

February 22, 2006

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 20, 2006.

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

Coleen J. Schmidt
Assistant Finance Officer