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**RE: APPLICATION TO THE SOUTH DAKOTA PUBLIC UTILITIES
COMMISSION FOR A PERMIT FOR THE DAKOTA ACCESS PIPELINE
UNDER THE ENERGY CONVERSION AND TRANSMISSION FACILITY ACT;
HP14-002**
Our file: 0300

Dear Auditors:

On December 19, 2014, on behalf of Dakota Access Pipeline, we sent you a copy of an Application to the South Dakota Public Utilities Commission for a permit to build a pipeline.

MAY, ADAM, GERDES & THOMPSON LLP
503 SOUTH PIERRE STREET • P.O. Box 160
PIERRE, SOUTH DAKOTA 57501-0160

On December 23, 2014, Dakota Access filed a revised Application. Specifically, the route in Spink County changed to avoid a center pivot irrigation system and also incorporated routing feedback from impacted landowners in the area. The second route change was in Turner and Lincoln Counties. This route change was designed to avoid property inside and close to developing areas near Sioux Falls. The enclosed revised Application and revised Exhibit A and C reflect the new route.

More information can be found at:

<https://puc.sd.gov/Dockets/HydrocarbonPipeline/2014/hp14-002.aspx>. Please direct any questions to the PUC at 605-773-3201 or to me at the address above. This is intended as service upon you.

Very truly yours.

MAY, ADAM, GERDES & THOMPSON, LLP

A handwritten signature in blue ink that reads "Kara Semle for". The signature is written in a cursive, flowing style.

BRETT KOENECKE

BK/sjs

Enclosure