



Ketel Thorstenson, LLP

Certified Public Accountants/Business & Personal Consultants

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Members American Institute of Certified Public Accountants and AICPA Division of Firms for Quality Control

January 31, 2013

City Council,
Sam Kooiker, Mayor
Pauline Sumption, Finance Officer
City of Rapid City
300 Sixth Street
Rapid City, SD 57701

Partners

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Dear City Council:

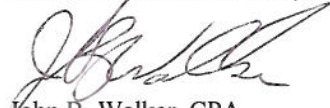
This letter is to amend the terms for the accounting services we will provide for the City of Rapid City for the years ended **December 31, 2008, 2009, and 2010** as described in our original agreement dated December 10, 2012.

We have encountered several issues during the course of the engagement that have caused the project to take longer than originally anticipated. Therefore, we will bill at an hourly rate of \$125 up to \$2,500 per year.

If the foregoing is in accordance with your understanding, please sign one copy of this letter in the space provided and return it to us. We appreciate the opportunity to provide these services for you.

Sincerely,

KETEL THORSTENSON, LLP


John B. Walker, CPA
Partner

The foregoing letter fully describes our understanding and is accepted by us.

By _____
Name Title Date