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NO. 91489-3

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SUPREME COURT  
OF THE STATE OF WASHINGTON

JESSICA MAE MATHESON, d/b/a  
JESS'S WHOLESALE

Petitioner,

v.

STATE OF WASHINGTON,  
DEPARTMENT OF REVENUE

Respondent.

STATE OF  
WASHINGTON'S  
OBJECTION TO  
PETITIONER'S REPLY  
BRIEF

The Respondent, State of Washington, objects to Petitioner's Reply Brief filed in response to the Department's Answer to the Petition for Discretionary Review. The brief is not allowed under RAP 13.4(d).

A party may file a reply brief to an answer to a petition for discretionary review only "if the answering party seeks review of issues not raised in the petition for discretionary review." RAP 13.4(d). The Department's answer does not seek review of any issues that were not raised in the petition. The unpublished opinion addressed and rejected all of Petitioner's arguments. Because the Department did not raise any new issues, Petitioner was not entitled to file a Reply Brief.

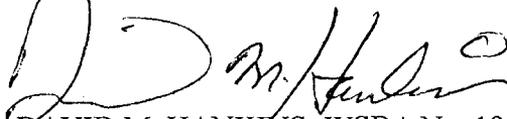
Further, where a reply brief is allowed, it must be filed within 15 days after service of the Respondent's answer. *Id.* The Department's

answer to the Petitioner's amended petition for discretionary review was filed and served on May 11, 2015. Petitioner's reply was filed 28 days later, on June 8, 2015.

Because Petitioner's reply brief was not filed in compliance with RAP 13.4(d), the Court should reject it for filing. Alternatively, if the Court decides to allow the Reply, the Department requests an opportunity to file a response to Petitioner's Reply, on the basis that the reply adds arguments not made in the petition and presents additional case authorities in support of its arguments.

RESPECTFULLY SUBMITTED this 10th day of June, 2015.

ATTORNEY GENERAL  
ROBERT FERGUSON

A handwritten signature in black ink, appearing to read "D. M. Hankins", is written over the printed name of David M. Hankins.

DAVID M. HANKINS, WSBA No. 19194  
Senior Counsel  
Attorneys for Respondent  
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**PROOF OF SERVICE**

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

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

DATED this 10th day of June, 2015, at Tumwater, WA.

  
Carrie A. Parker, Legal Assistant

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**To:** Parker, Carrie (ATG)  
**Cc:** Hankins, David (ATG); Johnson, Julie (ATG)  
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Received 6/10/2015.

Supreme Court Clerk's Office

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**From:** Parker, Carrie (ATG) [mailto:CarrieP@ATG.WA.GOV]  
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**Cc:** Hankins, David (ATG); Johnson, Julie (ATG)  
**Subject:** Jessica Mae Matheson dba Jess's Wholesale v. Dep't of Revenue, Supreme No. 91489-3  
**Importance:** High

Attached for filing is the State of Washington's Objection to Petitioner's Reply Brief.

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