



North Carolina Department of Revenue

Michael F. Easley
Governor

Reginald S. Hinton
Secretary

July 21, 2008

Mr. Scott Peterson
Executive Director
Streamlined Sales Tax Governing Board
4205 Hillsboro Pike, Suite 305
Nashville, Tennessee 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 recertifying that North Carolina is in compliance with the provisions of the Agreement. Enclosed is a copy of a revised Certificate of Compliance as required under Rule 905. There were limited law changes relating to the Agreement made since the last recertification submission.

Law changes were enacted to adopt provisions relating to bundled transactions and the definition of sales price that were required to be in effect by January 1, 2008. The following statutes were revised or enacted to implement the necessary changes and were effective on October 1, 2007:

G.S. 105-164.3(1b), G.S. 105-164.4D, and G.S. 105-164.3(37).

My staff and I will be glad to address any questions that may be raised. I look forward to continuing our work with the membership of the Governing Board and the other parties participating in this endeavor.

Very truly yours,

A handwritten signature in black ink that reads "Reginald S. Hinton".

Reginald S. Hinton
Secretary of Revenue

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Enclosure