



Iowa Department of Revenue

Director: Mark R. Schuling
Hoover State Office Building
Des Moines, Iowa 50319
www.state.ia.us/tax

July 30, 2008

Scott Peterson
Executive Director
Streamlined Sales Tax Governing Board
4205 Hillsboro Pike, #305
Nashville, TN 37215

RE: State of Iowa Recertification

Dear Director Peterson,

Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement (SSUTA), this letter is being sent to initiate the recertification process for the State of Iowa.

You will find attached, a copy of our Certificate of Compliance. We are reporting that no Iowa legislative actions were enacted in 2008 to conform to the changes made in the SSUTA.

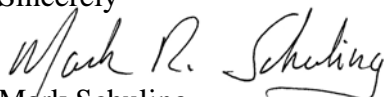
The State of Iowa has been proactive in demonstrating the need to stay in compliance with the agreement. We continue to initiate the Iowa legislative process to recognize changes to the agreement. For this reason, we believe the State of Iowa is in compliance with the agreement.

The Department has also completed the revised Section 328 Taxability Matrix. The matrix will be posted on our website effective August 1, 2008.

I believe that this letter fulfills the requirement for recertification for the State of Iowa.

If you have any questions, please contact David Casey or myself.

Sincerely


Mark Schuling
Director
Iowa Department of Revenue