellular by Nob Hill Holdings	PwC-000068-PwC-000117	No				
295.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	8/23/2003 Email from Turk to Stovsky attaching draft Stock Purchase Agreement for West Side Cellular by Nob Hill Holdings	PwC-000218-PwC-000267	No				
296.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	8/12/2003 Draft Stock Purchase Agreement between Nob Hill Holdings and M. Tricarichi	PwC-000611-PwC-000654	No	11/7/22			11/7/22 ✓
297.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	8/11/2003 Draft Stock Purchase Agreement between Nob Hill Holdings and M. Tricarichi	PwC-000772-PwC-000826	No				
298.pdf	PwC Drive 1 (Golden) PwC Drive 2 (Working)	8/29/2003 Email from Folkman to Klink attaching Revised Stock Purchase Agreement between Nob Hill Holdings and M. Tricarichi	PwC-001079-PwC-001176	No	11/7/22			11/7/22 ✓



EIGHTH JUDICIAL DISTRICT COURT CLERK'S OFFICE
NOTICE OF DEFICIENCY
ON APPEAL TO NEVADA SUPREME COURT

ARIEL C. JOHNSON
10080 W. ALTA DR., STE. 200
LAS VEGAS, NV 89145

DATE: September 28, 2023
CASE: A-16-735910-B

RE CASE: MICHAEL A. TRICARICHI vs. PRICEWATERHOUSECOOPERS LLP

NOTICE OF APPEAL FILED: September 26, 2023

YOUR APPEAL HAS BEEN SENT TO THE SUPREME COURT.

PLEASE NOTE: DOCUMENTS **NOT TRANSMITTED HAVE BEEN MARKED:**

- ☒ \$250 – Supreme Court Filing Fee (Make Check Payable to the Supreme Court)**
 - If the \$250 Supreme Court Filing Fee was not submitted along with the original Notice of Appeal, it must be mailed directly to the Supreme Court. The Supreme Court Filing Fee will not be forwarded by this office if submitted after the Notice of Appeal has been filed.
- ☐ \$24 – District Court Filing Fee (Make Check Payable to the District Court)**
- ☒ \$500 – Cost Bond on Appeal (Make Check Payable to the District Court)**
 - NRAP 7: Bond For Costs On Appeal in Civil Cases
 - *Previously paid Bonds are not transferable between appeals without an order of the District Court.*
- ☐ Case Appeal Statement
 - NRAP 3 (a)(1), Form 2
- ☐ Order
- ☐ Notice of Entry of Order

NEVADA RULES OF APPELLATE PROCEDURE 3 (a) (3) states:

"The district court clerk must file appellant's notice of appeal despite perceived deficiencies in the notice, including the failure to pay the district court or Supreme Court filing fee. The district court clerk shall apprise appellant of the deficiencies in writing, and shall transmit the notice of appeal to the Supreme Court in accordance with subdivision (g) of this Rule with a notation to the clerk of the Supreme Court setting forth the deficiencies. Despite any deficiencies in the notice of appeal, the clerk of the Supreme Court shall docket the appeal in accordance with Rule 12."

Please refer to Rule 3 for an explanation of any possible deficiencies.

*****Per District Court Administrative Order 2012-01, in regards to civil litigants, "...all Orders to Appear in Forma Pauperis expire one year from the date of issuance." You must reapply for in Forma Pauperis status.***

Certification of Copy

State of Nevada }
County of Clark } SS:

I, Steven D. Grierson, the Clerk of the Court of the Eighth Judicial District Court, Clark County, State of Nevada, does hereby certify that the foregoing is a true, full and correct copy of the hereinafter stated original document(s):

PLAINTIFF'S NOTICE OF APPEAL; PLAINTIFF'S CASE APPEAL STATEMENT; DISTRICT COURT DOCKET ENTRIES; CIVIL COVER SHEET; ORDER GRANTING IN PART AND DENYING IN PART DEFENDANT PRICEWATERHOUSE COOPERS LLP'S MOTION FOR ATTORNEYS' FEES AND COSTS and ORDER GRANTING IN PART AND DENYING IN PART PLAINTIFF TRICARICHI'S MOTION TO RETAX AND SETTLE PWC'S AMENDED VERIFIED MEMORANDUM OF COSTS; NOTICE OF ENTRY OF ORDER GRANTING IN PART AND DENYING IN PART DEFENDANT PRICEWATERHOUSECOOPERS LLP'S MOTION FOR ATTORNEYS' FEES AND COSTS AND ORDER GRANTING IN PART AND DENYING IN PART PLAINTIFF TRICARICHI'S MOTION TO RETAX AND SETTLE PWC'S AMENDED VERIFIED MEMORANDUM OF COSTS; DISTRICT COURT MINUTES; EXHIBITS LIST; NOTICE OF DEFICIENCY

MICHAEL A. TRICARICHI,

Plaintiff(s),

vs.

PRICEWATERHOUSECOOPERS LLP,

Defendant(s),

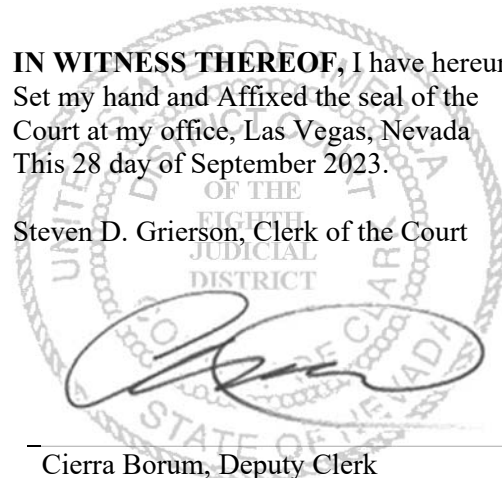
Case No: A-16-735910-B

Dept No: XXXI

now on file and of record in this office.

IN WITNESS THEREOF, I have hereunto
Set my hand and Affixed the seal of the
Court at my office, Las Vegas, Nevada
This 28 day of September 2023.

Steven D. Grierson, Clerk of the Court



Cierra Borum, Deputy Clerk