



North Carolina Department of Revenue

Beverly Eaves Perdue
Governor

Kenneth R. Lay
Secretary

July 7, 2009

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 certifying that North Carolina is in compliance with the provisions of the "Agreement". Enclosed is a copy of a Certificate of Compliance as required under Rule 905. No law changes with respect to the "Agreement" were required by our state since the submission of the certificate in 2008.

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 effort.

Very truly yours,

A handwritten signature in black ink, appearing to read "Kenneth R. Lay".

Kenneth R. Lay
Secretary, Department of Revenue

KRL: bbp

cc: L. S. Millsaps
M. J. Houser