

**ROSEBUD SIOUX TRIBE
RESOLUTION NO. 2020-261**

**A RESOLUTION OF THE TRIBAL COUNCIL OF THE
ROSEBUD SIOUX TRIBE OF THE ROSEBUD INDIAN
RESERVATION, SOUTH DAKOTA TO DECLARE ITS
OFFICIAL INTENT UNDER THE INTERNAL REVENUE
CODE OF 1986, AS AMENDED, TO REIMBURSE CERTAIN
CAPITAL EXPENDITURES FROM THE PROCEEDS OF
TAX-EXEMPT OR TAX-FAVORED DEBT OBLIGATIONS**

- WHEREAS,** the Rosebud Sioux Tribe is a federally recognized Indian Tribe organized pursuant to the Indian Reorganization Act of 1934 and all pertinent amendments thereof; and
- WHEREAS,** the Rosebud Sioux Tribe is governed by a Tribal Council made up of elected representatives who act in accordance with the powers granted to it by its Constitution and By-laws; and
- WHEREAS,** the United States Department of the Treasury has promulgated final regulations under the Internal Revenue Code of 1986, as amended (the "**Code**"), that impose requirements on the Rosebud Sioux Tribe of the Rosebud Indian Reservation, South Dakota (the "**Issuer**") when it desires to reimburse itself for capital expenditures relating to the capital projects described herein from the proceeds of its tax-exempt or tax-favored debt obligations or other tax-exempt debt obligations issued on its behalf; and
- WHEREAS,** the Issuer has determined that it is necessary to construct, equip and furnish a nursing facility for the Issuer (collectively, the "**Project**") and to finance the costs of such Project with the proceeds of tax-exempt or tax-favored debt obligations to be issued by the Issuer or by an entity authorized to issue such obligations; and
- WHEREAS,** the Issuer anticipates that the Issuer or an affiliate thereof will spend its moneys to pay Project costs (the "**Prior Capital Expenditures**") prior to the issuance of any tax-exempt or tax-favored debt obligations; and
- WHEREAS,** the Issuer or such affiliate reasonably expects to be reimbursed for Prior Capital Expenditures with proceeds of tax-exempt or tax-favored debt obligations to be issued by the Issuer or by an entity authorized to issue such obligations (the "**Reimbursement Debt**") in the maximum principal amount of \$15,000,000 plus such additional principal amount necessary to pay costs of issuance and to fund any reserves; and
- WHEREAS,** the Issuer expects that the Reimbursement Debt will be incurred and allocated to reimburse the Prior Capital Expenditures no later than 18 months after the later of (a) the date on which it pays the Prior Capital Expenditures, or (b) the date on which the Project is placed in service, but in no event not later than 3 years after the original date of such Prior Capital Expenditures, or (c) such other date that is permitted by law; and

**ROSEBUD SIOUX TRIBE
RESOLUTION NO. 2020-261**

WHEREAS, the Issuer finds it necessary to adopt this resolution to ensure that its declaration of intent to reimburse itself or any affiliate thereof for such Prior Capital Expenditures satisfies the "Official Intent Requirement" described in Treasury Regulations Section 1.150-2 (the "**Regulations**").

NOW, THEREFORE, BE IT RESOLVED BY THE TRIBAL COUNCIL OF THE ROSEBUD SIOUX TRIBE OF THE ROSEBUD INDIAN RESERVATION, SOUTH DAKOTA, AS FOLLOWS:

Section 1. The Issuer hereby declares its official intent to reimburse itself or any affiliate thereof for the Prior Capital Expenditures relating to the Project out of the proceeds of the Reimbursement Debt to be issued by the Issuer or by an entity authorized to issue such obligations on its behalf. With such declaration, the Issuer hereby satisfies the "Official Intent Requirement" of the Regulations.

Section 2. Other than (a) expenditures to be paid or reimbursed from sources other than the Reimbursement Debt, (b) expenditures constituting "preliminary expenditures" within the meaning of Section 1.150-2(f)(2) of the Regulations or (c) expenditures in a "de minimus" amount (as defined in Section 1.150-2(f)(1) of the Regulations), no expenditures for the Project have been paid by the Issuer or an affiliate thereof more than 60 days prior to the date of execution and delivery of this Resolution.

Section 3. This resolution does not constitute approval of any kind with respect to the issuance of the Reimbursement Debt or any other tax-exempt or tax-favored debt obligations and does not legally or morally obligate the Issuer or other entity to issue such obligations on its behalf.

Section 4. This resolution shall be operative, effective and valid upon its passage.

Delores Waln
Delores Waln
Antelope Council Representative

10-14-20
Date

Russell Eagle Bear
Black Pipe Council Representative

Date

Lisa White Pipe
Bull Creek Council Representative

Date

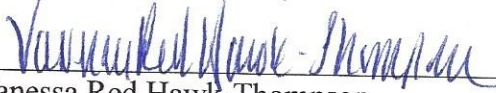
C. Steve Brave
Butte Creek Council Representative

Date

ROSEBUD SIOUX TRIBE
RESOLUTION NO. 2020-261

Arlene R. Black Bear
Corn Creek Council Representative

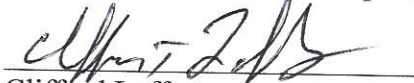
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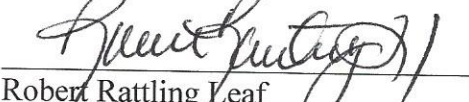
10/9/20

Vanessa Red Hawk-Thompson
Grass Mountain Council Representative

Date


Clifford Lafferty
He Dog Council Representative


10-19-20
Date


Robert Rattling Leaf
Horse Creek Council Representative

10-14-20
Date

Tennille Black Feather
Ideal Council Representative

Date


William "Bill" Marshall
Milks Camp Council Representative

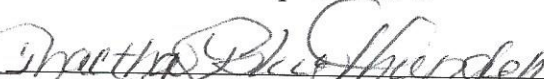
10-9-20
Date


Wayne Frederick
Okreek Council Representative

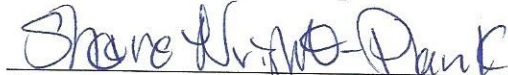
10-15-20
Date

Eileen Shot
Parmelee Council Representative


Date


Martha Blue Thunder
Ring Thunder Council Representative


10-9-20
Date


Shere Wright-Plank
Rosebud Council Representative

10-9-20
Date


Dennis Charlie Spotted Tail
Soldier Creek Council Representative

10-14-20
Date


Pamela Kills In Water
Spring Creek Council Representative

10-14-20
Date

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RESOLUTION NO. 2020-261**

Sharon L. Swift
St. Francis Council Representative

Date

James Leader Charge

James Leader Charge
Swift Bear Council Representative

10-9-20

Date

Donna Hollow Horn Bear

Donna Hollow Horn Bear
Two Strike Council Representative

Date

Dwight Spotted Tail

Dwight Spotted Tail
Upper Cut Meat Council Representative

10-9-20

Date

CERTIFICATION

This is to certify that the above petition Resolution 2020-261 was duly circulated and signed by members of the Rosebud Sioux Tribal Council. Said petition was duly passed, as signed by a majority of the Rosebud Sioux Tribal Council.

ATTEST:

Wayne Boyd

Wayne Boyd, Secretary
Rosebud Sioux Tribe

Rodney M. Bordeaux

Rodney M. Bordeaux, President
Rosebud Sioux Tribe

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- WHEREAS**, the Rosebud Sioux Tribe is a federally recognized Indian Tribe organized pursuant to the Indian Reorganization Act of 1934 and all pertinent amendments thereof; and
- WHEREAS**, the Rosebud Sioux Tribe is governed by a Tribal Council made up of elected representatives who act in accordance with the powers granted to it by its Constitution and By-laws; and
- WHEREAS**, the United States Department of the Treasury has promulgated final regulations under the Internal Revenue Code of 1986, as amended (the "**Code**"), that impose requirements on the Rosebud Sioux Tribe of the Rosebud Indian Reservation, South Dakota (the "**Issuer**") when it desires to reimburse itself for capital expenditures relating to the capital projects described herein from the proceeds of its tax-exempt or tax-favored debt obligations or other tax-exempt debt obligations issued on its behalf; and
- WHEREAS**, the Issuer has determined that it is necessary to construct, equip and furnish a nursing facility for the Issuer (collectively, the "**Project**") and to finance the costs of such Project with the proceeds of tax-exempt or tax-favored debt obligations to be issued by the Issuer or by an entity authorized to issue such obligations; and
- WHEREAS**, the Issuer anticipates that the Issuer or an affiliate thereof will spend its moneys to pay Project costs (the "**Prior Capital Expenditures**") prior to the issuance of any tax-exempt or tax-favored debt obligations; and
- WHEREAS**, the Issuer or such affiliate reasonably expects to be reimbursed for Prior Capital Expenditures with proceeds of tax-exempt or tax-favored debt obligations to be issued by the Issuer or by an entity authorized to issue such obligations (the "**Reimbursement Debt**") in the maximum principal amount of \$15,000,000 plus such additional principal amount necessary to pay costs of issuance and to fund any reserves; and
- WHEREAS**, the Issuer expects that the Reimbursement Debt will be incurred and allocated to reimburse the Prior Capital Expenditures no later than 18 months after the later of (a) the date on which it pays the Prior Capital Expenditures, or (b) the date on which the Project is placed in service, but in no event not later than 3 years after the original date of such Prior Capital Expenditures, or (c) such other date that is permitted by law; and

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RESOLUTION NO. 2020-261**

WHEREAS, the Issuer finds it necessary to adopt this resolution to ensure that its declaration of intent to reimburse itself or any affiliate thereof for such Prior Capital Expenditures satisfies the "Official Intent Requirement" described in Treasury Regulations Section 1.150-2 (the "**Regulations**").

NOW, THEREFORE, BE IT RESOLVED BY THE TRIBAL COUNCIL OF THE ROSEBUD SIOUX TRIBE OF THE ROSEBUD INDIAN RESERVATION, SOUTH DAKOTA, AS FOLLOWS:

Section 1. The Issuer hereby declares its official intent to reimburse itself or any affiliate thereof for the Prior Capital Expenditures relating to the Project out of the proceeds of the Reimbursement Debt to be issued by the Issuer or by an entity authorized to issue such obligations on its behalf. With such declaration, the Issuer hereby satisfies the "Official Intent Requirement" of the Regulations.

Section 2. Other than (a) expenditures to be paid or reimbursed from sources other than the Reimbursement Debt, (b) expenditures constituting "preliminary expenditures" within the meaning of Section 1.150-2(f)(2) of the Regulations or (c) expenditures in a "de minimus" amount (as defined in Section 1.150-2(f)(1) of the Regulations), no expenditures for the Project have been paid by the Issuer or an affiliate thereof more than 60 days prior to the date of execution and delivery of this Resolution.

Section 3. This resolution does not constitute approval of any kind with respect to the issuance of the Reimbursement Debt or any other tax-exempt or tax-favored debt obligations and does not legally or morally obligate the Issuer or other entity to issue such obligations on its behalf.

Section 4. This resolution shall be operative, effective and valid upon its passage.

Delores Waln
Delores Waln
Antelope Council Representative

10-14-20
Date

Russell Eagle Bear
Black Pipe Council Representative

Date

Lisa White Pipe
Bull Creek Council Representative

Date

C. Steve Brave
Butte Creek Council Representative

Date

ROSEBUD SIOUX TRIBE
RESOLUTION NO. 2020-261

Arlene R. Black Bear
Corn Creek Council Representative

Date

Vanessa Red Hawk - Thompson

10/9/20

Vanessa Red Hawk-Thompson
Grass Mountain Council Representative

Date

Clifford Lafferty

Clifford Lafferty
He Dog Council Representative

10-19-20

Date

Robert Rattling Leaf

Robert Rattling Leaf
Horse Creek Council Representative

10-14-20

Date

Tennille Black Feather
Ideal Council Representative

Date

William "Bill" Marshall

William "Bill" Marshall
Milks Camp Council Representative

10-9-20

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Wayne Frederick

Wayne Frederick
Okreek Council Representative

10/5/20

Date

Eileen Shot
Parmelee Council Representative

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Martha Blue Thunder

Martha Blue Thunder
Ring Thunder Council Representative

10-9-20

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Shere Wright-Plank

Shere Wright-Plank
Rosebud Council Representative

10-9-20

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Dennis Charlie Spotted Tail

Dennis Charlie Spotted Tail
Soldier Creek Council Representative

10-14-20

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Pamela Kills In Water

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Spring Creek Council Representative

10-14-20

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St. Francis Council Representative

Date

James Leader Charge

James Leader Charge
Swift Bear Council Representative

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Donna Hollow Horn Bear

Donna Hollow Horn Bear
Two Strike Council Representative

10-9-20

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Dwight Spotted Tail

Dwight Spotted Tail
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10-9-20

Date

CERTIFICATION

This is to certify that the above petition Resolution 2020-261 was duly circulated and signed by members of the Rosebud Sioux Tribal Council. Said petition was duly passed, as signed by a majority of the Rosebud Sioux Tribal Council.

ATTEST:

Wayne Boyd

Wayne Boyd, Secretary
Rosebud Sioux Tribe

Rodney M. Bordeaux

Rodney M. Bordeaux, President
Rosebud Sioux Tribe



United States Department of the Interior

BUREAU OF INDIAN AFFAIRS
Rosebud Agency
Post Office Box 228
Mission, South Dakota 57555

IN REPLY REFER TO:
Office of the Superintendent

DEC 31 2020

Honorable Rodney Bordeaux
President, Rosebud Sioux Tribe
Post Office Box 430
Rosebud, South Dakota 57570

Attention: Louis Wayne Boyd, Rosebud Sioux Tribe Secretary

Dear President Bordeaux:

The following resolutions received in this office on 11/13/2020, have been reviewed and routed to the appropriate branches: 2020-124 (Amended: 09/22/2020), 167, 210, 211, 212, 214, 215, 216, 217, 218, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 232, 233, 234, 235, 235 (Amended: 10/27/2020), 238 (Amended: 11/02/2020), 239 (Amended: 11/02/2020), 240 (Amended: 11/02/2020), 241, 242, 243, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 281, 282 and 283.

Sincerely,

Acting
Francine Fast Horse
Superintendent

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- WHEREAS**, the Issuer has determined that it is necessary to construct, equip and furnish a nursing facility for the Issuer (collectively, the "**Project**") and to finance the costs of such Project with the proceeds of tax-exempt or tax-favored debt obligations to be issued by the Issuer or by an entity authorized to issue such obligations; and
- WHEREAS**, the Issuer anticipates that the Issuer or an affiliate thereof will spend its moneys to pay Project costs (the "**Prior Capital Expenditures**") prior to the issuance of any tax-exempt or tax-favored debt obligations; and
- WHEREAS**, the Issuer or such affiliate reasonably expects to be reimbursed for Prior Capital Expenditures with proceeds of tax-exempt or tax-favored debt obligations to be issued by the Issuer or by an entity authorized to issue such obligations (the "**Reimbursement Debt**") in the maximum principal amount of \$15,000,000 plus such additional principal amount necessary to pay costs of issuance and to fund any reserves; and
- WHEREAS**, the Issuer expects that the Reimbursement Debt will be incurred and allocated to reimburse the Prior Capital Expenditures no later than 18 months after the later of (a) the date on which it pays the Prior Capital Expenditures, or (b) the date on which the Project is placed in service, but in no event not later than 3 years after the original date of such Prior Capital Expenditures, or (c) such other date that is permitted by law; and

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- WHEREAS,** the Issuer has determined that it is necessary to construct, equip and furnish a nursing facility for the Issuer (collectively, the “**Project**”) and to finance the costs of such Project with the proceeds of tax-exempt or tax-favored debt obligations to be issued by the Issuer or by an entity authorized to issue such obligations; and
- WHEREAS,** the Issuer anticipates that the Issuer or an affiliate thereof will spend its moneys to pay Project costs (the “**Prior Capital Expenditures**”) prior to the issuance of any tax-exempt or tax-favored debt obligations; and
- WHEREAS,** the Issuer or such affiliate reasonably expects to be reimbursed for Prior Capital Expenditures with proceeds of tax-exempt or tax-favored debt obligations to be issued by the Issuer or by an entity authorized to issue such obligations (the “**Reimbursement Debt**”) in the maximum principal amount of \$15,000,000 plus such additional principal amount necessary to pay costs of issuance and to fund any reserves; and
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NOW, THEREFORE, BE IT RESOLVED BY THE TRIBAL COUNCIL OF THE ROSEBUD SIOUX TRIBE OF THE ROSEBUD INDIAN RESERVATION, SOUTH DAKOTA, AS FOLLOWS:

Section 1. The Issuer hereby declares its official intent to reimburse itself or any affiliate thereof for the Prior Capital Expenditures relating to the Project out of the proceeds of the Reimbursement Debt to be issued by the Issuer or by an entity authorized to issue such obligations on its behalf. With such declaration, the Issuer hereby satisfies the "Official Intent Requirement" of the Regulations.

Section 2. Other than (a) expenditures to be paid or reimbursed from sources other than the Reimbursement Debt, (b) expenditures constituting "preliminary expenditures" within the meaning of Section 1.150-2(f)(2) of the Regulations or (c) expenditures in a "de minimus" amount (as defined in Section 1.150-2(f)(1) of the Regulations), no expenditures for the Project have been paid by the Issuer or an affiliate thereof more than 60 days prior to the date of execution and delivery of this Resolution.

Section 3. This resolution does not constitute approval of any kind with respect to the issuance of the Reimbursement Debt or any other tax-exempt or tax-favored debt obligations and does not legally or morally obligate the Issuer or other entity to issue such obligations on its behalf.

Section 4. This resolution shall be operative, effective and valid upon its passage.

Delores Waln
Delores Waln
Antelope Council Representative

10-14-20
Date

Russell Eagle Bear
Black Pipe Council Representative

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Lisa White Pipe
Bull Creek Council Representative

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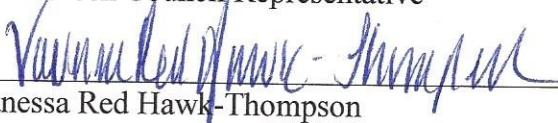
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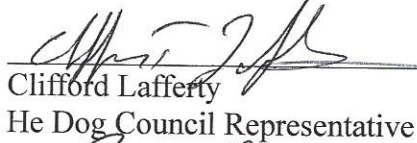
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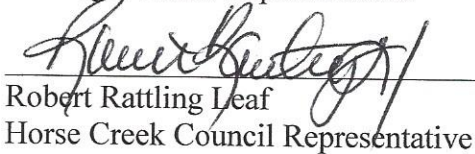
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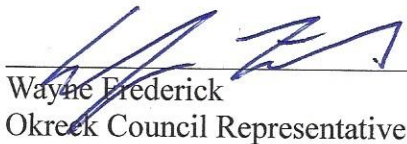
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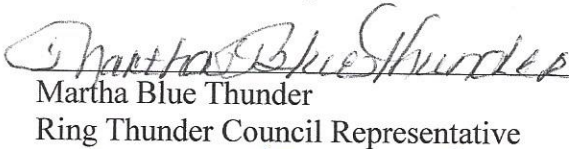
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Wayne Frederick
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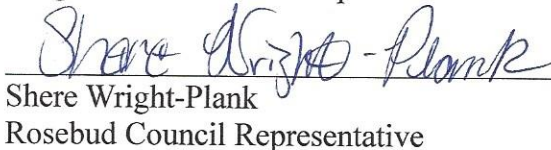
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Date

Eileen Shot
Parmelee Council Representative

Date


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Ring Thunder Council Representative

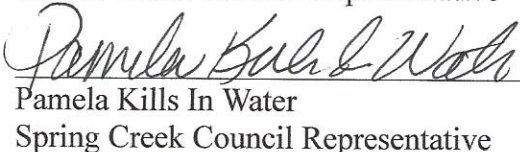
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ATTEST:

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Date

James Leader Charge

James Leader Charge
Swift Bear Council Representative

10-9-20

Date

Donna Hollow Horn Bear

Donna Hollow Horn Bear
Two Strike Council Representative

10-9-20

Date

Dwight Spotted Tail

Dwight Spotted Tail
Upper Cut Meat Council Representative

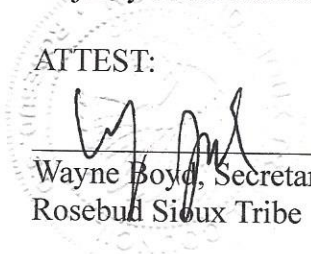
10-9-20

Date

CERTIFICATION

This is to certify that the above petition Resolution 2020-261 was duly circulated and signed by members of the Rosebud Sioux Tribal Council. Said petition was duly passed, as signed by a majority of the Rosebud Sioux Tribal Council.

ATTEST:



Wayne Boyd

Wayne Boyd, Secretary
Rosebud Sioux Tribe

Rodney M. Bordeaux

Rodney M. Bordeaux, President
Rosebud Sioux Tribe