

OFFICE OF THE DIRECTOR

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July 25, 2012

Scott Peterson Executive Director Streamlined Sales Tax Governing Board, Inc. 4219 Hillsboro Pike, #234 Nashville, TN 37215

RE: Arkansas Re-Certification Letter

Dear Mr. Peterson:

Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement ("Agreement"), I hereby re-certify that the State of Arkansas remains in substantial compliance with the Agreement.

The 2012 Certificate of Compliance and Taxability Matrix for the State of Arkansas are enclosed. These documents will be available on our website: www.arkansas.gov/dfa. If you have any questions, please contact Tom Atchley, Excise Tax Administrator of the Arkansas Department of Finance and Administration, at (501) 682-7200.

Sincerely,

Richard A. Weiss, Director

Arkansas Department of Finance and Administration