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No. 65372-5-I

COURT OF APPEALS, DIVISION I
OF THE STATE OF WASHINGTON

MARK LITCHFIELD and a class of similarly situated individuals,

Petitioners,

v.

KPMG, LLP,

Respondent.

REVIEW FROM THE SUPERIOR COURT
FOR KING COUNTY
THE HONORABLE STEVEN C. GONZALEZ

ANSWER OF MARK LITCHFIELD AND PLAINTIFF CLASS TO AMICUS BRIEF OF THE WASHINGTON SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

SMITH GOODFRIEND, P.S.
Catherine W. Smith
WSBA No. 9542
1109 First Avenue, Suite 500
Seattle, WA 98101
(206) 624-0974

BENDICH STOBAUGH
& STRONG, P.C.
Stephen K. Strong
WSBA No. 6299
701 Fifth Avenue, Suite 6550
Seattle WA 98104
(206) 622-3536

Attorneys for Petitioners/Plaintiffs

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I. INTRODUCTION

The Washington Society of Certified Public Accountants' amicus brief mostly mirrors the arguments made by KPMG. Litchfield and the plaintiff class submit this Answer in response.

II. ARGUMENT

A. The Trial Court Properly Looked to the Accountancy Act.

Like KPMG, the Society of CPAs argues that the Superior Court erred in looking to the Accountancy Act and its regulations. The Society contends "there is no precedent that permits the use of one statute to interpret an entirely separate and unrelated statute." CPA Br. 16. In the same vein, the Society argues that the trial court erred because "[t]he Accountancy Act is not part of Washington's comprehensive wage and hour statutory scheme. Instead it is a professional licensing statute located within RCW Title 18, 'Business and Professions.'" CPA Br. 6. The trial court did not err. Indeed, it did what courts normally do and what the Department of Labor and Industries (DLI) does as well in its Guidance.

The Minimum Wage Act (MWA) exempts from overtime those employed as a "bona fide. . . professional." RCW 49.46.010(5)(c). But the MWA does not define what the "bona fide"

professions are, nor what is required to be a "bona fide professional" within a specific profession.

"Bona fide" means "authentic," "genuine." American Heritage Dictionary (3rd Edition 1992) p. 214. A DLI regulation contains a general definition of what constitutes a "bona fide professional" for overtime exemption purposes. WAC 296-128-530(1)(a). But DLI's WAC 296-128-530(1)(a) is general, not specific, stating only the *types* of occupations that may be professional positions – those that "requir[e] knowledge of an advanced type" acquired by "a prolonged course of specialized intellectual instruction and study, as distinguished from a general academic education." DLI's regulation does not state either what the required "prolonged course of specialized intellectual instruction and study" is for any specific profession, nor which professions are exempt.

The trial court therefore properly looked to the Accountancy Act and its regulations, because they specifically govern professional auditors, establishing the education, instruction and training requirements to be a "bona fide professional" in auditing. The courts routinely look to licensing laws in deciding whether a position satisfies the advanced knowledge requirements to be exempt as a

bona fide professional under the federal Fair Labor Standards Act (FLSA). *Rutlin v. Prime Succession, Inc.*, 220 F.3d 737, 742 (6th Cir. 2000); *Owsley v. San Antonio Independent School District*, 187 F.3d 521, 524-26 (5th Cir. 1999), *cert. denied*, 529 U.S. 1020 (2000); *Paul v. Petroleum Equipment Tools Co.*, 708 F.2d 168, 172-73, *reh'g denied*, 714 F.2d 137 (5th Cir. 1983). (These cases are discussed in plaintiff class' reply brief at pages 5-6.)

Moreover, Washington follows the "plain meaning rule," under which our courts look at not only the legislative provision at issue but related statutes and regulations to determine legislative intent and the meaning of a statute or regulation. *Mader v. HCA*, 149 Wn.2d 458, 473, 70 P.3d 931 (2003); *Cerrillo v. Esparza*, 158 Wn.2d 194, 202, ¶10, 142 P.3d 155 (2006). And where terms are not defined in the statute or regulations, the court look to other laws to determine the meaning of the provision in the law in question. *Mader, supra*, 149 Wn.2d at 743; *Snohomish Cty. Fire Prot. Dist. v. State Boundary Review Board,* 155 Wn.2d 70, 76, ¶8, 117 P.3d 348 (2005); *Delyria v. State*, 165 Wn.2d 559, 566, ¶15, 199 P.3d 980 (2009).

Thus, the trial court did not err in looking at the Accountancy Act to determine what is needed to be a bona fide professional

auditor with advanced knowledge because those terms are not defined in the MWA or the DLI's regulations.[1]

B. The Trial Court Did Not Err In Finding That A CPA License To Practice Is Required To Be An Auditor.

The Society of CPAs contends, as KPMG does, that "the Accountancy Act does not require a CPA license in order to practice public accounting" and thus no CPA license is needed to practice as an auditor. CPA Br. 9. The Superior Court correctly rejected this argument, finding (CP 2090) that Litchfield and the class members (unlicensed audit associates) are the assistants of auditors, not auditors as KPMG maintained (CP 1553-54, ¶¶11,13; see also CP 1349, ¶21; 1378, ¶37; 1413, ¶19, 2090, ¶1).

An accountant who is not licensed as a CPA cannot practice as a professional auditor and cannot issue the reports and opinions on financial statements that are required of auditors. RCW 18.04.025 (1)(19)(22), .345(7)(9), .350 (10); CP 1578, ¶89 (testimony by KPMG expert Dan Guy).

RCW 18.04.025(19) defines the "Practice of Public Accounting" to include "the issuance of 'audit reports,' 'review reports,' or 'compilation reports' on financial statements." RCW

[1] DLI also normally looks to other licensing laws to determine the requirements to be a bona fide professional. See Pls. Reply Br. 27-30.

18.04.025(22) defines the "reports on financial statements" that only licensed individuals may issue to include those that are *sine qua non* of an auditor:

> "Reports on financial statements" means **any reports or opinions prepared by licensees** or persons holding practice privileges under substantial equivalency, based on services performed in accordance with generally accepted auditing standards, standards for attestation engagements, or standards for accounting and review services as to whether the presentation of information used for guidance in financial transactions or for accounting for or assessing the status or performance of commercial and noncommercial enterprises, whether public, private, or governmental, conforms with generally accepted accounting principles or another comprehensive basis of accounting.[2]

RCW 18.04.025(22) (emphasis added). RCW 18.04.025(13) defines "'License'" as a "license to practice public accountancy issued to an individual under this chapter." RCW 18.04.25(14)

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[2] RCW 18.04.025(1) defines the attestation services that only a licensed individual may practice as:

> (1) "Attest" means providing the following financial statement services:
>
> (a) Any audit or other engagement to be performed in accordance with the statements on auditing standards;
>
> (b) Any review of a financial statement to be provided in accordance with the statements on standards for accounting and review services;
>
> (c) Any examination of prospective financial information to be performed in accordance with the statements on standards for attestation engagements; and
>
> (d) Any engagement to be performed in accordance with the public company accounting oversight board auditing standards.

defines a "'Licensee'" as "the holder of a license to practice public accountancy issued under this chapter."

That auditing is a profession that requires a license is also clear by the accounting services that an unlicensed individual can perform. RCW 18.04.025(19) and (22) respectively specify that "public accounting" and "reports on financial statements" do not include the accounting services allowed by RCW 18.04.350(10). While RCW 18.04.350(10) allows certain types of accounting work to be performed by unlicensed individuals, auditing is not one of those services. That statute further specifically prohibits an unlicensed person from issuing the reports and opinions on financial statements that auditors produce. *See also* RCW 18.04.345(7) (prohibiting an unlicensed individual from issuing "any report prescribed by professional standards unless the individual holds a license to practice."); RCW 18.04.345(9) ("No individual . . . not holding a license to practice . . . may hold himself . . . out to the public as an 'auditor.'")

The Society contends that these restrictions mean only that the unlicensed individual cannot sign audit reports and cannot hold himself or herself out to the public as an auditor, not that the individual cannot "practice" as an auditor. CPA Br. 10, and n. 1.

But signing reports as an auditor and holding one's self out to the public as an auditor are the essential requirements of an auditor. CP 1578, ¶89 (testimony of KPMG expert Dan Guy). They constitute the practice of an auditor. *Id.*

In this regard Litchfield and the class members are like paralegals who cannot sign pleadings and other legal documents in their own name as lawyers can, and who cannot hold themselves out to the public as lawyers. A paralegal can certainly assist lawyers by performing legal work under the supervision and direction of a lawyer. In fact, a paralegal can completely prepare briefs and pleadings so long as the lawyer signs them. But a paralegal is not a lawyer and cannot practice law. Only a lawyer can sign pleadings and practice law.[3]

Similarly, Litchfield and the unlicensed audit associate class members are not auditors because they cannot sign audit reports in their own name and cannot hold themselves out to the public as an auditor. They are not auditors, but are rather the assistants of auditors as the trial court correctly found (CP 2090).

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[3] Accordingly, paralegals are not exempt professionals. Dec. 16, 2005 FLSA 2005-54, 2005 WL 3638473; Feb. 19, 1998 FLSA Opinion letter, 1998 WL852701.

C. The Trial Court Did Not Err In Finding That "Auditor" Is A Separate Occupation Within "Accounting."

The CPA Society contends that "[t]he profession of 'auditing' is Class Petitioners' creation alone." CPA Br. 9. This mirrors KPMG's argument that "Litchfield [and the trial court] errs in repeatedly suggesting that there is some separate class of professionals known as 'auditors.'" KPMG Br. 26, and n. 14. But in fact, auditing is specialized professional work that requires advanced knowledge. Auditing is part of accounting, but it is distinct from other aspects of public accounting and from accounting in general. Unlike other aspects of public accounting or accounting in general, by law auditors must be completely independent of the companies and the management of the companies that are audited and cannot provide accounting advice. CP 1557-58 ¶¶34-35; 1559-60 ¶¶42-45; 1562 ¶53; 1568-71 ¶¶67-72 (KPMG's Expert Witness Dan Guy). The auditor's duty is to the public, not to the company. In this regard auditing is quite distinct from other aspects of accounting.

The United States Supreme Court explained in *U.S. v. Arthur Andersen*, 465 U.S. 805, 810-811 (1984), the important role that auditors play and that under federal law the auditor must be an independent certified public accountant:

> Corporate financial statements are one of the primary sources of information available to guide the decisions of the investing public. . . . **[Securities and Exchange Commission] regulations stipulate that these financial reports must be audited by an independent certified public accountant in accordance with generally accepted auditing standards**. By examining the corporation's book and records, the independent auditor determines whether the financial statements, taken as a whole, fairly present the financial position and operations of the corporation for the relevant period. (Emphasis added; footnotes omitted).

The Supreme Court noted that, unlike other aspects of public accounting, because of the auditor's legally required independence and its unique public watchdog role, auditors must act in the interest of the public, shareholders, and creditors, not the company being audited (465 U.S. at 818):

> By certifying the public reports that collectively depict a corporation's financial status, the independent auditor assumes a *public* responsibility transcending any employment relationship with the client. **The independent public accountant performing this special function owes ultimate allegiance to the corporation's creditors and stockholders, as well as to investing public**. **This "public watchdog" function demands** that the accountant maintain total independence from the client at all times and **requires complete fidelity to the public trust**. (Italics in original; bold added).

Accord, *Micro Exchange v. Coopers & Lybrand*, 110 Wn.App. 412, 434, 40 P.3d 1206 (2002) ("an independent auditor's primary duty is to the public.")

Indeed, the professional standards for auditing incorporated by reference in WAC 4-30-048 and referred to by the U.S. Supreme Court in the *Arthur Andersen* case expressly acknowledge that auditing is very specialized independent professional work that requires extensive instruction and training in all aspects of accounting and in auditing.[4] AICPA, AU, Section 210, thus provides:

> **.01** The first general standard is:
>
> The auditor must have adequate technical training and proficiency to perform the audit.
>
> **.02 This standard recognizes that however capable a person may be in other fields, including business and finance, he cannot meet the requirements of the auditing standards without proper education and experience in the field of auditing.**
>
> **.03** . . . ***the independent auditor holds himself out as one who is proficient in accounting and auditing.*** **The attainment of that proficiency begins with the auditor's formal education and extends into his subsequent experience. The independent auditor must undergo training adequate to meet the requirements of a professional**. This training must be adequate in technical scope and should include a commensurate measure of general education. **The junior assistant, just entering upon an auditing career, must obtain his professional experience with the proper supervision and review of his work by a more experienced superior**. (Emphasis added.)

The profession of auditing is, accordingly, not something that

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[4] These professional standards were previously found in WAC 4-25-622(1) and 631. The standards were re-codified as WAC 4-30-048.

Litchfield or the Superior Court invented, but is instead a requirement of the federal and state law based on the need for complete independence by the auditor, and the duty of an auditor to act in the interest of the public, *not* for the audited company or its management. KPMG recognizes that auditing is a very specialized part of public accounting that must be independently performed and for this reason KPMG's auditing work is performed by a separate audit practice section. CP 1346, ¶7; see also CP 1562, ¶54. Thus auditing is quite distinct from other aspects of public accounting.

D. The Society of CPAs Agrees With DLI That Junior Accountants And Those In Training Are Not Exempt, But It Erroneously Contends that Litchfield And The Plaintiff Class Are Exempt Even Though They Are Junior Accountants Who Receive Extensive On-the-Job Training So that They May Obtain The Competencies To Become An Auditor.

The CPA Society agrees with DLI that not all accountants are exempt from overtime. CPA Br. 12. Although the Society concedes that not all accountants are exempt, it never states who these nonexempt accountants are or what work they perform. DLI explains in its Guidance that "junior accountants" are usually not exempt (ES.A. 9.5.8.2) and that those in training for a profession are also not exempt (ES.A. 9.5.7).

Here, it is undisputed that Litchfield and the class members

are the most junior of junior accountants. They are hired by KPMG right out of college with only a general academic education, *i.e.*, they need only have a bachelor's degree. CP 1380, ¶46; 1348, ¶18. They occupy entry-level positions on KPMG audit teams. CP 162-63, ¶8; 1377-78, ¶36; 1412, ¶15. They have multiple levels of supervisors -- usually at least three levels -- and they cannot act independently. CP 173-75, ¶¶44-52. It is also undisputed that Litchfield and the class members receive extensive on-the-job training to acquire the advanced knowledge needed to be an auditor. CP 1357, ¶¶53-56; see also CP 1349-51, ¶¶22-30. Indeed, Litchfield learned about auditing and the requirements for auditing through his KPMG work. CP 162, ¶5; see also CP 173, ¶47.

Accordingly, Litchfield and the plaintiff class members are non-exempt junior accountants who are receiving training to acquire the advanced knowledge needed to be auditors, as the trial court correctly held.

E. Undisputed Evidence Shows That Audit Associates Perform Routine Fact-Checking Work.

The Society's theory is that even though Litchfield and the class members are junior accountants who receive extensive on-the-job training in auditing, they are supposedly nonetheless exempt professionals because the Society contends that they

perform exempt work, *i.e.*, they "regularly exercise discretion and judgment applying their knowledge of sophisticated accounting principles as members of audit engagement teams." CPA Br. 11. This argument -- exempt work is all that is needed to make an employee an exempt professional -- is the same as KPMG's. It is legally incorrect because the nature of an employee's work by itself is not sufficient to make an employee an exempt professional. See *infra,* pp. 17-19.

It is also factually incorrect. The undisputed evidence was that audit associates perform routine fact-checking work. The representative plaintiff Mark Litchfield explained the work performed by audit associates. CP 163-73. In doing so he explained in plain English the meaning of industry jargon ("substantive testing," "testing internal controls," "tracing and matching," "footing and cross-footing", and "ticking and tying"), and used ordinary plain English to describe the work performed. KPMG contends that Litchfield was "belittling" the profession (CP 1556, ¶30). The CPA Society similarly contends that the "trial court's ruling [that audit associates are not auditors, but are rather the assistants of auditors (CP 2090)] **trivializes** the work performed by first year accountants on audit engagement teams and may undermine public confidence

in the work of those professionals." CPA Br. 20 (emphasis added). But undisputed evidence, belies the "belittling" and "trivializing" characterizations, and shows audit associates (auditor trainees) mainly perform routine fact-checking work, always under close supervision. CP 163-73.

Litchfield explained the fact-checking work performed by class members, which is called "substantive testing" by the industry (CP 165):

> The first group of tasks that KPMG's auditor trainees perform generally involves three types of fact-checking that the accounting industry calls "substantive testing." These are: (1) checking that the amounts for each transaction entered on the company's books match the amounts from the source documents for the transactions; (2) checking that the amounts from subledger accounts (*e.g.,* bills owed to the company – "accounts receivable" – or bills the company owes – "accounts payable" – both (a) were totaled correctly by the client, and (b) match the amounts transferred to and recorded in the general ledger by the client; and (3) checking the amounts for the transactions entered on the books to check that the amounts were accurately recorded and totaled. The purpose of this fact-checking is to check that the information entered on a client's financial statements correctly reflects the information entered on the client's general ledger and subledgers, and that those amounts correctly record the information taken from underlying source documents.

Litchfield also explained what the industry calls "tracing and matching" and how it is performed (CP 166-67):

> Tracing and matching is checking to see that the

> amounts entered in the ledgers and subledgers of an organization accurately reflect the amounts of the underlying financial transactions. . . We compare source documents to the entries in the client's books. For each transaction to be checked, we compare the amount entered in the books to the amount in the source document for the transaction to verify that they match.
> . . . This is not a complicated task and it does not involve any discretion or judgment. Either the names, dates and numbers match or they do not. If the data matched, I placed a check mark or "tick" on my work paper next to the selected transaction to signify I had matched it to the source document(s). If the items did not match, I recorded that fact on the KPMG work paper and told my supervisor.

Another part of the "tracing and matching" fact-checking work ("substantive testing") that KPMG audit associates do is to obtain written confirmation from the company's customers, suppliers, etc. that the company's recorded amounts in its ledger or subledger match the customer's, suppliers' records, etc. CP 168.

A large part of the fact-checking ("substantive checking") performed by audit associates is to make sure that the totals in the company's books are correct. CP 179, ¶78. The audit associates were taught a technique to verify the client's arithmetic. *Id.* The technique is called "footing and cross-footing" by the industry, *i.e.*, if the client's books showed amounts in columns and rows, the audit associate checks to make sure that the total of the rows matches the total of the columns. *Id.*

The second fact-checking task that Litchfield and class members do is verifying that a company is following its "internal controls" for its financial system. CP 166, 170. Such controls exist to prevent error or fraud. CP 170. Examples of internal controls are dual signatures on checks of a certain size (such as $5,000), periodically (usually monthly) checking account balances (called "account reconciliation" by the industry), and separating internal accounting duties so that different people perform part of the task (called "segregating accounting duties" by the industry). *Id.* The audit associates check that the company is following its own internal controls. *Id.*

The third fact-checking task that the KPMG audit associates perform is "inventory observation," which is watching the client's employees count inventory items." CP 172. The audit associate "recounts a sample to assure that the client's inventory account is correct." *Id.*

Thus, contrary to the Society's contention that the trial court's ruling "trivializes" the work performed by audit associates, the undisputed evidence shows that Litchfield and the class members mainly perform routine fact-checking as part of their on-the-job training to acquire the advanced knowledge needed to be

an auditor.[5]

F. The Trial Court Did Not Err In Rejecting KPMG's Theory That All That Is Needed To Be An Exempt Professional Is To Perform Exempt Work.

Like KPMG, the Society erroneously assumes that performing "professional" work is all that is required to be an exempt professional. As KPMG does, the Society ignores the separate requirement under the MWA that the employee must have advanced knowledge required for the profession and that the job itself must also require the advanced knowledge. WAC 296-128-530(2) and (3) Thus, under the MWA, just performing exempt work is not sufficient to turn an employee into a professional. The employee must also have the advanced knowledge acquired

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[5] KPMG did not dispute Litchfield's testimony about the work he performed, *i.e.*, no supervisor or coworker testified that his explanation is incorrect. In opposing plaintiff's motion for class certification, KPMG submitted declarations focusing on one or two instances during a year or two of work where a few audit associates found an exception or discrepancy. KPMG's declarations exaggerate the non-routine nature of the work performed by audit associates, and in any event could only at most raise an issue of disputed fact concerning the nature of the work performed if KPMG sought summary judgment which it did not. But even KPMG's audit associate witnesses concede that they are doing entry-level jobs closely supervised by other members of the audit team, and that they cannot institute actions independently and instead must obtain approval from their supervisors before acting. (CP 1425-26, ¶¶14-16; 1437, ¶¶16-17; 1440-41, ¶¶25-28; 1453, ¶¶9-10; 1455-56, ¶¶14-15; 1477, ¶¶17-19; 1478, ¶¶20-21; 1479-80, ¶¶26-27; 1486, ¶11; 1495-96, ¶¶10-11; 1498-1500, ¶¶15-19; 1502, ¶24; 1508, ¶10; 1511, ¶16; 1517, ¶11; 1529, ¶15).

through a prolonged course of intellectual study and instruction.[6] For example, nurses are not categorically exempt. Rather, registered nurses are only exempt because they have the advanced knowledge required to be registered and thus exempt. ES.A. 9.5.8.1. Licensed practical nurses, even if they are doing the same work as registered nurses, are not exempt because they do not have the advanced knowledge required to be an exempt nurse. Similarly, to be exempt from overtime a teacher must have both a teaching certificate from the State and also perform teaching duties; just performing teaching work by itself is not sufficient. ES.A. 9.5.8.3: "Mere certification by the state or employment in a school will not suffice to qualify an individual for the exemption if the individual is in fact not both certified and engaged as a teacher."

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[6] The Society of CPAs apparently wants Washington overtime law to conform to the Ninth Circuit's view of the California overtime law in *Campbell v. PriceWaterhouseCoopers, 642 F.3d 820* (9th Cir. 2011). The Ninth Circuit found that although the California professional exemption for accountants required that they be licensed to be exempt, the unlicensed accountants could nonetheless be exempt as "learned professionals" under a different California exemption if they perform work that is "predominantly intellectual and varied in character." *642 F.3d* at 826-27. The Ninth Circuit reversed the trial court's summary judgment and remanded for trial. *642 F.3d* at 833. Although the Ninth Circuit's view of California law seems wrong because it makes the separate specific exemption for licensed accountants superfluous, the decision is not pertinent here because Washington has an advanced knowledge requirement to be a licensed professional and the *Campbell* opinion does not address this requirement of Washington law.

The same is true for paralegals. They admittedly perform lawyer work but they do not have the advanced knowledge required to be an exempt lawyer.[7]

To be a "bona fide professional" within the overtime exemption, RCW 49.46.010(5)(c), the employee must have both: (1) "*advanced knowledge*" that is "*acquired by a prolonged course of specialized intellectual instruction* and study as distinguished from a general academic education;" and (2) the *employee with the advanced knowledge required for the profession must also do professional work* that both "requires consistent exercise of discretion and judgment" and that is "predominantly intellectual and varied in character." WAC 296-128-530(2) and (3) (emphasis added). The nature of the work performed alone is not sufficient.

The trial court thus correctly rejected KPMG's and the Society's contention that professional duties are all that is required to make a bona fide professional employee.

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[7] The Society notes that unlicensed individuals who are employees of accounting firms are required to comply with the rules, regulations and professional standards of the accounting industry. CPA Br. 14. But this does not make them bona fide exempt professionals. Paralegals employed by law firms are subject to the professional responsibilities of lawyers, but paralegals are not exempt professionals. Dec. 16, 2005 FLSA 2005-54, 2005 WL 3638473, Feb. 19, 1998 FLSA Opinion Letter, 1998 WL 852701.

III. CONCLUSION

The Society's arguments, which mirror KPMG's, are equally erroneous. For the reasons stated in this Answer and in the Opening and Reply Briefs of Litchfield and the plaintiff class, the Court should affirm the trial court's decision that the plaintiff class members are not exempt from overtime until they obtain the "advanced knowledge" required by the Accountancy Act regulations -- both a Bachelor's Degree (WAC 4-30-060) and one year of on-the-job training and instruction to "obtain the competencies" required by WAC 4-30-070. But the Superior Court erred in determining that the remaining elements of "advanced knowledge" required -- passing all parts of the CPA exam, including the section on auditing (WAC 4-30-62), and obtaining a license to practice as a CPA (WAC 4-30-080) -- are not also needed to be a bona fide professional auditor. The Court should accordingly reverse that part of the decision.

Respectfully submitted this 1st day of August, 2011.

SMITH GOODFRIEND, P.S.

By: _____
Catherine W. Smith
WSBA No. 9542

BENDICH STOBAUGH & STRONG, P.C.

By: _____
Stephen K. Strong
WSBA No. 6299

Attorneys for Petitioners/Plaintiffs

DECLARATION OF SERVICE

I, Monica I. Dragoiu, declare under penalty of perjury that I am over the age of 18 and competent to testify and that the following parties were served as follows:

On Monday, August 1, 2011, I personally delivered a copy of plaintiffs' ANSWER OF MARK LITCHFIELD AND PLAINTIFF CLASS TO *AMICUS* BRIEF OF *WASHINGTON SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS* to:

George Greer
Orrick, Herrington & Sutcliffe LLP
701 Fifth Ave, Ste 5600
Seattle, WA 98104
ggreer@orrick.com

Leonard J. Feldman
STOEL RIVES LLP
600 University St, Ste 3600
Seattle, WA 98101
ljfeldman@stoel.com

William Francis Cronin
Barbara J. Kastama
CORR CRONIN MICHELSON BAUMGARDNER & PREECE LLP
1001 4th Ave, Ste 3900
Seattle, WA 98154
wcronin@corrcronin.com
Attorneys for Washington Society of Certified Public Accountants

Kristopher Ian Tefft – *VIA ABC COURIERS*
Association of Washington Business
1414 Cherry Street SE
Olympia, WA 98507
krist@awb.org
Attorney for Association of Washington Business

On Monday, August 1, 2011, I further served via email copies of the above-referenced documents to KPMG's out of state co-counsel:

Jennifer Altfeld Landau/Michael C. Kelley
Garrett K. Craig
Sidley Austin LLP
555 West Fifth St, Ste 4000
Los Angeles, CA 90013
jlandau@sidley.com
mkelley@sidley.com
gcraig@sidley.com

Colleen M. Kenney
Sidley Austin LLP
One South Dearborn
Chicago, IL 60603
ckenney@sidley.com

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

DATED: August 1, 2011, at Seattle, Washington.

Monica I. Dragoiu, *Legal Assistant*

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