



June 1, 2011

Ms. Kim Points, City Clerk  
City of Grant, Minnesota  
111 Wildwood Road  
P.O. Box 577  
Willernie, MN 55090

Dear Ms. Points:

Transmitted herewith are the following reports for the year ended December 31, 2010:

1. Annual Financial Report (3 Copies)
2. Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* (3 Copies)
3. Report on Compliance with Minnesota Legal Compliance Audit Guide for Political Subdivisions (3 Copies)
4. Communication With Those Charged With Governance (3 Copies)

We forwarded a copy of the first three reports to the Office of the State Auditor. Additionally, copies of these reports have been mailed directly to each City Council member.

We appreciate the assistance and cooperation provided by the City during the audit process.

Thank you for the opportunity to be of service.

Sincerely,

HLB TAUTGES REDPATH, LTD.

A handwritten signature in black ink that reads "David J. Mol". The signature is written in a cursive, flowing style.

David J. Mol, CPA

DJM:clc