

APPENDIX A

**APPLICATION FOR ALLOCATION OF
TRIBAL ECONOMIC DEVELOPMENT BOND VOLUME CAP**

Internal Revenue Service
SE:T:GE:TEB:CPM
Attention: Mark Helfer
1122 Town & Country Commons
St. Louis, Missouri 63017

Dear Sir or Madam:

The following constitutes the application (“Application”) of (Name) (the “Applicant”) for allocation of tribal economic development bond (“Tribal Economic Development Bond”) volume cap under § 7871(f) of the Internal Revenue Code (the “Code”) (unless otherwise noted, section references herein are to the Code) to finance the project described below. *(If a single Application is used to request Tribal Economic Development Bond volume cap for more than one project, then all of the required information in the Application must be provided separately for each project.)*

1. Name of Applicant/Issuer _____

Street Address _____

City _____ State _____ Zip _____

Telephone Number _____ Fax Number _____

EIN _____

2. Status of Issuer – (Select as appropriate)

The Applicant/Issuer is a “qualified issuer” under § 7871(f) because it is --

(i) an Indian tribal entity that appears on the most recent list published by the Department of Interior in the Federal Register pursuant to the Federally Recognized Indian Tribe List Act of 1994, Pub. L. 103-454, 108 Stat. 4791 (“List”), as demonstrated by the attached documents included as Exhibit A.

(ii) an Indian tribal government which is acknowledged as a federally recognized Indian tribe, as stated in a letter from the Department of the Interior, as demonstrated by the attached documents included as Exhibit A.

3. Name of Project _____

4. Detailed Description of the Project. A reasonably detailed description of the facility to be financed (the “Project”) is set forth below or in attached Exhibit B.

If the Project is a joint Project, please describe in detail the other owners of the project and the applicant’s ownership interest in the project.

5. Construction Commencement Date and Placed in Service Date. The Applicant begun or expects to begin the construction, installation and equipping of the Project on _____. The Applicant expects that the Project will be placed into service on or before _____.

6. Pool Issuances. Does the Applicant expect to have the Tribal Economic Development Bonds issued by a pool issuer or an “on behalf of issuer”? _____

If the answer above is yes, please describe the pool issuer or on behalf of issuer and provide a statement that the pool issuer is an Indian tribal government or that the “on behalf of issuer” meets the requirements to be such an issuer under the rules applicable to bonds issued under § 103.

7. Location of the Project:

Project address or physical location (do not include postal box numbers or mailing address) _____

City _____ State _____ Zip _____

Reservation where Project will be located: _____

Include in the attached Exhibit C, a certification that the Project will be located on the Applicant’s reservation. If the Tribal Economic Development Bonds will be issued for a joint project please include in attached Exhibit C a certification that the Project will be located on a

reservation of at least one of the Indian tribal governments receiving an allocation with respect to such Project.

Information with respect to gaming.

Include in the attached Exhibit D a certification that no portion of the proceeds of any bonds issued pursuant to the requested application will be used to finance any portion of a building in which class II or class III gaming (as defined in section 4 of the Indian Gaming Regulatory Act) is conducted or housed, or any other property actually used in the conduct of such gaming.

8. Individual to contact for more information about the Project:

Individual Name _____

Company Name _____

Street Address _____

City _____ State _____ Zip _____

Telephone Number _____

Fax Number _____

Email Address _____

(Include as appropriate) The contact person is not an authorized official or officer of the Applicant and a properly executed Form 8821 (or Form 2848) is included with this Application that authorizes the disclosure by the IRS of information that relates to this Application and the Project(s) described above to the contact person.

9. Regulatory Approvals. Identify each regulatory body, the action that must be taken, status of any pending action and the remaining timeframe required to obtain each required approval. The plan of the Applicant for obtaining such approvals is as follows: *(or attach an Exhibit)*

10. Plan of Financing. Include a reasonably detailed description of the plan of financing for the Project, including all reasonably expected sources and uses of financing and other funds, the status of such financing, the anticipated date of bond issuance, the sources of security and repayment for the bonds, the aggregate face amount of bonds expected to be issued for the Project, and the issuer's reasonably expected schedule for spending proceeds of the Tribal Economic Development Bonds. Attached as Exhibit E is a plan of financing for the Project.

11. Statement of Readiness.

- a. Application for volume cap from the First Allocation. Include in Exhibit F a statement signed under penalties of perjury that the Issuer reasonably expects to issue bonds pursuant to the requested allocation by December 31, 2010.
- b. Application for volume cap from the Second Allocation. Include in Exhibit F a statement signed under penalties of perjury that the Issuer reasonably expects to issue bonds pursuant to the requested allocation by December 31, 2011.

12. Reimbursements. *(For reimbursements, include the following statement.)* The Applicant intends to use the proceeds of Tribal Economic Development Bonds to reimburse costs of the Project in accordance with § 1.150-2. *(In addition, the Applicant must demonstrate that the requirements of § 1.150-2 will be met.)*

13. Refundings. *(For refundings or refinancings, include the following statement.)* The Applicant intends to use the proceeds of Tribal Economic Development Bonds to refund or refinance prior debt in circumstances that would qualify for a refunding or refinancing with tax-exempt bonds by a State or local government under § 103. *(In addition, the Applicant must demonstrate that applicable requirements for such a refunding or refinancing issue will be met.)*

14. Dollar Amount of Allocation Requested for the Project. To finance the Project, the Applicant hereby requests a Tribal Economic Development Bond allocation in the amount of \$ _____.

15. Prior Allocations for the Project. *(If the Project or any Related Project (as defined in section 7.b.(2) of this Notice) previously received an allocation of Tribal Economic Development Bond volume cap under § 7871(f) of the Code, then this paragraph must include a statement to that effect.) [If applicable, include the following statement: On (Insert date), the Project previously received a Tribal Economic Development Bond volume cap allocation in the amount of \$ _____. A copy of the IRS allocation letter for that allocation is attached.]*

16. Assignment of allocations to another issuer. *(If the applicant expects to assign its allocation to another qualified issuer of Tribal Economic Development Bonds as authority for the Tribal Economic Development Bond issuer to issue bonds for the project on behalf of the applicant, the applicant should provide the following statement:))*

The Applicant expects to assign the requested allocation for Tribal Economic Development Bonds volume cap to a qualified issuer of Tribal Economic Development Bonds as authority for the Tribal Economic Development Bond issuer to issue bonds for the project on behalf of the Applicant. Applicant agrees to obtain a written commitment from the assignee Tribal Economic Development Bond issuer that it is a qualified issuer of Tribal Economic Development Bonds

and that it will issue Tribal Economic Development Bonds for the project within the time frame specified in the Application for the Applicant's bonds.

17. Penalty of Perjury Statement and Signatures

I hereby certify that I am an authorized officer or official of the Applicant, that I am duly authorized to execute legal documents on behalf of the Applicant in connection with incurring debt, and that I am duly authorized to execute legal documents on behalf of the Applicant in making this Application. Under penalties of perjury, I declare that (i) I have knowledge of the relevant facts and circumstances relating to this Application and the Project(s), (ii) I have examined this Application, and (iii) to the best of my knowledge and belief, all of the facts contained in this Application are true, correct and complete.

By: _____

Name: _____

Title: _____

Date: _____

EXHIBIT A

**DOCUMENTS REGARDING ISSUER STATUS AS AN INDIAN TRIBAL GOVERNMENT
(RESPONSE TO QUESTION 2 OF THE APPLICATION)**

(Attached hereto)

Exhibit B

**DESCRIPTION OF THE PROJECT
(RESPONSE TO QUESTION 4 OF THE APPLICATION)**

(Attached hereto)

EXHIBIT C

**PROJECT LOCATION ON INDIAN TRIBAL GOVERNMENT RESERVATION
(RESPONSE TO QUESTION 7 OF THE APPLICATION)**

EXHIBIT D

**STATEMENT WITH RESPECT TO GAMING
(RESPONSE TO QUESTION 8 OF THE APPLICATION)**

EXHIBIT E

**PLAN OF FINANCING
(RESPONSE TO QUESTION 11 OF THE APPLICATION)**

(Attached hereto)

EXHIBIT F

**STATEMENT OF READINESS TO ISSUE
(RESPONSE TO QUESTION 12 OF THE APPLICATION)**

I hereby certify that I am an authorized officer or official of the Applicant, that I am duly authorized to execute legal documents on behalf of the Applicant in connection with incurring debt, and that I am duly authorized to execute legal documents on behalf of the Applicant in making this Application. Under penalties of perjury, I declare that the Applicant reasonably expects that bonds issued pursuant to the Tribal Economic Development Bond allocation to be received will be issued by [*enter either: December 31, 2010, or December 31, 2011, as applicable*]

By: _____

Name: _____

Title: _____

Date: _____

APPENDIX B

**CONSENT TO PUBLIC DISCLOSURE
OF CERTAIN TRIBAL ECONOMIC DEVELOPMENT BOND
APPLICATION INFORMATION**

In the event that the Application of [*(Insert name of applicant here):*
_____] (the "Applicant") for an allocation of authority to issue tribal economic development bonds ("Tribal Economic Development Bonds") under section 7871(f) of the Internal Revenue Code is approved, the undersigned authorized representative of the Applicant hereby consents to the disclosure by the Internal Revenue Service through publication of a Notice in the Internal Revenue Bulletin or a press release of the name of Applicant (issuer), the type and location of the facility that is the subject of the Application, and the amount of the allocation, if any, of volume cap authority to issue Tribal Economic Development Bonds for such facility. The undersigned understands that this information might be published, broadcast, discussed or otherwise disseminated in the public record. This authorization shall become effective upon the execution hereof. Except to the extent disclosure is authorized herein, the returns and return information of the undersigned taxpayer are confidential and are protected by law under the Internal Revenue Code.

I certify that I have the authority to execute this consent to disclose on behalf of the taxpayer named below.

Date: _____ Signature: _____

Print name: _____

Title: _____

Name of Applicant-Taxpayer: _____

Taxpayer Identification Number: _____

Taxpayer's Address: _____

Note: Treasury Regulations require that the Internal Revenue Service must receive this consent within 60 days after it is signed and dated.