February 6, 2001

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 5, 2001.

Sincerely,

Coleen J. Schmidt Assistant Finance Officer