

IN THE COURT OF APPEALS OF THE STATE OF NEVADA

JULIANA LU,
Appellant,
vs.
CENTRAL BANK OF REPUBLIC OF
CHINA (TAIWAN); AND TAIWAN
(R.O.C.),
Respondents.

No. 76919-COA

FILED

APR 18 2019

ELIZABETH A. BROWN
CLERK OF SUPREME COURT
BY S. Young
DEPUTY CLERK

ORDER OF AFFIRMANCE

Juliana Lu appeals from a district court order dismissing a complaint in a contract action. Eighth Judicial District Court, Clark County; Mark B. Bailus, Judge.

Lu claims that she holds several trillion dollars of unpaid notes from respondents Central Bank of Republic of China and Taiwan, and that respondents are unlawfully holding certain assets belonging to Lu. She filed suit seeking a judgment on the notes, including interest. Respondents specially appeared in the district court to file a motion to dismiss for failure to effectuate proper service and lack of subject matter jurisdiction. The district court dismissed the action and this appeal followed.


An order granting an NRCP 12(b)(5) motion to dismiss is reviewed de novo. *Buzz Stew, LLC v. City of N. Las Vegas*, 124 Nev. 224, 227-28, 181 P.3d 670, 672 (2008). A decision to dismiss a complaint under NRCP 12(b)(5) is rigorously reviewed on appeal with all alleged facts in the complaint presumed true and all inferences drawn in favor of the complaint. *Id.* Dismissing a complaint is appropriate “only if it appears beyond a doubt that [the plaintiff] could prove no set of facts, which, if true, would entitle

[the plaintiff] to relief.” *Id.* at 228, 181 P.3d at 672. All legal conclusions are reviewed de novo. *Id.*

On appeal, Lu fails to present any argument asserting that service was properly effectuated, and Lu’s assertions that the respondents are subject to jurisdiction in this state lack any factual or legal basis. *See Edwards v. Emperor’s Garden Rest.*, 122 Nev. 317, 330 n.38, 130 P.3d 1280, 1288 n.38 (2006) (noting this court need not consider claims that are not cogently argued or supported by relevant authority). As such, our review of the record supports the district court’s determination that it lacks jurisdiction over respondents and this action. Therefore, we

ORDER the judgment of the district court AFFIRMED.


_____, C.J.
Gibbons


_____, J.
Tao


_____, J.
Bulla

cc: Hon. Linda M. Bell, Chief Judge, Eighth Judicial District Court
Eighth Judicial District Court, Department 18
Juliana Lu
Chesnoff & Schonfeld
Eighth District Court Clerk