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September 28, 2011

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

RE: South Dakota Response to Report on 2011 Annual Recertification dated September 21, 2011.

Dear Mr. Peterson:

The 2011 Annual Recertification Report notes several issues regarding the previously submitted 2011 South Dakota Taxability Matrix and Certificate of Compliance.

1. There were several instances where a citation was missing in the Taxability Matrix as listed below.
 - The statutory citation for Administrative Definitions for Direct Mail transportation, shipping and similar charges, § 10-45-1.14, was inadvertently omitted and has now been added.
 - The rule citation for computer software maintenance contracts, ARSD 64:06:02:78, was inadvertently omitted and has now been added.
 - The statutory citation for food and food products and prepared food options, § 10-45-2, was inadvertently omitted and has now been added.
 - The statutory citation for the taxable drug categories, § 10-45-2, was inadvertently omitted and has now been added.
 - In the telecommunications category for services with a response of NA, the statutory citation, § 10-45-2, was inadvertently omitted and has now been added.

An amended Taxability Matrix is hereby submitted with the corrections and has been posted to our website.

2. There were several citations that needed to be corrected or deleted in the Certificate of Compliance. Those errors were duly noted and have been corrected or deleted.

3. Citations that were inadvertently omitted from the Certificate of Compliance and have now been added are listed below.

Section 318 D & F: The statutory citation, § 10-45C-3, has now been added.

Section 334: Response was inadvertently omitted and has now been added.

Section 502 B: The statutory citation, § 10-59-7, has now been added.

Section 502 C: The statutory citation, § 10-45-61, has now been added.

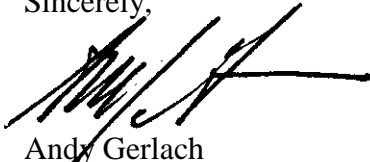
Section 502 E: Citation response has been added.

Section 601 & 602: The statutory citation, § 10-45C-5, has now been added to both sections.

An amended Certificate of Compliance is hereby submitted with the corrections and has been posted to our website.

If you have additional questions please contact me.

Sincerely,

A handwritten signature in black ink, appearing to read 'Andy Gerlach', with a long horizontal flourish extending to the right.

Andy Gerlach
Secretary of Revenue