NO. 98533-2

SUPREME COURT OF THE STATE OF WASHINGTON

ARUP LABORATORIES, INC.,

Petitioner,

v.

STATE OF WASHINGTON, DEPARTMENT OF REVENUE,

Respondent.

RESPONDENT'S ANSWER TO PETITION FOR REVIEW

ROBERT W. FERGUSON
Attorney General

Joshua Weissman, WSBA No. 42648
Kelly Owings, WSBA No. 44665
Assistant Attorneys General
Revenue Division, OID No. 91027
P.O. Box 40123
Olympia, WA 98504-0123

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I. INTRODUCTION

This case involves application of the Washington business and occupation (B&O) tax apportionment statute, and the Department of Revenue's interpretive rule, to a particular set of facts. ARUP is a Utah-based business that tests blood samples and delivers the test results electronically to its health care customers around the country. At issue is whether Washington may tax ARUP's gross income for the substantial work it performs for Washington hospitals, clinics, and laboratories. Each court and board to consider these facts agreed with the Department that this income should be attributed to Washington under the statute and the Department's rule attributing gross income to the state where "the customer received the benefit of the taxpayer's service." RCW 82.04.462(3)(b)(i). ARUP contends the Court of Appeals erred in applying the Department's rule, but fails to satisfy the RAP 13.4(b) criteria for review. There is only one other Court of Appeals decision interpreting the rule, which is entirely consistent with Division Two's opinion.

Nor is review warranted for the arm of the state issue, which ARUP argues is based on its relationship to the University of Utah. It is undisputed that ARUP is organized as a separate nonprofit corporation, and thus falls squarely within the definition of a "person" under the plain language of the B&O statute. This Court should decline ARUP's

invitation to depart from its longstanding rule that it will not disregard a taxpayer's separate formation for a tax benefit. Furthermore, there is no evidence in the record that Washington has taxed ARUP any differently than it would tax a similarly situated Washington entity. So no serious constitutional issue is presented. This Court should deny review.

II. COUNTERSTATEMENT OF ISSUES

1. ARUP tests blood specimens in Utah for Washington hospitals, clinics, and laboratories, and electronically transmits the test results to those Washington customers. Did the courts below correctly attribute that gross income to Washington under the applicable statute and rule because the customers receive the benefit of those services in Washington?

2. Did the Court of Appeals correctly reject ARUP's argument on reconsideration that its interpretation of the Department's rule rendered the rule unconstitutionally vague in violation of due process?

3. Did the Court of Appeals correctly rule that ARUP is not an arm of the state of Utah, consistent with a decision from the Tenth Circuit?

4. Where the record lacks any evidence that Washington treated ARUP differently than any similarly situated Washington entity, is application of B&O tax to ARUP constitutional?

III. COUNTERSTATEMENT OF THE CASE

ARUP is a "leading national reference laboratory" and competes with large corporations in its field. CP 51-52, 347. Its customers are hospitals, clinics, and laboratories all across the country. CP 45-49, 347, 490-92. For the time-period in dispute, ARUP had 55 customers located in Washington. CP 453-56, 490-92. When a customer ordered a test from ARUP, the customer collected the appropriate blood or tissue sample, or electronic image, and prepared it for shipping with a third-party courier service that delivered them to ARUP in Utah. CP 78-79.

Upon receipt, ARUP performed the requested tests and transmitted the results to the Washington customers electronically. CP 82, 85, 90-91, 380-404. Based on the test results and any consultation with ARUP, the Washington medical provider diagnosed and treated the patient. CP 492-93. ARUP did not return the samples to its customers. CP 83-84, 94-95.

ARUP is a separate, nonprofit corporation owned by the University of Utah. CP 176. While some members of ARUP's Board of Directors and some of its employees are University employees, most of ARUP's employees—approximately 3,000 during the tax period—were not. CP 499. ARUP maintained its own bank accounts. CP 498-99. During the 2017 fiscal year, it had operating revenues of nearly $600 million. CP 359. It did not receive funding from the State of Utah. CP 153-54, 210. Neither

the University nor the State have paid any judgments or settlements related to ARUP. CP 233-34.

ARUP previously challenged its tax liability for the 2008-2011 tax period at the Washington State Board of Tax Appeals. The Board ruled for the Department, and ARUP did not appeal. *Associated Reg'l and Univ. Pathologists v. Dep't of Revenue*, BTA Dkt. 13-124, 2016 WL 3262421, at *5. In this case, ARUP paid its Washington B&O tax for the 2013-2016 tax period, and sought a refund in Thurston County Superior Court. That court granted summary judgment to the Department, and the Court of Appeals affirmed in a published decision. *ARUP Labs., Inc. v. State*, 12 Wn. App. 2d. 269, 284-85, 457 P.3d 492 (2020), *amended on reconsideration*.

IV. REASONS WHY THE COURT SHOULD DENY REVIEW

The Superior Court and Court of Appeals did not err. Moreover, this Court's review is not warranted because ARUP fails to satisfy the RAP 13.4(b) criteria. No over-arching public policy is at issue in how this particular business is taxed. No conflict within the Court of Appeals, nor with any decision of this Court, exists. And ARUP's petition does not raise a significant question of law under the United States Constitution.

A. The Court of Appeals Correctly Applied the Apportionment Statute and Rule

The Court of Appeals correctly interpreted and applied RCW 82.04.462 and WAC 458-20-19402 (Rule 19402) to conclude that a portion of ARUP's gross income should be apportioned to Washington. ARUP argues review should be granted because a dissenting judge disagreed with the majority's interpretation and application of Rule 19402 to ARUP's laboratory services. Pet. at 8-10. The mere fact that the Court of Appeals decision included a dissent, however, does not establish an issue of substantial public interest, or a legal conflict worthy of this Court's review. Three independent tribunals—the Board of Tax Appeals, the trial court, and the majority of judges at the Court of Appeals—have all considered ARUP's apportionment arguments and rejected them. And no appellate court has held to the contrary.

As the Court of Appeals decision explains, the amount of B&O tax to be apportioned to Washington is based upon an apportionment formula set forth in RCW 82.04.462. *ARUP Labs.*, 12 Wn. App. 2d at 280. It then describes the part of the apportionment formula relevant to ARUP's case, which requires determining "'the total gross income of the business of the taxpayer attributable to [Washington] during the tax year from engaging in an apportionable activity.'" *Id.* (citing RCW 82.04.462(3)(a)). In its

petition for review, ARUP recognizes that RCW 82.04.462(3)(b)(i) requires attribution of the gross income from each apportionable activity to the state "where the customer receives the benefit of the [taxpayer's] service." Pet. at 8. The Legislature defines the customer as the "person or entity to whom the taxpayer makes a sale or renders services or from whom the taxpayer otherwise receives gross income of the business." RCW 82.04.462(3)(b)(viii). The Court of Appeals applied the plain language of these statutes to conclude that ARUP's customers—hospitals, clinics, and laboratories—received the benefit of ARUP's services in Washington. *ARUP Labs.*, 12 Wn. App. 2d at 283.

Despite recognizing the Legislature's directive in RCW 82.04.462, ARUP asserts that by following the plain language of the statute, the Court of Appeals misapplied the Department's apportionment rule. Pet. at 9. ARUP's position is contrary to how this Court has instructed courts to interpret agency rules: when interpreting a rule, a court's "paramount concern" should be interpreting the rule consistently with the underlying policy of the related statute. *Overlake Hospital Ass'n v. Dep't of Health*, 170 Wn.2d 43, 51, 239 P.3d 1095 (2010). Like statutes, terms in agency rules also "should not be read in isolation but rather within the context of the regulatory and statutory scheme as a whole." *Id.*

The Legislature in 2010 specifically amended the apportionment statute "to reach entities like ARUP" that earn significant income from Washington so that they will pay their fair share of the cost of public services in this state. *ARUP Labs.*, 12 Wn. App. 2d at 283. The Department adopted WAC 458-20-19402(303) to provide guidance on how to determine where a customer receives the benefit of a taxpayer's service under RCW 82.04.462. Specifically, section (303) establishes a framework that examines the nature of the taxpayer's service and the type of customer to determine where the customer receives the benefit of a service. Based on that framework, WAC 458-20-19402(303)(c) states that "[i]f the taxpayer's service does not relate to real or tangible personal property, the service is provided to a customer engaged in business, and the service relates to the customer's business activities, then the benefit is received where the customer's related business activities occur."

WAC 458-20-19402(303)(c) applies to ARUP's laboratory services, as the Court of Appeals correctly held. *ARUP Labs.*, 12 Wn. App. 2d at 284. During the tax period, ARUP provided laboratory services to Washington hospitals, clinics, and laboratories that were also engaged in business. CP 490-92. ARUP's laboratory services related to the business activities of its customers who were providing medical care and treatment to patients, not to real or tangible property. CP 492-93. In fact,

facilitating its customers' provision of medical care and treatment was the main purpose of ARUP's service. CP 492-93 (describing how customers used test results from ARUP to diagnose and treat patients). Thus, because ARUP's laboratory services related to the business activities of its customers, the benefit of ARUP's services was received where those business activities occurred. *See* WAC 458-20-19402(303)(c).

Rather than addressing subsection (303)(c), ARUP argues that subsection (303)(b) of the rule applies and requires its income from Washington customers to be apportioned to Utah. Pet. at 8-11. Subsection (303)(b) states that "[i]f the taxpayer's service relates to tangible personal property, then the benefit is received where the tangible personal property is located or intended/expected to be located." According to ARUP, its laboratory services related to tangible personal property because it performed tests on tangible property, i.e. medical samples. Pet. at 8-9. Because ARUP tested and stored the samples in Utah, ARUP asserts that Washington customers received the benefit of its laboratory services in Utah. Pet. at 8-10.

ARUP's argument conflates what was necessary to perform its laboratory services (samples) with the benefit gained from its laboratory services (the treatment and diagnosis of patients). CP 60-61, 492-93. Simply because the specimen samples were a necessary part of ARUP's

laboratory services does not mean that those services "relate[d] to tangible personal property" under WAC 458-20-19402(303)(b). This section of the rule generally applies to services that "facilitate the use and enjoyment of [] property" such as "widgets, tools and equipment." *ARUP Labs.*, 12 Wn. App. 2d at 284. In contrast, ARUP's services provided information that benefits doctors and patients in Washington. ARUP's approach would make any service that requires the use of tangible personal property "relate[] to tangible personal property," even if the benefit received from the service is not the tangible personal property itself. ARUP's interpretation is incorrect because it would undermine RCW 82.04.462's requirement that income be apportioned to the state where the customer received the benefit of the taxpayer's services. *See Wash. Pub. Ports Ass'n v. Dep't of Revenue*, 148 Wn.2d 637, 646, 62 P.3d 462 (2003) ("Administrative agencies do not have the power to promulgate rules that would amend or change legislative enactment.").

The Department, trial court, Court of Appeals, and the Board of Tax Appeals[1] all have reached the correct conclusion. Under RCW

[1] The Board of Tax appeals held that WAC 458-20-19402(303)(c) applies over (303)(b) with respect to ARUP's laboratory services in a prior tax period. *Associated Reg'l and Univ. Pathologists*, 2016 WL 3262421 at *5. In its decision, the Board rejected ARUP's interpretation for "placing unwarranted emphasis on the test material itself." *Id.* Instead, it agreed with the Department that ARUP's customers sought the test results from ARUP's laboratory services, rather than the actual specimen sample. *Id.* As the Board put it, the tangible personal property ARUP uses to perform its laboratory services

82.04.462 and WAC 458-20-19402(303)(c), ARUP's customers received the benefit of its laboratory services in Washington. Accordingly, the Court of Appeals correctly applied the rule.

Even if all of these courts and agencies had misapplied the rule, however, review would not be warranted. There is only one other published Washington appellate case interpreting the apportionment rule. *Lending Tree, LLC v. Dep't of Revenue*, __ Wn. App. 2d __, 460 P.3d 640 (2020). This Division One case cited Division Two's decision in *ARUP* with approval. *Id.* at 643. Therefore, there is no conflict with any decision of this Court or the Court of Appeals. RAP 13.4(b)(1), (2). Nor is there any overriding public interest or issue of Washington state law in this fact-specific case about how the B&O tax apportionment statute and rule apply to this particular business. *See* RAP 13.4(b)(3), (4). This Court should instead allow the case law on the rule to develop further at the Court of Appeals, and if a conflict develops, or a legal issue of broader impact arises, consider review at that time.

B. There is No Due Process Issue

ARUP argues that this case merits review because the Court of Appeals' interpretation of Rule 19402(303) renders the rule "invalid under

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is simply the "material from which [ARUP] extracts information to be forwarded for beneficial use in Washington." *Id.* ARUP did not seek review of that decision.

the due process clause." Pet. at 11; *see* RAP 13.4(b)(3). Specifically, ARUP relies upon a passage from this Court's decision in *Dot Foods, Inc. v. Dep't of Revenue* to assert that a due process violation occurs "when a taxpayer's tax liability is determined by third parties that the taxpayer does not control." Pet. at 11-12 (citing 166 Wn.2d 912, 923, 215 P.3d 185 (2009)). ARUP misinterprets the *Dot Foods* decision to create a constitutional question that does not exist.

Dot Foods involved whether a taxpayer qualified for a B&O tax exemption that applied to out-of-state sellers making sales exclusively through a direct seller's representative. 166 Wn.2d at 917 (referring to former RCW 82.04.423 (2009)). To decide the issue, the Supreme Court addressed two different issues relating to the scope of the exemption. *Id.* at 919. Contrary to ARUP's suggestions, however, neither issue resulted in the Court articulating a particular standard for when a due process violation occurs in the tax context. Instead, both issues required the Court to apply principles of statutory interpretation to reach a conclusion on whether the taxpayer qualified for the exemption. *Id.* at 919-26. Thus, ARUP's assertion that the Court "concluded that looking to others' actions to determine the taxpayer's tax status violated the due process clauses of both the state and federal constitutions" is simply inaccurate. Pet. at 12.

Even if the Court meant to establish a standard for due process violations in the *Dot Foods* case, the Court of Appeals decision below does not present a colorable due process issue. The sourcing of gross income to the state where the customer receives the benefit of the service is not always easy determine, which is why the Department promulgated an administrative rule.

However, there is nothing vague about applying the rule under these facts. Not only are all of the ARUP's hospital, clinic, and laboratory customers at issue based in Washington, but most of the customers' customers (patients) are also living in Washington because of the type of the business at issue. And the United States Supreme Court has expressly approved an apportionment formula based on the location of the customer. *Moorman Mftg. Co. v. Blair*, 437 U.S. 267, 281, 98 S. Ct. 2340, 57 L. Ed. 2d 197 (1978) (rejecting constitutional challenges to Iowa income tax statute that apportioned income based on the single factor of gross sales to Iowa customers). Thus, ARUP fails to establish that this case raises a significant question of law under the due process clause of the United States Constitution under RAP 13.4(b)(3).

C. ARUP Does Not Show Any Other Serious Constitutional Issue

ARUP's argument that it is an arm of the State of Utah likewise fails to establish a basis for review. ARUP omits from its discussion the

fact that the Tenth Circuit Court of Appeals has also addressed the same question, and concluded ARUP is not an arm of the State of Utah. *U.S. ex rel. Sikkenga v. Regence Bluecross Blueshield of Utah*, 472 F.3d 702, 721 (10th Cir. 2006), *overruled on other grounds* by *Cochise Consultancy, Inc. v. United States ex rel. Hunt*, 139 S. Ct. 1507, 203 L. Ed. 2d. 791 (2019). This lends further weight to the decision below, which was unanimous on this point. *See ARUP Labs.*, 12 Wn. App. 2d at 285 (C.J. Maxa, dissenting in part).

ARUP also fails to establish any ground for review even if the Court of Appeals had erred on this point, because ARUP fails to sufficiently explain why an arm of the state analysis is material. The B&O tax applies to a "person" doing business in this state, which includes nonprofit corporations like ARUP, regardless of its relationship to a state institution. RCW 82.04.030. And ARUP cannot show Washington treated it differently than a similarly situated Washington entity. So no significant statutory or constitutional issue is presented. *See* RAP 13.4(b)(3), (4).

1. ARUP is not an arm of the State

The Court of Appeals correctly ruled that ARUP is a "person" subject to B&O tax, and not an arm of the State of Utah, which ARUP argues would exclude it from that statutory definition. *ARUP Labs.*, 12 Wn. App. 2d at 275-78. The United States Court of Appeals for the Tenth

Circuit has also ruled that ARUP is not an arm of the state. *Sikkenga*, 472 F.3d at 706. In that case, Edyth Sikkenga filed a False Claims Act case against ARUP and others for allegedly presenting false Medicare claims. The Tenth Circuit applied a three part arm of the state analysis, similar to the analysis Washington courts have applied in the cases relied on by ARUP. *Id.* at 716-22; Pet. at 16-19.

Each factor counseled against finding ARUP an arm of the State of Utah. First, it was "clear" that the State of Utah's treasury was not legally liable for a judgment against ARUP. *Sikkenga*, 472 F.3d at 718. Second, ARUP retained "substantial autonomy" in its operations, and had little, if any, guidance or interference from the University or the State of Utah. *Id.* at 719-21. Third, ARUP was self-sustaining and generated operating funds through its commercial activity. *Id.* at 721. "[C]ommon sense and the rationale of the Eleventh Amendment" did not require sovereign immunity to attach. *Id.* The Court summed up why ARUP is not an arm of the state:

> When a state forms an ordinary corporation, with anticipated and actual financial independence, to enter the private sector and compete as a commercial entity, even though the income may be devoted to support some public function or use, that entity is not an arm-of-the-state. We are convinced from our review of the record that ARUP was designed to operate as a commercial enterprise, not as the alter ego of the State of Utah.

Id. at 721. These factors support the same conclusion for B&O tax purposes.[2] Utah has never paid any judgment or settlement on its behalf, and ARUP is liable for the actions of its own employees. CP 233-36, 253-54. ARUP employees, not the University, run the daily operations of the laboratory. CP 42, 194-98. ARUP also remained completely self-funded through its own operations, receiving no financial support from the State of Utah. CP 153-54, 210.

The two cases ARUP relies on are distinguishable, and involve different contexts. *Hontz* involved the question of whether Harborview Medical Center was the "state" and therefore not suable under 42 U.S.C. § 1983. *Hontz v. State*, 105 Wn.2d 302, 309, 714 P.2d 1176 (1986). However, unlike most of ARUP's employees, Harborview's employees were employees of a state university. Also in contrast to ARUP, the state paid judgments on behalf of Harborview. *Id.* at 310. The statutory question was also different because there, the Civil Rights Act of 1871 did not define the type of entities that were subject to liability as a "person." However, here, as discussed below, the B&O tax statute defines a "nonprofit" corporation as a taxable "person" without consideration of whether ARUP is an arm of the state. RCW 82.04.030.

[2] While ARUP is now a nonprofit corporation rather than a for-profit corporation, it still operates in much the same way. CP 177.

ARUP also cites a Court of Appeals case that decided whether RCW 4.92, which requires pre-suit notice of a tort claim be provided to the State, required pre-suit notice for the Association of University Physicians, a nonprofit owned by the University of Washington. *Hyde v. Univ. of Wash. Med. Ctr.*, 186 Wn. App. 926, 927-28, 347 P.3d 918 (2015). The physicians were all state university faculty members and employees. They were state agents for liability purposes. *Id.* at 933-34. It was therefore logical that notice of a tort claim be provided to the State.

In addition to the factual distinctions with the cases above, the different contexts are critical. *Hontz* and *Hyde* involved questions of notice or immunity from lawsuits, where the state fisc was at risk. This case, by contrast, involves whether ARUP, a corporation that is organized as a nonprofit, but earns substantial revenues and competes with large for-profit corporations, is required to pay taxes on an equal footing when it does business in other states. Therefore, there is no conflict with these Washington cases. RAP 13.4(b)(1), (2). Nor is any significant constitutional or public policy issue presented. RAP 13.4(b)(3), (4).

2. ARUP is a "person" under the plain language of the B&O statute

ARUP also does not explain why it matters even if it were an arm of the state of Utah. ARUP's argument disregards that under the B&O

statute's plain language, nonprofit corporations like ARUP are "persons" subject to B&O tax.[3] RCW 82.04.030. ARUP instead seeks treatment as a state institution, which the Department has recognized by rule is not a "person" under the B&O tax. *See* WAC 458-20-189. But as a separately organized nonprofit corporation, ARUP is not a state institution.

Where the plain meaning of a statute is unambiguous, the Court need not consider outside sources. *Jametsky v. Olsen*, 179 Wn.2d 756, 762, 317 P.3d 1003 (2014). ARUP is a nonprofit corporation. This Court has long applied the general rule that it will not disregard a corporation's chosen form to permit that corporation to obtain a tax benefit. *See, e.g., Simpson Inv. Co. v. Dep't of Revenue*, 141 Wn.2d 139, 154, 3 P.3d 741 (2000) (corporation "may not reap the benefits of separate corporate existence . . . and then discard its very own corporate identity when it is advantageous to do so"); *Wash. Sav-Mor Oil Co. v. Tax Comm'n*, 58 Wn.2d 518, 521-23, 364 P.2d 440 (1961) (refusing to disregard separateness of parent corporation and wholly owned subsidiary). The Court of Appeals' determination is consistent with this long-settled law. ARUP is therefore a "person" subject to B&O tax.

[3] This Court has long acknowledged that nonprofit corporations are subject to Washington's B&O tax. *See, e.g., Yakima Fruit Growers Ass'n v. Henneford*, 187 Wash. 252, 256, 60 P.2d 62 (1936) (B&O tax statute "clearly indicates that non-profit co-operative companies or associations were intended to be included in the word 'person'.").

3. The record contains no evidence of discrimination sufficient to evaluate ARUP's constitutional theories

Even if the Court were to conclude ARUP is an arm of the state of Utah, ARUP's constitutional arguments are premised on the theory that it is treated less favorably than it would be if it were based in Washington.[4] To prove its discrimination argument, ARUP would have needed evidence, or at least publicly available sources, demonstrating that Washington does not impose tax on similarly situated entities to ARUP. *See Gen. Motors Corp. v. Tracy*, 519 U.S. 278, 298, 117 S. Ct. 811, 136 L. Ed. 2d 761 (1997) ("Conceptually, of course, any notion of discrimination assumes a comparison of substantially similar entities."). A substantially similar entity would be a Washington nonprofit corporation possessing an equivalent affiliation with a Washington state agency or institution. ARUP conducted no discovery, and has offered no evidence that any similarly situated Washington nonprofit entity is not subjected to B&O tax. It is therefore unlikely this Court would reach such a constitutional issue, and thus no review is merited. *See* RAP 13.4(b)(3).

[4] Discrimination forms the basis of the Commerce Clause and Full Faith and Credit arguments. The Sovereign Immunity arguments fail because ARUP is organized as a separate corporation, and also is not an arm of the state.

V. CONCLUSION

The Court of Appeals correctly interpreted the applicable statutes and rule. In addition, no overriding public interest or other factor meriting review exists. Review should be denied.

RESPECTFULLY SUBMITTED this 15th day of June, 2020.

ROBERT W. FERGUSON
Attorney General

/s/ *Joshua Weissman*

Joshua Weissman, WSBA No. 42648
Kelly Owings, WSBA No. 44665
Assistant Attorneys General
OID No. 91027

PROOF OF SERVICE

I certify that on this date, via my legal assistant, 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:

Garry Fujita
Eisenhower & Carlson PLLC
1201 Pacific Avenue, Suite 1200
Tacoma, WA 98402
gfujita@eisenhowerlaw.com
crochelle@eisenhowerlaw.com

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

DATED this 15th day of June, 2020, at Tumwater, WA.

/s/ Joshua Weissman
Joshua Weissman, Asst. Attorney General

ATTORNEY GENERAL'S OFFICE - REVENUE & FINANCE DIVISION

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Sender Name: Kyleen Inman - Email: kyleeni@atg.wa.gov
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