

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF COLORADO**

Civil Action No. 10-CV-01546-REB-CBS

The Direct Marketing Association,

Plaintiff,

v.

Roxy Huber, in her capacity as Executive  
Director, Colorado Department of Revenue,

Defendant.

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**DECLARATION OF PROFESSOR KEVIN LANE KELLER**

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I, Kevin Lane Keller, pursuant to 28 U.S.C. § 1746, do depose and state as follows:

1. I am the E.B. Osborn Professor of Marketing at the Tuck School of Business at Dartmouth College. I have been retained by the law firm of Brann & Isaacson, as counsel to the Direct Marketing Association ("DMA"), to present my opinions regarding the effect that a new Colorado law (House Bill 10-1193, "An Act Concerning The Collection Of Sales And Use Taxes On Sales Made By Out-Of-State Retailers, And Making An Appropriation Therefor" ("the Act")), will have on the business of affected Internet and catalog retailers, and on their relationships with Colorado customers. My opinions in that regard are based upon my experience and expertise in the field of marketing, as well as on my review of the result of a survey of Colorado consumers

conducted in June 2010 by Resource Systems Group, Inc. ("RSG"), concerning consumers' reactions to the requirements of the Act and of related regulations adopted by the Colorado Department of Revenue ("Department"). I conclude, as described more fully in this declaration, that out-of-state retailers affected by the law will likely suffer lost sales and permanent injury to their relationships with customers as a result of complying with the requirement that they disclose their customers' purchasing information to the Department.

2. Much of my work, both as an academic and as a consultant to businesses, focuses on the relationship between retailers (or brands) and consumers, including the importance to a retailer (or brand) of establishing and maintaining the trust of its customers. My work also frequently involves the use and/or analysis of consumer surveys. During my MBA and PhD studies, I took graduate level courses in marketing research that included survey design and interpretation. Since receiving my PhD, I have run countless academic research studies that involved the design, conduct and analysis of surveys. Many of my activities with consulting clients have also involved survey work, including projects with Procter & Gamble, Ford, Samsung, and other companies. A copy of my current *curriculum vitae* is attached hereto as Exhibit A.

3. It is my understanding that the new Colorado law requires out-of-state retailers who do not collect Colorado sales tax to: (a) give Colorado purchasers notice with each transaction that the retailer does not collect Colorado sales tax, but that the purchaser has an obligation to self-report use tax to the Department, even on catalog and Internet sales; (b) send each Colorado purchaser (at least those who purchase \$500 in taxable

goods or services from the retailer) an annual notice informing them, among other things, of their total purchase amount for the past year and that the retailer is required to report their name and total amount of purchases to the Department; and (c) file an annual report with the Department listing for each Colorado purchaser (regardless of purchase amount) the purchaser's name, billing address, shipping address and total amount of purchases.

4. I am aware that RSG conducted a survey of Colorado consumers in June 2010 to determine their reactions to the requirements of the new Colorado law. Indeed, I reviewed a draft of the survey questionnaire when it was being prepared, and I have reviewed a document prepared by RSG entitled "Colorado Consumer Survey, *Final Results*," dated August 9, 2010 ("*Final Results*"), setting forth the results of the full survey. A copy of the *Final Results* is attached to the Declaration of Thomas J. Adler, PhD, as Exhibit B. I have also reviewed the declaration of Dr. Adler concerning the survey.

5. The objectives of the RSG survey were: (1) to determine whether Colorado consumers consider the requirement that out-of-state retailers must report their purchasing information to the Department to be an invasion of their privacy or, instead, if Colorado consumers do not mind the disclosure of such information to the Department; and (2) to determine whether the reporting requirement will affect, in any way, Colorado consumers' future purchases from out-of-state retailers who are required to provide such information to the Department. Based on my understanding of the requirements of the new law and the objectives of the survey, I believe that the survey

was well-designed and executed. I am confident in relying upon the results of the survey in support of my opinions expressed in this declaration.

**Retailers Who Must Disclose Customer Purchasing Information  
to the Department Will Lose Sales as a Result**

6. Based upon my experience in the field of consumer marketing, and the results of the RSG Survey, it is my opinion that many consumers will view negatively the obligation of affected out-of-state retailers to disclose the customers' names, addresses and amount of purchases to a government agency. Indeed, many consumers who become aware of the requirement, including past or current customers of the retailer, will be less likely to make a purchase from such a retailer than they would be if the retailer was not required to report their information to the government. This will be just as true for consumers residing in Colorado as in any other state.

7. As a result, retailers required to make such disclosures to the Department will lose a substantial portion of their Colorado sales. The amount of such lost sales for any particular retailer will depend upon a number of factors, but for a law that applies broadly to all Internet and catalog retailers with Colorado gross sales in excess of \$100,000 that do not collect Colorado sales tax, the aggregate volume of such lost sales, industry wide, will be very large.

8. My conclusion that Internet and catalog retailers who are required to disclose their customers' information to the Department will lose sales as a result is supported by the results of the RSG survey. The results of the survey show that two-thirds of Colorado Internet and catalog shoppers (67%) who aware of the disclosure requirement will decrease their purchases from such retailers in the coming year. Even more

tellingly, when asked to reflect upon a recent purchase from an out-of-state retailer that does not collect Colorado sales tax, sixty-three percent (63%) of Colorado consumers would most likely not make a similar purchase again from the affected the out-of-state retailer because of the disclosure requirement. In stark contrast, Colorado retailers will be directly benefitted by the law: forty-three percent (43%) of Colorado catalog/online purchasers responded to the RSG survey that they will make future purchases instead from a Colorado retailer that is not required to disclose their purchase information to the Department. Of course, out-of-state Internet and catalog sellers can never recoup the sales they will lose from customers who decided not to buy from them, or who choose to buy from another, Colorado retailer.

**The Harm to Retailers' Customer Relationships  
and Businesses Will Be Permanent**

9. There are other, potentially more serious, even permanent, consequences for affected out-of-state retailers that elect to comply with the new law and turn-over such customer information to the Department. By disclosing customer purchasing information to the Department, even if required to do so by law, out-of-state retailers will definitely alienate customers in Colorado and elsewhere, including many of their best customers (whom the retailer will be required to inform directly of the requirement that the retailer must report such information to the Department).

10. Establishing a relationship of reliability and trust with customers is the key to the long-term success of most retailers or brands. High levels of customer satisfaction with a retailer derive not just from the retailer's products, but from the entire customer experience. For many of the most successful Internet and catalog retailers and brands,

customer satisfaction depends upon maintaining the security and privacy of a customer's personal information, and not willingly disclosing it to any third-party, including a state government agency. This is a major reason why almost all direct marketers adopt clear privacy policies and disclose those policies to the public.

11. The privacy and security of personal information in the hands of both businesses and government agencies remains a significant concern to many consumers, and the extent to which government should be permitted access to customer information maintained by businesses is much debated by policy makers. As the results of the RSG survey indicate, many consumers view information maintained by companies with which they do business, including generalized information such as their identity as a customer of the company and the frequency or volume of their transactions, to be private, confidential information that they would prefer not be shared with the government. Companies that consent to allow governmental access to such personal customer information, rather than resist government demands for it, are viewed negatively by consumers, as the revelation in 2006 that telecommunications providers Verizon, AT&T and Bell South may have disclosed customer phone records to the National Security Agency illustrates.

12. Breaching trust with the customer and failing to live up to customer expectations regarding protection of sensitive transaction information will have a long-lasting detrimental effect on a retailer. Once the relationship of trust with a customer is destroyed, many such customers will be permanently lost. Retailers that comply with the requirements of the Colorado law by disclosing their customers' information to the

Department can expect to lose customers (and thus future sales) in Colorado and elsewhere, as a result.

13. My conclusions in this regard are supported by the results of the RSG survey. The survey shows that an overwhelming majority — nearly 70% (including 44% who “strongly agree”) — of Colorado online and catalog shoppers believe that the requirement of the new law that out-of-state retailers must report their customers’ purchase information to the Department constitutes an invasion of privacy, while only 14% of such consumers report that they do not mind the disclosure. Such strong consumer sentiment indicates that retailers who make such disclosures will damage their relationships with many Colorado customers with lasting negative effects on the retailers’ sales and business.

I declare under penalty of perjury that the foregoing is a true and correct.

Executed on this 10th day of August, 2010

/s/ Kevin Lane Keller  
Kevin Lane Keller

EXHIBIT A

7/21/10

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**EDUCATION**

- Ph.D. Duke University  
Fuqua School of Business  
Major Field: Marketing (May 1986)
- M.B.A. Carnegie-Mellon University  
Graduate School of Industrial Administration  
Area of Concentration: Marketing (May 1980)
- A.B. Cornell University (with distinction in all subjects)  
College of Arts and Sciences  
Majors: Economics and Mathematics (June 1978)

**PROFESSIONAL EXPERIENCE**

- Dartmouth College, Tuck School of Business  
E.B. Osborn Professor of Marketing, July 1998 to present
- Duke University, Fuqua School of Business  
Visiting Professor of Business Administration, May 1997 to June 1998  
Instructor, September 1984 to December 1984
- University of North Carolina at Chapel Hill, Kenan-Flagler Business School  
Professor of Marketing, July 1995 to May 1997
- Stanford University, Graduate School of Business  
Associate Professor of Marketing (with tenure), June 1993 to July 1995  
Associate Professor of Marketing, September 1990 to June 1993  
Assistant Professor of Marketing, July 1987 to September 1990
- University of New South Wales, Australian Graduate School of Management  
Visiting Professor, September 1990 to June 1991
- University of California, Berkeley, Schools of Business Administration  
Assistant Professor of Marketing, January 1986 to June 1987
- Bank of America, San Francisco, CA  
Marketing Consultant, April 1981 to June 1982  
Assistant Marketing Consultant, July 1980 to April 1981



## PUBLICATIONS

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- Steven Hoeffler and Kevin Lane Keller (2002), "Building Brand Equity through Corporate Societal Marketing," *Journal of Public Policy and Marketing*, 21 (1), 78-89.
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- Kevin Lane Keller (2009), "Building Strong Brands in a Modern Marketing Communications Environment," in special issue, "The Integration of Integrated Marketing Communications: IMC in a Changing Landscape," of *Journal of Marketing Communications*, special issue editors, Don E. Schultz and Charles Patti, 15 (April-July), 139-155.
- Kevin Lane Keller (2009), "Managing the Growth Tradeoff: Challenges and Opportunities In Luxury Branding" in special issue, "Luxury Branding," of *Journal of Brand Management*, special issue editor Uche Okonkwo, 16 (March-May), 290-301.
- Kevin Lane Keller (2009), "Challenges to Branding: Five Secrets to Brand Success," *Market Leader*, Quarter 2, 45-47.
- Kevin Lane Keller and Frederick E. Webster Jr. (2009), "Hitting the Branding Sweetspot: Achieving Marketing Balance by Reconciling Marketing Trade-offs," *Marketing Management*, July/August, Vol. 18, 12-17.
- Susan Heckler, Kevin Lane Keller, Michael J. Houston, and Jill Avery (2009), "Building Brand Knowledge Structures: Elaboration and Interference Effects in the Processing of Sequentially Advertised Brand Benefit Claims," *Journal of Marketing Communications*, forthcoming.
- Kevin Lane Keller and Don Lehmann (2009), "Assessing Brand Potential," in special issue, "Brand Value and Valuation," of *Journal of Brand Management*, special issue editors, Randall Raggio and Robert P. Leone, Vol. 17, No.1, 6-7.
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- Steve Hoeffler, Paul Bloom, and Kevin Lane Keller (2010), "Achieving Social Change through Corporate Societal Marketing: Incorporating a Consumer Orientation into CSR Programs," *Journal of Public Policy & Management*, forthcoming.
- Kevin Lane Keller (2010), "Modern Branding Challenges," Forward to *Brands and Brand Management: Contemporary Research Perspectives*, eds. Barbara Loken, Rohini Ahluwalia, and Michael J. Houston, forthcoming.
- Kevin Lane Keller (2010), "Brand Equity Management in a Multichannel, Multimedia Retail Environment," special issue, *Journal of Interactive Marketing*, co-editors Venkatesh Shankar and Manjit Yadav, forthcoming.
- Kevin Lane Keller (2010), "Brand Development Process and Planning Brand Identity," for *Strategic Brand Management* in *Next Practices in Marketing*, ed. Raj Srivastava
- Kevin Lane Keller (2010), "Brand Revitalization," for *Strategic Brand Management* in *Next Practices in Marketing*, ed. Raj Srivastava

Kevin Lane Keller (2010), Forward to Kelly Tian and Lily Dong, *Imagining China, Imagining Brands*

Kevin Lane Keller (2010), Forward to Christian Dussart, *Creative Self-Destruction: An Integrated Set of New Business Logics to Escape Commoditization Hell*

Kevin Lane Keller (2010), "The New Branding Imperatives: Insights for the New Marketing Realities," Marketing Science Institute, *Fast Forward* series.

Kevin Lane Keller and Philip Kotler (2011), "Branding in Business-to-Business Firms," in *Business to Business Marketing Handbook*, eds. Gary L. Lilien and Rajdeep Grewal, Edward Elgar Publishing, forthcoming.

Kevin Lane Keller (2011), "Branding Strategy," in *Marketing Strategy Handbook*, eds. Venky Shankar and Gregory Carpenter, Edward Elgar Publishing, forthcoming.

### WORKING PAPERS

Kevin Lane Keller and Sanjay Sood, "The Effects of Product Experience and Branding Strategies on Parent Brand Evaluations and Brand Equity Dilution," under review, *Journal of Marketing Research*.

Julie A. Edell and Kevin Lane Keller, "Analyzing Media Interactions: The Effects of Coordinated TV-Print Advertising Campaigns," invited revision, *Journal of Marketing Research*.

Kalpesh Kaushik Desai, Kevin Lane Keller, and Wayne Hoyer, "Abstract vs. Concrete Challenge Strategies in the Face of Competitive Entry of Extensions from Mega Brands," to be submitted to the *Journal of Advertising*.

Philip Kotler and Kevin Lane Keller, "It is Time to Bury the 4Ps and Replace Them With Holistic Marketing," under review, *Harvard Business Review*.

### MANUSCRIPTS IN PREPARATION

Kalpesh Kaushik Desai and Kevin Lane Keller, "Understanding Channel Fit: The Reciprocal Effects of Product and Retailer Brand Images," targeted for *Journal of Marketing*

Scott Bedbury and Kevin Lane Keller, "King of the World: Brand Supremacy Inside and Outside Your Company," targeted for *Harvard Business Review*

Kevin Lane Keller and Sanjay Sood, "A Conceptual Model of Brand Extension Effects: An Integrative Review," targeted for *Foundations and Trends in Marketing*

Kevin Lane Keller and Keith Richey, "Strengthening a Brand Through Sponsorship," for *Journal of Sponsorship*.

### WORK IN PROGRESS

The Stability of Brand Preferences (with Peter Golder and Tingting Fan)

The Multiple Roles of Fit between Partners in Brand Alliance Attitude Formation (with Bendik Samuelson)

Brand Extension Dynamics (with Donald Lehmann, Jeffrey Parker, and Martin Schleicher)

Brand Proficiency and Propensity (with Meg Campbell)

### **RESEARCH INTERESTS**

Marketing Management: Planning, Programs, and Processes

Strategies and Tactics to Build, Measure, and Manage Brand Equity

Design, Implementation, and Evaluation of Integrated Marketing Communication Programs

### **TEACHING INTERESTS**

MBA: Marketing Management; Brand and Product Management; Advertising and Communication Management

PhD: Behavioral Research in Marketing: Theories and Methods

Executive: Designing, Implementing, and Measuring Branding Programs and Integrated Marketing Communications Programs

### **PRESENTATIONS**

"Effects of Information Quantity and Quality on Decision Effectiveness," ORSA/TIMS Marketing Science Conference (February 1984).

"Memory Factors in Advertising: The Effects of Advertising Retrieval Cues on Brand Evaluations," Association for Consumer Research Conference (October 1985 and October 1986), American Marketing Association Educators' Conference (August 1986), and American Psychological Association Annual Meeting (August 1986), Marketing Science Institute Advertising Steering Group (October 1986).

"Memory Retrieval Factors and Advertising Effectiveness," Sandage Symposium III: Contending Psychological Approaches to Advertising, University of Illinois (June 1987), Advertising and Consumer Psychology Conference (May 1989), Marketing Research Society of Australia Conference (October 1990), University of Melbourne Faculty Research Seminar (October 1990), University of Western Australia Faculty Research Seminar (April 1991).

"Consumer Evaluations of Brand Extensions," Marketing Science Institute Brand Equity Conference (February 1988), ORSA/TIMS Marketing Science Conference (February 1988), Association for Consumer Research Conference (October 1988).

"Memory and Evaluation Effects in Competitive Advertising Environments," University of Florida Faculty Research Seminar (April 1988), Pennsylvania State University Faculty Research Seminar (June 1988), Stanford Marketing Camp (August 1988), Association for Consumer Research Conference (October 1989).

- "Cue Compatibility and Framing in Advertising," Association for Consumer Research Conference (October 1988), Wharton Faculty Research Seminar (March 1989), University of Michigan Faculty Research Seminar (November 1989), University of Arizona Faculty Research Seminar (March 1990).
- "The Effects of Sequential Introduction of Brand Extensions," Association for Consumer Research Conference (October 1989), University of Washington Faculty Research Seminar (December 1989), Duke University Faculty Research Seminar (July 1990).
- "Conceptualizing, Measuring, and Managing Customer-Based Brand Equity," University of Auckland Faculty Research Seminar (April 1991), Cornell University Faculty Research Seminar (April 1992), New York University Faculty Research Seminar (April 1992), Columbia University Marketing Camp (June 1992), American Marketing Association 13th Annual Marketing Research Conference (September 1992), Marketing Science Institute Trustees Meeting (November 1992), Harvard University (February 1993).
- "The Interaction of Brand Name and Brand Positioning Strategies on Advertising Effectiveness Over Time," Association for Consumer Research Conference (October 1991), University of California, Irvine Faculty Research Seminar (December 1993), Duke University Faculty Research Seminar (March 1994).
- "Retrieval Difficulty and Subsequent Recall in an Advertising Setting," Association for Consumer Research Conference (October 1992).
- "The Effects of Corporate Images and Branding Strategies on New Product Evaluations," Association for Consumer Research Conference (October 1992), Sheth Foundation Winter Marketing Camp, University of Pittsburgh (February 1995), Marketing Science Institute (January 1996).
- "Dave Aaker: A Wizard, A True Star," Paul D. Converse Award Symposium (May 1996)
- "Building and Measuring Brand Equity," Association for National Advertisers, Corporate Communications Conference (October 1995), Marketing Science Institute, (September 1996)
- "Brand Knowledge and Advertising Effectiveness: Learning and Persuasion Perspectives," University of Texas Faculty Research Seminar (March 1996), University of Florida Faculty Research Seminar (March 1996), University of California at Berkeley Faculty Research Seminar (September 1996).
- "Global Brand Equity," Doctoral Internationalization Consortium, University of Texas (June 1997)
- "The Effects of Branding Strategies and Product Experience on Brand Equity," University of Rochester Faculty Research Seminar (June 1997), Duke University Faculty Research Seminar (August 1997), University of Massachusetts, University of Connecticut, and University of Rhode Island Marketing Colloquium (September 1997), London Business School Faculty Research Seminar (October 1997), UCLA Marketing Camp (March 1998), Emory University Faculty Research Seminar (April 1998), MSI Brand Architecture Conference (March 2005), University of Buffalo (March 2005), TCU (April 2008)
- "Branding the B-School," New England Colleges of Business Administrators Conference (September 1997)



- "Branding Perspectives on Social Marketing," Association for Consumer Research Conference (October 1997)
- "New Perspectives on Integrated Marketing Communications," Marketing Science Institute Conference on Fundamental Issues and Directions in Marketing (June 1998) and Brandworks University Conference (July 1998).
- "Analyzing Media Interactions: The Effects of Coordinated TV-Print Advertising Campaigns," University of New South Wales Faculty Research Seminar (November 1998), Northwestern University Faculty Research Seminar (March 1999), Ohio State University Faculty Research Seminar (April 1999).
- "Brand Equity Research: Progress and Priorities," University of New South Wales Faculty Research Seminar (November 1998).
- "The Effects of Brand Expansions and Ingredient Branding Strategies on Parent Brand Extendibility," Duke University Faculty Research Seminar (September 1999), University of Toronto Faculty Research Seminar (April 2000), INSEAD Faculty Research Seminar (September 2000), University of Minnesota Faculty Research Seminar (March 2001), Boston University Faculty Research Seminar (April 2001).
- "Understanding Global Branding," Georgetown University Marketing Retreat (April 2001)
- "Building Strong Brands: Lessons from the World's Top Marketers," Rice University (December 1999), Japanese Marketing Association (March 2001), Vega School of Brand Communications (South Africa) (May 2001), Gordon Institute of Business Science (South Africa) (December 2002), N.C. State University College of Textiles (September 2005), Taiwan (September 2006).
- "Building Brand Equity through Societal Marketing," MSI Conference on Marketing, Corporate, Social Initiatives, and the Bottom Line (March 2001)
- "The Future of Branding," Advertising Research Foundation (April 2002)
- "Building Customer-Based Brand Equity," MSI Conference on Brand Loyalty (April 2002)
- "Building and Managing Corporate Brand Equity," Conference on Corporate Reputation (May 2002)
- "Branding and Brand Health," MSI/Wharton/McKinsey CMO Summit (September 2002)
- "The Extendibility and Vulnerability of Abstract Brand Images," Harvard Business School (April 2003), University of Colorado at Boulder (February 2004), Northwestern Marketing Camp (September 2004), Babson College Research Colloquium (April 2005)
- "Consumer Responses to Social and Commercial Sponsorships," MSI Integrating Social Responsibility and Marketing Strategy Conference, Boston University (September 2003)
- "Orchestrating Marketing Communications to Build Brand Equity," Marketing Science Institute Conference on Brand Orchestration, Orlando, FL (December 2003)
- "Making Marketing Better" University of California at Berkeley (November 2004)
- "Understanding Brand Alliances," Brand Alliance Research Conference, Oklahoma State University (April 2005)

- “Marketing Excellence: The New Marketing Imperatives,” Norway (May 2005), Brazil (June 2005), Singapore (July 2005), Tokyo (July 2005), Hong Kong (November 2005), Sweden (October 2006)
- “Building Strong Brands: Three Models for Developing and Implementing Brand Plans,” University of Massachusetts (February 2006), University of Kansas (April 2006), University of Minnesota (May 2006), Brigham Young University (March 2008), University of Arizona (November 2008)
- “Developing and Exploiting Brand Equity,” Brand Conclave 2006, Kolkata, India (July 2006)
- “The Future of Business Education,” Duke University (December 2006)
- “Branding Excellence: The New Branding Imperatives,” Nordic Branding Academy, Stockholm, Sweden (October 2006), George Washington University (March 2007), University of Wisconsin (March 2007), World Management Congress, Brazil (June 2007), Global Marketing Network, London (October 2007), Brand Fair 4, Belgrade, Serbia (February 2008), Jamaica (April 2008), Croatia (September 2008), Iceland (April 2010)
- “Building Strong Brands Through Sponsorship,” IEG 24<sup>th</sup> Annual Sponsorship Conference (March 2007)
- “Branding India,” Brand India Consortium, University of Connecticut (May 2007)
- “Understanding Brand Extensions,” Tuck Overseers (May 2007)
- “Achieving Brand Resonance,” MSI Creating and Cultivating Customer Connections Conference, University of Minnesota (June 2007)
- “Frontiers in Branding Research,” Norwegian School of Management, Brand Institute, Oslo, Norway (August 2007)
- “Building Strong Brands In an Experience Economy,” Nordic Experience Economy Conference, Kristiansand, Norway (August 2007)
- “The Seven Deadly Sins of Brand Management,” 2008 Dyess Lectureship in Marketing, Texas Christian University (April 2008)
- “Hitting the Branding Sweetspot: How to Best Balance Marketing Trade-offs,” Chicago AMA Brand Smart Conference (June 2008), Porto, Portugal (March 2009), Marketing Science Institute conference on New Art and Science of Branding (September 2009)
- “Marketing Excellence: How to Become a Better Marketer,” Carnegie-Mellon University (September 2008)
- “Creating a Global Brand,” World Knowledge Forum, Seoul, Korea (October 2008)
- “Not-for-Profit and Cause Branding,” George Washington University (April 2009)
- “Brand Building in Good Times and in Bad,” Tepper School of Business New York City Alumni Chapter (May 2009)
- “Branding Today and Tomorrow,” Universidade de São Paulo, São Paulo, Brazil (September 2009)

- “The Power of the Retail Brand,” Brazilian Association of Supermarkets (ABRAS ) annual conference, São Paulo, Brazil (September 2009)
- “Brand Resonance as a Strategic Marketing Tool,” American Marketing Association “Meeting of the Minds” webinar series (February 2010), Consumer-Brand Relationship Colloquium, Rollins College (April 2010)
- “The New Branding Imperatives,” Michigan State University (April 2010), University of Alaska Fairbanks (April 2010),
- “Blending Branding Theory & Practice: Insights & Lessons From Applying the Brand Resonance Model,” Customer Insights Conference, Yale University (May 2010)

### AWARDS AND HONORS

- Dissertation Awards: American Marketing Association (Honorable Mention, August 1986), American Psychological Association Division 23 (First Place, August 1986), Association for Consumer Research (Honorable Mention, October 1986), Marketing Science Institute (First Place, August 1984)
- American Marketing Association Doctoral Consortium: Fellow 1984; Faculty 1988-1991, 1996, 1998, 2002-2005, 2007-2010
- Finalist, Best Paper in *Journal of Consumer Research* Award for 1986-1988
- Runner-up, Marketing Science Institute Research Competition on Brand Equity (November 1989)
- James and Doris McNamara Faculty Fellow for 1989-90
- Outstanding Reviewer Award for *Journal of Marketing Research* for 1991-92
- Fletcher Jones Faculty Scholar for 1992-93
- 1994 Harold H. Maynard award for *Journal of Marketing* article in 1993 making the most significant contribution to marketing theory and thought
- Paul J. Rizzo Faculty Fellow for 1995-97
- Finalist, 1997 William F. O'Dell Award for *Journal of Marketing Research*
- 2003 Sheth Foundation/*Journal of Marketing* Award recognizing articles published in the *Journal of Marketing* that have made lasting contributions to the discipline of marketing
- 2005 ZIBS Distinguished Theory Award (from Zyman Institute of Brand Science (ZIBS) at Emory University's Goizueta Business School)
- Two articles, "Consumer Evaluations of Brand Extensions" and "Conceptualizing, Measuring, and Managing Customer-Based Brand Equity" named by INFORMS Society for Marketing Science in March 2007 to its list of Top 20 marketing science papers written in the past 25 years that have most affected the practice of marketing science

2009 Twenty-Five Year Consortium Fellow Research Excellence Award from American Marketing Association Foundation, 2009

2010 Outstanding Author Contribution Award for "Building a Strong Business-to-Business Brand" published in *Advances in Business Marketing and Purchasing* as part of the Literati Network Awards for Excellence 2010.

## PROFESSIONAL ACTIVITIES

- Editorial Boards: *Journal of Consumer Research* (1994-2002), *Journal of Marketing Research* (1992-2002), *Journal of Marketing* (1993-2002, 2008-), *Journal of Brand Management* (1995-), *Asian Journal of Marketing* (1999-), *Market Leader* (2003-), *Journal of Sponsorship* (2007-)
- Ad Hoc Reviewer: *Marketing Science*, *Journal of Consumer Psychology*, *Sloan Management Review*, *California Management Review*, *Corporate Reputation Review*, *Harvard Business Review*.
- Ad Hoc Reviewer: Association for Consumer Research Conference (1987-), American Marketing Association Educators' Conference (1988-), American Marketing Association Doctoral Dissertation Competition (1992-), Marketing Science Institute Doctoral Dissertation Competition (1991-)
- Academic Trustee: Marketing Science Institute (2000-2006)
- Judge: JCR Ferber Awards (1999)
- Co-Chair: 1994 Annual Conference of the Society for Consumer Psychology
- Member: American Marketing Association Knowledge Coalition (2005-2007)
- Member: American Marketing Association, Association for Consumer Research, The Institute for Management Science

## INDUSTRY ACTIVITIES

Multiple engagements with the following firms:

Accenture	Goodyear	Nordstrom
Allstate	Google	Ocean Spray
American Express	Hasbro	Procter & Gamble
Blue Cross Blue Shield	Kodak	Red Hat
Campbell Soup	Intel	Samsung
Coca-Cola	Levi Strauss	Shell Oil
Disney	Mayo Clinic	Starbucks
Eli Lilly	Miller Brewing	Tokyu
ExxonMobil	McNeil Labs	Unilever
Ford	MTV	Young & Rubicam
General Mills	Nivea	

Press interviews (sample):

New York Times  
USA TODAY  
Los Angeles Times  
Boston Globe  
Chicago Tribune  
Wall Street Journal  
Newsweek  
Time

Fortune  
Forbes  
Business Week  
Business 2.0  
Advertising Age  
Brandweek  
NPR

### UNIVERSITY SERVICE

Member: Dean's Advisory Group (1987-1989)

Member: Dean's Search Committee (1989-1990)

Member: MBA Core Review Task Force (1989-1990)

Doctoral Program Liaison for Marketing Area (1989-1990)

Member: Information Resources Policy Board (1992-4)

Area Coordinator for Marketing (1993-1994, 2009-)

Area Chair of Marketing (1996)

Member: MBA Expansion Committee (1996-1997)

Member: Curriculum Committee (1998-99)

Member: Faculty Advisory Committee – Strategy Review (1999-2000)

Member: Admission Committee (1999-2000)

Member: Academic Performance Committee (APC) (1999-2004)

Member: Dean's Marketing Advisory Group (DMAG) (2000-2003)

Member: Strategy Review Committee (2005-2006)

Member: Ad Hoc Task Force on Globalization, Project 2012 (2006-2008)

Member: Executive Education Committee (2006-2009)

Member: Dean's Executive Committee (2008-)

Doctoral Thesis Principal Adviser:

Jennifer Aaker (thesis articles, "Dimensions of Brand Personality," *Journal of Marketing Research*, 34 (August), 1997, 347-357 & "The Malleable Self: The Role of Self-Expression in Persuasion," *Journal of Marketing Research*, 36 (February), 1999, 45-57)

Sheri Bridges (thesis article, "Explanatory Links and the Perceived Fit of Brand Extensions: The Role of Dominant Parent Brand Associations and Communication Strategies," *Journal of Advertising*, 29 (4), 2000, 1-11)

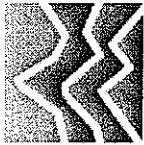
Christie Brown (thesis article, "Do the Right Thing: Diverging Effects of Accountability in a Managerial Decision Context," *Marketing Science*, 18 (3), 1999, 230-246)

Meg Campbell (thesis article, "When Attention-Getting Tactics Elicit Consumer Inferences of Manipulative Intent: The Importance of Balancing Benefits and Investments," *Journal of Consumer Psychology*, 4 (3), 1995, 225-254)

Yih Hwai Lee (thesis article, "Responses to Information Incongruity in Advertising: The Role of Expectancy, Relevancy, and Humor," *Journal of Consumer Research*, 26 (2), 1999, 156-169)

Doctoral Thesis Committee Member:

Amna Kirmani  
Chan Su Park  
Rika Spencer



**R | S | G**

INC.

RESOURCE SYSTEMS GROUP, INC.

# Colorado Consumer Survey *Final Results*

9 AUGUST 2010

## Key Findings

- **The Law Invades Consumers' Privacy**
  - A clear 2/3 majority of Colorado online and catalog shoppers find the requirements to be an invasion of their privacy.
  - Only 14% agree that they do not mind if the State of Colorado knows details about their online purchases.
- **The Law Is Damaging to Out-of-State Retailers**
  - If making a similar purchase again, a 63% would not buy from the same seller, and 67% say their purchases from these retailers will decrease as a consequence of the law.



# Objective and Project Approach

## **Objective**

- Understand how a new Colorado law, and requirements imposed by the Colorado Department of Revenue under the law, will impact Colorado consumers' decisions about purchasing from Internet and catalog retailers that do not collect Colorado sales tax.

## **Project Approach**

- 10-minute online survey with 1,019 current Colorado residents
- Respondents recruited via online panel with address-based sample (KnowledgePanel®), supplemented by external panel
- Survey was fielded between June 2 and June 21, 2010
- Questions focused on whether consumers believe the law is an invasion of their privacy and how it will impact their future purchases from out-of-state online and catalog retailers.

## Survey Sample

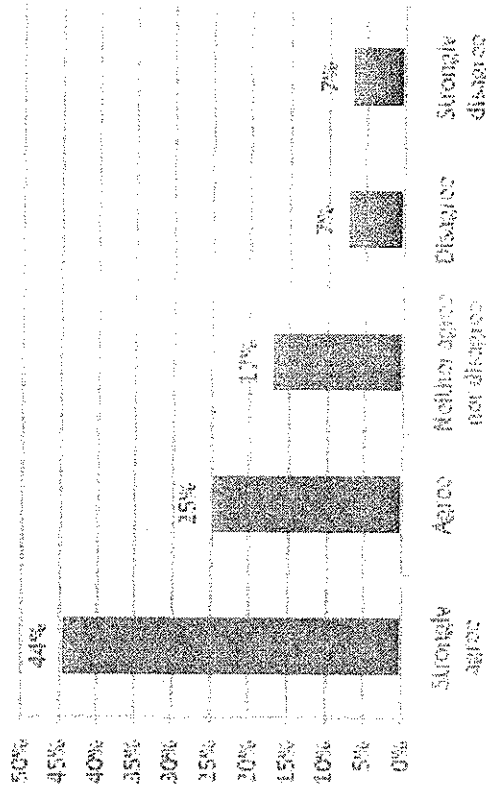
The respondents who compose the sample accurately represent Colorado consumers who are affected by this law.

- 1,019 completed surveys are more than enough for results to be conclusive.
- Sample is representative of the people who are affected by this law - adults in Colorado who are active in purchasing goods online or via catalog.
- Respondents had to pass a series of screening questions, and they qualified if they:
  - Currently reside in Colorado
  - Are age 18 or older
  - Made an online or catalog purchase in the 6 months prior to the survey
  - Respondents who work in market research or in internet or catalog sales were disqualified.
- Respondents were contacted to participate from an address-based sample (ABS) frame to ensure representativeness.
  - The key advantage of the ABS sample frame is that it allows sampling of almost all U.S. households.
  - An estimated 98% of households are "covered".
  - Regardless of household telephone status, they can be reached and contacted via the mail.
  - Knowledge Network's KnowledgePanel™ was used and supplemented by an external provider.
- Sample results are weighted to population demographics to ensure that representativeness is maintained.

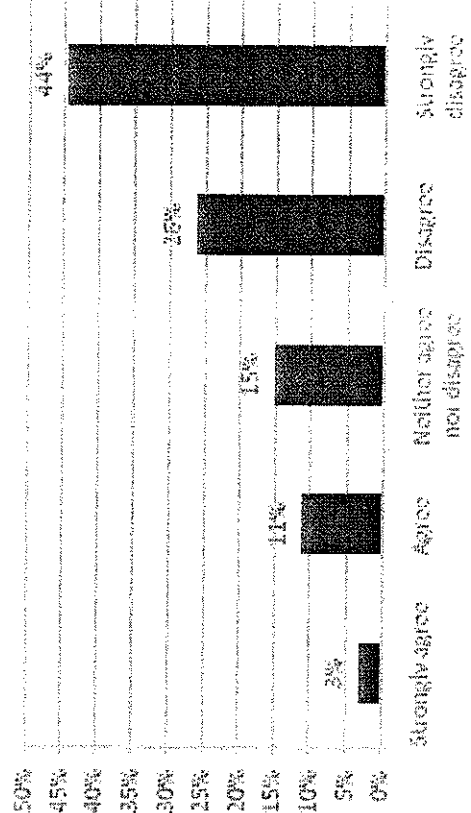
# The Law Invades Consumers' Privacy

A clear 2/3 majority of Colorado online and catalog shoppers find the requirements to be an invasion of their privacy. Only 14% agree that they do not mind if the State of Colorado knows details about their online purchases.

*Reporting my name, billing address, shipping address, and the amount of my purchases to the State is an invasion of my privacy.*



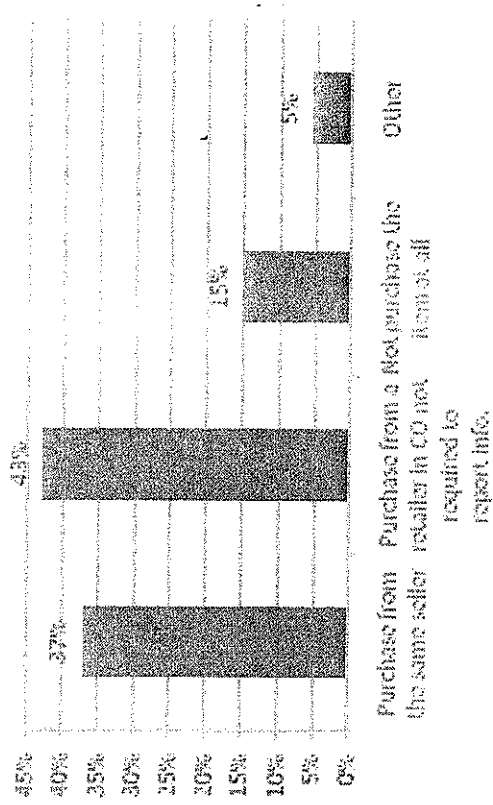
*I do not mind the State of Colorado knowing the kinds of products I buy, from whom I buy them, where I have them shipped, and how much I spend.*



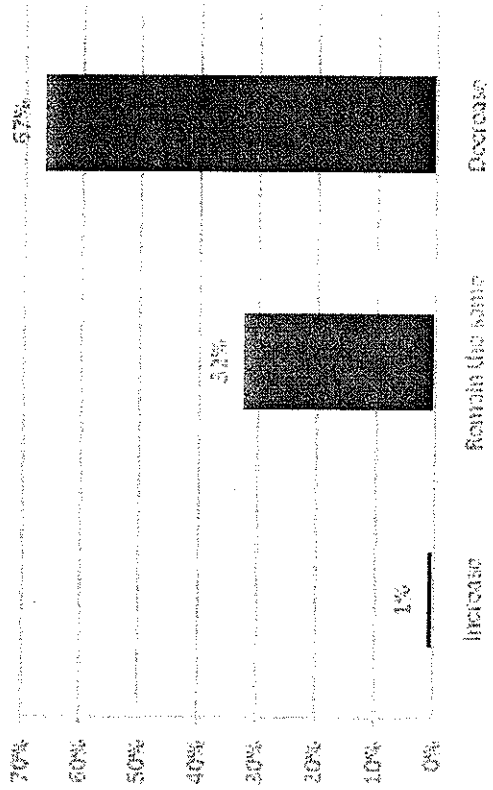
# The Law Is Damaging to Out-of-State Retailers

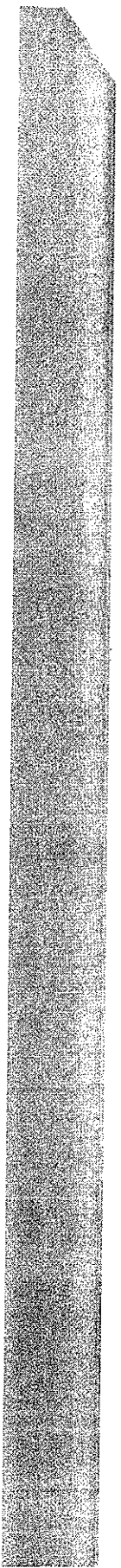
If making a similar purchase again, 63% would not buy from the same seller, and 67% say their purchases from these retailers will decrease as a consequence of the law.

*If you were to make a similar purchase in the future, but with this new disclosure requirement in place, what would you most likely do?*

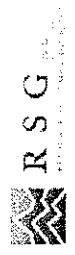


*As a result of this law, how would your Internet and catalog purchases from those out-of-state retailers who must report your name, address and purchase amount to the Department of Revenue likely be affected over the coming year?*





# Sample Profile



# Sample Profile - Demographics

Female	55%
Male	45%

White	82%
Hispanic	8%
Black	2%
2+ Races	2%
Other	6%

18-24	12%
25-34	16%
35-44	23%
45-54	20%
55 or older	29%

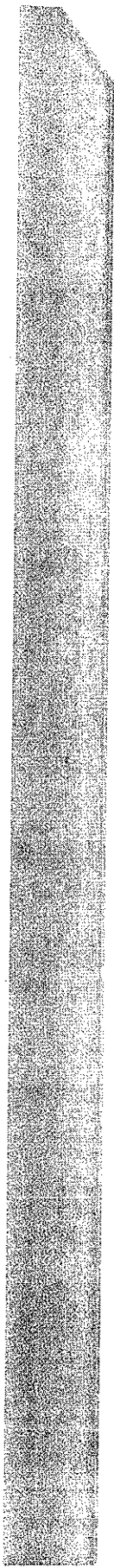
Work full/part-time	61%
Self-employed	11%
Unemployed	7%
Retired	12%
Disabled	2%
Other	7%

# Sample Profile – Most Recent Purchase

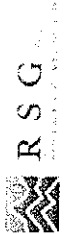
Books, music or video	44%
Clothing or accessories	35%
Consumer electronics	15%
Drugs or cosmetics	13%
Computers and computer accessories	13%
Software	10%
Outdoor/garden	8%
Furniture/homeware	6%
Office supplies	6%
Jewelry	5%
Tools/hardware	5%
Cooking/kitchenware	5%
Food or drinks	5%
Other	14%

Over the internet	94%
By phone	5%
By mail	1%

Most recent purchase made from an Internet or catalog retailer that did not charge sales tax.




## Survey Screenshots





Thank you for agreeing to participate in this survey. The purpose of the survey is to understand some of the factors that may affect your purchase decisions. The survey is being conducted by Resource Systems Group, Inc., an independent survey research firm. Please be assured that your answers will be kept strictly confidential and will not be associated with your name in any way. Absolutely no sales or marketing activity will result from your participation.

Please click "Next Question" to begin.


Next Question 



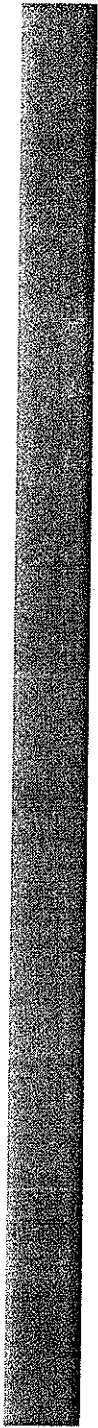
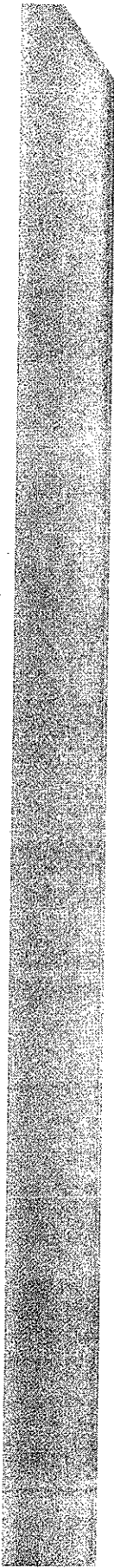
Please use the "Next Question" button in the lower left corner of the browser to go forward. If you back up to change an answer, please be sure to click "Next Question" to continue forward. It is important that you do NOT use your web browser's "forward" button because your new answers will not be recorded.

To review a previous question, use the browser's "back" button, which is the left-pointing arrow in the upper left corner of the browser.

Please click "Next Question" to continue.

Next Question 





**Are you or any of your immediate family members currently employed in any of the following areas?**

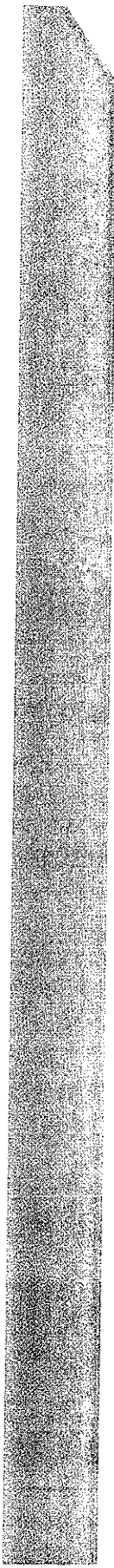
Please select all that apply.

- Advertising or public relations
- Agriculture or farming
- Construction
- Consulting
- Law or law enforcement
- Financial services or banking
- Education
- Market research
- Media
- Manufacturing
- Public service or not-for-profit
- Government agency
- Real estate
- Internet or catalog sales
- Retailing
- Wholesaling
- Other
- None of the above

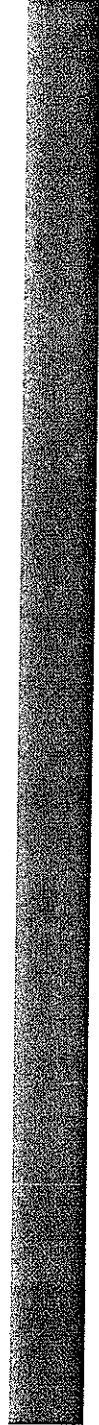
*Respondents were disqualified if they worked in market research or in internet or catalog sales.*

Next Question ➡





*Respondents were disqualified if they did not live in Colorado at the time of the survey.*



**In what state do you currently live?**

- Select State - ▼

Next Question ➡




*Respondents were disqualified if they did not purchase any products from an internet or catalog retailer in the past 6 months.*

Have you purchased any products from an Internet or catalog retailer at any time within the past 6 months?

Please do not include purchases from individuals, such as individual sellers on eBay or Craig's List.

- Yes
- No

Next Question 




For the next set of questions, please think about the MOST RECENT purchase that you made from an Internet or catalog retailer that did **not** charge sales tax on the transaction. Again, please do not include purchases from individuals, such as individual sellers on eBay or Craig's List.

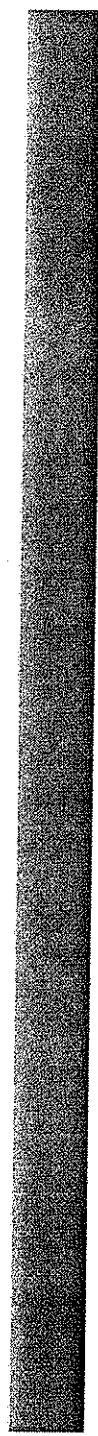
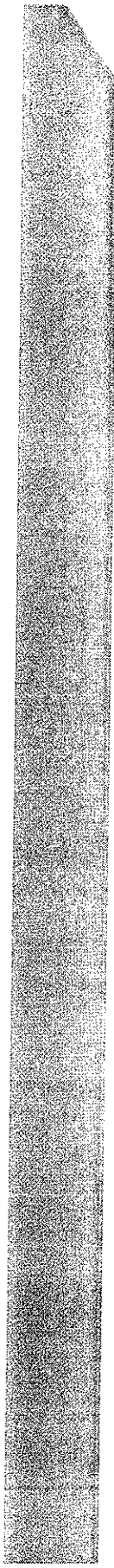
**Which of the following best describes the type of product you purchased?**

Please select all types that you bought as part of that most recent purchase.

- Books, music or video
- Clothing or accessories
- Drugs or cosmetics
- Consumer electronics
- Computers and computer accessories
- Jewelry
- Tools/hardware
- Furniture/homeware
- Cooking/kitchenware
- Outdoor/garden
- Food or drinks
- Software
- Office Supplies
- Other, please specify:
- None of the above


Next Question 





How did you make this purchase?

- Over the Internet
- By telephone
- By mail

Next Question 




Assume that in the future, the seller of this item, along with other out-of-state retailers who do not collect Colorado sales tax, would be required to report your name, billing address, shipping address, the amount of your purchases, and the name of the retailer to the Colorado Department of Revenue.

**Please indicate whether you agree or disagree with each of the following statements.**

Strongly disagree	Disagree	Neither agree nor disagree	Agree	Strongly agree
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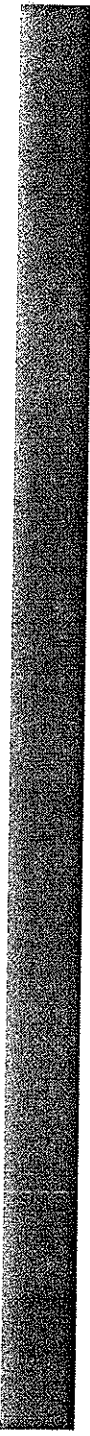
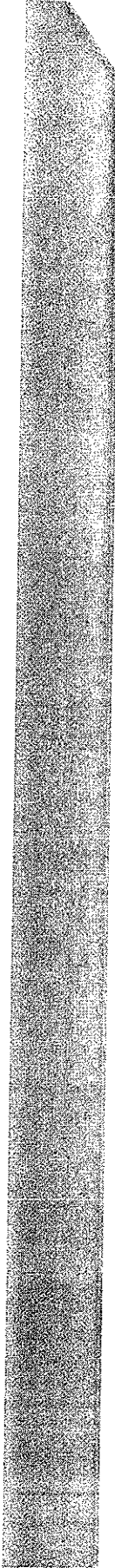
Reporting my name, billing address, shipping address, and the amount of my purchases to the State is an invasion of my privacy.

I do not mind the State of Colorado knowing the kinds of products I buy, from whom I buy them, where I have them shipped, and how much I spend.

Next Question 


0% 100%





If you were to make a similar purchase in the future, but with this new disclosure requirement in place, what would you most likely do?

- Purchase the item from the same seller just as I did
- Purchase the same or similar item from a retailer in Colorado that is not required to report my name, billing address, shipping address, and the amount of my purchases to the Colorado Department of Revenue
- Not purchase the item at all
- Other, please specify:

Next Question 

	100%
0%	


A new Colorado law requires each Internet and catalog retailer that does not collect Colorado sales tax to file annually with the Colorado Department of Revenue a written statement identifying each Colorado consumer who made purchases from the retailer during the previous calendar year and showing the total amount paid by each purchaser.

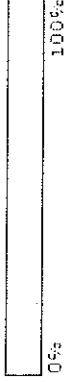
Under this new law, the Colorado Department of Revenue requires each Internet and catalog retailer that does not collect Colorado sales tax to give the purchaser notice with each purchase that:

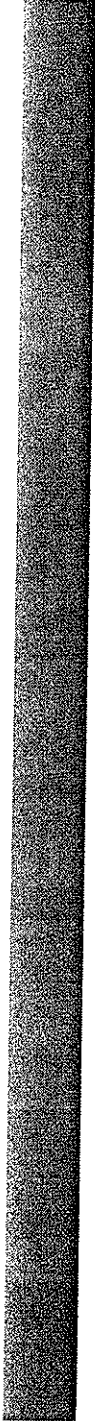
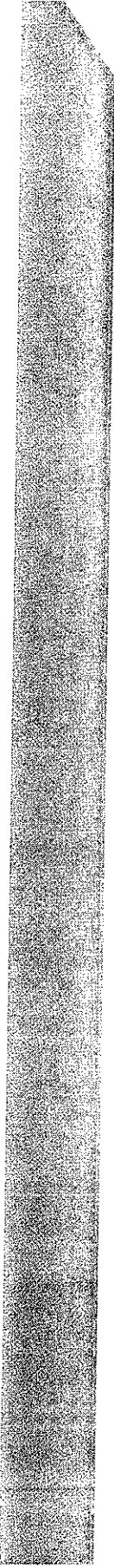
- The retailer does not collect Colorado sales tax.
- The purchase is not exempt from Colorado sales/use tax merely because it is made over the Internet or by other remote means.
- The retailer is required by law at the end of the year to report to the Colorado Department of Revenue the purchaser's name, billing address, shipping address, and total dollar amount of Colorado purchases made over the Internet or by other remote means on which no Colorado sales tax was collected.
- The State of Colorado requires that a Colorado purchaser must file a sales/use tax return at the end of the year reporting all taxable Colorado purchases that were not taxed and pay sales/use tax on those purchases.
- The retailer will send the purchaser an end-of-year summary of all Colorado purchases in order to assist in filing the sales/use tax return.

**As a result of this law, how would your Internet and catalog purchases from those out-of-state retailers who must report your name, address and purchase amount to the Department of Revenue likely be affected over the coming year?**

- Decrease as compared to the past year
- Remain the same as in the past year
- Increase as compared to the past year

Next Question 





Thank you for taking the time to complete this survey. All of your responses have been saved, so you may now exit your browser.

