NO. 92080-0

SUPREME COURT OF THE STATE OF WASHINGTON

STATE OF WASHINGTON, DEPARTMENT OF REVENUE,

Respondent,

v.

AVNET, INC.,

Petitioner.

BRIEF OF *AMICUS CURIAE* MULTISTATE TAX COMMISSION IN SUPPORT OF RESPONDENT DEPARTMENT OF REVENUE

Sheldon Laskin
Counsel
Multistate Tax Commission
444 N. Capitol St., NW, Ste 425
Washington, DC 20001
202-650-0300
slaskin@mtc.gov

Hugh Spitzer
Foster Pepper PLLC
1111 Third Ave. Suite 3400
Seattle, WA 98101
(206) 447-8965
WSBA Number 5827
Local Counsel

Attorneys for Amicus Curiae
Multistate Tax Commission

TABLE OF CONTENTS

TABLE OF AUTHORITIES

Cases

Statutes and Regulations

Other Authorities

I. IDENTITY AND INTEREST OF THE *AMICUS CURIAE*[1]

Amicus curiae, the Multistate Tax Commission (Commission), respectfully submits this brief in support of the state of Washington, urging the court to affirm the holding of the Washington Court of Appeals that the state properly included all of the inbound sales of Plaintiff/Petitioner Avnet, Inc. ("Avnet") in its gross receipts tax base.

Created by the Multistate Tax Compact in 1967,[2] the Commission is made up of the heads of the revenue agencies of the states that have adopted the Compact by statutory enactment. Other states participate in Commission activities as sovereignty and associate members.[3] The Compact and the Commission serve to protect state sovereign authority to establish fair tax systems free from unwarranted federal interference and constraint.

---

[1] No counsel for any party authored this brief in whole or in part. Only *amicus curiae* Multistate Tax Commission and its member states, through the payment of their membership fees, made any monetary contribution to the preparation or submission of this brief. This brief is filed by the Commission, not on behalf of any particular member state, other than the State of Washington.

[2] *See U.S. Steel Corp. v. Multistate Tax Comm'n*, 434 U.S. 452 (1978) (upholding the Compact).

[3] The Commission is composed of the heads of the tax agencies of states that have adopted the Compact. In addition to the sixteen compact members, thirty-two states are sovereignty or associate members. Compact members are: Alabama, Alaska, Arkansas, Colorado, District of Columbia, Hawaii, Idaho, Kansas, Missouri, Montana, New Mexico, North Dakota, Oregon, Texas, Utah, and Washington. Sovereignty members are: Georgia, Kentucky, Louisiana, Michigan, Minnesota, New Jersey, and West Virginia. Associate Members are: Arizona, California, Connecticut, Delaware, Florida, Illinois, Indiana, Iowa, Maine, Maryland, Massachusetts, Mississippi, Nebraska, New Hampshire, New York, North Carolina, Ohio, Oklahoma, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Vermont, Wisconsin, and Wyoming.

The purposes of the Compact are to: (1) facilitate proper determination of state and local tax liability of multistate taxpayers, (2) promote uniformity or compatibility in significant components of state tax systems, (3) facilitate taxpayer convenience and compliance in the filing of tax returns and in other phases of state tax administration, and (4) avoid duplicative taxation.[4] One of the ways the Commission fulfills these purposes is through its National Nexus Program, which assists states by conducting nexus investigations and providing training and advice, and also provides businesses with an opportunity to voluntarily register with states where they have nexus and to settle back taxes owed. The Commission, through its Uniformity Committee, also drafts model laws and regulations, including a recent model law on sales and use tax nexus.

The Commission submits this brief as *amicus curiae* as part of its directive to facilitate proper determination of state and local tax liability of multistate taxpayers. If Avnet is permitted to "dissociate," or separately account for, its inbound sales, then wholesale sales made by drop shipment will be removed entirely from the state's range of potentially taxable transactions. As Washington points out in its brief, erroneous interpretation of the applicable law could have a detrimental effect on tax administration throughout the country by encouraging tax avoidance—and

[4] Multistate Tax Compact, Art. I.

tax evasion—contrary to current jurisprudence and the interests of every other state that imposes similar taxes.

II. STATEMENT OF THE CASE

The Commission relies on Washington's Statement of the Case.

III. ARGUMENT

A. The U.S. Supreme Court has explicitly rejected the construction of dissociation Avnet asserts.

Avnet concedes that its activities within the state of Washington are sufficient to create tax jurisdiction, or nexus, to support the state's imposition of its Business and Occupations Tax, RCW 82.04 ("B&O Tax"), on the gross receipts derived from its sales within Washington if those sales are connected with the local activities it conducts within Washington. Avnet nevertheless seeks to "dissociate," or separately account for, its inbound wholesale sales into Washington, to the extent those sales are not connected with Avnet's local activities in the state. The result of such dissociation is that those sales would be removed from the tax base and therefore not subject to the B&O Tax. Avnet's sole authority for its position is *Norton Co. v. Dep't of Revenue*, 340 U.S. 534 (1951).

The Commission asserts that Avnet's position is contrary to the U.S. Supreme Court's current Commerce Clause state tax nexus jurisprudence; would revive an interpretation of *Norton* that has been expressly rejected by the Supreme Court in *General Motors v. Wash.*, 377 U.S. 436 (1964), *Standard Pressed Steel Co. v. Wash.*, 419 U.S. 560 (1975) and *Tyler Pipe Indus., Inc. v. Dep't of Revenue*, 483 U.S. 232 (1987); and would undermine the principle that the Commerce Clause does not require a state to accept a multistate taxpayer's separate geographic accounting for purposes of apportioning that taxpayer's income. *Butler Bros. v. McColgan*, 315 U.S. 501 (1942); *Mobil Oil Corp. v. Vt.*, 445 U.S. 425 (1980); *Exxon Corp. v. Wis. Dep't of Revenue*, 447 U.S. 207 (1980). Under the Court's current nexus jurisprudence, Avnet's substantial in-state activities, which enable it to establish and maintain a market for its products in Washington, create a sufficient nexus to support the state's authority to include all inbound sales within the tax base.

Avnet's assertion that it is entitled to "dissociate" the contested in-bound sales from the tax base is based entirely on its reading of *Norton Co. v. Dep't of Revenue*, 340 U.S. 534 (1951). But the Supreme Court has explicitly rejected Avnet's construction of *Norton* in subsequent cases.

In *Norton*, a divided Supreme Court ruled that gross receipts arising from orders for products that were placed by Norton's Illinois customers directly with the company’s Massachusetts headquarters could be “dissociated” from Norton’s Illinois gross receipts tax base. 340 U.S. at 539. The Court also ruled that the gross receipts arising from orders placed by Norton’s Illinois customers with Norton’s Chicago branch office and warehouse were properly subject to Illinois tax.[5]

Justices Clark, Black, and Douglas dissented. While they agreed that treating sales in interstate commerce as “dissociated” from local sales was consistent with the Court’s past holdings, they were of the view that the taxpayer had failed to meet its burden of proving the sales were not connected. They believed, instead, that the sales in question did not arise solely in interstate commerce because there was no proof that the extensive services provided by the Chicago office were not decisive factors in “establishing and holding [the] market” for all Norton‘s sales to Illinois customers. *Norton*, 340 U.S. at 54.

The majority opinion in *Norton* was very much a product of its time. In 1951, the Supreme Court was still split on whether states could impose taxes directly on interstate commerce. *Freeman v. Hewitt*, 329

[5] Justice Jackson delivered the opinion of the Court. On the dissociation issue, three justices (Clark, Black, and Douglas) dissented. Justice Reed separately dissented on the ground that all the sales to Illinois customers were not subject to the Illinois tax because in his view these were interstate sales that could not be constitutionally taxed under the Commerce Clause.

U.S. 249 (1947).[6] One month after *Norton* was decided, a divided Court ruled that the Commerce Clause barred the states from imposing a tax on the privilege of doing business if the tax base included income from interstate commerce, even if the tax was not unduly burdensome on commerce, was nondiscriminatory and was fairly apportioned. *Spector Motor Serv. v. O'Connor*, 340 U.S. 602 (1951).[7] Justices Clark, Black, and Douglas again dissented, on the ground that the Commerce Clause did not bar a state from imposing a nondiscriminatory and fairly apportioned tax on a multistate corporation engaged in an interstate business, as long as the tax was not unduly burdensome on commerce. *Spector*, 340 U.S. at 610-615. The *Norton* majority holding with respect to dissociation reflected the view held by a tenuous majority of the justices that the Commerce Clause barred the states from imposing taxes on interstate commerce. But that view, which had long been the subject of vigorous dissent, see *Western Livestock v. Bureau of Revenue*, 303 U.S. 250 (1938), was eventually and unequivocally abandoned.

The *Norton/Spector* dissents became the controlling law in *Northwestern States Portland Cement Co. v. Minn.*, 358 U.S. 450 (1959).

---

[6] Justice Rutledge concurred in the *Freeman* result only. Justice Rutledge would have sustained the tax had it been properly apportioned so as to address the risk of double taxation. *Freeman*, 329 U.S. at 259. Justices Douglas and Murphy dissented because in their view the tax was a local tax. *Id.* at 283. Justice Black also dissented but wrote no opinion.

[7] *Norton* was decided on February 26, 1951, *Spector* on March 26.

In an opinion by Justice Clark writing for himself and Justices Black, Douglas, Harlan, Brennan, and Chief Justice Warren, the Court ruled that the Commerce Clause did not bar a state from imposing a non-discriminatory tax on the net income of a multistate taxpayer, provided the tax was properly apportioned to local activities within the taxing state forming sufficient nexus to support the imposition of the tax. 358 U.S. at 464.[8]

Five years after *Portland Cement*, the Court extended its ruling again to gross receipts taxes; specifically the B&O Tax. *General Motors Corp. v. Wash.*, 377 U.S. 436, 446-447 (1964). In doing so, the Court explicitly adopted the dissent's view of *Norton* "dissociation." The facts in *General Motors* are, in all material respects, identical to the facts in this case. General Motors ("GM") made wholesale sales of motor vehicles, parts, and accessories to independent dealers in Washington. The dealer purchase orders were accepted and filled by GM's zone office in Portland, Oregon. GM maintained district managers who lived within Washington

[8] *Portland Cement* did not overrule the *Spector* rule that the Commerce Clause barred a state tax on the privilege of doing business to the extent that the tax base included income derived from interstate commerce. The Supreme Court subsequently overruled *Spector* on the ground that the distinction between a tax on the privilege of doing business and a tax imposed on or measured by net income exalted form over substance and was a trap for the unwary draftsman. *Complete Auto Transit, Inc. v. Dep't of Revenue*, 430 U.S. 274 (1977). The current rule is that a state may impose a tax on interstate commerce, provided (1) there is a sufficient nexus between the state and the activities being taxed, (2) the tax does not discriminate against interstate commerce, (3) the tax is fairly apportioned, and (4) the tax is fairly related to services provided by the state. Washington's B&O Tax on inbound sales satisfies each of the *Complete Auto* prongs.

and who provided various services to the dealers to "help develop the dealer organization for the best possible financial and sales results." 377 U.S. at 443. GM also employed service representatives who would periodically call upon the dealer service representatives to assist those representatives with any problems they might have with GM products. *Id*. at 443-444. Finally, GM's Chevrolet division maintained a branch office in Seattle which rendered special service to dealers located within the northern counties of Washington.[9] *Id*. at 442.

Parts were shipped to the Washington dealers, either from GM's warehouse in Seattle or from its warehouse in Portland. GM paid the B&O Tax on the gross receipts from orders filled at the Seattle warehouse, but not on orders filled from the Portland warehouse. *Id*. at 446. GM asserted that those interstate sales should be "dissociated" from its B&O Tax base.

The majority ruled that GM had failed to meet its burden of proving that the orders filled through the Portland warehouse were dissociated from its Washington activities.

> In the bundle of corporate activity…we see General Motors' activity so enmeshed in local connections that it voluntarily paid taxes on various of its operations…. Since General Motors elected to enter the State in this fashion, we cannot say that the Supreme Court of Washington erred in holding that these local incidents were sufficient to form the basis for the levy of a tax that would

[9] The nine southern counties in Washington were serviced out of Portland.

> not run contrary to the Constitution. *Norton Co. v. Dep't of Revenue*, supra.

General Motors, 377 U.S. at 448.

The treatment of *Norton Co.* by the majority in *General Motors* demonstrates that it was *Norton's* dissenting opinion—that the taxpayer must prove that there are no connections between the interstate sales and local activities—which was now considered the rule from that case. Justice Goldberg's dissent in *General Motors* underscores this conclusion.[10] Justice Goldberg accuses the *General Motors* majority of departing from "an established principle [that is, the *Norton* majority view of dissociation] which had heretofore provided guidance in an area otherwise fraught with complexities and inconsistencies." 377 U.S at 451-452. Justice Goldberg also analyzes General Motors' sales to Washington and concludes that the necessary association required by the *Norton* majority was lacking. 377 U.S. at 454-456. Finally, Justice Goldberg complains that the *General Motors* majority, while purporting to retain the *Norton* dissociation rule, expressed a view of that rule that had no outer boundary.

> Although the opinion of the Court seems to imply that there is still some threshold requirement of in-state activity which must be found to exist before a 'fairly apportioned' tax may be imposed on

[10] Justice Brennan separately dissented on the ground that Washington's B&O Tax was unapportioned.

> interstate sales, it is difficult to conceive of a state gross receipts tax on interstate commerce which could not be sustained. Every interstate sale invariably involves some local incidents—some 'in-state' activity.

377 U.S. at 456.

It is clear both from the majority decision in *General Motors* and from Justice Goldberg's dissent that the view of dissociation expressed in the *Norton* dissent had become the accepted view. [11]

Nor was the departure from the majority view in *Norton*, as evidenced in *General Motors*, merely a temporary aberration. In *Standard Pressed Steel v. Wash. Dep't of Revenue*, 419 U.S. 560 (1975), the Supreme Court again sustained the B&O Tax against due process and Commerce Clause challenges based on the dissociation between the taxpayer's limited in-state activities and its industrial and aerospace fastener sales to Boeing from its manufacturing plants in Pennsylvania and California. In a unanimous opinion written by Justice Douglas, the Court

[11] *American Oil Co. v. P.G. Neill*, 380 U.S. 451 (1965), which Avnet also cites, is not to the contrary. In *American Oil Co.*, Idaho attempted to assess tax on motor fuel payments for motor fuel sales to the federal government that resulted from bids transmitted by American Oil's predecessor in interest from its Utah offices. The bids were accepted by the General Services Administration in its Seattle office. The motor fuel was delivered f.o.b. to American Oil in Utah and was then transported by common carrier to Atomic Energy Commission storage tanks in Idaho. The Court concluded that these sales were clearly out-of-state sales that had no connection to American Oil Company's Idaho business. This is fully consistent with the *Norton* dissociation rule as applied in *General Motors.*

rejected the taxpayer's reliance on the *Norton* majority view of dissociation.

> The disagreement in the Court [between the *Norton* majority and the dissent] was not over the governing principle; it concerned the burden of showing a nexus between the local office and interstate sales – whether a nexus could be assumed and whether the taxpayer had carried the burden of establishing its immunity.

Standard Pressed Steel, 419 U.S. at 563.

The Court ruled that *General Motors* was "almost precisely in point" and sustained the tax as a reasonably apportioned gross receipts tax on sales to a Washington customer. *Id*. at 563-564.

Finally, in *Tyler Pipe v. Wash. Dep't of Revenue*, 483 U.S. 232 (1987), the Supreme Court adopted this Court's formulation of the nexus test: [T]he crucial factor governing nexus is whether the activities performed in this state on behalf of the taxpayer are significantly associated with the taxpayer's ability to establish and maintain a market in this state for the sales. *Tyler Pipe*, 483 U.S. at 250.

The U.S. Supreme Court has not shown any interest in reviving any type of more demanding dissociation standard as expressed by the *Norton* majority. To the contrary, the Court ultimately resolved its decades-long split over the ability of states to tax interstate commerce by admitting in *Complete Auto* that the formalistic rules on which cases like

Norton and *Spector* were based had long ceased to carry any substantive weight and had become, instead, mere vestiges of a discredited principle. *Complete Auto Transit, Inc. v. Brady*, 430 U.S. 274, 288-89 (1977).[12]

Avnet's business activities in Washington are both extensive and pervasive. During the relevant period, Avnet employed between 44 and 52 employees at its branch office in Redmond, Washington. Among those employees were 16 to 18 Account Managers, who managed customer account portfolios, each of which was estimated to generate $4 million in annual sales revenue. *Brief of Appellant/Cross-Respondent*, at 5-10. Avnet has offered no evidence that those local activities in Washington are not significantly associated with its ability to establish and maintain a Washington market when its local office or employees are not involved with the inbound sales. Therefore, there is a sufficient nexus between Avnet's instate activities and the state to support Washington's imposition of its B&O Tax on the gross receipts derived from all of Avnet's inbound sales.

[12] The same term as *Complete Auto*, the Court also decided a case arguing that the majority opinion in *Norton* would prevent a state from requiring collection of sales and use taxes on products shipped into the state that were not connected to the seller's local office there. The Court disagreed and explicitly excluded use taxes from any dissociation-type analysis. While the Court explicitly left open the question of whether dissociation might still apply to other taxes, this does not contradict our conclusion that, if applied, the standard is that articulated by the dissent in *Norton*. *See Nat'l Geographic Soc. v. Cal. Bd. of Equalization*, 430 U.S. 551 (1977).

B. The Commerce Clause does not require Washington to accept Avnet's separate accounting of its inbound sales that were made through orders placed by Avnet's out-of-state customers directly with Avnet's out-of-state distribution centers.

Although Avnet appears to concede fair apportionment in this case, its reliance on *Norton* amounts to a separate accounting apportionment method that is inconsistent with the place of sale apportionment method Washington follows under WAC 458-20-103 and WAC 458-20-193 (sale of tangible personal property takes place in Washington if the property is delivered in Washington; taxpayer has nexus in Washington if it has a physical presence in Washington). These rules are consistent with the sourcing rules for net income tax under the Uniform Division of Income for Tax Purposes Act (UDITPA), 7A U.L.A. 91, 93-108 (1978).[13] Since states have "wide latitude" in determining the method of apportionment, and since Washington has long followed the place of sale apportionment method for in-bound and out-bound sales of goods, that apportionment method should not be brushed aside based on Avnet's claim that the *Norton* majority's concept of dissociation is "controlling law." First and

[13] Receipts from the sale of tangible personal property are in this State if:

(a) the property is delivered or shipped to a purchaser, other than the United States Government, within this State regardless of the f.o.b. point or other conditions of the sale; or

(b) the property is shipped from an office, store, warehouse, factory, or other place of storage in this State and (1) the purchaser is the United States Government or (2) the taxpayer is not taxable in the State of the purchaser.

foremost, the *Norton* majority's concept of dissociation is not controlling law as a result of *General Motors*, *Standard Pressed Steel*, *Tyler Pipe*, and *Complete Auto Transit*. In addition, the U.S. Supreme Court has consistently held that separate accounting is not constitutionally mandated. Thus, even though separate accounting is an apportionment issue (which Avnet appears to concede), it is still useful for this Court to consider what the U.S. Supreme Court has held on that topic.

The U.S. Supreme Court has made clear that the Constitution, and particularly the Commerce Clause, does not require a state to accept a taxpayer's separate accounting for interstate sales that lack a distinctly local connection, as long as the tax is fairly apportioned.[14] *Mobil Oil Corp. v. Vt.*, 445 U.S. 425 (1980) (Vermont could apportion foreign source dividends received from affiliates of a unitary business, where a portion of that business was conducted in Vermont); *Exxon Corp. v. Wis. Dep't of Revenue*, 447 U.S. 207 (1980) (Wisconsin could apportion receipts from out-of-state intracorporate product sales between affiliates of a unitary business, notwithstanding that the corporation's activities in Wisconsin were limited to marketing and did not include intracorporate

---

[14] Avnet does not challenge the reasonableness of Washington's apportionment method, which has repeatedly been held to be consistent with the Commerce Clause. *Tyler Pipe*, 483 U.S. at 251, *W.R. Grace v. Dep't of Revenue*, 137 Wn.2d 580, 597-598, 973 P. 2d 1011, *cert. denied*, 528 U.S. 950 (1999).

product sales). *See also Butler Bros. v. McColgan*, 315 U.S. 501 (1942) (Due Process Clause does not require a state to accept a multistate taxpayer's separate accounting of income and expenses for each of its seven wholesale distribution centers, one of which was in California, in the absence of clear and cogent evidence that California's three-factor apportionment formula—property, payroll and sales—resulted in extraterritorial values being taxed).

Since at least 1939, the Supreme Court has rejected, time and again, the contention that separate geographic accounting by line of business is constitutionally mandated. *Ford Motor Co. v. Beauchamp*, 308 U.S. 331, 336 (1939). Rather, the Court has accepted reasonable state apportionment formulas that include both intrastate and extrastate activities in the formula, as long as those activities form part of a single unitary business with some connection to the state. *Mobil Oil*, 445 U.S. at 438.[15] The Court has explained why states are not compelled to accept a taxpayer's separate accounting for purposes of apportioning income.

> [S]eparate accounting, while it purports to isolate portions of income received in various States, may fail to account for contributions to income resulting from functional integration, centralization of management, and economies of scale. … Because these factors … arise from the operation of the business as a whole, it becomes misleading to characterize the income of the

[15] Although the unitary business principle is not directly germane to a gross receipts tax such as the B&O tax, Avnet does not contend that its business in Washington is in any way unrelated to its business conducted elsewhere.

> business as having a single identifiable "source." Although separate geographical accounting may be useful for internal auditing, *for purposes of state taxation it is not constitutionally required.*

Id. (citation omitted, emphasis added).

Further, the Court has acknowledged that apportionment is a "rough approximation" of corporate income that is "reasonably related to the activities conducted within the taxing State." *Moorman Mfg. Co. v. Bair*, 437 U.S. 267, 273 (1978). In the absence of proof that the in-state activities constitute a discrete business enterprise wholly independent of the out-of-state business, Washington is entitled to conclude that the "foreign source" income did not destroy the required nexus with the in-state activities. *See Mobil Oil*, 445 U.S. at 440.[16]

Avnet does not claim to conduct a discrete business enterprise in Washington. Instead, it merely seeks to separately account for the inbound sales if the orders were placed with an out-of-state distribution center without involvement by its in-state offices or employees. The Court has repeatedly made clear that such separate geographic accounting is not constitutionally required.

[16] The cases in the text involve state taxes imposed on or measured by net income. There is no sound reason why the constitutional principles enunciated in those cases should not apply with equal force to Washington's gross receipts tax. "We see no reason why the distinction between gross receipts and net income should matter, particularly in light of the admonition that we must consider 'not the formal language of the tax statute but rather its practical effect.'" *Comptroller of the Treasury v. Wynne*, 135 S.Ct. 1787, 1795 (2015) (citation omitted).

IV. CONCLUSION

Assuming that *Norton* continues to apply, Avnet has not met its very high burden to prove that the contested inbound sales should be dissociated from its admittedly taxable local sales by establishing no connection between the instate activities and its ability to make a market for its products in the state. Based on this controlling construction of *Norton*, as explicitly articulated in *General Motors* and *Standard Pressed Steel*, Avnet therefore cannot dissociate the allegedly interstate sales from its local sales. Nor can the state be compelled to accept Avnet's separate geographic accounting for those sales. *Mobil Oil Corp. v. Vt.*, 445 U.S. 425 (1980), *Exxon Corp. v. Wis. Dep't of Revenue*, 447 U.S. 207 (1980). Washington properly included all of Avnet's inbound sales in its gross receipts tax base.

RESPECTFULLY SUBMITTED this 28th day of March, 2016.

Sheldon Laskin
Counsel
Multistate Tax Commission
444 N. Capitol St., NW, Ste 425
Washington, DC 20001
(202) 650-0300
slaskin@mtc.gov

Hugh Spitzer
Foster Pepper PLLC
1111 Third Ave. Suite 3400
Seattle, WA 98101
(206) 447-8965
WSBA Number 5827
Local Counsel

Attorneys for Amicus Curiae
Multistate Tax Commission

DECLARATION OF SERVICE

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

Scott M. Edwards
Lane Powell PC
1420 Fifth Avenue, Suite 4200
Seattle, WA 98111-9402
edwardss@lanepowell.com
kittled@lanepowell.com
mitchell@lanepowell.com

Counsel on State Taxation
c/o Gregg D. Barton
Perkins Coie LLP
1201 Third Avenue, Suite 4800
Seattle, WA 98101-3099
gbarton@perkinscoie.com

Charles Zalesky
Roseann Fitzpatrick
Assistant Attorneys General
Revenue Division, OID Number 91027
PO Box 40123
Olympia, WA 98504
JulieJ@atg.wa.gov
RosannF@atg.wa.gov
JoshuaW@atg.wa.gov

Robert A. Battles
Association of Washington Business
1414 Cherry Street SE
Olympia, WA 98507
bobb@awb.org

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 March, 2016.

Sheldon Laskin