

NO. 83426-1

SUPREME COURT
OF THE STATE OF WASHINGTON

RICHARD AND ANNETTE
BOWIE, d/b/a VALPAK OF
WESTERN WASHINGTON –
NORTH, *et al.*

Appellants,

v.

WASHINGTON DEPARTMENT OF
REVENUE,

Respondent.

RESPONDENT'S
SECOND STATEMENT
OF ADDITIONAL
AUTHORITIES

BY RONALD R. CARPENTER
~~CLEMM~~

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Respondent Washington State Department of Revenue submits this second statement of additional authorities pursuant to RAP 10.8. The following authority relates to the issue discussed at pages 14-16 of the Supplemental Brief of Respondents, whether Valpak envelopes are “printed publications” under the definition of “periodical or magazine” in RCW 82.04.280:

RCW 82.04.260(12)(e)(ii) (“Paper and paper products’ does not include books, newspapers, magazines, periodicals, and other *printed publications*, advertising materials, calendars, and similar types of *printed materials.*”) (emphasis added).

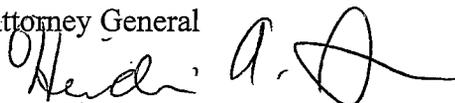
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RESPECTFULLY SUBMITTED this 17th day of September,

2010.

ROBERT M. MCKENNA

Attorney General



Heidi A. Irvin, WSBA #17500

Assistant Attorney General

Attorneys for Respondent

Washington State Department of Revenue

Office of the Attorney General

Revenue Division

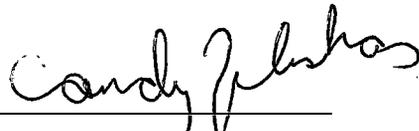
P.O. Box 40123

Olympia, WA 98504-0123

CERTIFICATE OF SERVICE

I certify that I electronically transmitted and mailed a copy of the Respondent's Second Statement of Additional Authorities on all parties or their counsel of record first-class postage prepaid on September 17, 2010, as follows:

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