



North Carolina Department of Revenue

Beverly Eaves Perdue
Governor

David W. Hoyle
Secretary

October 1, 2012

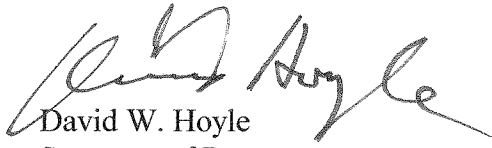
Scott Peterson, Executive Director
Streamlined Sales Tax Governing Board
4219 Hillsboro Pike, Suite 234
Nashville, TN 37215-3339

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." The Certificate of Compliance has been updated as requested for two items noted per the preliminary compliance review report. The request to update the statutory references for Section 310 paragraphs 4 and 5 was improper due to the enactment of S. L. 2012-79, Section 2.8, as noted on the original certificate of compliance.

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