



STATE OF WEST VIRGINIA

Department of Revenue
State Tax Department

Earl Ray Tomblin
Governor

Mark W. Matkovich
State Tax Commissioner

July 18, 2014

Mr. Craig Johnson
Executive Director
Streamlined Sales Tax Governing Board
4219 Hillsboro Pike, Suite 234
Nashville, TN 37215

Dear Mr. Johnson:

Per your request, please find the attached Certificate of Compliance and Taxability Matrix from the State of West Virginia. West Virginia believes that it is in compliance with the SSUTA as it exists on August 1, 2014.

West Virginia has had no changes to statutes, regulations or written policies that would impact SSUTA since August 2013, nor have we had any significant administrative or judicial decisions that would impact our compliance since August 2013.

If you have any questions about this or any other important matters, please contact me. We appreciate the opportunity to assist you.

Sincerely,

A handwritten signature in blue ink, appearing to read "Mark W. Matkovich".

Mark W. Matkovich
Tax Commissioner