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MEMORANDUM

TO: Jessica Ando

Streamlined Sales Tax Governing Board, Inc.

4205 Hillsboro Pike, Suite 305

Nashville, TN 37215 Jessica.Ando@sstgb.org

FROM: Richard Dobson, Executive Director

Office of Sales and Excise Taxes

Department of Revenue

DATE: July 31, 2009

RE: Kentucky's Annual Certification

Please see the enclosed Streamlined Sales Tax Compliance Certification and Taxability Matrix for the Commonwealth of Kentucky. We believe these documents illustrate that Kentucky remains in substantial compliance with the Streamlined Sales and Use Tax Agreement (SSUTA).

If you should have any questions or require further explanation of the contents of these materials, please do not hesitate to contact me further. Thank you for your consideration of this filing.

