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MARTIN L. GUINDON, CPA
AUDITOR GENERAL

LF092805-05

September 13, 2005

Jim Preston, 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, 2004)

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:sld

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