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MARTIN L. GUINDON, CPA  
AUDITOR GENERAL

October 18, 2011

Pauline Sumption, Finance Officer  
City of Rapid City  
300 Sixth Street  
Rapid City, SD 57701

We have reviewed and accepted your audit report on the:

City of Rapid City  
(For the Year Ended December 31, 2010)

Our review was limited to the report and did not include a review of the working papers.

It is our understanding that the Rapid City Journal is the official newspaper for the City of Rapid City. If this is not the case, please inform me of the name of the current official newspaper.

Please present a copy of this letter to the governing board to indicate our acceptance of the audit report.

Yours very truly,

Martin L. Guindon, CPA  
Auditor General

MLG:tjk

cc: Ketel Thorstenson, LLP  
Certified Public Accountants  
PO Box 3140  
Rapid City, SD 57709