



November 8, 2011

To Whom It May Concern:

This letter explains the tax exempt status of the materials purchased by Nuance Communications, Inc. from your organization, based on use in research and development. Sales to manufacturers of machinery and equipment used directly in research and development are tax exempt pursuant to WAC 458-20-1301(1).

Research and development means: activities performed to discover technological information, and technical and non-routine activities concerned with translating technological information into new or improved products, processes, techniques, formulas, inventions, or software (WAC 458-20-1301(2)(j)).

Since Nuance Communications, Inc. will use the purchased materials in Washington for research and development purposes, the purchase of these materials is tax exempt.

Sincerely,

Antonio Di Benedetto

A handwritten signature in blue ink that reads "Antonio Di Benedetto".

Senior Sales/Use Tax Manager