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MAR 26 2010

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

March 25, 2010

South Dakota Public Utilities Commission

Popp.com, Inc. discontinued doing business in South Dakota in April 2009.

In regards to the Gross Receipts Tax Assessment – the last time we had intrastate SD revenue was September 2005.

Sincerely,

Barbara Bernard
Assistant Controller
POPP.com, Inc.
620 Mendelssohn Ave N
Golden Valley, MN 55427
763-797-7958
bbernard@popp.com