NO. 96694-0

SUPREME COURT OF THE STATE OF WASHINGTON

FIRST STUDENT, INC.,

Petitioner,

v.

STATE OF WASHINGTON, DEPARTMENT OF REVENUE,

Respondent.

ANSWER TO PETITION FOR REVIEW

ROBERT W. FERGUSON
Attorney General

Jessica E. Fogel, WSBA No. 36846
Assistant Attorney General
Cameron G. Comfort, WSBA No. 15188
Senior Assistant Attorney General
PO Box 40123
Olympia, WA 98504-0123
(360) 753-7082
OID No. 91027

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I. INTRODUCTION

This is a straightforward statutory interpretation case about the taxation of school bus operators. For more than 80 years, school bus operators providing transportation services to school districts have been taxed under the service classification of the Business and Occupation (B&O) tax. During that entire time, the Department of Revenue's rules have consistently recognized that the B&O tax applies to school bus operators. And for the first 20-plus years that First Student, Inc. and its predecessor provided school bus transportation services in Washington, they paid without protest B&O tax on their revenues from providing transportation services to school districts. Notwithstanding this history, First Student now argues that statutory amendments in 1955, which added the term "for hire" to certain definitions in the Public Utility Tax (PUT) chapter, changed how the Legislature intended to tax school bus operators. The Court of Appeals correctly rejected this argument under basic statutory construction principles.

Contrary to the impression First Student seeks to create, that the Court of Appeals adopted a sweeping definition of "for hire" with wide-ranging effects, the Court of Appeals merely concluded that the term "for hire" as used in two PUT statutory definitions is ambiguous. It resolved that ambiguity by affording great weight to the Department's

contemporaneously adopted rules providing that the B&O tax applies to school bus operators; an interpretation to which the Legislature has long acquiesced. Nothing in the Court's decision conflicts with any appellate decision or raises an issue of substantial public importance warranting review. This Court has repeatedly instructed courts to evaluate dictionary definitions to ascertain the plain meaning of an undefined statutory term. Further guidance is not necessary on that well-established principle. The Court should deny review of the well-reasoned Court of Appeals decision.

II. COUNTERSTATEMENT OF THE ISSUE

Is the term "for hire" in the "motor transportation business" and "urban transportation business" definitions in RCW 82.16.010(6) and (10) ambiguous and, if so, did the Court of Appeals properly afford deference to the Department's contemporaneous interpretation, to which the Legislature has acquiesced for over 60 years?

III. COUNTERSTATEMENT OF THE CASE

First Student contracts with school districts in Washington to provide school bus transportation services. CP 35 (Contract between First Student and Vashon Island School District). Under these contracts, First Student provides districts with transportation service, by providing labor, school buses, bus maintenance, and materials and supplies. *Id.* First Student invoices school districts monthly for the services it has provided

during the preceding month, according to an agreed-upon rate schedule. CP 43-44. Since 1990, First Student and its predecessor Laidlaw have paid B&O taxes on the revenue received for providing school bus transportation services to school districts. CP 110-11.

In 2013, First Student requested the Department issue a letter ruling specifying the proper tax classification for revenue it received from school districts in exchange for transportation services. CP 127. Specifically, First Student asked the Department to rule that revenue from operating set school bus routes and transporting students for extra-curricular activities is subject to the PUT under the motor transportation or urban transportation classifications.[1] CP 131. The Department issued a letter ruling confirming that school bus operators should continue to report

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[1] The current definitions in RCW 82.16.010 for "motor transportation business" and "urban transportation business" provide in relevant part:

(6) "Motor transportation business" means the business (except urban transportation business) of operating any motor propelled vehicle by which persons or property of others are conveyed for hire, and includes, but is not limited to, the operation of any motor propelled vehicle as an auto transportation company (except urban transportation business), common carrier, or contract carrier as defined by RCW 81.68.010 and 81.80.010.

(12) "Urban transportation business" means the business of operating any vehicle for public use in the conveyance of persons or property for hire, insofar as (a) operating entirely within the corporate limits of any city or town, or within five miles of the corporate limits thereof, or (b) operating entirely within and between cities and towns whose corporate limits are not more than five miles apart or within five miles of the corporate limits of either thereof. Included herein, but without limiting the scope hereof, is the business of operating passenger vehicles of every type and also the business of operating cartage, pickup, or delivery services, including in such services the collection and distribution of property arriving from or destined to a point within or without the state, whether or not such collection or distribution be made by the person performing a local or interstate line-haul of such property.

their income under the B&O tax, in accordance with WAC 458-20-224 (Rule 224) and WAC 458-20-180 (Rule 180). CP 134. The ruling explained that the Department had revisited the issue because of First Student's request, but was not "at this time changing [its] policy on the issue." CP 135. On administrative review, the Department denied First Student's request, again declining to disturb the State's longstanding practice of taxing school bus operators under the B&O tax's "other business or service" classification, RCW 82.04.290(2). CP 108.

First Student then filed a tax refund action in Thurston County Superior Court. CP 6. The trial court granted summary judgment for the Department, concluding First Student's income under contracts with school districts is properly taxed under the B&O tax, not the PUT. CP 316-17. The Court of Appeals affirmed. *First Student, Inc. v. Dep't of Revenue*, 4 Wn. App. 2d 857, 859, 423 P.3d 921 (2018) ("Concluding that the term 'for hire' is ambiguous, and the Department's interpretation is entitled to great weight, we affirm.").

IV. REASONS WHY THIS COURT SHOULD DENY REVIEW

The Court of Appeals decision did nothing more than maintain the 80-year history of taxing school bus operators under the B&O tax. It did so after a careful analysis of the parties' arguments, ultimately concluding that the Department's longstanding taxation of school bus operators was

an appropriate interpretation of the statutes at issue. This Court should decline First Student's invitation to substitute its modern judgment for the contemporaneous determination of the Tax Commission (predecessor to the Department), the agency best suited to understand and accomplish the Legislature's intent.

The United States Supreme Court has recently cautioned against courts substituting modern definitions to old statutory terms:

> [I]t's a "fundamental canon of statutory construction" that words generally should be interpreted as taking their ordinary meaning at the time Congress enacted the statute. . . . After all, if judges could freely invest old statutory terms with new meanings, we would risk amending legislation outside the "single, finely wrought and exhaustively considered, procedure" the Constitution commands. We would risk, too, upsetting reliance interests in the settled meaning of a statute.

New Prime Inc. v. Oliviera, No. 17-340, slip op. at 6-7 (U.S. Jan. 15, 2019) (internal citations omitted).

Nothing in the legislative history of the PUT definitions suggests an intent to include school bus operators within the businesses taxed under the PUT. Instead, the legislative history, and the Department's longstanding administrative interpretation, strongly support the opposite.

In evaluating First Student's argument that the Legislature changed the taxation of school bus operators in 1955 by adding the term "for hire" to the PUT definition of "highway transportation business," the Court of

Appeals applied this Court's routine guidance on legislative intent. *First Student*, 4 Wn. App. 2d at 865-71 (discussing and applying *Cashmere Valley Bank v. Dep't of Revenue*, 181 Wn.2d 622, 631, 334 P.3d 1100 (2014) and *Dep't of Ecology v. Campbell & Gwinn, LLC*, 146 Wn.2d 1, 12, 43 P.3d 4 (2002), among others). In the absence of a statutory definition or a Washington case defining the term "for hire," the Court reviewed relevant dictionary definitions of the term "for hire" and the statutory context, including related provisions, amendments to the provisions, and the statutory scheme as a whole. *Id.*

Concluding the term was ambiguous, the Court gave great weight to the Department's longstanding interpretation, established in contemporaneously adopted rules, setting forth the proper taxation of school bus operators. Its decision merely continued the longstanding status quo as to the taxation of school bus operators. It did not "adopt" any specific definition, and the decision fully comports with this Court's well-settled precedent. Moreover, nothing in the Court of Appeals decision raises an issue of substantial public importance warranting review.

A. The Court of Appeals' Decision Follows Well-Established Statutory Construction Principles

First Student raises an argument best characterized as "the sky is falling," claiming the Court of Appeals decision will have far reaching

consequences. In support, First Student repeatedly states that the Court "adopted" the Black's Law Dictionary definition. Pet. at 1, 2, 5, 11, and 14-15. Not so. The Court of Appeals did not adopt a specific definition of the term "for hire." As explained below, it gave great weight to the Department's longstanding interpretation only after determining that "for hire" is subject to more than one reasonable interpretation and is therefore ambiguous. Because the Court of Appeals decision is strictly limited to interpreting the ambiguous phrase in the context of taxation of school bus operators, its interpretation of "for hire" will have no bearing on the meaning of "for hire" in unrelated factual contexts. *See* Pet. at 14-16.

First Student also is wrong in contending that courts may look "only to the holdings of cases" to determine the common law meaning of legal terms. Pet. at 8. Countless cases from this Court have instructed courts to consider dictionary definitions in ascertaining the meanings of undefined statutory terms. *See, e.g. LaCoursiere v. Camwest Dev., Inc.*, 181 Wn.2d 734, 339 P.3d 963 (2014) (reviewing Webster's and Black's Law Dictionary to define "rebate"); *AllianceOne Receivables Mgmt. v. Lewis*, 180 Wn.2d 389, 395, 325 P.3d 904 (2014) (analyzing Black's Law Dictionary to define the term "recover"); *Burton v. Lehman*, 153 Wn.2d 416, 423-25; 103 P.3d 1230 (2005) (applying definitions of "transfer" and "delivery" from Webster's and Black's Law Dictionary).

Even the Court of Appeals case First Student cites provides that "[i]f a term is not defined in a statute, the court may look to common law *or a dictionary* for the definition." *McKenna v. Harrison Mem. Hosp.*, 92 Wn. App. 119, 122, 960 P.2d 486 (1998) (citing *State v. Pacheco*, 125 Wn.2d 150, 154, 882 P.2d 183 (1994)) (emphasis added). In that case, which involved a statutory scheme preempting common law products liability, the Court explained that "courts still rely on the common law for the meaning of undefined statutory terms." *McKenna*, 92 Wn. App. at 122. Nothing in the Court's discussion held that common law is the *only* basis upon which courts can rely in determining the meaning of statutory terms.

This Court's precedent makes clear that courts undoubtedly may resort to dictionaries to ascertain the plain meaning of an undefined statutory term. Further guidance on that principle is not necessary.

B. The Court of Appeals Relied on Settled Case Law that Courts May Review Dictionaries to Ascertain if a Term Is Ambiguous

The Court of Appeals also followed established Supreme Court precedent when, in the absence of a statutory definition, it looked to possible meanings of the term "for hire" in both general purpose and legal dictionaries. Relying on *City of Spokane ex. rel. Wastewater Management Department v. Department of Revenue*, 145 Wn.2d 445, 454, 38 P.3d 1010 (2002), the Court explained that "when a term has a well-accepted,

ordinary meaning, a general purpose dictionary may be consulted to establish the term's definition." *First Student,* 4 Wn. App. 2d at 866. The Court of Appeals cited the same case to explain, "[W]hen a technical term is used in a technical field, the term should be given its technical meaning by using a technical rather than a general purpose dictionary to determine the term's definition." *Id.*

Here, the Court of Appeals analyzed a number of dictionaries in evaluating the meaning of "for hire." It correctly noted that the general purpose dictionaries at the time of the statutory amendments "do not have a plain language definition of the phrase 'for hire'; instead they contain separate definitions of the terms 'for' and 'hire.'" *First Student*, 4 Wn. App. 2d at 867. In reviewing these general purpose definitions, the Court recognized that "the ordinary meaning of the term 'for hire' at the time the statute was drafted could be understood as effecting the engagement or purchase of labor or services for compensation or wages." *Id.*

Following longstanding precedent from this Court, the Court of Appeals also reviewed the Black's Law Dictionary definition to consider the term's familiar legal or technical meaning. *Id.* at 868 (citing *Cashmere*, 181 Wn.2d at 634). At the time the Legislature amended the PUT statute in 1955, Black's Law Dictionary defined "for hire or reward" as follows: "[T]o transport passengers or property of other persons than owner or

operator of the vehicle for a reward or stipend, to be paid by such passengers, or persons for whom such property is transported, to owner or operator." *First Student*, 4 Wn. App. 2d at 868 (citing *Black's Law Dictionary* 773 (4th ed. 1951)).[2] The Court noted that a fair reading of this particular definition, which it accepted as the "legal (or technical) meaning of the term at the time the statute was drafted," makes clear that the compensation or remuneration paid to transport passengers was to be paid by such passengers. *First Student*, 4 Wn. App. 2d at 868.[3]

Thus, based on its review of the statutory language and context of the PUT definitions, the Court of Appeals concluded: "the statute remains susceptible of more than one reasonable meaning: Accordingly, we hold that the term 'for hire' is ambiguous and turn to the resolution of that ambiguity." *Id.* at 871.

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[2] That definition remained largely unchanged for four decades. CP 373-78. (*Black's Law Dictionary* 773 (4th rev. ed. 1968); *Black's Law Dictionary* 585 (5th ed. 1979); *Black's Law Dictionary* 651 (6th ed. 1990)).

[3] A 1956 Attorney General Opinion further supports considering the definition of "for hire" from Black's Law Dictionary. AGO 1956 No. 242. In advising local school boards on deciding where their buses may travel, the Attorney General explained, "No charge may be made of the passengers. School buses are licensed upon a tax-exempt basis under RCW 46.16.020. To charge a fare would cause such vehicles to acquire a 'for hire' status as defined by RCW 46.04.190." *Id.* While earlier Attorney General Opinions had concluded that school buses needed to obtain a "for hire license" under an earlier broad definition of the term "for hire," those opinions were criticized and may have prompted the Legislature's 1937 amendment to exclude school buses operating exclusively under a contract to a school district from the definition of "for hire vehicle." *See* AGO 1931-32 at 342, AGO 1919-20 at 180-81; Laws of 1937, ch. 188, §§ 1, 22.

The soundness of the Court of Appeals' conclusion that "for hire" is ambiguous is bolstered by the fact that these definitions do not represent the entire universe of potential definitions. For example, the trial court construed the term "for hire" to mean "that there is a responsibility for individual passengers;" in other words, "for hire on an individual seat basis." CP 287. In addition, the Utilities and Transportation Commission defines the term as "transportation offered to the general public for compensation." WAC 480-51-020(7). The services First Student provides to school districts are neither based on individual passengers nor offered to the general public, and thus under these additional definitions, First Student is not providing its transportation services "for hire."

In addition, in a number of cases appellate courts have distinguished school buses from "for hire" vehicles. For example, a New York court held that a school bus driver did not operate a "motor bus," which was defined as "any motor vehicle held and used for the transportation of passengers for hire." *Gibson v. Bd. of Ed. of Watkins Glen Cent. Sch. Dist.*, 414 N.Y.S.2d 791, 68 A.D.2d 967, 967-68 (N.Y. Ct. App. 1979) A Texas court also concluded that Durham Transportation Company, which contracted to operate school bus transportation systems, did not owe the higher standard of care imposed on common carriers because it "does not run public routes nor is it available for hire to any

person other than the school children living within the districts with which it contracts." *Durham Transp. Inc. v. Valero*, 897 S.W.2d 404, 408 (Texas Ct. App. 1995). And an Illinois court reversed an aggravated battery conviction on the grounds that the school bus monitor on the First Student bus was not "engaged in the business of transportation of the public for hire." *In re Jerome S.*, 2012 IL App. (4th) 100862, 968 N.E.2d 769 (Ill. Ct. App. 2012). The court explained that a "school bus is not 'public' because transportation by school bus is available only to a select group of individuals, not 'people as a whole'" and "is not obligated to serve every person who may apply." *Id.* at 773. The fact that courts have reached different conclusions as to whether school buses are provided on a "for hire" basis shows that "for hire" is susceptible to more than one reasonable interpretation with respect to school bus operators.[4]

C. The Court of Appeals Relied on Settled Case Law in Giving Weight to the Department's Longstanding Rule that School Buses Are Not Subject to the PUT

To resolve the ambiguity, the Court of Appeals followed Supreme Court precedent by according the agency's interpretation great weight

[4] First Student repeatedly points out that many other statutes and rules use "for hire" without distinguishing whether the passenger pays the fare. But as described above, the Court of Appeals did not adopt that definition. And every statute needs to be construed in its proper context, including the relevant legislative history and administrative interpretations. The Court of Appeals' decision does nothing to change that rule; it simply preserves the status quo with respect to school bus operators.

where the statute is ambiguous, but within the realm of agency expertise. As the Court of Appeals recognized, the Department's interpretation of relevant statutes and regulations is entitled to great weight because "the Department is the agency designated by the legislature to assess and collect all taxes and administer all programs relating to taxes." *First Student*, 4 Wn. App. 2d at 871.

The Court based its analysis on guidance from this Court in *Port of Seattle v. Pollution Control Hearings Board*, 151 Wn.2d 568, 593, 90 P.3d 659 (2004), which deferred to the Department of Ecology's agency expertise in interpreting a water quality statute. The Court also relied on *Pringle v. State*, 77 Wn.2d 569, 573, 464 P.2d 425 (1970), which held that "interpretive rules and regulations promulgated by the Tax Commission are entitled to great weight in resolving doubtful meanings of taxing laws." *First Student*, 4 Wn. App. 2d 871-72. The Court correctly recognized that "[t]hrough multiple amendments to the excise tax statutes over many decades, the Department has consistently interpreted the law to subject contracted school bus operations to the B&O tax." *Id.* at 872. As the Court recounted, when the Legislature amended the PUT in 1943 to add "for hire" to the definition of "urban transportation business," the Tax Commission amended Rule 180 with a note to clarify that persons operating school buses remain taxable under the classification of service

and other activities. *Id.* at 873 (discussing Laws of 1943, ch. 156, § 10A(j)(2) and Wash. State Tax Comm'n Rules and Regulations, Rule 180 (1943)).

First Student makes much of the fact that the note includes a reference to operating school buses for hire. Whether that language was an oversight or based on an understanding that the PUT did not apply for another reason, such as that it was not a vehicle "for public use in the conveyance of persons" for hire, is unclear. The relevant point with respect to the 1943 rule is that the Tax Commission, as reflected in its contemporaneous rule, understood the PUT amendment as not applying to school bus operators.

The Legislature revisited the PUT definitions in 1949, making minor changes to the geographic descriptions of highway and urban transportation businesses. Laws of 1949, ch. 228, § 10(i), (j). It did not repudiate the Tax Commission's rule interpreting the 1943 amendment as applied to school bus operators.

When the Legislature amended the definition of "highway transportation business" in 1955, the Tax Commission rules had been interpreting the PUT as not applying to school bus operators for more than 20 years. Again, had the Legislature believed school bus operators were being taxed incorrectly, it could have expressly specified that school bus

operators were subject to the PUT. But it did not. The Legislature instead added the phrase "for hire" to the definition of "highway transportation business," with no mention of school buses. Laws of 1955, ch. 389, § 28.

The following year, the Tax Commission again amended Rule 180, providing that the terms "urban transportation and highway transportation do not include the businesses of operating . . . school buses" and directing these businesses to report gross income under the Service and Other Activities classification of the B&O tax. CP 362-63 (Wash. State Tax Comm'n Rules, Rule 180 (1956)). The Tax Commission also added "school bus operators" to Rule 224 as an example of a business that must report under the B&O tax service and other business classification. CP 364-65 (Wash. State Tax Comm'n Rules, Rule 224 (1956)).

The Court of Appeals followed this Court's direction when it accorded "great weight to the contemporaneous construction placed on [the statute] by officials charged with its enforcement, particularly where the legislature has silently acquiesced in that construction over a long period of time." *First Student*, 4 Wn. App. 2d at 872 (discussing *In re Sehome Park Care Ctr. Inc.*, 127 Wn.2d 774, 780, 903 P.2d 443 (1995)). While recognizing legislative silence is not wholly conclusive, the Court observed that repeated reenactment of a statute, without repudiating a prior administrative interpretation of it, provides some evidence of

legislative acquiescence. *Id.* at 872. Here, in the 64 years since the Legislature added the term "for hire" to the definition of "highway transportation business," the Legislature has amended the PUT definitions in RCW 82.16.020 an additional 18 times.[5] Yet, the Legislature has never repudiated the Department's contemporaneous interpretations that school bus operators are subject to the B&O tax and not the PUT.

While First Student would like this court to believe the Department has simply overlooked the statutory changes to the PUT definitions in 1943 and 1955, the legislative and administrative history supports the conclusion that the B&O tax applies to school bus operators. In recounting the decades of relevant amendments to the excise tax code, the Court of Appeals noted, "the Department has consistently interpreted the law to subject contracted school bus operations to the B&O tax." *First Student*, 4 Wn. App. 2d at 872. This consistent interpretation began with the 1936 tax regulations providing that the B&O tax classification of "business and other service activities" applied to "contracts with school districts to

[5] Laws of 2015, 3d Spec. Sess., ch. 6, § 702; Laws of 2010, ch. 106, § 224 (expired June 30, 2013); Laws of 2009, ch. 535, § 1110; Laws of 2009, ch. 469, § 701 (expired June 30, 2013); Laws of 2007, ch. 6, § 1023; Laws of 1996, ch. 150, § 1; Laws of 1994, ch. 163, § 4; Laws of 1991, ch. 272, § 14; Laws of 1989, ch. 302, § 203; Laws of 1989, ch. 302, § 102; Laws of 1986, ch. 226, § 1; Laws of 1983, 2d Ex. Sess., ch. 3, § 32; Laws of 1982, 2d Ex. Sess., ch. 9, § 1; Laws of 1981, ch. 144, § 2; Laws of 1965, Ex. Sess., ch. 173, § 20; Laws of 1961, ch. 293, § 12; Laws of 1961, ch. 15, § 82.16.010; Laws of 1959, Ex. Sess., ch. 3, § 15.

transport school children," *id.* at 873, and continues through to the current Rule 180. WAC 458-20-180(5)(a).

Since the Tax Commission adopted these administrative rules setting forth and reiterating its interpretation that the urban transportation and highway/motor transportation business definitions do not include school bus operators, the Legislature has repeatedly amended the PUT definition section. But as the Court of Appeals recognized, the Legislature "has never disturbed the agency's interpretation that school bus operators are taxable under the 'other business or service activities'" B&O tax classification. *First Student*, 4 Wn. App. 2d at 875.

The Court of Appeals did not err in according deference to the Department's longstanding interpretive rules and regulations to resolve an uncertain meaning of a tax law and giving weight to the Legislature's silent acquiescence in that construction. Rather, it followed this Court's statutory interpretation cases to correctly hold that school bus operators are subject to the B&O tax.

Finally, if the Court of Appeals had disregarded the Department's long-standing rules and the history of legislative acquiescence, and adopted First Student's unyielding interpretation of "for hire," the Court would have upset the considerable reliance interests of taxpayers in the long-settled position that school bus operators are subject to the B&O tax.

Instead, the Court's decision changes nothing. School bus operators will continue to be taxed under the "other business or service" classification, just as they have been for more than 80 years. Consequently, First Student's position does not raise an issue of substantial public interest warranting this Court's review.

V. CONCLUSION

First Student's petition neither establishes a conflict with any Court of Appeals or Supreme Court precedent, nor raises an issue of substantial public importance. For the reasons set forth above, the Court should decline review of the straightforward, well-reasoned Court of Appeals decision.

RESPECTFULLY SUBMITTED this 28th day of January, 2019.

ROBERT W. FERGUSON
Attorney General

Jessica Fogel

JESSICA FOGEL, WSBA No. 36846
Assistant Attorney General
CAMERON G. COMFORT, WSBA No. 15188
Sr. Assistant Attorney General
Attorneys for Respondent
OID No. 91027

PROOF OF SERVICE

I certify that I served a copy of this document, via electronic mail, per agreement, on the following:

Anne Dorshimer
Stoel Rives LLP
600 University Street, Suite 3600
Seattle, WA 98101
Anne.dorshimer@stoel.com
Cindy.castro@stoel.com
docketclerk@stoel.com

Brett Durbin
Lane Powell PC
1420 Fifth Avenue, Suite 4200
Seattle, Washington 98101
durbinb@lanepowell.com

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

DATED this 28th day of January, 2019, at Tumwater, WA.

Katelyn Johnson, Legal Assistant

ATTORNEY GENERAL'S OFFICE - REVENUE & FINANCE DIVISION

January 28, 2019 - 4:40 PM

Transmittal Information

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Appellate Court Case Title:	First Student, Inc. v State of WA Dept of Revenue
Superior Court Case Number:	15-2-02666-3

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