

CITY OF RAPID CITY

RAPID CITY, SOUTH DAKOTA 57701-2724

City Finance Office

300 Sixth Street Rapid City, South Dakota 57701 605-394-4143

February 18, 2004

LF021104-05

Martin L. Guindon, CPA Auditor General SD Department of Legislative Audit 427 S. Chapelle, c/o 500 E Capitol Pierre, SD 57501-5070

Dear Mr. Guindon:

SDCL 9-22-21 requires that my office submit the City's annual report at the first regular meeting in March, publish this report within thirty days and then submit the report to your office. That same Section authorizes you to grant a thirty-day extension, upon the request of the City with the approval of the governing body.

Accordingly we request a thirty-day extension of the reporting and filing dates provided by this Section. Our governing body approved this request on February 16, 2004.

We are requesting the extension so that our accruals are more accurate. Sincerely,

Coleen J. Schmidt Assistant Finance Officer