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August 31, 2012

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

RE: South Dakota Response to Report on 2012 Annual Recertification.

Dear Mr. Peterson:

The 2012 Annual Recertification Report notes a few issues regarding the previously submitted 2012 South Dakota Taxability Matrix and Certificate of Compliance.

1. There were a few citations missing in the Taxability Matrix as listed below. An amended Taxability Matrix has been submitted with the corrections.
 - a. State, Local and Tribal taxes, added 10-45-22, 10-45D-12 and 10-52A-6.
 - b. Optional computer software contracts prewritten computer software, for support services only, added 10-45-4.

2. There was one citation that needed to be corrected in the Certificate of Compliance. An amended Certificate of Compliance has been submitted with the correction.
 - a. Section 318, paragraph D was change from yes to no.

If you have additional questions please contact me.

Sincerely,

A handwritten signature in blue ink, appearing to read "Andy Gerlach".

Andy Gerlach
Secretary of Revenue