

North Carolina Department of Revenue

Beverly Eaves Perdue Governor

David W. Hoyle Secretary

August 1, 2012

Scott Peterson, Executive Director Streamlined Sales Tax Governing Board 4219 Hillsboro Pike, Suite 234 Nashville, TN 37215-3339

Dear Mr. Peterson:

Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement ("Agreement"), I, on behalf of the State of North Carolina, am certifying that North Carolina is in compliance with the provisions of the "Agreement." A Certificate of Compliance has already been sent to your attention by Eric K. Wayne, Sales and Use Tax Director.

I look forward to continuing our work with the membership of the Governing Board and other parties participating in this effort.

Sincerely,

David W. Hoyle

Secretary of Revenue

cc: Linda Struyk Millsaps, Chief Operating Officer Tom Dixon, Assistant Secretary Tax Administration Eric K. Wayne, Director Sales and Use Tax Division

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