

Ketel Thorstenson, LLP
P.O. Box 3140
Rapid City, SD 57709

Accountants:

In connection with your engagement to apply agreed-upon procedures to the Historic Preservation Commission's revolving loan fund of the **City of Deadwood** (the City) for the year ended December 31, 2020, we confirm, to the best of our knowledge and belief, the follow representations made to you during your engagement.

- We acknowledge that we are responsible for the revolving loan fund.
- We have provided you with all relevant information and access under the terms of our agreement.
- We have disclosed to you all known matters contradicting the revolving loan fund.
- We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others affecting the revolving loan fund, including communications received between December 31, 2020 and the date of your report.
- We are not aware of any material misstatements in the revolving loan fund.
- We have disclosed to you all matters deemed appropriate.
- We have responded fully to all inquiries made to us by you during the engagement.
- At the present time, there are no non-attest services provided by Ketel Thorstenson, LLP and its affiliates.
- No events have occurred subsequent to December 31, 2020 that would have a material effect on the revolving loan fund.

Sincerely yours,

City of Deadwood

Signature: _____

Title: _____