NO. 97557-4

SUPREME COURT OF THE STATE OF WASHINGTON

PEACEHEALTH ST. JOSEPH MEDICAL CENTER AND
PEACEHEALTH ST. JOHN MEDICAL CENTER,

Petitioners,

v.

STATE OF WASHINGTON, DEPARTMENT OF REVENUE,

Respondent.

ANSWER TO PETITION FOR REVIEW

ROBERT W. FERGUSON
Attorney General

Rosann Fitzpatrick
Assistant Attorney General
WSBA No. 37092
Revenue Division, OID No. 91027
P.O. Box 40123
Olympia, WA 98504-0123
(360) 753-5515

TABLE OF CONTENTS

TABLE OF AUTHORITIES

Cases

Constitutional Provisions

Statutes

Rules

Regulations

Other Authorities

I. INTRODUCTION

This case presents a straightforward question of statutory interpretation that was correctly decided by the Court of Appeals. The Court of Appeals correctly concluded the business and occupation (B&O) tax deduction provided by RCW 82.04.4311 clearly and unambiguously applies to Washington's Medicaid, CHIP, and other public health assistance programs established under state law, but not to those established by any other state. Moreover, the legislative history confirms the statute's plain language reflects the actual legislative intent.

PeaceHealth's petition for review does not identify any flaws in the Court of Appeals' textual analysis. Instead, PeaceHealth argues the tax deduction must be read liberally to save it from invalidation under the Commerce Clause. The Court of Appeals correctly rejected PeaceHealth's argument. The controlling authority is not *Camps Newfound*,[1] as PeaceHealth contends, but *Kentucky v. Davis*, 553 U.S. 328, 128 S. Ct. 1801, 170 L. Ed. 2d 685 (2008). Following *Davis*, the Legislature was free to provide a tax deduction to support the State's Medicaid/CHIP program, while denying a similar deduction for any other state's program. The

[1] *Camps Newfound/Owatonna, Inc. v. Town of Harrison, Me.*, 520 U.S. 564, 575-76, 117 S. Ct. 1590, 137 L. Ed. 2d 852 (1997).

differential tax treatment is neither protectionist nor discriminatory for purposes of a dormant Commerce Clause analysis.

Finally, PeaceHealth's petition for review does not present an issue of substantial public interest warranting judicial review. PeaceHealth wants this Court to reverse the Court of Appeals because it believes the State's public policy interests would be better served by a broader deduction than that enacted by the Legislature. PeaceHealth's tax policy arguments should be directed to the Legislature: they do not provide a legitimate basis for this Court to grant review.

The Court should deny review.

II. COUNTERSTATEMENT OF ISSUES

1. Does the plain language of RCW 82.04.4311 limit the B&O tax deduction to amounts received for providing services covered under Washington's Medicaid, CHIP, and other state-subsidized health services programs?

2. Does allowing a tax deduction for revenues from providing services covered under Washington's Medicaid/CHIP program, while denying a similar deduction for revenues from providing services covered under another state's Medicaid/CHIP program, comport with the Commerce Clause?

III. REASONS WHY THE COURT SHOULD DENY REVIEW

A. The Court of Appeals Correctly Interpreted RCW 82.04.4311

Washington's B&O tax applies to virtually all business activities within the State, including the business of operating a hospital. RCW 82.04.260(10). Absent a statutory exception, every public or nonprofit hospital in Washington is required to pay B&O tax at the rate of 1.5% of its gross receipts. *Id.* RCW 82.04.4311 provides a deduction for amounts a qualifying entity received for providing medical services covered under certain government-funded programs. The Court of Appeals correctly concluded the tax deduction applies to Washington's Medicaid, CHIP, and other state-funded programs, but not to any other state's programs.

1. The statutory text plainly refers to the Medicaid, CHIP, and other medical services programs authorized "under chapter 74.09 RCW"

RCW 82.04.4311 allows a public or nonprofit hospital in Washington to deduct:

> amounts received as compensation for health care services covered under the federal medicare program authorized under Title XVIII of the federal social security act; *medical assistance, children's health, or other program under chapter 74.09 RCW*; or for the state of Washington basic health plan under chapter 70.47 RCW. The deduction authorized by this section does not apply to amounts received from patient copayments or patient deductibles

(emphasis added). The Court of Appeals correctly held that the middle

clause of the statute, "medical assistance, children's health, or other program under chapter 74.09 RCW" plainly refers to the Medicaid, CHIP, and other state-funded public health services programs authorized "under chapter 74.09 RCW." The Court of Appeals' interpretation is grounded in "basic rules of grammar and the overall structure of Washington's subsidized health programs within chapter 74.09 RCW." Slip Op. at 4.

Chapter 74.09 RCW establishes Washington's Medicaid, CHIP, and other state-funded health services programs. "Medical assistance" is the term the Legislature used to describe Washington's Medicaid program. *See* RCW 74.09.500 ("There is hereby established a new program of federal-aid assistance to be known as medical assistance to be administered by the [Health Care Authority]"). "Children's health program" refers to the health care services program for children from low-income families authorized under RCW 74.09.470(1) (directing the Health Care Authority to take actions necessary to secure federal funding for "the state children's health insurance program").

In addition to the Medicaid and CHIP programs, chapter 74.09 RCW authorizes a number of state-funded health services programs for which federal matching funds are not available. *See e.g.,* RCW 74.09.035 (medical care services for the aged, blind, or disabled, and lawfully present aliens ineligible for Medicaid); RCW 74.09.800 (maternity care

access). Collectively, these programs make up Washington's Apple Health Program. *See* WAC 182-500-0010 (defining "Apple Health" as the umbrella term for Washington's Medicaid, CHIP, and state-only funded health services programs).[2] AR 92.

The Court of Appeals correctly rejected PeaceHealth's argument that the last antecedent rule requires reading "medical assistance" and "children's health" as standalone provisions rather than elements in a series of qualifying programs "under chapter 74.09 RCW." Slip Op. at 4-6. The middle clause of RCW 82.04.4311 is naturally read as referring to the medical assistance *program*, the children's health *program*, or other *program* "under chapter 74.09 RCW." In contrast, applying the last antecedent rule would make the statute ungrammatical and nonsensible.

Moreover, the clarity of the phrase "medical assistance, children's health, or other program under chapter 74.09 RCW" is reinforced by the structure and text of the statute as a whole, including the semicolons bracketing the middle clause and the parallel statutory references to "under Title XVIII," "under chapter 70.47 RCW," and "under chapter 74.09 RCW." The Court of Appeals' textual analysis is cogent and correct.

2. Legislative history confirms the legislative intent to provide a limited tax deduction

[2] *See* https://www.hca.wa.gov/about-hca/apple-health-medicaid.

If there were any doubt about the statutory language, the legislative history confirms the intent to provide a tax deduction for Washington's own Medicaid/CHIP programs when it enacted RCW 82.04.4311.

The Legislature enacted the statute to fix a specific problem. The problem was in former RCW 82.04.4297, which allowed public and nonprofit hospitals to deduct "amounts received *from* the United States or any instrumentality therefore or *from* the state of Washington or any municipal or political subdivision thereof as compensation for, or to support, health or social welfare services rendered by a health or social welfare organization[.]" Laws of 1980, ch. 37, § 17 (emphasis added). The continuing availability of this deduction was cast into doubt in the mid-1980s when the federal and state governments adopted a private managed care model for delivering publicly-financed health care services.

Under managed care, health care providers "receive" compensation from a private managed care organization, not directly from the federal or state government. The Legislature enacted RCW 82.04.4311 in 2002 to allow public and nonprofit hospitals to continue deducting their revenues for services covered under the federal Medicare program and Washington's public assistance health services programs, even when received *from* a private managed care organization. *See* AR 73 (H.B. Rep. 1624, 57th Leg. (2001)); AR 87 (H.B. Rep. 2732, 57th Leg. (2002)).

The stated purpose of the 2002 session law was "to provide a clear and understandable deduction" for providing services covered under a "qualifying program." Laws of 2002, ch. 314, § 1. RCW 82.04.4311 serves that purpose by clearly describing the federal Medicare program and Washington's Medicaid, CHIP, and Basic Health Plan programs.

PeaceHealth's petition for review does not provide any evidence the Legislature intended to extend the B&O tax deduction to services covered by all states. Instead, PeaceHealth contends the decision below makes the statute unconstitutional and even irrational. Neither assertion has any merit.

3. The Legislature reasonably limited the deduction to Washington's Medicaid and CHIP programs

PeaceHealth argues the statute cannot reasonably be read as applying only to Washington's Medicaid/CHIP programs because Medicaid is a nationally uniform program.[3] PRV at 6. PeaceHealth is incorrect. In view of the federal statutory design of Medicaid, it made perfect sense for the Legislature to limit the deduction.

Unlike Medicare, which is a national health insurance program administered by the federal government, the federal Medicaid program

[3] Peacehealth's description of the Medicaid program is based almost entirely on the declaration of a lobbyist employed by the Washington State Hospital Association to promote that organization's public policy objectives. AR 251.

consists of 56 distinct state-level Medicaid plans, each designed, administered, and funded by state government.[4] AR 150. Medicaid is "designed to advance cooperative federalism." *Wisconsin Dep't of Health and Family Servs. v. Blumer*, 534 U.S. 473, 495, 122 S. Ct. 962, 151 L. Ed. 2d 935 (2002). Each state has "broad discretion to define the package of benefits it will finance." *Pharm. Research & Mfrs. of Am. v. Walsh*, 538 U.S. 644, 666, 123 S. Ct. 1855, 155 L. Ed. 2d 889 (2003).

So long as a state operates its program within federal guidelines, the federal government reimburses a portion of the state's expenditures for medical assistance provided to low-income individuals. AR 147. 42 U.S.C. § 1396(a)-(e). States may "select dramatically different levels of funding and coverage, alter and experiment with different financing and delivery modes, and opt to cover (or not to cover) a range of particular procedures and therapies." *Nat'l Fed'n of Indep. Bus. v. Sebelius*, 567 U.S. 519, 629, 132 S. Ct. 2566, 183 L. Ed. 2d 450 (2012) (Ginsburg, J., concurring in part). *See* B. Clark, *Medicaid Access & State Flexibility: Negotiating Federalism*, 17 Hous. J. Health L. & Pol'y 241 (2017).

State Medicaid programs vary widely in terms of who is eligible, what benefits are covered, what premiums and cost-sharing provisions are

[4] There is a state-level Medicaid program for each state, the District of Columbia, and each U.S. Territory. AR 150.

charged, how providers are paid, and how care is delivered. AR 150. Following the enactment of the Affordable Care Act in 2010, the range of state-level policy discretion in determining the scope of coverage, reimbursement rates, and financing methodologies widened even more.[5]

Congress enacted the CHIP program in 1997 to enable the states to provide coverage for children in low-income families that earn too much to qualify for Medicaid. 42 U.S.C. § 1397aa. As with Medicaid, each state designs, administers, and finances its own CHIP program and is eligible to receive federal funding in exchange for complying with pertinent federal regulations. 42 U.S.C. § 1397ee. As a practical matter, CHIP operates as an extension of a state's Medicaid program.[6] WAC 182-500-0120.

It was perfectly reasonable for the Legislature to create a limited tax deduction for Washington's Medicaid and CHIP programs. The Legislature is responsible for ensuring Washington's Medicaid program operates in an efficient and cost effective manner. *See Methodist Hospitals, Inc. v. Sullivan*, 91 F.3d 1026, 1030 (7th Cir. 1996) (explaining that the perennial challenge for state government is to set Medicaid reimbursement rates as low as the market will bear consistent with quality

---

[5] *See* Artiga, et al, *Current Flexibility in Medicaid: An Overview of Federal Standards and State Options*, Kaiser Family Foundation, January 2017 Issue Brief, available at: http://files.kff.org/attachment/Issue-Brief-Current-Flexibility-in-Medicaid-An-Overview-of-Federal-Standards-and-State-Options.

[6] *See* https://www.hca.wa.gov/about-hca/apple-health-medicaid.

and quantity of service). Providing a tax deduction that reduces a hospital's costs of providing services to persons enrolled in Apple Health is one way the Legislature does so. But there is no reason to believe the Legislature intended to subsidize any other state's Medicaid program.

B. RCW 82.04.4311 Does Not Raise Dormant Commerce Clause Concerns

PeaceHealth contends that providing a tax deduction for services covered under Washington's Medicaid program while denying a similar deduction for services covered under another State's Medicaid program violates the dormant Commerce Clause by making it more expensive for low-income persons from other states to receive Medicaid services in Washington. PRV at 2. The Court of Appeals correctly recognized that the Supreme Court's decision in *Davis* provides clearly controlling authority to the contrary. Thus, there is no need for this Court to review the issue.

1. The Court of Appeals correctly followed *Kentucky v. Davis*

The dormant Commerce Clause is aimed at preventing the states from "impeding free private trade in the national marketplace." *Reeves, Inc. v. Stake*, 447 U.S. 429, 436-37, 100 S. Ct. 2271, 65 L. Ed. 2d 244 (1980). But absent congressional action, the Commerce Clause does not prohibit a state "from participating in the market and exercising the right to favor its own citizens over others." *Hughes v. Alexandria Scrap Corp.*,

426 U.S. 794, 810, 96 S. Ct. 2488, 49 L. Ed. 2d 220 (1976). Similarly, the Commerce Clause does not prevent a state from using its taxing power or regulatory authority to favor the state itself, or its citizens, in fulfilling its traditional governmental functions. *See Davis*, 553 U.S. 328 (affirming Kentucky's right to tax interest earned on out-of-state bonds while exempting interest earned on locally issued bonds); *White v. Massachusetts Council of Const. Employers, Inc.*, 460 U.S. 204, 209, 103 S. Ct. 1042, 75 L. Ed. 2d 1 (1983) (affirming an executive order requiring public contractors to hire city residents).

A state's obligation to protect public health, safety, and welfare sets the state apart from both private actors and other state governments. *United Haulers Ass'n, Inc. v. Oneida-Herkimer Solid Waste Mgmt. Auth.*, 550 U.S. 330, 342-43, 127 S. Ct. 1786, 167 L. Ed. 2d 655 (2007). Thus, laws that favor the government in fulfilling traditional government functions, but treat every private business the same, do not discriminate against interstate commerce. *Id.* at 334. Such favoritism reflects "the essential and patently unobjectionable purpose of state government—to serve the citizens of the State." *Reeves,* 447 U.S. at 436-37.

In *Davis,* the Supreme Court affirmed Kentucky's right to provide a tax exemption for interest paid on bonds issued by local governments while taxing the interest paid by out-of-state municipal bond issuers. 553

U.S. 328. The municipal bonds financed public works projects. The Supreme Court concluded such preferential tax treatment does not raise dormant commerce clause concerns.

The *Davis* court explained that principles of state sovereignty and federalism dictate that when a State is exercising its traditional government functions, it is not required to treat itself as similarly situated to anyone else, including other state governments, for purposes of a dormant Commerce Clause analysis. 553 U.S. at 343. Kentucky was free to provide a tax incentive as an adjunct to its own participation in the bond market, while denying a similar tax benefit to out of state bond issuers.

The Court of Appeals correctly followed *Davis* in rejecting PeaceHealth's Commerce Clause argument. Providing publicly-financed health services to the needy is as much a traditional government function as borrowing money to finance public projects. *See St. Luke's Hosp. v. Stevens County,* 181 Wash. 360, 42 P.2d 1109 (1935) (each county has a duty to cover emergency medical services for the indigent who fall ill within the county). Under the standard in *Davis*, the Legislature was free to offer a tax incentive for providing services covered under Washington's Apple Health program, while denying a similar tax benefit for services covered under any other state's program.

The Legislature was no more required to allow a tax deduction for

services covered under Oregon's Medicaid or CHIP programs than to grant Oregon residents benefits under the State's Apple Health program.

2. *Camps Newfound* is factually distinguishable

PeaceHealth argues this Court should grant review because the decision below is contrary to the Supreme Court's decision in *Camps Newfound.* PeaceHealth complains the Court of Appeals "did not address *Camps Newfound*, let alone differentiate it." PRV at 14. By following *Davis* as the controlling authority, however, the Court of Appeals necessarily and correctly concluded *Camps Newfound* is distinguishable.

Camps Newfound involved a property tax exemption offered by the state of Maine to charitable organizations if they primarily provided services, such as summer camps, to state residents. 520 U.S. at 567. The Court found that this impermissibly discriminated against non-residents seeking to access such services. Maine tried to justify the discriminatory tax exemption as functionally equivalent to a subsidy of goods or services the State might otherwise have made available to its residents, and thus exempt from dormant commerce clause scrutiny under the market participation doctrine. *Id.* at 570. But the Court viewed the link between the tax exemption and the State's provision of public goods or services as too attenuated to be analogized to cases involving state favoritism of local interests as a market participant.

In *Davis*, the Supreme Court explained that *Camps Newfound* belongs to the line of case law involving "market regulation without market participation." 553 U.S. at 347-348. In other words, the flaw in Maine's differential tax scheme was that its discriminatory property tax exemption was untethered to the state's participation in any market. In contrast, Kentucky's differential tax scheme aided the State's participation in the bond market by inducing investors to loan money at better rates.

Like PeaceHealth, the taxpayer in *Davis* argued that following *Camps Newfound*, a discriminatory tax measure is per se invalid because the power to tax is a "primeval" act of governmental regulation, not market participation. 553 U.S. 345. The Supreme Court rejected the argument, stating it "would require overruling most, if not all, of the cases on-point" decided since 1976, which have affirmed the right of the states to exercise their regulatory authority in a manner that complements their commercial activities. *Id.* at 344, 347.

In affirming Kentucky's right to provide a tax deduction for interest paid on bonds issued by local governments, while taxing the interest paid by out-of-state bond issuers, the Supreme Court reasoned that, unlike in *Camps Newfound*, Kentucky was acting in a *dual role* as market regulator and market participant. *Davis*, 553 U.S. at 348.

Here, the Court of Appeals correctly followed *Davis* in dismissing PeaceHealth's dormant Commerce Clause argument. Like Kentucky, Washington is acting in a dual role as a market regulator and a market participant and, thus, *Camps Newfound* is factually distinguishable. Slip Op. at 8 (citing *Davis*, 553 U.S. at 339). Following *Davis*, the Legislature was free to provide a tax deduction that supports the State's efforts to provide public assistance health services to Washington residents.

There can be no serious doubt that Washington is acting as a market participant in procuring health care services for its residents. *See Asante v. California Dep't of Health Care Services*, 886 F.3d 795, 801 (9th Cir. 2018) (in procuring health care services for beneficiaries of the Medi-Cal program, California acts "much like that of a private insurer participating in the market"). Nearly one-third of Washington's total budget goes to the cost of state-purchased health care. Laws of 2011, 1st Spec. Sess., ch. 15, §1(2). Moreover, every dollar deducted under RCW 82.04.4311 is directly tied to health care services the State itself makes available for Washington residents.

Financing government services through a tax deduction or exemption is a common and legitimate way for government to provide access to affordable health care. *See, e.g.*, Sean Lowry, *Health-Related Tax Expenditures: Overview and Analysis*, Congressional Research

Service, January 8, 2016 (analyzing effects of health-related tax expenditures authorized by the Internal Revenue Code to subsidize the costs of public and private health insurance programs).[7] "Both tax exemptions and tax-deductibility are a form of subsidy that is administered through the tax system. A tax exemption has much the same effect as a cash grant to the organization of the amount of tax it would have to pay on its income." *Regan v. Taxation With Representation of Wash.*, 461 U.S. 540, 544, 103 S. Ct. 1997, 76 L. Ed. 2d 129 (1983). The B&O tax deduction is a statutory quid pro quo offered to nonprofit hospitals for providing services covered under Washington's Apple Health program.

PeaceHealth faults the Court of Appeals for stating RCW 82.04.4311 "ultimately benefits the state finances." PRV at 14. The inference is supported by logic and common sense. By reducing a hospital's costs of providing services to beneficiaries of Washington's Medicaid program, the Legislature can stretch the purchasing power of the limited dollars available for appropriation from the state general fund.

The Legislature itself found that the original legislative intent of the deduction was "to extend the purchasing power of scarce government

---

[7] For example, since 1918, the federal government has been subsidizing health care costs through a tax deduction for employer-sponsored health insurance. *See* Lowry, *Health-Related Tax Expenditures: Overview and Analysis*, at 5. The report is available at https://fas.org/sgp/crs/misc/R44333.pdf.

health care resources." Laws of 2001, 2nd Sp. Sess., ch. 23, sec. 2. The deduction helps close any gap between the costs of providing services and Washington's Medicaid reimbursement rates. *See* AR 111 (HCA report to the Legislature projecting a 4 percent aggregate gap between the estimated costs of providing inpatient hospital services and Washington's Medicaid reimbursement payments for 2013).

PeaceHealth asserts the Court of Appeals falsely assumed RCW 82.04.4311 provides a "direct benefit" to state finances. PRV at 14. The Court of Appeals did not assume any such direct benefit, and the Commerce Clause does not require one. Following *Davis*, all that matters is that the tax deduction supports the State's effort to provide health care services to needy Washington residents. The State is free to use different fiscal strategizes – whether through increased reimbursement rates or through tax exemptions or deductions—to accomplish this purpose.

C. PeaceHealth's Petition for Review Does Not Raise an Issue of Substantial Public Interest Meriting Review by this Court

PeaceHealth presents a number of public policy considerations that it contends support a broad B&O tax deduction for Medicaid expenditures made by other states. The public policy considerations raised by PeaceHealth do not justify this Court's acceptance of review. It is axiomatic that the Legislature has plenary authority over the State's tax

policy. *State ex rel. Stiner v. Yelle*, 174 Wash. 402, 407, 25 P.2d 91 (1933). Moreover, tax deductions are to be narrowly construed to avoid unanticipated revenue losses. *Lacey Nursing Center, Inc. v. Dep't of Revenue*, 128 Wn.2d 40, 49-50, 905 P.2d 338 (1995). The Court of Appeals properly adhered to these principles in declining PeaceHealth's invitation to judicially expand the tax deduction beyond its plain meaning.

PeaceHealth asserts review should be granted because Washington hospitals "deserve an answer from this Court as to the rationality of taxing only out-of-state Medicaid receipts." PRV at 18. The rationality of limiting the deduction is obvious in view of Medicaid's federal statutory design and our federalist structure of government. Washington has no regulatory or administrative control over any other state's Medicaid program, let alone financial responsibility. Whether the deduction should be expanded is a question of tax policy for the Legislature.

As PeaceHealth notes, the enactment of the Affordable Care Act in 2010 has led to a dramatic expansion of the Medicaid-eligible population.[8] Moreover, state-level policy discretion in setting reimbursement rates and payment methodologies has widened greatly. *See Managed Pharmacy Care v. Sebelius*, 716 F.3d 1235 (9th Cir. 2013), *cert. denied*, 571 U.S.

[8] The Patient Protection and Affordable Care Act of 2010, 124 Stat. 119 (2010)

1125 (2014) (upholding lenient federal regulatory review standard for state rate-setting). A broad interpretation of RCW 82.04.4311 could have enormous and largely unforeseeable revenue impacts. The Legislature is in a better position than this Court to evaluate the costs and benefits of extending the B&O tax deduction to all Medicaid programs nationwide. The public policy considerations advanced by PeaceHealth do not justify the acceptance of review.

IV. CONCLUSION

PeaceHealth's petition for review fails to satisfy the criteria for review under RAP 13.4(b). The Court of Appeals' decision does not conflict with *Camps Newfound* or any other Supreme Court decision, and the Court of Appeals correctly interpreted and applied RCW 82.04.4311. The Court should deny PeaceHealth's petition for discretionary review.

RESPECTFULLY SUBMITTED this 14th day of October, 2019.

ROBERT W. FERGUSON
Attorney General

ROSANN FITZPATRICK
WSBA No. 37092
Assistant Attorney General
Attorneys for Respondent
OID No. 91027

PROOF OF SERVICE

I certify that on this date, I electronically filed this document with the Clerk of the Court using the Washington State Appellate Courts' e-file portal, which will send notification of such filing to all counsel of record at the following:

DirkGiseburt@DWT.com
MicheleRadosevich@DWT.com
DavidMaas@DWT.com
ElaineHuckabee@DWT.com
GinaChan@DWT.com

I certify under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct.

DATED this 14th day of October, 2019, at Tumwater, WA.

Jamie Falter, Legal Assistant

ATTORNEY GENERAL'S OFFICE - REVENUE & FINANCE DIVISION

October 14, 2019 - 4:04 PM

Transmittal Information

Filed with Court:	Supreme Court
Appellate Court Case Number:	97557-4
Appellate Court Case Title:	Peacehealth St. Joseph Medical Center, et al. v. State of WA, Dept. of Revenue
Superior Court Case Number:	17-2-02434-9

The following documents have been uploaded:

- 975574_Answer_Reply_20191014160417SC710402_2227.pdf
  This File Contains:
  Answer/Reply - Answer to Petition for Review
  The Original File Name was AnsPetReview.pdf

A copy of the uploaded files will be sent to:

- davidmaas@dwt.com
- dirkgiseburt@dwt.com
- elainehuckabee@dwt.com
- ginachan@dwt.com
- micheleradosevich@dwt.com

Comments:

Sender Name: Jamie Falter - Email: jamief@atg.wa.gov
Filing on Behalf of: Rosann Fitzpatrick - Email: rosannf@atg.wa.gov (Alternate Email: revolyef@atg.wa.gov)

Address:
PO Box 40123
Olympia, WA, 98504-0123
Phone: (360) 753-5528

Note: The Filing Id is 20191014160417SC710402