

CLERK OF THE COURT

1 **RPLY**

2 J. Stephen Peek, Esq.
3 Nevada Bar No. 1759
4 Justin C. Jones, Esq.
5 Nevada Bar No. 8519
6 HOLLAND & HART LLP
7 3800 Howard Hughes Parkway, 10th Floor
8 Las Vegas, Nevada 89169
9 (702) 669-4600
10 (702) 669-4650 – fax
11 speek@hollandhart.com
12 jcjones@hollandhart.com

13 *Attorneys for Defendant Las Vegas Sands Corp.*

14 **DISTRICT COURT**

15 **CLARK COUNTY, NEVADA**

16 STEVEN C. JACOBS,

17 Plaintiff,

18 v.

19 LAS VEGAS SANDS CORP., a Nevada
20 corporation; SANDS CHINA LTD., a Cayman
21 Islands corporation; DOES I-X; and ROE
22 CORPORATIONS I-X,

23 Defendants.

CASE NO.: A627691-B

DEPT NO.: XI

Date: March 15, 2011

Time: 9:00 a.m.

**LAS VEGAS SANDS CORP.'S REPLY IN
SUPPORT OF MOTION TO DISMISS
PURSUANT TO NRCP 12(B)(6) AND 19
FOR FAILURE TO JOIN AN
INDISPENSIBLE PARTY**

24 Defendant Las Vegas Sands Corp. ("LVSC"), by and through its undersigned counsel,
25 the law firm of Holland & Hart LLP, hereby files the following reply memorandum in support of
26 its Motion to Dismiss Pursuant to NRCP 12(b)(6) and 19 for Failure to Join an Indispensable
27 Party.

28 **REPLY MEMORANDUM**

I.

INTRODUCTION

As referenced in LVSC's Motion to Dismiss, this is an action brought a disgruntled former executive of a Macau company, Venetian Macau Limited ("VML"), who was terminated by VML in Macau based upon a number of serious breaches of his fiduciary obligations.

1 Despite signing at least two employment agreements with VML and receiving all salary, bonuses
2 and benefits from VML for more than one year before he was terminated, Plaintiff Steven C.
3 Jacobs ("Plaintiff") improperly sued LVSC, a company with which he had no employment
4 contract, for wrongful termination and breach of contract. In response to Plaintiff's meritless
5 Complaint, LVSC brought a Motion to Dismiss Plaintiff's claims for failure to join VML as an
6 indispensable party under NRCP 12(b)(6) and 19. Plaintiff responded to the Motion by asserting
7 that the Court should ignore two signed employment agreements between VML and Plaintiff and
8 instead look solely to a Term Sheet that Plaintiff never signed and that does not identify LVSC
9 as a party. Apparently acknowledging the difficulty of his argument, Plaintiff then attempts to
10 downplay VML's status to that of a mere "co-obligor" with LVSC under the Term Sheet.
11 However, Plaintiff expressly acknowledged both prior and subsequent to the Term Sheet that the
12 Term Sheet governed his employment relationship with VML, not LVSC. Accordingly, VML is
13 a necessary party under NRCP 19(a).

14 Applying the factors under NRCP 19(b), the Court should find that VML is not only a
15 necessary party, but an indispensable party without whom this action cannot proceed. Any
16 judgment against LVSC would be highly prejudicial because it is VML, not LVSC, that
17 employed Plaintiff and later terminated him. It would be unduly burdensome to require VML,
18 which expressly designated the Macau courts as the venue for disputes in its employment
19 agreements with Plaintiff, to be forced to voluntarily litigate in this jurisdiction. Also, any
20 judgment against LVSC in this matter would be inadequate, again, because VML was Plaintiff's
21 employer, not LVSC. Finally, Plaintiff has an adequate remedy if this action is dismissed in that
22 he may file suit against VML in Macau. Based upon these factors, VML is an indispensable
23 party and this action must therefore be dismissed.

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Holland & Hart LLP
3800 Howard Hughes Parkway, Tenth Floor
Las Vegas, Nevada 89169
Phone: (702) 669-4600 ♦ Fax: (702) 669-4650

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II.

LEGAL ANALYSIS

A. *VML Is a Necessary Party Under NRCP 19(a).*

Pursuant to NRCP 19(a), a party should be joined where:

(1) in the person's absence complete relief cannot be accorded among those already parties, or

(2) the person claims an interest relating to the subject of the action and is so situated that the disposition of the action in the person's absence may (i) as a practical matter impair or impede the person's ability to protect that interest or (ii) leave any of the persons already parties subject to a substantial risk of incurring double, multiple, or otherwise inconsistent obligations by reason of the claimed interest.

NRCP 19(a). Here, VML is a necessary party because Plaintiff asserts breach of contract and wrongful termination claims against LVSC despite the fact that Plaintiff's contractual employment relationship was with VML. If VML is not joined to this action, the breach of contract and wrongful termination claims cannot be adjudicated among the existing parties and LVSC suffers the substantial risk of incurring multiple and/or inconsistent obligations as a result of Plaintiff's failure to join VML as a party.

1. Plaintiff's Employment Relationship Was with VML, Not LVSC.

Based upon the documents before this Court, it is clear that Plaintiff's employment relationship was with VML rather than LVSC. As further detailed below, Plaintiff admits that he signed two employment agreements with VML, but asks the Court to disregard these signed agreements in favor of a Term Sheet that does not identify LVSC as a party. However, Plaintiff acknowledged in writing both before and after the Term Sheet that the Term Sheet would govern his employment relationship with VML, not LVSC. As such, VML is a necessary party to respond to Plaintiff's breach of contract and wrongful termination claims.

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1 **a. Plaintiff Admits that He Entered into the Agreement for Services and**
2 **Letter of Appointment of Executive with VML, Which Admission**
3 **Establishes VML as a Necessary Party.**

4 In his Opposition, Plaintiff does not deny that he entered into the Agreement for Services
5 and Letter of Appointment of Executive (“Appointment Agreement”). Both agreements identify
6 Plaintiff’s employer as VML, not LVSC. See Opposition, at p. 6, ll. 10-15. Notably, the
7 Agreement for Services and Appointment Agreement both designate the Macau courts as the
8 proper forum for bringing any disputes regarding employment, such as Plaintiff’s wrongful
9 termination claim in this action. See Ex’s. B, C to Motion. Given that Plaintiff’s breach of
10 contract and wrongful termination claims are certainly affected by acknowledged employment
11 agreements with VML, the Court need look no further to find that VML is a necessary party
12 under NRCP 19(a).

13 **b. The July 3, 2009 Side Letter Further Confirms that Plaintiff’s**
14 **Employer Was VML, Not LVSC.**

15 Plaintiff contends that a July 3, 2009 letter (the “Side Letter”) provides “overwhelming
16 evidence establishing that his employment relationship was with LVSC, not VML.” See Opp. at
17 p. 15, ll. 10-14. To the contrary, the Side Letter only further supports LVSC’s position that
18 VML was Plaintiff’s employer and is therefore a necessary party to this action. First, it is
19 noteworthy that the parties who executed the Side Letter are Plaintiff and *VML*, not LVSC. See
20 Ex. 10 to Opp. Second, and contrary to Plaintiff’s attempted distortions of the document,¹ the
21 Side Letter does not state that the employment relationship then being negotiated would be with
22 LVSC. Rather, after defining *VML* as the “the Company,” the Side Letter states:

23 The Company [VML] and You hereby agree that *your employment relationship*
24 *with the Company [VML] will be ruled exclusively by the terms and conditions*
25 *forming part of an employment agreement being currently negotiated* and to be
26 agreed upon and executed in due time, which agreement shall replace and
27 supersede in its entirety the Interim Agreements.

28 ¹ Plaintiff conveniently alters the quotation to the Side Letter, changing “your employment relationship with *the Company*” to “your employment relationship with *the company*”. See Opposition, at p. 7, ll. 9-11 (emphasis added). The clear intent of the alteration is to direct attention away from the fact that “the Company” is a defined term in the Side Letter identifying VML whereas “the company” is a generic reference that, by altering the quotation, Plaintiff believes he can then equate to LVSC.

1 *Id.* (emphasis added). Accordingly, the terms and conditions then being negotiated were to
2 govern Plaintiff's employment relationship not with LVSC, but again with VML. If Plaintiff's
3 intent in requesting the Side Letter was to protect his interests and clarify who his employer
4 would be, as he states in his affidavit, why did he expressly identify *VML* as his employer, and
5 *not LVSC*?

6 **c. The Term Sheet Does Not Establish an Employment Relationship**
7 **with LVSC.**

8 Despite signing two employment agreements with VML, as well as a Side Letter
9 confirming VML as his employer, Plaintiff nevertheless asserts that a Term Sheet that he never
10 signed² trumps the signed employment agreements with VML. The Term Sheet, however, does
11 not establish an employment relationship with LVSC. As referenced in the Side Letter, the
12 negotiations resulting in the Term Sheet governed the employment relationship with VML. *Id.*
13 Certainly if Plaintiff intended LVSC to be his employer, he would have expressly stated as much
14 in the Term Sheet that he drafted. *See* Plaintiff Affidavit, Ex. 1 to Opp., ¶ 14. Instead, the Term
15 Sheet identifies the position Plaintiff was offered as "President and CEO Macau, listed company
16 (ListCo)." *See* Ex. 13 to Opp.

17 While the Term Sheet drafted by Plaintiff does not expressly state with whom Plaintiff
18 was contracting, subsequent documents further confirm that Plaintiff understood his employer to
19 be VML. For example, in a September 2009 filing with the SEC cited in Plaintiff's Opposition
20 and signed by Plaintiff, Plaintiff is identified as "President and CEO of Venetian Macau
21 Limited". *See* Ex. 17 to Opp.; *see also* Initial Statement of Beneficial Ownership of Securities,
22 attached hereto as **Exhibit "H"** (copy of form signed by Plaintiff). A second September 2009
23 SEC form cited by Plaintiff in his Opposition likewise identifies Plaintiff as "Pres & CEO
24 Venetian Macau Ltd.". *See* Ex. 18 to Opp. Perhaps most telling is how Plaintiff described his
25 employment on August 4, 2009, the day after the date on the Term Sheet. In a quarterly

26 _____
27 ² In Plaintiff's affidavit attached to the Opposition, Plaintiff states that he "signed the Term Sheet on or about
28 August 3, 2009" and references Exhibit 13 to the Opposition as a "true and correct copy of the Term Sheet." *See*
Ex. 1 to Opp., ¶ 15. Exhibit 13, however, does not contain Plaintiff's signature and LVSC is not aware of any Term
Sheet signed by Plaintiff. *See* Ex. 13 to Opp.

1 disclosure statement signed by Plaintiff, Plaintiff identified his position as “President, Venetian
2 Macau Limited.” See August 4, 2009 Disclosure Statement, attached hereto as **Exhibit “I.”** In
3 subsequent quarterly disclosure statements, Plaintiff identified himself as Chief Executive
4 Officer, Venetian Macau Limited.” See November 4, 2009, February 23, 2010, and May 3, 2010
5 Disclosure Statements attached hereto respectively as **Exhibits “J” through “L.”** As described
6 in LVSC’s Motion, Plaintiff’s employment with VML is further confirmed by his receipt of his
7 salary and benefits from VML, not LVSC. See Ex’s. A, D, G to Motion. In light of Plaintiff’s
8 repeated confirmation after the Term Sheet that he was employed as President and/or CEO of
9 VML, there is no question that VML is a necessary party in this action.

10 **2. LVSC Is Not a Co-Obligor Under Plaintiff’s Employment Agreements.**

11 Apparently acknowledging the fact that VML by all measures was Plaintiff’s employer,
12 Plaintiff takes the position that VML is merely a co-obligor with LVSC under the employment
13 agreements and therefore not a necessary party. However, the facts and law simply do not
14 support Plaintiff’s assertion that VML and LVSC are co-obligors.

15 **a. LVSC Is Neither a Party to Nor Co-Obligor Under the Agreement for
16 Services and Appointment Agreement.**

17 As Plaintiff correctly acknowledges, “[a] nonparty to a commercial contract ordinarily is
18 not a necessary party to an adjudication of rights under the contract.” See Opp., at p. 14 (quoting
19 *Northrop Corp. v. McDonnell Douglas Corp.*, 705 F.2d 1030, 1044 (9th Cir. 1983)). An
20 “obligor” is defined as the “person who has engaged to perform some obligation.” See *Brackin
21 Tie, Lumber & Chip Co. v. McLarty Farms, Inc.*, 704 F.2d 585, 586 (11th Cir. 1983) (citing
22 Black’s Law Dictionary).³ Here, LVSC was not a party to the Agreement for Services and was
23 not engaged to perform any obligations under the Agreement for Services. See Ex. B to Motion.

24
25 ³ Plaintiff devotes substantial attention to the case of *Janney Montgomery Scott, Inc. v. Shepard Niles, Inc.*, 11 F.3d
26 399, 412 (3d Cir. 1993). There, the court found that a parent corporation, Underwood Group, was not a necessary
27 party in a breach of contract action against a subsidiary, Shepard Niles. 11 F.3d at 406. However, the court first
28 found that the parent and subsidiary were co-obligors under the contract at issue because it expressly obligated “The
Underwood Group, Ltd. and subsidiaries”. *Id.* at 402. Here, neither the Agreement for Services, nor the
Appointment Agreement, nor the Term Sheet expressly identify “LVSC and its subsidiaries” as co-obligors. Absent
such an express reference in the parties’ agreements, *Janney* is simply not applicable.

1 Likewise, LVSC was not a party to the Appointment Agreement and did not undertake any
2 obligations thereunder. *See* Ex. C to Motion. LVSC is not a co-obligor with VML to either the
3 Agreement for Services or Appointment Agreement; rather, VML is the sole obligor.
4 Accordingly, not only is VML a necessary party to any adjudication of any claims concerning
5 Plaintiff's employment, it is the only party that can answer to such claims.

6 **b. LVSC Is Neither a Party to Nor Co-Obligor Under the Term Sheet.**

7 LVSC is also not a party to, nor co-obligor under, the Term Sheet. As stated above, in
8 several documents that pre-date and post-date the Term Sheet, Plaintiff acknowledged that his
9 employer was VML, not LVSC. *See supra* A.1.b, A.1.c. Pursuant to the Term Sheet, VML was
10 obligated to pay Plaintiff's salary, bonus and housing expenses, reimburse travel and moving
11 expenses, and provide company benefits. *See* Ex. E to Motion. VML fulfilled these obligations
12 until it terminated Plaintiff's employment in August 2010. *See* Ex's. A, D, G to Motion.
13 Plaintiff does not deny in his Opposition that such compensation and benefits were provided by
14 VML, nor does he assert that he ever objected to receiving his compensation and benefits from
15 VML. Accordingly, LVSC is not a co-obligor under the Term Sheet.⁴

16 Plaintiff asserts that the Court should ignore the fact that he 1) signed two employment
17 agreements with VML, 2) described himself repeatedly in official documents as President and/or
18 CEO of VML, and 3) received all salary, bonuses, and benefits through VML, and instead look
19 only to whether LVSC controlled Jacobs' employment subsequent to the Term Sheet. *See*
20 Opposition, at pp. 15-17. By allegedly controlling Plaintiff's employment, Plaintiff asserts that
21 LVSC should be elevated to a co-obligor under the Term Sheet. However, Plaintiff ignores clear
22 Nevada law in favor of irrelevant caselaw from foreign jurisdictions. In *Clark County v. State*
23 *Indus. Ins. System*, 102 Nev. 353, 354, 724 P.2d 201, 202 (1986), the Nevada Supreme Court
24 stated that "[i]n determining whether an employer-employee relation exists, *the courts will give*
25 *substantially equal weight to several different factors*: (1) the degree of supervision; (2) the

26
27 ⁴ To the extent that LVSC was to provide stock options in connection with the Term Sheet, such options were
28 subject to a separate Nonqualified Stock Option Agreement which forms the basis for a separate claim brought
against LVSC.

1 source of wages; (3) the existence of a right to hire and fire; (4) the right to control the hours and
2 location of employment; and (5) the extent to which the workers' activities further the general
3 business concerns of the alleged employer." (emphasis added). While some courts in other
4 states may have found that the right to control is the most important factor, such as *People's*
5 *Supply, Inc. v. Vogel-Ritt of Penn-Mar-Va.*, 273 F.2d 933 (4th Cir. 1960) and *Beegle v. Rest.*
6 *Mgmt., Inc.*, 679 A.2d 480 (D.C. Ct. App. 1996) cited in Plaintiff's opposition,⁵ Nevada law
7 clearly states that each of the five factors are to be given equal weight. Even if this Court were
8 to accept Plaintiff's representation that Sheldon Adelson, LVSC's Chairman, exercised control
9 over Plaintiff,⁶ that factor is only given equal weight with others that clearly demonstrate that
10 VML was Plaintiff's employer. It is undisputed that VML was the source of Plaintiff's wages
11 during his course of employment. See Ex. E to Motion. It is also undisputed that VML had the
12 right to hire and fire Plaintiff, and did so. See Ex. G to Motion. Certainly Plaintiff's activities
13 furthered the general business concerns of VML. Thus, under Nevada law, the Court should give
14 equal weight to the fact that Plaintiff received his wages from VML and was hired and fired by
15 VML with the purported control exercised by LVSC's Chairman. Weighing these factors, and
16 the fact that Plaintiff held himself out to the public as President and CEO of VML, the Court
17 should find that VML was Plaintiff's employer, that LVSC did not control Plaintiff's
18 employment, and, accordingly, that LVSC is not a co-obligor under the Term Sheet.

19 ⁵ Plaintiff's cases are also distinguishable on the facts. In *People's Supply*, a fifty-year-old case, the question
20 presented was whether a fumigation company that had contracted with a milling company for fumigation work and
21 that had been loaned two employees by the milling company to assist in fumigation work could be considered the
22 employer of the loaned milling company employees. 273 F.2d at 935-36. The court found that the fumigation
23 company could be considered the employer because it directed the conduct of the employee in certain acts that led to
24 a fire at the mill. *Id.* at 936. In *Beegle*, a restaurant owner, SPL, contracted with a third party, Billy's, to manage all
25 day-to-day operations of a restaurant. A maitre'd injured on the job sued Billy's for negligence. 679 A.2d 481. The
26 court found that although SPL paid the plaintiff's salary, Billy's could be considered the employer for purposes of
27 worker's compensation laws because it had expressly contracted to perform all management responsibilities. *Id.* at
28 485. Here, of course, Plaintiff is not a low-level mill worker or restaurant work; rather, Plaintiff was the President
and CEO of VML. Because he was already at the top of the VML organizational chart, Plaintiff necessarily reported
to executives of VML's parent. Accordingly, *People's Supply* and *Beegle* are simply of no value to the analysis of
identifying Plaintiff's employer because of the wide factual dissimilarities.

⁶ Plaintiff also glosses over the fact that while Sheldon Adelson is Chairman of LVSC, he is also Chairman of Sands
China Ltd. As contemplated in the Term Sheet, upon formation of Sands China Ltd., Plaintiff became President and
CEO and had an obligation to report to the Sands China, Ltd. board of directors and its Chairman, Mr. Adelson.
Plaintiff's obligation to report to Mr. Adelson as Chairman of Sands China Ltd. certainly does not create an
employment relationship with LVSC simply because Mr. Adelson also chairs the LVSC board of directors.

1 ***B. VML Is an Indispensable Party Under NRCP 19(b) and, Thus, Dismissal Is***
2 ***Warranted.***

3 VML is both a necessary and indispensable party to this action and, without VML's
4 participation, the Court must dismiss this action. As stated in LVSC's Motion, and Plaintiff's
5 Opposition, Rule 19(b) lists the following four factors to assist a court in determining whether
6 the case should proceed or be dismissed: (1) the extent to which a judgment rendered in the
7 person's absence might be prejudicial to the absent person or to existing parties; (2) the extent to
8 which, by protective provisions in judgment, by shaping the relief, or other measures, the
9 prejudice can be lessened or avoided; (3) whether a judgment rendered in the person's absence is
10 adequate; and (4) whether the plaintiff will have an adequate remedy if the action is dismissed
11 for nonjoinder. NRCP 19(b). These factors "are not to be applied in any mechanical way" but
12 rather in a "practical and pragmatic but equitable manner." *Francis Oil & Gas, Inc. v. Exxon,*
13 *Corp.*, 661 F.2d 873, 878 (10th Cir. 1981). As described in further detail below, these
14 enumerated factors each support a finding that VML is an indispensable party and that dismissal
15 is required.

16 **1. A Judgment in the Absence of VML Would Surely Prejudice LVSC.**

17 LVSC will be prejudiced by any judgment in this action in the absence of VML, the
18 necessary and proper party to defend its termination of Plaintiff's employment. As evidenced by
19 the termination letter, it was VML, *not* LVSC, that terminated Plaintiff. *See* Ex. G to Motion. It
20 would be a substantial injustice to LVSC for it to be faced with a potential large judgment
21 against it when it is another entity – VML – that is the proper party to defend its actions in
22 terminating Plaintiff. Furthermore, there is the potential that if VML is not joined in this
23 proceeding, Plaintiff could later pursue VML in another court seeking a double recovery for the
24 same alleged acts. As such, LVSC would be severely prejudiced by a judgment absent the
25 joinder of VML in this action.

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1 **2. The Prejudice Cannot Be Lessened or Avoided.**

2 The prejudice to LVSC also cannot be lessened or avoided through protective provisions.
3 Plaintiff asserts that the prejudice may be lessened by simply having VML voluntarily appear in
4 this action. However, courts must consider whether voluntary appearance in an action would
5 impose “undue hardship” on the absentee. *See* 7 Charles Alan Wright, Arthur R. Miller & Mary
6 Kay Kane, *Federal Practice and Procedure*, Civ. 2d § 1608, at 113-14. Here, it would be an
7 undue hardship for VML to appear in Nevada state court, as it is a Macau company operating
8 solely in Macau and under Macau law. It insisted, and Plaintiff agreed, that any dispute
9 concerning it and Plaintiff, would be brought in Macau. Balancing the equities, it is certainly
10 more appropriate for Plaintiff to bring his action in Macau, where he worked for more than a
11 year, and where he was terminated (see Complaint at ¶ 31), than for VML, which expressly
12 designated the Macau courts in its employment agreements with Plaintiff, to be forced to litigate
13 in this jurisdiction.

14 **3. A Judgment Rendered in VML’s Absence Will Be Inadequate.**

15 A judgment rendered in the absence of VML would be inadequate. Plaintiff argues that
16 because LVSC and VML are purportedly joint obligors, there would be no prejudice. *See*
17 *Opposition*, at p. 23, ll. 2-7. However, it is undisputed that LVSC was not a party to, nor a co-
18 obligor under, at least two employment agreements with Plaintiff. Thus, any judgment against
19 LVSC for alleged wrongful termination would be severely prejudicial to LVSC.

20 **4. Plaintiff Has an Adequate Remedy if the Action Is Dismissed, Named Filing**
21 **an Action in Macau.**

22 Finally, Plaintiff has an adequate remedy if this action is dismissed in that he can file a
23 similar action against VML in Macau. In his *Opposition*, Plaintiff does not deny that he could
24 bring such an action in Macau, thereby conceding the issue. *See Opposition*, at p. 23, ll. 9-12.
25 Instead, Plaintiff briefly cites to a single case noting that availability of an alternate remedy alone
26 does not warrant dismissal. *Id.* at p. 23, ll. 12-16 (citing *Rishell v. Jane Phillips Episcopal Mem.*
27 *Med. Ctr.*, 94 F.3d 1407, 1413 (10th Cir. 1996)). As discussed above, each of the factors under
28


1 NRCP 19(b) support dismissal for failure to join VML as an indispensable party and LVSC
2 certainly does not rely on the adequate remedy factor alone to support dismissal. Moreover, as
3 noted in LVSC's Motion, both the Agreement for Services and the Appointment Agreement
4 contain forum selection clauses that expressly require that all disputes be brought in the courts in
5 Macau. See Ex's. B, C to Motion. In light of Plaintiff's failure to identify any reason why he
6 could not bring suit in Macau, the jurisdiction designated for such actions in the parties' signed
7 employment agreements and the place where Plaintiff both worked and was terminated, the
8 Court should find that VML is an indispensable party without whom the action cannot proceed.

9 **III.**

10 **CONCLUSION**

11 For the foregoing reasons, and for those additionally set forth in LVSC's Motion to
12 Dismiss, LVSC respectfully requests that the Court dismiss the claims brought against LVSC
13 pursuant to NRCP 12(b)(6) and 19 for failure to join an indispensable party.

14 DATED February 28, 2011.

15 
16 J. Stephen Peek, Esq.
17 Justin C. Jones, Esq.
18 Holland & Hart LLP
19 3800 Howard Hughes Parkway, 10th Floor
20 Las Vegas, Nevada 89169

21 *Attorneys for Defendant Las Vegas Sands Corp.*

Holland & Hart LLP
3800 Howard Hughes Parkway, Tenth Floor
Las Vegas, Nevada 89169
Phone: (702) 669-4600 ♦ Fax: (702) 669-4650

CERTIFICATE OF SERVICE

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Pursuant to Nev. R. Civ. P. 5(b), I certify that on February 28, 2011, I served a true and correct copy of the foregoing **LAS VEGAS SANDS CORP.'S REPLY IN SUPPORT OF MOTION TO DISMISS PURSUANT TO NRCP 12(B)(6) AND 19 FOR FAILURE TO JOIN AN INDISPENSIBLE PARTY** via e-mail and by depositing same in the United States mail, first class postage fully prepaid to the persons and addresses listed below:

Donald J. Campbell, Esq.
J. Colby Williams, Esq.
Campbell & Williams
700 S. 7th Street
Las Vegas, Nevada 89101
382-5222
382-0540 – fax
djc@campbellandwilliams.com
jcw@campbellandwilliams.com

Mark G. Krum, Esq.
Andrew D. Sedlock, Esq.
Glaser, Weil, et., al.
3763 Howard Hughes Parkway, Suite 300
Las Vegas, Nevada 89169
650-7900
650-7950 – fax
mkrum@glawerweil.com
asedlock@glaserweil.com

Attorneys for Plaintiff

Attorneys for Defendant Sands China Ltd.



An Employee of Holland & Hart LLP

Holland & Hart LLP
3800 Howard Hughes Parkway, Tenth Floor
Las Vegas, Nevada 89169
Phone: (702) 669-4600 ♦ Fax: (702) 669-4650

Dineen Bergsing

From: Dineen Bergsing
Sent: Monday, February 28, 2011 1:11 PM
To: Donald Campbell; 'jcw@campbellandwilliams.com'; mkrum@glaserweil.com; asedlock@glaserweil.com
Subject: LV Sands/Jacobs - LV Sands' Reply in Support of Motion to Dismiss
Attachments: Las Vegas Ikon - 02-28-11 - UUMKB3T.pdf; image001.gif

Please see attached LV Sands' Reply in Support of Motion to Dismiss. A copy to follow by mail.

Dineen M. Bergsing

*Legal Assistant to J. Stephen Peek,
Justin C. Jones and David J. Freeman*
Holland & Hart LLP
3800 Howard Hughes Parkway, 10th Floor
Las Vegas, Nevada 89169
(702) 669-4600 - Main
(702) 222-2521 - Direct
(702) 669-4650 - Fax
dbergsing@hollandhart.com



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EXHIBIT H

FORM 3 (continued)

Table II — Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)		3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)	4. Conversion or Exercise Price of Derivative Security	5. Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 5)	6. Nature of Indirect Beneficial Ownership (Instr. 5)
	Date Exercisable	Expiration Date				
Option (Right to Buy)	(1)	06/17/2019	Common Stock 75,000	\$7.73	D	
Option (Right to Buy)	(2)	08/05/2019	Common Stock 500,000	\$11.13	D	

Explanation of Responses:

- (1) The option vests in four equal installments beginning on June 18, 2010.
- (2) The option vests (a) as to 250,000 shares on January 1, 2010; (b) as to 125,000 shares on January 1, 2011; and (c) as to 125,000 shares on January 1, 2012.

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. see 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, See Instruction 6 for procedure.

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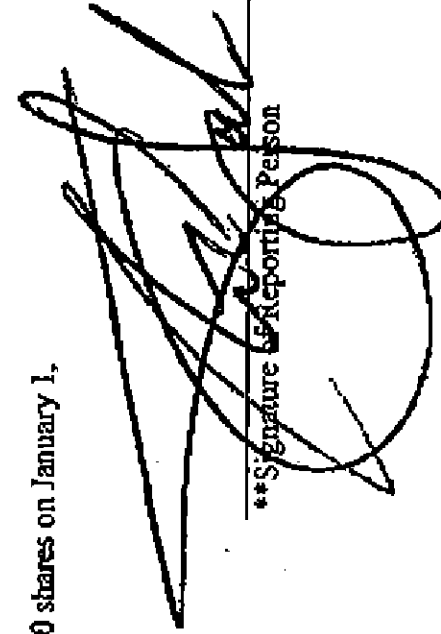

 ***Signature of Reporting Person
 Date September 19, 200

EXHIBIT I

August 4, 2009

Steve Jacobs
President
Venetian Macau Limited
Disclosure Statement for Quarter Ended June 30, 2009

I understand that the books and records of Venetian Macau Limited ("VML") and its subsidiaries (collectively, the "Subsidiaries"), all subsidiaries of Las Vegas Sands Corp. (the "Company"), must accurately reflect the Subsidiaries' assets, liabilities, revenues and expenses with no false or misleading entries. I confirm to the best of my knowledge that the Subsidiaries' financial statements as reported to the Company's senior finance management for the time period noted above are free of material misstatements, including omissions. I also confirm that all material contracts entered into by the Subsidiaries have been reported to the General Counsel of the Subsidiaries. I further confirm that all business transactions as reflected in the financial statements are conducted in accordance with the Subsidiaries' Purchasing Policies and Procedures, Contract Policies and Procedures, and the Foreign Corrupt Practices Act.

There have been no instances of fraud, whether or not material, or misleading activity known to me that involve management that have not been disclosed to the Subsidiaries' General Counsel, the VML Director of Internal Audit or the Company's Vice President of Audit Services. There have been no other occurrences, instances or events known to me which may constitute a liability to the Subsidiaries that have not been so disclosed. All actual or apparent conflicts of interest involving any management or other employees known to me have been disclosed to the VML Compliance Officer or to the General Counsel for the Subsidiaries.

I am responsible for overseeing the establishment and implementation of the Company financial policies and procedures which relate to the Subsidiaries. These policies and procedures have been documented and communicated to all team members in my areas of responsibility. I am aware of no significant deficiencies in the design or operation of internal controls which could adversely affect the Subsidiaries' ability to record, process, summarize and report financial data which have not been reported to the senior finance management of the Company. I am aware of no significant changes in internal controls over financial reporting, and should I become aware of any such changes, they will be promptly reported to the senior finance management of the Company.

I maintain an "open door" policy for any individual who wants to raise issues or ask questions about the Subsidiaries' reporting obligations and disclosure requirements. I am aware of no material information that affects the disclosures made by the Subsidiaries which has not been reported to the Company's senior finance management, and I confirm that should I become aware of same, it will be promptly reported.

Signature


STEVE JACOBS

EXHIBIT J

November 4, 2009

Steve Jacobs
Chief Executive Officer
Venetian Macau Limited
Disclosure Statement for Quarter Ended September 30, 2009

I understand that the books and records of Venetian Macau Limited ("VML") and its subsidiaries (collectively, the "Subsidiaries"), all subsidiaries of Las Vegas Sands Corp. (the "Company"), must accurately reflect the Subsidiaries' assets, liabilities, revenues and expenses with no false or misleading entries. I confirm to the best of my knowledge that the Subsidiaries' financial statements as reported to the Company's senior finance management for the time period noted above are free of material misstatements, including omissions. I also confirm that all material contracts entered into by the Subsidiaries have been reported to the General Counsel of the Subsidiaries. I further confirm that all business transactions as reflected in the financial statements are conducted in accordance with the Subsidiaries' Purchasing Policies and Procedures, Contract Policies and Procedures, and the Foreign Corrupt Practices Act.

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I am responsible for overseeing the establishment and implementation of the Company financial policies and procedures which relate to the Subsidiaries. These policies and procedures have been documented and communicated to all team members in my areas of responsibility. I am aware of no significant deficiencies in the design or operation of internal controls which could adversely affect the Subsidiaries' ability to record, process, summarize and report financial data which have not been reported to the senior finance management of the Company. I am aware of no significant changes in internal controls over financial reporting, and should I become aware of any such changes, they will be promptly reported to the senior finance management of the Company.

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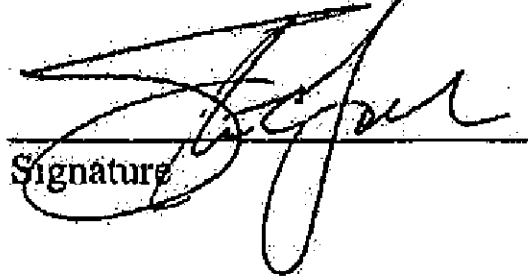

Signature

EXHIBIT K

February 23, 2010

Steve Jacobs
Chief Executive Officer
Venetian Macau Limited
Disclosure Statement for the Year Ended December 31, 2009

I understand that the books and records of Venetian Macau Limited ("VML") and its subsidiaries (collectively, the "Subsidiaries"), all subsidiaries of Las Vegas Sands Corp. (the "Company"), must accurately reflect the Subsidiaries' assets, liabilities, revenues and expenses with no false or misleading entries. I confirm to the best of my knowledge that the Subsidiaries' financial statements as reported to the Company's senior finance management for the time period noted above are free of material misstatements, including omissions. I also confirm that all material contracts entered into by the Subsidiaries have been reported to the General Counsel of the Subsidiaries. I further confirm that all business transactions as reflected in the financial statements are conducted in accordance with the Subsidiaries' Purchasing Policies and Procedures, Contract Policies and Procedures, and the Foreign Corrupt Practices Act.

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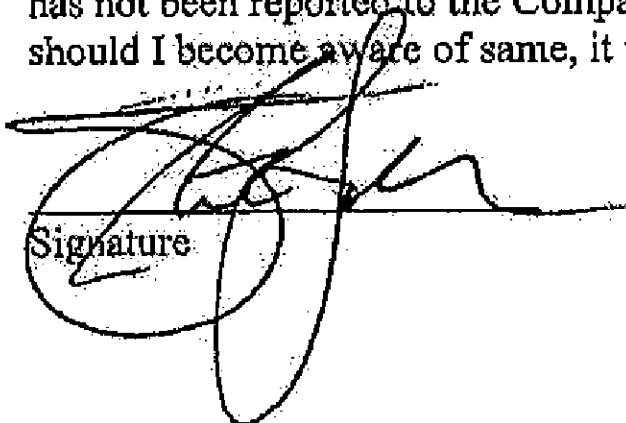

Signature

EXHIBIT L

May 3, 2010

Steve Jacobs
Chief Executive Officer
Venetian Macau Limited
Disclosure Statement for the Three Months Ended March 31, 2010

I understand that the books and records of Venetian Macau Limited ("VML") and its subsidiaries (collectively, the "Subsidiaries"), all subsidiaries of Las Vegas Sands Corp. (the "Company"), must accurately reflect the Subsidiaries' assets, liabilities, revenues and expenses with no false or misleading entries. I confirm to the best of my knowledge that the Subsidiaries' financial statements as reported to the Company's senior finance management for the time period noted above are free of material misstatements, including omissions. I also confirm that all material contracts entered into by the Subsidiaries have been reported to the General Counsel of the Subsidiaries. I further confirm that all business transactions as reflected in the financial statements are conducted in accordance with the Subsidiaries' Purchasing Policies and Procedures, Contract Policies and Procedures, and the Foreign Corrupt Practices Act.

There have been no instances of fraud, whether or not material, or misleading activity known to me that involve management that have not been disclosed to the Subsidiaries' General Counsel, the VML Director of Internal Audit or the Company's Vice President of Audit Services. There have been no other occurrences, instances or events known to me which may constitute a liability to the Subsidiaries that have not been so disclosed. All actual or apparent conflicts of interest involving any management or other employees known to me have been disclosed to the VML Compliance Officer or to the General Counsel for the Subsidiaries.

I am responsible for overseeing the establishment and implementation of the Company financial policies and procedures which relate to the Subsidiaries. These policies and procedures have been documented and communicated to all team members in my areas of responsibility. I am aware of no significant deficiencies in the design or operation of internal controls which could adversely affect the Subsidiaries' ability to record, process, summarize and report financial data which have not been reported to the senior finance management of the Company. I am aware of no significant changes in internal controls over financial reporting, and should I become aware of any such changes, they will be promptly reported to the senior finance management of the Company.

I maintain an "open door" policy for any individual who wants to raise issues or ask questions about the Subsidiaries' reporting obligations and disclosure requirements. I am aware of no material information that affects the disclosures made by the Subsidiaries which has not been reported to the Company's senior finance management, and I confirm that should I become aware of same, it will be promptly reported.


Signature