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STATE OF WASHINGTON  
OFFICE OF FINANCIAL MANAGEMENT

Insurance Building, PO Box 43113 • Olympia, Washington 98504-3113 • (360) 902-0555

September 30, 2013

**TO:** Keenan Konopaski, Legislative Auditor  
Joint Legislative Audit and Review Committee

**FROM:** Carol K. Nelson, Director  
Department of Revenue

David Schumacher, Director  
Office of Financial Management

**SUBJECT: JLARC PRELIMINARY REPORT ON 2013 TAX PREFERENCE  
PERFORMANCE REVIEWS**

The Washington State Department of Revenue and the Office of Financial Management appreciate the opportunity to review and comment on the Joint Legislative Audit and Review Committee's (JLARC's) preliminary report on scheduled 2013 tax preference performance reviews.

It is important to continually review state tax preferences to help Washington State maintain a tax system that is fair and equitable. To this end, we appreciate the thorough analysis being done by JLARC and the Citizen Commission for Performance Measurement of Tax Preferences.

While we have no specific comments on the 2013 report, we thank you for the opportunity to review this material and recommendations made by JLARC.

