No. 10-1289

IN THE

Supreme Court of the United States

LAMTEC CORPORATION
Petitioner,

v.

DEPARTMENT OF REVENUE OF THE
STATE OF WASHINGTON,
Respondent.

On Petition for a Writ of Certiorari to the Washington Supreme Court

BRIEF FOR *AMICUS CURIAE* MARKET AMERICA, INC. IN SUPPORT OF PETITIONER

ELI R. MATTIOLI
K&L GATES LLP
599 Lexington Avenue
New York, NY 10022
(214) 536-3900

CYNTHIA M. OHLENFORST
Counsel of Record
CHRISTOPHER D. KRATOVIL
K&L GATES LLP
1717 Main Street, Suite 2800
Dallas, TX 75201
(214) 939-5500
Cindy.Ohlenforst@klgates.com

June 16, 2011

Counsel for Amicus Curiae

WILSON-EPES PRINTING CO., INC. – (202) 789-0096 – WASHINGTON, D. C. 20002

Blank Page

TABLE OF CONTENTS

TABLE OF AUTHORITIES

TABLE OF AUTHORITIES—Continued

CONSTITUTION

Blank Page

IN THE

Supreme Court of the United States

No. 10-1289

LAMTEC CORPORATION
Petitioner,

v.

DEPARTMENT OF REVENUE OF THE STATE OF WASHINGTON,
Respondent.

On Petition for a Writ of Certiorari to the Washington Supreme Court

BRIEF FOR *AMICUS CURIAE* MARKET AMERICA, INC. IN SUPPORT OF PETITIONER

INTEREST OF *AMICUS CURIAE* [1]

Amicus curiae Market America, Inc. ("Market America" or "Amicus") is a leading national product brokerage internet marketing company. Headquartered in Greensboro, North Carolina, Market America's website advertises products throughout the

[1] No counsel for a party authored this brief in whole or in part. No party or its counsel made a monetary contribution to the preparation and filing of this brief. No person or entity other than the *Amicus* and its counsel made a contribution, monetary or otherwise, to the filing of this brief. The parties have consented to the filing of this brief by Market America.

United States. In addition to its substantial internet presence, Market America relies on independent distributors (who are neither employed nor controlled by Market America) who buy products from Market America and then resell those products to consumers. As one of thousands of U.S. companies that sell products to purchasers located nationwide (and, indeed, around the world) while maintaining an actual physical presence in only a few states, Market America has an obvious and profound interest in the authority of states to impose taxes on companies that do not maintain any physical presence in the taxing state.

Market America's successful business model was built, in part, in reliance on the continuing vitality of this Court's decisions in *Quill Corp. v. North Dakota*, 504 U.S. 298 (1992) and *National Bellas Hess, Inc. v. Department of Revenue of the State of Illinois*, 386 U.S. 753 (1967), which together confirm the outer limit on the taxing power of a state over a person or company that lacks a physical presence in the state. Almost two decades ago, *Quill* articulated a physical presence test for determining when a state may impose tax obligations on an out-of-state vendor, and Market America and many other companies have relied on *Quill*'s holding and have benefited from its bright-line rule. Beyond having been the law for the past two decades, *Quill*'s bright-line physical presence test is firmly rooted in the Commerce Clause. Now, however, the State of Washington asserts — and the Washington Supreme Court held — that the *Quill* standard does not apply to that state's Business and Occupation Tax (the "B&O tax"), and that the required substantial nexus can be created by *de minimis* activities in the state.

Washington is not the first state to adopt a very narrow, restrictive reading of *Quill*, and Market America is deeply concerned that the mounting uncertainty surrounding the reach of *Quill* inhibits the ability of businesses, consumers, and, indeed, even the states to plan their tax affairs prudently. The nagging question of whether *Quill* is limited to sales and use taxes or whether its physical presence standard applies to income taxes, franchise taxes and corporate activity taxes (such as the B&O tax) is critical to Market America and to thousands of other American businesses. If this Court declines to address the issues presented in this case, uncertainty over the reach of *Quill* will continue to haunt the market place, and will encourage revenue-starved states to attempt to reach aggressively beyond their borders and impose tax obligations on companies — such as Market America — whose activities do not constitute a substantial physical presence in these states.

Conversely, if this Court holds that Washington may not impose its B&O tax on a company whose connections with the state fail to satisfy the physical nexus standard announced in *Quill* and rooted in the Commerce Clause, the Court's decision would reconfirm — to the benefit of businesses both big and small — that a state may not reach beyond its borders to tax persons that have no physical nexus with the state. In the absence of such guidance, multiple states are likely to assert that Market America — and every other company that advertises and sells products across state lines by telephone, internet, radio, TV or catalog — has somehow created "substantial nexus" with the state and thereby become subject to taxation in that state.

The present uncertainty regarding the reach of *Quill* poses significant risks to Market America's business. Market America therefore respectfully urges this Court to grant certiorari and, consistent with *Quill* and *Bellas Hess*, reconfirm that the Commerce Clause prevents a state from taxing a foreign corporation with no physical presence in the state.

SUMMARY OF ARGUMENT

In 1992, this Court's decision in *Quill* confirmed that the Commerce Clause prevents a state from imposing sales and use tax obligations on an out-of-state company lacking a physical presence in the state. For two decades, *Quill* has offered guidance to states — and protection to taxpayers — against over-reaching, burdensome taxes that the Commerce Clause prohibits. Whether sales are made by telephone (like most of Lamtec's sales in Washington), by mail or by internet does not change the fundamental premise that a vendor is not subject to the taxing authority of every state whose residents buy the vendor's products.

This Court has never revisited — much less reversed or questioned — *Quill*. Nor has this Court's Dormant Commerce Clause jurisprudence changed radically in the years since *Quill*. However, as the decision of the Washington Supreme Court in this matter illustrates, *Quill* has not been applied consistently by the state courts. Some state courts have read *Quill* to apply only to sales and use taxes, such that an actual physical presence is not required to impose other types of taxes, such as the B&O tax at issue here. Other state courts have read *Quill* more broadly, correctly recognizing that there is no principled distinction between sales and use taxes and other types of taxes that would justify ignoring *Quill*

in the context of those taxes. Consistent with *Quill* and the Commerce Clause, these states require an actual physical presence to tax the out-of-state company, regardless of how the tax is described.

The confusion and uncertainty surrounding the scope of *Quill* has created an untenable situation for companies such as Market America that are physically present in only a few states but sell their products nationally. As inconsistent interpretations of *Quill* have led to a patchwork of state policies on the taxation of out-of-state corporations without a physical presence in the taxing state, both uncertainty and substantial administrative and compliance burdens on such companies grow.

This case presents the Court with an optimal vehicle to at last resolve the growing uncertainty surrounding the reach of *Quill* beyond sales and use taxes. Significantly, the long-standing, bright-line physical presence test of *Quill* is every bit as valid in the context of the Washington B&O tax as in the context of the sales and use taxes at issue in *Quill*. Indeed, the *Quill* test may be even more important in the context of gross receipts taxes, income taxes, and Washington's B&O tax, because in these instances the state is asking an out-of-state company (such as Market America) to turn its own funds over to the taxing state — a burden that is manifestly heavier than merely asking the out-of-state company to collect sales or use taxes from its in-state customers.

Even if the bright-line physical presence test of *Quill* somehow does not extend beyond sales and use taxes, a "substantial nexus" with the taxing state is nonetheless required. This case thus offers the Court the opportunity to address more specifically whether intermittent, infrequent visits by employees to a

taxing state satisfy the "substantial nexus" requirement. *Quill* and its progeny make clear that *de minimis* contacts with a state do not satisfy the physical presence component of the "substantial nexus" requirement. Thus, even if the Court does not see fit to clarify the reach of *Quill's* physical presence test, Lamtec's Petition should nonetheless be granted in order for the Court to resolve a multi-state split of authority by defining the threshold for "substantial nexus."

ARGUMENT

I. *QUILL* IS THE LAW OF THE LAND. UNFORTUNATELY, DIFFERING STATE COURT INTERPRETATIONS OF *QUILL* CREATE UNCERTAINTY AND UNDERMINE THE STRENGTH OF THAT PRECEDENT. THIS COURT'S INTERVENTION IS NECESSARY TO RESOLVE THIS MOUNTING CONFUSION AND A MULTI-STATE SPLIT OF AUTHORITY.

Eager to harness new streams of revenue, various states have increasingly disregarded this Court's guidance in *Quill* and *Bellas Hess* and have sought to impose substantial tax obligations on out-of-state companies that lack a physical presence in the taxing state. Washington's imposition of its B&O tax on Lamtec — a New Jersey corporation with minimal contacts with Washington, and no physical presence there — is a prime example of this growing trend in state taxation. However, tight state budgets do not change the law — and do not justify abandoning protections afforded to taxpayers by the Commerce Clause and by this Court's precedents. If budget numbers decided constitutional issues, then parties could battle before this Court (and in countless courts below) over whose budget woes are most severe

during economic downturns — consumers', taxpayers' or taxing jurisdictions'. But Constitutional questions are not decided based on budgets, and the states' power to tax is not expanded merely because they face current shortfalls in revenue.

Nonetheless, faced with declining revenues, multiple states have attempted to expand their tax reach far beyond their borders — and beyond the taxation permitted by the Commerce Clause and *Quill*. Indeed, notwithstanding the guidance of *Quill* and *Bellas Hess*, multiple state courts have concluded that states may impose certain types of taxes, such as income and franchise taxes (as distinct from sales and use taxes) on an out-of-state business, even though that business does not maintain any physical presence in the state.[2] The position of these state courts — like that of the Washington Supreme Court below — is both clear and contrary to a proper reading of *Quill*: "the taxpayer need not have a tangible, physical presence in a state for income to be taxable there." *Geoffrey, Inc. v. South Carolina Tax Comm'n*, 437 S.E.2d 13, 18 (S.C. 1993). These various state courts have rejected the application of *Quill* and

---

[2] *See Bridges v. Geoffrey, Inc.*, 984 So.2d 115, 127 (La. Ct. App. 2008); *Lanco, Inc. v. Director, Div. of Taxation*, 908 A.2d 176, 177 (N.J. 2006); *Tax Commissioner v. MBNA America Bank, N.A.*, 640 S.E.2d 226, 231 (W. Va. 2006); *Geoffrey, Inc. v. Oklahoma Tax Comm'n*, 132 P.3d 632 (Okla. Ct. App. 2005); *A&F Trademark, Inc. v. Tolson*, 605 S.E.2d 187, 196 n.9 (N.C. Ct. App. 2004); *Comptroller of the Treasury v. Syl, Inc.*, 825 A.2d 399,415-416 (Md. 2003); *General Motors Corp. v. City of Seattle*, 25 P.3d 1022, 1028 (Wash. Ct. App. 2001); *Kmart Props., Inc. v. Taxation & Revenue Dep't*, 131 P.3d 27, 35 (N.M. Ct. App. 2001); *Borden Chems. & Plastics, L.P. v. Zehnder*, 726 N.E.2d 73, 80-81 (Ill. Ct. App. 2000); *Geoffrey, Inc. v. South Carolina Tax Comm'n*, 437 S.E.2d 13, 18 (S.C. 1993).

Bellas Hess outside the context of sales and use taxes despite the fact that, as the dissent in the West Virginia Supreme Court correctly noted, "the United States Supreme Court has never held in any state tax case that the nexus requirements of the Commerce Clause can be satisfied in the absence of a taxpayer's physical presence in the taxing state." *MBNA America Bank, N.A.*, 640 S.E.2d at 239 (Benjamin, J., dissenting).

In contrast to the states that have read *Quill* and *Bellas Hess* as narrowly limited to only sales and use taxes, other states have shown greater fidelity to this Court's precedents interpreting the Commerce Clause.[3] As a Texas appellate court succinctly explained, "[w]hile the decisions in *Quill Corp.* and *Bellas Hess* involved sales and use taxes, we see no principled distinction when the basic issue remains whether the state can tax the corporation at all under the Commerce Clause." *Rylander v. Bandag Licensing Corp.*, 18 S.W.3d 296, 300 (Tex. App.—Austin 2000, pet. denied). Accordingly, at least four states (Texas, Tennessee, Michigan and Alabama) explicitly require a physical presence in order for an out-of-

---

[3] *See Rylander v. Bandag Licensing Corp.*, 18 S.W.3d 296, 300 (Tex. App.—Austin 2000, *pet. denied*); *J.C. Penney Nat'l Bank v. Johnson*, 19 S.W.3d 831, 839 (Tenn. Ct. App. 1999) (holding that "[w]hile it is true that the *Bellas Hess* and *Quill* decisions focused on use taxes, we find no basis for concluding that the analysis should be different in the present case."); *Cerro Copper Prods., Inc. v. Ala. Dep't of Revenue*, No. F.94-444, 1995 WL 800114, at *6 (Alabama Admin. Law Div. Dec. 11, 1995) (holding that the *Quill* physical presence test applies to franchise tax); *Guardian Indus. Corp. v. Michigan Dept. of Treas.*, 499 N.W.2d 349, 377 (Mich. Ct. App. 1993) (holding that "after *Quill*, it is abundantly clear that" there must be "a physical presence within a target state to establish a substantial nexus to it.").

state corporation to be subject to state taxation — no matter how the state tax is denominated or described.

The split between those states reading the physical presence requirement of *Quill* as limited to sales and use taxes and those states that apply *Quill* to all forms of state taxation is deep, enduring and — absent guidance from this Court — irreconcilable.[4] Companies such as Market America that sell products to distributors located in all of these state jurisdictions suffer as a result of this split of authority, as Market America and other national-in-scope businesses must incur the expense, administrative burden and uncertainty of dealing with a patchwork of state taxes that may or may not constitutionally apply to them. This persistent confusion and uncertainty regarding the extent of the *Quill* physical presence requirement does not benefit anyone — not the companies, consumers or even the states.

The Court should grant certiorari in this case to resolve this long-standing, deep, multi-state split of authority, and should reaffirm that, consistent with *Quill* and *Bellas Hess*, the Commerce Clause requires a physical presence in order for a state to tax a foreign corporation. Companies, consumers and states would all be well served by a reaffirmation of

---

[4] *See KFC Corp. v. Iowa Dep't of Revenue,* 792 N.W.2d 308 (Iowa 2010). Illustrating both the persistence and the importance of the issue of whether *Quill's* physical presence test applies outside the context of sales and use taxes, a petition for writ of certiorari has also been filed in *KFC*, and is pending for consideration at docket #10-1340. Market America believes that either this case or *KFC* provides an appropriate vehicle for the Court to confirm a broad reading of *Quill*. Consistent with this belief, Market America has also filed an *amicus* brief in *KFC*.

the bright-line *Quill* standard. In the absence of clear guidance from this Court confirming the reach of *Quill*, aggressive extraterritorial state taxes will continue to proliferate — resulting in continuing business uncertainty, burdening companies in their compliance efforts, inhibiting the national business climate, clogging the state courts, and creating the prospect that taxing jurisdictions may ultimately be liable for refunds of illegally collected taxes. None of these results is desirable, and all are easily avoided via a grant of certiorari.

II. THE FUNDAMENTAL PREMISE OF *QUILL* IS THAT A PHYSICAL NEXUS IS REQUIRED IN ORDER TO TAX AN OUT-OF-STATE BUSINESS, AND THIS PREMISE IS AS VALID AND IMPORTANT IN THE CONTEXT OF THE WASHINGTON B&O TAX AS IN THE CONTEXT OF STATE SALES AND USE TAXES.

As the courts of Texas, Tennessee, Alabama and Michigan have all recognized,[5] there is no principled basis for treating other forms of state taxation (i.e., other than sales and use) as exempt from the physical presence requirement established by *Quill*. However, without further guidance from this Court, some taxing jurisdictions will continue their ongoing efforts to limit *Quill*'s holding exclusively to sales and use taxes. If the Court again declines to reaffirm the reach of *Quill*, revenue-starved states will, contrary to *Quill* and *Bellas Hess*, implement and aggressively enforce an array of creatively-named extraterritorial taxes against out-of-state businesses.

---

[5] *Rylander*, 18 S.W.3d at 300; *J.C. Penney Nat'l Bank*, 19 S.W.3d at 839; *Guardian Indus. Corp.*,, 499 N.W.2d at 377; *Cerro Copper Prods.* 1995 WL 800114, at *6.

Reading *Quill* as limited to sales and use taxes is inappropriate, and misses the larger point of that precedent; under the Commerce Clause, states are not permitted to burden interstate commerce by taxing an out-of-state company unless that company has some meaningful *physical* link to the taxing state. *Quill*, 504 U.S. at 314-15. As this Court succinctly explained in *Quill*, state taxes that unduly burden interstate commerce are forbidden by the Commerce Clause:

> In contrast, the Commerce Clause, and its nexus requirement, are informed not so much by concerns about fairness for the individual defendant as by structural concerns about the effects of state regulation on the national economy. Under the Articles of Confederation, State taxes and duties hindered and suppressed interstate commerce; the Framers intended the Commerce Clause as a cure for these structural ills. *See generally* The Federalist Nos. 7, 11 (A. Hamilton). It is in this light that we have interpreted the negative implication of the Commerce Clause. Accordingly, we have ruled that that Clause prohibits discrimination against interstate commerce, *see, e.g., Philadelphia v. New Jersey*, 437 U.S. 617 (1978), and bars state regulations that unduly burden interstate commerce, *see, e.g., Kassel v. Consolidated Freightways Corp. of Del.*, 450 U.S. 662 (1981).

Id. at 312 (emphasis added). In other words, the Commerce Clause protects the national economy from undue state interference, including the extra-territorial imposition of state taxes.

While *Quill* acknowledged the burdens and costs triggered by requiring an out-of-state vendor to collect and remit sales taxes, the B&O tax at issue here (or, similarly, a state income tax or franchise tax) is, in many respects, even more burdensome because it requires a company to reach into its own pocket to pay taxes. While a sales tax imposes an obvious administrative burden on out-of-state companies, Washington's B&O tax (like an income or franchise tax) not only creates an administrative burden but also compels out-of-state companies to make tax payments from their own funds. Thus, Washington's B&O tax (like an income or franchise tax) imposes a double burden on out-of-state corporations: the administrative burden of complying with the tax, and the more burdensome and intrusive task of paying it.

Given this double burden, it makes little sense to read *Quill* as only restricting a state's ability to require an out-of-state company to collect sales or use tax. Instead, *Quill* should be read to make clear that a state may not assess income taxes, franchise taxes or business activity taxes (such as the B&O tax) against that same out-of-state company. Nothing in the language of *Quill* or *Bellas Hess* suggests that those decisions are to be read narrowly, to the exclusion of other burdensome and intrusive forms of state taxation. Both *Quill* and *Bellas Hess* are firmly rooted in the Commerce Clause's fundamental purpose of protecting interstate commerce against undue state-imposed burdens, and, as such, these precedents should be read to apply beyond just sales and use taxes. Also, as previously noted, no decision of this Court has ever sustained the imposition of any state tax on a taxpayer with no physical ties to the taxing state. *See Quill*, 504 U.S. at 314.

Another key concern that this Court has recognized in limiting a state's power to tax out-of-state corporations lacking a physical in-state presence is that such foreign companies do not participate in the state's political process. Out-of-state companies make an easy and popular target for burdensome state taxation. *See Quill*, 504 U.S. at 312. This political concern is just as valid for an income, franchise or business activity tax as it is for a sales or use tax. For example, as a North Carolina-based company with no employees or facilities in Washington State, Market America would be hard pressed to use political channels to resist Washington's imposition of its B&O tax. This undeniable political reality — which is implicitly recognized in the Commerce Clause — further supports a broad reading of *Quill's* physical presence test.

All the foregoing factors combine to compel a broad application of the physical presence rule of *Quill* and *Bellas Hess*. However, absent additional guidance from the Court, it is manifest that state departments of revenue and many (although not all) state courts will continue to refuse to recognize *Quill*'s true reach. A grant of certiorari would definitively resolve all doubts as to the scope of the physical presence requirement announced in *Quill*, and would bring uniformity to this important but jumbled area of state tax jurisprudence.

III. THIS COURT'S EMPHASIS IS NOT ONLY ON THE "PHYSICAL" ASPECT OF NEXUS, BUT ALSO ON THE "SUBSTANTIAL" NATURE OF THE REQUIRED NEXUS; SPORADIC VISITS BY COMPANY REPRESENTATIVES AND OTHER MINIMAL CONTACTS CANNOT ESTABLISH THE REQUISITE "SUBSTANTIAL" NEXUS.

Beyond affirming the reach of *Quill's* physical presence requirement, this case also presents the Court with an opportunity to clarify the "substantial nexus" requirement. The Court has long held that the Commerce Clause requires "a ***substantial nexus*** with the taxing State" in order for a state to impose any form of taxation on an out-of-state corporation. *Complete Auto Transit, Inc. v. Brady*, 430 U.S. 274, 279 (1977) (emphasis added). This Court held in *Quill* that a "substantial nexus" between the taxing state and an out-of-state business can be established only where the business has some "physical presence" in the taxing state. *Quill*, 504 U.S. at 314. As set forth *supra*, *Quill* is properly understood to reach *all* forms of state taxation, not just sales and use taxes. But even if *Quill's* physical presence test somehow does not apply to Washington's B&O tax, the "substantial nexus" requirement of *Complete Auto* remains and must be satisfied. *Complete Auto*, 430 U.S. at 279.

Just as there is considerable confusion and conflict in the state courts regarding the reach of *Quill*, so, too, there is uncertainty and division as to the degree of corporate activity required to create a "substantial nexus" with the taxing state. Here, for example, the Washington Supreme Court found that the seven or eight days of annual visits by Lamtec employees to their customers in Washington created the required

"substantial nexus." App. A, at 2a. A few other states have held that similarly minor amounts of in-state activity were adequate to constitute the "substantial nexus" required for taxation.[6] However, some other state courts have correctly held that such a *de minimis* and transitory in-state physical presence is insufficient to constitute a "substantial nexus" for taxation purposes.[7]

Given this conflict between the state courts as to the frequency and number of in-state visits needed to satisfy the physical component of the "substantial nexus" inquiry, Lamtec's Petition affords the Court a vehicle to resolve a second major split in state tax jurisprudence. Absent guidance from this Court, piecemeal, state-by-state litigation over the meaning of "substantial nexus" will continue and the split of state authority will deepen.

The lack of clarity over what constitutes a "substantial nexus" for state tax purposes inflicts uncertainty, risk and an increased compliance burden on Market America. Market America (like many other enterprises that are national in scope but limited in their physical presence) has difficulty in determining which state taxes may be upheld by the

---

[6] *See Orvis Co. v. Tax Appeals Tribunal*, 654 N.E.2d 954, 960-61 (N.Y. 1995) (holding that infrequent visits by representatives of mail-order seller to existing customers were sufficient to establish physical presence required for substantial nexus); *Arizona Dep't of Revenue v. Care Computer Systems, Inc.*, 4 P.3d 469, 472 (Ariz. Ct. App. 2000) (same).

[7] *In re Appeal of Intercard, Inc.*, 14 P.3d 1111, 1122 (Kan. 2000) ("Intercard's 11 incursions to install card readers in Kansas were isolated, sporadic, and insufficient to establish a substantial nexus to Kansas."); *Florida Dep't of Revenue v. Share International Inc.*, 676 So.2d 1362, 1363 (Fla. 1996).

courts and which will not, as the state-to-state definition of "substantial nexus" is inconsistent and variable.

The threat of unanticipated state taxation is particularly real in the context of state efforts to treat sales over the internet as creating "substantial nexus." The advent of internet sales may result in speedier delivery of goods from an out-of-state vendor, but it does not change the fundamental premise that a vendor is not subject to the taxing authority of every state whose residents buy the vendor's products. Whether sales are effected through the internet, via mail order, through an independent distributor, or by calling a 1-800 number advertised during a late-night television program, the basic inquiry is the same: does this particular vendor have "substantial nexus" with the taxing state? Inconsistent state standards for "substantial nexus" are proliferating, so guidance from the Court is needed to insure uniformity and predictability in the reach of state taxes. Absent such guidance, national businesses such as Market America will continue to confront a patchwork of inconsistent state standards, resulting in increased uncertainty, the risk of unanticipated taxation and substantial compliance expenses.

CONCLUSION

Amicus curiae Market America respectfully requests that the Court grant Lamtec's Petition for Writ of Certiorari and reverse the decision of the Washington Supreme Court, thereby confirming that the reach of *Quill's* physical presence test is not limited to sales and use taxes, and that the Commerce Clause precludes states from taxing out-of-state companies that lack a physical presence in the taxing state.

Respectfully submitted,

ELI R. MATTIOLI
K&L GATES LLP
599 Lexington Avenue
New York, NY 10022
(214) 536-3900

CYNTHIA M. OHLENFORST
Counsel of Record
CHRISTOPHER D. KRATOVIL
K&L GATES LLP
1717 Main Street, Suite 2800
Dallas, TX 75201
(214) 939-5500
Cindy.Ohlenforst@klgates.com

June 16, 2011

Counsel for Amicus Curiae

Blank Page