



With respect to the argument on page 7, footnote 4 of Department of Revenue's Answer to Amicus Curiae Memorandum, that the cited *Lehman Brothers* case did not involve collateralized mortgage obligations that entailed multiple tranches with different claims on mortgage cash flows, Amicus Curiae Washington Bankers Association refers the Court to the following additional authorities:

*American Internat'l Group, Inc. v. Bank of America Corp.*, 712 F.3d 775, 778 & n.2 (2<sup>nd</sup> Cir. 2013) (citing *In re Lehman Bros. Mortgage-Backed Securities Litigation*, 650 F.3d 167, 171 (2<sup>nd</sup> Cir. 2011) ("different risk levels, or 'tranches' of risk, are created by using various types of credit enhancement, such as subordinating lower tranches to absorb losses first . . ."), *aff'g In re Lehman Bros. Securities & ERISA Litigation*, 681 F. Supp. 2d 495 (S.D.N.Y. 2010)).

RESPECTFULLY SUBMITTED this 19<sup>th</sup> day of December 2013.

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**CERTIFICATE OF SERVICE**

I, Diane Wright, hereby certify under penalty of perjury under the laws of the State of Washington that on the date below I caused to be served via U.S. Mail and electronic mail with the below listed parties the following documents:

Statement Of Additional Authorities Of  
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DATED at Seattle, Washington, this 19<sup>th</sup> day of December, 2013.

  
Diane Wright