

STATE OF INDIANA     )  
                                  )SS:  
COUNTY OF MARION    )

IN MARION SUPERIOR COURT 1  
COMMERCIAL COURT DOCKET  
CAUSE NO. 49D01-1706-PL-025964

AMERICAN CATALOG MAILERS  
ASSOCIATION and NETCHOICE,

Plaintiffs,

v.

ADAM KRUPP, in his official capacity as  
the Commissioner of the Indiana  
Department of Revenue, ERIC HOLCOMB,  
in his official capacity as Governor of the  
State of Indiana, and INDIANA  
DEPARTMENT OF REVENUE,

Defendants.

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INDIANA DEPARTMENT OF REVENUE,

Third-Party Plaintiff,

v.

WAYFAIR, INC. and  
OVERSTOCK.COM INC.,

Third-Party Defendants.

### **ANSWER AND THIRD-PARTY COMPLAINT**

Defendant Eric Holcomb, in his official capacity as Governor of the State of Indiana, Adam Krupp, in his official capacity as the Commissioner of the Indiana Department of Revenue, and Indiana Department of Revenue, by counsel, Attorney General Curtis T. Hill, Jr., Solicitor General Thomas M. Fisher, and Deputy Attorneys General Matthew R. Elliott and Elizabeth M. Littlejohn, answers Plaintiffs' Complaint as follows:

## NATURE OF THE ACTION

1. This is an action for declaratory judgment by the ACMA and NetChoice challenging the constitutionality of a newly enacted statute, House Enrolled Act. No. 1129 (2017) (“Act 1129”), which was adopted by the legislature with the express understanding that its terms contradict the United States Supreme Court’s decision in *Quill Corp. v. North Dakota*, 504 U.S. 298 (1992), regarding the limitations on state taxing power under the Commerce Clause of the United States Constitution. The Supreme Court in *Quill* held that a State lacks the authority under the Commerce Clause to impose state sales and use tax collection and reporting obligations upon a seller that has no physical presence in the state, either directly or through third parties, and whose only connection with the state is communicating with customers via the instrumentalities of interstate commerce, *i.e.*, telephone, U.S. mail, common carrier, and now the Internet. *See Quill Corp.*, 504 U.S. at 313-19. The new statute, Act 1129, imposes the obligation to report Indiana gross retail tax expressly upon retail merchants and service providers that have no physical presence in the state, based solely on making sales over certain minimum thresholds to Indiana customers via telephone, mail order, email, and the Internet. Because Act 1129 violates the *Quill* physical presence requirement, usurps the role of Congress in regulating interstate commerce, and unlawfully expands the State’s taxing authority over companies, individuals, and organizations located throughout in the United States, and potentially the world, based solely on their having customers in Indiana, the law is plainly unconstitutional.

**ANSWER:** This portion of the Complaint contains a characterization of the case to which an answer is not required, but to the extent an answer is required, Defendants deny the allegations set forth in paragraph 1 of the Complaint.

## **PARTIES**

2. Plaintiff ACMA is incorporated in Washington, D.C. and is the leading trade association in the United States representing the interest of companies, individuals, and organizations engaged in and supporting catalog marketing.

**ANSWER:** Defendants admit ACMA is incorporated in Washington, D.C. As to the remainder of the allegations, Defendants are without sufficient knowledge to admit or deny the allegations set forth in paragraph 2 of the Complaint and therefore deny the same.

3. Plaintiff NetChoice is incorporated in Washington, D.C., and is a leading trade association of Internet companies and organizations dedicated to advancing the interests of eCommerce businesses and online consumers.

**ANSWER:** Defendants admit NetChoice is incorporated in Washington, D.C. As to the remainder of the allegations, Defendants are without sufficient knowledge to admit or deny the allegations set forth in paragraph 3 of the Complaint and therefore deny the same.

4. Defendant Adam Krupp is the Commissioner of the Indiana Department of Revenue (“Department”) and is charged with the enforcement of Act 1129.

**ANSWER:** Defendants admit the allegations set forth in paragraph 4 of the Complaint.

5. Defendant Eric Holcomb, is the Governor of the State of Indiana. It is his responsibility under Article 4, § 16 of the Indiana Constitution to “Take care that the laws are faithfully executed,” and is charged with the enforcement of Act 1129. Governor Holcomb is sued in his official capacity.

**ANSWER:** Defendants admit that Eric Holcomb is the Governor of the State of Indiana and that he is sued in his official capacity. Article 4, § 16 of the Indiana Constitution speaks for itself and an answer is not required. Defendants deny that Governor Holcomb is charged with any enforcement of Act 1129.

6. Defendant Indiana Department of Revenue (“IDR”) is charged with the enforcement of Act 1129.

**ANSWER:** Defendants admit the allegations set forth in paragraph 6 of the Complaint.

### **JURISDICTION AND VENUE**

7. The Court has jurisdiction to adjudicate this action under the Indiana Uniform Declaratory Judgment Act, Ind. Code § 34-14-1-1 *et seq.*, and 42 U.S.C. § 1983.

**ANSWER:** Both Indiana Code § 34-14-1-1 *et seq.* and 42 U.S.C. § 1983 speak for themselves and an answer is not required. In addition, this paragraph recites a legal conclusion that does not require an answer, but to the extent an answer is required, Defendants deny.

8. Venue is proper in this county under Ind. R. Civ. P. 75(4) because the principal office of the Defendant is located here and the Defendant will be required to take action to enforce Act 1129 from the Department’s Offices in this county.

**ANSWER:** Indiana Rule of Civil Procedure 75(4) speaks for itself and an answer is not required.

### **ALLEGATIONS**

9. The United States Supreme Court, in *Quill*, held that sellers “who do no more than communicate with customers in the State by mail or common carrier as a part of a general interstate business” lack the necessary “substantial nexus” with a

State for the State to require such out-of-state sellers to collect and remit the State's sales and use taxes. 504 U.S. at 307, 313-319.

**ANSWER:** *Quill Corp. v. North Dakota*, 504 U.S. 298 (1992), speaks for itself and an answer is not required.

10. The Court in *Quill* reaffirmed that in order for a State to have the authority under the “substantial nexus” standard of the Commerce Clause to require an out-of-state seller to collect or report the State's sales and use taxes, the seller must have a “physical presence” in the state. *Id.* at 314, 317-18.

**ANSWER:** *Quill Corp. v. North Dakota*, 504 U.S. 298 (1992), speaks for itself and an answer is not required.

11. The United States Supreme Court has not overruled, superseded, or limited its decision in *Quill*.

**ANSWER:** This paragraph recites a legal conclusion that does not require an answer, but to the extent an answer is required, Defendants deny the allegations set forth in paragraph 11 of the Complaint.

12. The physical presence requirement of *Quill* currently remains the law of the land under the United States Constitution. The States, including Indiana, are bound by *Quill*.

**ANSWER:** This paragraph recites a legal conclusion that does not require an answer, but to the extent an answer is required, Defendants deny the allegations set forth in paragraph 12 of the Complaint.

13. On April 28, 2017, Governor Holcomb signed Act 1129 into law.

**ANSWER:** Defendants admit the allegations set forth in paragraph 13 of the Complaint.

14. Act 1129 provides that “[a] retail merchant that does not have physical presence Indiana” is required to collect and remit gross retail tax if the retail

merchant meets either of two, alternative criteria in the prior or the current calendar year: (a) the retail merchant's gross revenue from the sale of tangible personal property, any product transferred electronically, or services delivered into Indiana exceeds one hundred thousand dollars (\$100,000); or (b) the seller sold tangible personal property, any product transferred electronically, or services for delivery into Indiana in two hundred (200) or more separate transactions. Act 1129, § 2.

**ANSWER:** House Enrolled Act 1129 (2017) speaks for itself and an answer is not required.

15. Act 1129 takes effect on July 1, 2017.

**ANSWER:** Defendants admit the allegations set forth in paragraph 15 of the Complaint.

16. Both ACMA and NetChoice have members who are directly and adversely affected by the sales tax reporting obligations imposed under Act 1129.

**ANSWER:** Defendants are without sufficient knowledge to admit or deny the allegations set forth in paragraph 16 of the Complaint and therefore deny the same.

17. Act 1129 contains a lengthy statement of general assembly findings. The findings expressly acknowledge that “[t]he Supreme Court of the United States should reconsider its doctrine that prevents ... states from requiring remote sellers to collect gross retail tax....” *Id.* § 5(7).

**ANSWER:** House Enrolled Act 1129 (2017) speaks for itself and an answer is not required.

18. The findings further acknowledge that “it may be reasonable notwithstanding this law for remote sellers to continue to refuse to collect the gross retail tax in light of existing federal constitutional doctrine...” *Id.* § 5(8).

**ANSWER:** House Enrolled Act 1129 (2017) speaks for itself and an answer is not required.

19. Act 1129 is modelled after a South Dakota statute that includes substantially identical provisions purporting to require sales tax collection by out-of-state retailers that have no physical presence in the State. The South Dakota statute likewise contains a substantially similar, equally lengthy statement of legislative findings.

**ANSWER:** Defendants are without sufficient knowledge to admit or deny the allegations set forth in paragraph 19 of the Complaint and therefore deny the same.

20. The South Dakota statute was declared unlawful and its enforcement enjoined by the South Dakota Circuit Court by order dated March 6, 2017.

**ANSWER:** This paragraph recites allegations that are vague and ambiguous.

21. On June 21, 2017, counsel for the Plaintiffs wrote to the Defendant, Commissioner Krupp, alerting him to the Plaintiffs' position that Act 1129 is unconstitutional.

**ANSWER:** Defendants admit the allegations set forth in paragraph 21 of the Complaint.

22. Plaintiffs' counsel further noted that litigation presenting the identical federal constitutional issues is now before the South Dakota Supreme Court on a "fast track" schedule with the express understanding that the State of South Dakota will seek review by the United States Supreme Court. Plaintiffs' counsel invited Commissioner Krupp to suspend enforcement of Act 1129 pending resolution of the South Dakota appeal. Commissioner Krupp has not responded.

**ANSWER:** Defendants admit the allegations set forth in paragraph 22 of the Complaint.

**COUNT I – Declaratory Judgment and 42 U.S.C. § 1983**  
**Violation of the Commerce Clause of the United States Constitution**

23. Plaintiffs incorporate the allegations of paragraphs 1–22 as if fully set forth herein.

**ANSWER:** Defendants incorporate the prior responses as if set forth fully herein.

24. *Quill* bars a State from requiring sales and use tax collection and reporting by an out-of-state seller or service provider that has no physical presence in the state.

**ANSWER:** *Quill Corp. v. North Dakota*, 504 U.S. 298 (1992), speaks for itself and an answer is not required, but to the extent an answer is required Defendants deny the allegations set forth in paragraph 24 of the Complaint.

25. Act 1129 expressly requires out-of-state catalog merchants, Internet sellers, and service providers that do “not have a physical presence in the state” to report Indiana gross retail taxes.

**ANSWER:** House Enrolled Act 1129 (2017) speaks for itself and an answer is not required.

26. Act 1129, on its face, violates the Commerce Clause under *Quill*.

**ANSWER:** This paragraph recites legal conclusions that do not require an answer, but to the extent an answer is required, Defendants deny the allegations set forth in paragraph 26 of the Complaint.

27. The Defendant is the state official charged with, and liable for, the enforcement of Act 1129.

**ANSWER:** Defendants admit that Commissioner Krupp, in his official capacity and the Indiana Department of Revenue are charged with the



enforcement of Act 1129. Defendants deny that Governor Holcomb, in his official capacity, is charged with any enforcement of Act 1129.

28. This Court is bound to follow and enforce Supreme Court precedent.

**ANSWER:** As Article VI, Clause 2 of the Constitution states: “This Constitution, and the Laws of the United States . . . shall be the supreme Law of the Land; and the Judges in every State shall be bound thereby[.]” This allegation is also vague and ambiguous and an answer is not required.

29. This Court is empowered under the Uniform Declaratory Judgments Act, Ind. Code § 34-14-1-1 *et seq*, to declare the rights and obligations of the parties under Act 1129.

**ANSWER:** Indiana Code § 34-14-1-1 *et seq*. speaks for itself and an answer is not required.

30. This Court should declare Act 1129 unconstitutional and unenforceable, and award such further relief as is just and proper.

**ANSWER:** This paragraph recites legal conclusions that do not require an answer, but to the extent an answer is required, Defendants deny the allegations set forth in paragraph 30 of the Complaint.

**COUNT II – Declaratory Judgment and 42 U.S.C. § 1983**  
**Violation of the Due Process Clause of the United States Constitution**

31. Plaintiffs incorporate the allegations of paragraphs 1–30 as if fully set forth herein.

**ANSWER:** Defendants incorporate the prior responses as if set forth fully herein.

32. The Due Process Clause of the United States Constitution, made applicable to the States through the Fourteenth Amendment, requires a definite link and a minimum connection between the state and a person it seeks to tax.

**ANSWER:** This paragraph recites legal conclusions that do not require an

answer, but to the extent an answer is required, Defendants deny the allegations set forth in paragraph 32 of the Complaint.

33. The Supreme Court has not determined whether, for purposes of the Due Process Clause, the prescriptive jurisdiction of a state, *i.e.*, its jurisdiction to impose tax or regulatory obligations, is co-extensive with the state's adjudicative jurisdiction.

**ANSWER:** This paragraph recites legal conclusions that do not require an answer, but to the extent an answer is required, Defendants deny the allegations set forth in paragraph 33 of the Complaint.

34. The minimum thresholds in Act 1129 for asserting prescriptive jurisdiction over retail merchants that have no physical presence in the state are inconsistent with the requirements of the Due Process Clause.

**ANSWER:** This paragraph recites legal conclusions that do not require an answer, but to the extent an answer is required, Defendants deny the allegations set forth in paragraph 34 of the Complaint.

35. The Defendant is the state official charged with, and liable for, the enforcement of Act 1129.

**ANSWER:** Defendants admit that Commissioner Krupp, in his official capacity and the Indiana Department of Revenue are charged with the enforcement of Act 1129. Defendants deny that Governor Holcomb, in his official capacity, is charged with any enforcement of Act 1129.

36. This Court is empowered under the Uniform Declaratory Judgments Act, Ind. Code § 34-14-1-1 *et seq.*, to declare the rights and obligations of the parties under Act 1129.

**ANSWER:** Indiana Code § 34-14-1-1 *et seq.* speaks for itself and an answer is not required.

37. This Court should declare Act 1129 unconstitutional and unenforceable under the Due Process Clause, and award such further relief as is just and proper.

**ANSWER:** This paragraph recites legal conclusions that do not require an answer, but to the extent an answer is required, Defendants deny the allegations set forth in paragraph 37 of the Complaint.

WHEREFORE, Plaintiffs respectfully pray that the Court:

- (A) enter a declaration that Act 1129 is unconstitutional and unenforceable on its face;
- (B) enter judgment for the Plaintiffs;
- (C) enjoin enforcement of Act 1129;
- (D) award the Plaintiffs their attorneys' fees and costs; and
- (E) grant such further relief as the Court deems just and proper.

**ANSWER:** Defendants deny that Plaintiffs are entitled to the relief requested in their Complaint.

WHEREFORE, Defendants respectfully requests that the Plaintiffs take nothing by way of their Complaint; that the Plaintiffs' claims be dismissed with prejudice in their entirety; that judgment be entered in favor of Defendants and against the Plaintiffs pursuant to applicable laws; and Defendants have such other and further relief as this Court may deem just and appropriate.

### **GENERAL DENIAL**

Defendants deny any and all remaining allegations set forth in Plaintiffs' Complaint not herein previously admitted or denied.

### **AFFIRMATIVE DEFENSES**

1. The Court lacks jurisdiction over one or more claims asserted by Plaintiffs because the Governor is not a suitable defendant under the principles of standing and sovereign immunity, which bar this action against the Governor.

2. One or more claims asserted by Plaintiffs fail to state a claim on which relief can be granted.

3. Plaintiffs lack standing to bring one or more of the claims.

4. The challenged public law is constitutional.

5. Defendants reserve the right to assert other affirmative defenses that may become apparent during the course of discovery, and therefore also reserve the right to amend their Answer to assert additional affirmative defenses.

### **THIRD-PARTY COMPLAINT**

Pursuant to Indiana Trial Rule 14, the Indiana Department of Revenue, Third-Party Plaintiff in this matter, for their Third-Party Complaint against Wayfair, Inc. and Overstock.com, Inc. state and allege as follows:

1. Third-Party Plaintiff incorporates by reference all responses to the paragraphs of the Complaint as though set forth above.

2. “The purpose of Trial Rule 14 is to permit common questions of fact to be determined in one litigation in order to avoid delay between a judgment against a party in one action and a judgment for him in a separate action, and to militate against the possibility of inconsistent results.” *City of Elkhart v. Middleton*, 356 N.E.2d 207, 211 (Ind. 1976).

3. Third-Party Plaintiff seeks to have common questions of fact to be determined—namely, whether House Enrolled Act 1129 (2017) is valid—against Third-Party Defendants.

## **Background**

4. Third-Party Plaintiff, the Indiana Department of Revenue, seeks a declaratory judgment to enforce House Enrolled Act 1129 (2017) to require all retail merchants to collect and remit state gross retail tax. House Enrolled Act 1129, Ind. Legis. Serv. P.L. 247-2017 (Ind. 2017).

5. Governor Eric Holcomb signed House Enrolled Act 1129 on April 28, 2017 with effective date July 1, 2017. The Act requires “a retail merchant that does not have physical presence in Indiana” to “collect . . . and remit the gross retail tax . . . if the retail merchant” has gross revenue that “exceeds one hundred thousand dollars (\$100,000)” or sells “in two hundred (200) or more separate transactions.” HEA 1129, Section 2.

6. On information and belief, Third-Party Defendants Overstock.com, Inc. and Wayfair, Inc. are merchants not having a physical presence in Indiana but having gross revenue from Indiana sales exceeding \$100,000 per year and 200 transactions per year.

## **Parties**

7. Third-Party Plaintiff Indiana Department of Revenue administers the laws of the state respecting taxation, including the sales tax as an agency of the State of Indiana, which is a sovereign state with authority to tax the sale and use of goods in Indiana.

8. Third-Party Defendant Wayfair, Inc. is a business engaged in e-commerce headquartered in Boston, Massachusetts. It sells various products for the

home goods sector and ships goods directly to customers throughout the world, including into Indiana. Wayfair operates five websites including Wayfair, Joss & Main, AllModern, DwellStudio, and Birch Lane.

9. Third-Party Defendant Overstock.com, Inc. is an online retailer headquartered in Midvale, Utah. It offers brand name, non-brand name, and closeout products to customers. It ships purchases directly to customers throughout the world, including into Indiana.

### **Personal Jurisdiction**

10. Third-Party Defendants are subject to personal jurisdiction as they are “doing . . . business in this state[.]” Ind. R. Trial P. 4.4(A)(1).

11. Third-Party Defendants are subject to personal jurisdiction “having supplied or contracted to supply services rendered or to be rendered or goods or materials furnished or to be furnished in this state” and “on any basis not inconsistent with the Constitutions of this state or the United States.” Ind. R. Trial P. 4.4(A).

### **Venue**

12. Under Trial Rule 75(a)(8), preferred venue lies in “the county where a claim in the plaintiff’s complaint may be commenced under any statute recognizing or creating a special or general remedy or proceeding.”

13. Venue is proper in this Court because House Enrolled Act 1129 (2017) permits this suit to be brought “in any circuit court or superior court.” Ind. Code § 6-2.5-9-9.

## Relevant Legislative Findings

14. The Indiana Legislature enacted House Enrolled Act 1129 (2017) to request that the United States Supreme Court reconsider its doctrine established in *Quill Corp. v. North Dakota*, 504 U.S. 298 (1992). In enacting this statute, it made the following findings:

(1) The inability to effectively collect the gross retail tax or use tax from remote sellers that deliver tangible personal property, products transferred electronically, or services directly into Indiana is seriously eroding the tax base of Indiana and causing revenue losses and imminent harm to Indiana through the loss of critical funding for state and local services.

(2) Gross retail tax and use tax revenues are essential in funding state and local services.

(3) Despite the fact that a use tax is imposed on the storage, use, or consumption of tangible personal property in Indiana if the property was acquired in a retail transaction, many remote sellers actively market sales as “tax free” or as “no sales tax” transactions.

(4) The structural advantages of remote sellers, including the absence of point-of-sale tax collection, and the general growth of the online retail industry make clear that further erosion of Indiana's gross retail tax base is likely in the near future.

(5) Remote sellers that make a substantial number of deliveries into Indiana or have large gross revenues from Indiana benefit extensively from Indiana's market (including the economy generally) and from the infrastructure in Indiana.

(6) In contrast with the expanding harms caused to Indiana from this exemption of gross retail tax collection obligations for remote sellers, the costs of that collection have fallen. Given modern computing and software options, it is neither unusually difficult nor burdensome for remote sellers to collect and remit gross retail taxes associated with sales into Indiana.

(7) The Supreme Court of the United States should reconsider its doctrine that prevents, under certain circumstances, states from

requiring remote sellers to collect gross retail tax, and as the findings of this section make clear, this argument has grown stronger, and the cause more urgent, with time.

(8) Given the urgent need for the Supreme Court of the United States to reconsider this doctrine, it is necessary for the general assembly to enact IC 6-2.5-2-1(c), clarifying the state's immediate intent to require collection of gross retail taxes by remote sellers.

(9) Expeditious review is necessary and appropriate because, while it may be reasonable notwithstanding this law for remote sellers to continue to refuse to collect the gross retail tax in light of existing federal constitutional doctrine, such a refusal causes imminent harm to Indiana.

(10) It is the intent of the general assembly to apply Indiana's gross retail tax and use tax obligations to the limit of federal and state constitutional doctrines and to specify that Indiana law permits the state to immediately argue in any litigation that such a constitutional doctrine should be changed to permit the obligation to collect state gross retail tax as provided in IC 6-2.5-2-1(c).

2017 Ind. Legis. Serv. P.L. 247-2017.

### **Facts Relevant to Third-Party Plaintiff Claims**

15. Third-Party Defendant Overstock.com had \$1.8 billion in total revenue in Fiscal Year 2016.

16. Third-Party Defendant Wayfair had \$3.4 billion in total revenue in Fiscal Year 2016.

17. Neither Third-Party Defendant Overstock.com nor Third-Party Defendant Wayfair currently collect or remit gross retail tax to Indiana as required under House Enrolled Act 1129 (2017).



18. Prior to 2006, Third-Party Defendant Overstock.com had a warehouse facility in Indiana. During that time, Third-Party Defendant Overstock.com collected and remitted sales taxes in the state because it had a physical presence in Indiana.

19. Effective August 15, 2007, Third-Party Defendant Overstock.com terminated its warehouse facility in Indiana, removing its physical presence from the state. At that time it also ceased collecting and remitting Indiana sales taxes.

20. Currently, neither Third-Party Defendant Overstock.com nor Third-Party Defendant Wayfair collect and remit Indiana gross retail taxes.

### **Declaratory Judgment**

21. The Indiana Department of Revenue has authority to seek declaratory judgment under House Enrolled Act 1129 (2017), which states “the department may bring a declaratory judgment action under IC 34–14–1 in any circuit court or superior court against a person that the department believes meets the criteria of IC 6–2.5–2–1(c).”

22. House Enrolled Act 1129 (2017) also provides that “A court in which an action for a declaratory judgment is brought under subsection (a) shall act on the declaratory judgment action as expeditiously as possible.”

23. Further, under the terms of House Enrolled Act 1129 (2017), the State and its agencies “may not, during the pendency of the declaratory judgment action . . . enforce the obligation to collect state gross retail tax as provided in IC 6–2.5–2–1(c) against any person that does not affirmatively consent or otherwise remit the gross retail tax on a voluntary basis.” HEA 1129, Section 3.

24. The prohibition on enforcement on the obligation to collect state gross retail tax does not apply when and if “a court enters a final judgment on the merits declaring that the obligation to collect state gross retail tax as provided in IC 6–2.5–2–1(c) is valid; and the final judgment of the court is no longer subject to appeal.” HEA 1129, Section 3.

25. As of the filing of this complaint, the Indiana Department of Revenue is not authorized to enforce the state gross retail tax of House Enrolled Act 1129 (2017).

WHEREFORE, the Indiana Department of Revenue hereby prays that this Court:

1. Declare House Enrolled Act 1129 (2017) valid and applicable to the Third-Party Defendants, and
2. Grant such relief as this Court deems just and proper.

Respectfully submitted,

CURTIS T. HILL, Jr.  
Indiana Attorney General  
Attorney No. 13999-20

Date: August 28, 2017

By: s/ Thomas M. Fisher  
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## CERTIFICATE OF SERVICE

I hereby certify that on August 28, 2017, I electronically filed the foregoing document using the Indiana E-filing System ("IEFS"). I also certify that on August 28, 2017, the foregoing document was served upon the following persons using the IEFS:

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A copy of the foregoing document will be served on the following Third-Party Defendants by Summons via certified mail and properly addressed to the following:

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