

TRUST AGREEMENT
SHINGLE SPRINGS IGRA TRUST

SECTION 1. FINDINGS AND PURPOSE

.01 Use of Gaming Revenues. The Shingle Springs Band of Miwok Indians (the “Tribe”), through its governmental entity the Shingle Springs Tribal Gaming Authority, shall operate a gaming facility that will provide revenues which, pursuant to the Tribe’s Gaming Ordinance and the Indian Gaming Regulatory Act (“IGRA”), may be used to:

- (a) Provide per capita payments to members of the Tribe;
- (b) Fund government operations or programs of the Tribe;
- (c) Provide for the general welfare of the Tribe and its members;
- (d) Promote the economic development of the Tribe; and
- (e) Donate to charitable organizations.

.02 Revenue Allocation Plan.

- (a) Definition. Throughout this Trust, the term “Revenue Allocation Plan” or “RAP” shall refer collectively to the controlling Revenue Allocation Plan or Plans, as the same may hereafter be amended, for any given distribution placed in this Trust and derived from the per capita distribution of IGRA regulated gaming revenues, pursuant to Section 11(b)(3) of IGRA, 25 U.S.C. Section 2710(b)(3).
- (b) Eligibility and Funding. The eligibility, amount and funding of any per capita distribution are governed separately by the terms of the Revenue Allocation Plan applicable to each particular distribution.
- (c) Future Revenue Allocation Plans and Amendments. The Tribe has reserved the right to amend and adopt further Revenue Allocation plans, subject to the requirements of IGRA and of the Tribe’s Articles of Association and other applicable laws.
- (d) Conflict. In the case of a conflict between the Revenue Allocation Plan and this Trust, the provisions of the Revenue Allocation Plan shall control.

.03 Per Capita Distribution Requirements. Under IGRA, the Tribe may use net revenues from Class II and Class III gaming activities to make per capita payments to tribal members, if the:

- (a) Tribe has prepared a plan to allocate revenues to uses authorized under IGRA as set forth in subsection 01 of this Section;
- (b) Revenue Allocation Plan is approved by the Secretary of the Interior;
- (c) Interests of minors and other legally incompetent persons who are entitled to receive any

per capita payments are adequately protected and preserved and the per capita payments are disbursed to the parents or legal guardian of such minors or legal incompetents in such amounts as may be necessary for the health, education or welfare of the minor or other legally incompetent person; and

(d) Per capita payments are subject to Federal taxation and tribal members are notified of their tax liability when payments are made.

.04 Establishment of Trust. By this instrument, the Tribe establishes and implements a trust for the protection and preservation of the interests of minors and other legally incompetent persons with regard to per capita distributions called for herein.

SECTION 2. DEFINITIONS

- .01 Abandoned Account.** A Beneficiary's interest shall be treated as an "Abandoned Account" and shall escheat to the Tribe upon issuance of an Order from the Shingle Springs Tribal Court (the "Tribal Court"), following a determination that: (i) a Beneficiary has not, within one year from its issuance, negotiated a distribution check or requested that a distribution check be cancelled and a replacement check be issued; or (ii) a distribution check which has been mailed to a Beneficiary is returned to the Tribe as not deliverable at the address to which it was mailed or the delivery has been rejected, and the inability to deliver the check continues for one year. Notwithstanding the foregoing, the Trustee shall have no responsibility to locate Beneficiaries but shall have the responsibility to inform the Tribe when a check has been returned.
- .02 Articles of Association.** The term "Articles of Association" means the Articles of Association of the Tribe, as adopted by its voting members and approved on June 19, 1976 by the Secretary of Interior, acting through the Commissioner of Indian Affairs, as amended to date and as the same may hereafter be amended
- .03 Beneficiary.** The term "Beneficiary" shall mean any member of the Tribe who is entitled to receive a payment from a Trust established hereby. . Each Beneficiary must also be a minor or legal incompetent at the time of the establishment of the Beneficiary's interest, and all contributions to the Trust with respect to that Beneficiary must be for a period during which the Beneficiary is/was a Minor or Legal Incompetent.
- .04 Distribution Agent.** The term "Distribution Agent" shall mean Providence First Trust Company, an Arizona corporation, or such other entity as may be designated by the Tribe in writing as the Tribe's agent for providing directions to the Trustee with respect to the distribution of Trust funds.
- .05 IGRA Trust.** The term "IGRA Trust" shall mean a trust that an Indian tribe establishes in accordance with IGRA to receive and invest per capita payments for Beneficiaries pending distribution of the trust assets to a Beneficiary after he/she attains the age of majority or, with respect to legal incompetents, after he/she is declared legally competent.
- .06 Legal incompetent.** The term "legal incompetent" shall, consistent with 25 C.F.R. Section 290.2, mean an individual who is eligible to participate in a per capita payment

and who has been declared to be under a legal disability, other than being a minor, by a court of competent jurisdiction, including the Tribal Court.

- .07** **Member.** The term “Member” shall mean a person who meets the requirements established by applicable Tribal law for enrollment in the Tribe and: (1) is listed on the tribal rolls, if such rolls are kept, or (2) is recognized as a member of the Tribe by the Tribal Council if tribal rolls are not kept.
- .08** **Minor.** The term “Minor” shall mean an individual who is eligible to participate in a per capita payment under the Tribe’s Revenue Allocation Plan, and who (1) has not reached the age of 21 or (2) has a high school diploma or GED but has not reached the age of eighteen (18) years,
- .09** **IGRA Trust Investment Policy.** The term “Investment Policy” shall mean the Shingle Spring IGRA Trust Investment Policy, as established pursuant to Tribal Council Resolution, as the same may be amended by the Tribal Council from time to time. The Investment Policy shall establish the investment guidelines under which the Trustee may invest funds and assets held in the Trust.
- .10** **Per Capita Payment.** The term “Per Capita Payment” shall, consistent with 25 C.F.R. Section 290.2, mean the distribution of money or other thing of value to all Members of the Tribe, or to identified groups of Members, which is paid directly from the net revenues of any Tribal gaming activity. This definition does not apply to payments which have been set aside by the Tribe for special purposes or programs, such as payments made for social welfare, medical assistance, education, housing or other similar, specifically identified needs. In no event shall the term include compensation for services.
- .11** **Service Agreement.** The term “Service Agreement” shall mean the agreement executed by the Trustee and the Tribal Council which outlines the terms of the fees and recordkeeping for the Trust. The Service Agreement shall be approved by Tribal Council and any amendments to such Service Agreement shall need to be approved by Tribal Council.
- .12** **Tribal Council.** The term “Tribal Council” shall mean the Tribal Council of the Tribe established under the Articles of Association of the Tribe.
- .13** **Tribe.** The term “Tribe” shall refer to the Shingle Springs Band of Miwok Indians, which qualifies as an “Indian tribe” within the meaning IGRA, 25 U.S.C. Section 2703 (5).
- .14** **Trust.** The term “Trust” shall refer to the trust established pursuant to Section 4. The Trust established herein is and shall be maintained as an IGRA Trust.
- .15** **Trustee.** The term “Trustee” shall mean a reputable financial institution which has been appointed by the Tribe and which has agreed to serve pursuant to the terms of this Trust, or a successor pursuant to Section 4 below

SECTION 3. TAXATION

- .01 Grantor Trusts.** The Tribe is the Settlor of this Trust and shall be treated as the grantor and owner of the Trust established herein within the meaning of subpart E, part I, subchapter J, chapter 1, subtitle A of the Internal Revenue Code of 1986, as amended, and shall be construed accordingly.
- .02 IGRA Trust Taxation.** It is the intention of the Tribe in establishing this Trust that a Beneficiary will not be required to include in gross income per capita payments received by the Trust, and any earnings on those per capita payments, until the taxable year that the Beneficiary actually or constructively receive the amounts under Internal Revenue Code Section 451 and the regulations thereunder.

SECTION 4. TRUST PROVISIONS

.01 Establishment of Trust.

- (a) All Per Capita Payments to which a Beneficiary may become entitled to hereafter shall be deposited with the Trustee, which amounts shall become principal of the Trust.
- (b) The Tribe reserves the right to revoke and terminate at any time all or any part of this Trust Agreement, without obtaining the consent of or giving notice to any Beneficiary. If this Trust Agreement is revoked in whole or in part, the Trustee shall immediately distribute and deliver the entire trust estate or the portion of the trust estate subject to revocation to the Successor Trustee. In the event the Tribe should amend the RAP so that the IGRA Trust should be terminated, the Distribution agent shall suspend distributions and the Trustee shall hold the funds of the Trust until further instructed by the Tribe as to how to distribute the funds.
- (c) The principal of the Trust and any earnings thereon shall be held separate and apart from other funds of the Tribe, including any other trusts established by the Tribe and shall be used exclusively for the uses and purposes of Beneficiaries. Beneficiaries shall have no preferred claim on, or any beneficial ownership interest in, any assets of the Trust. Any rights created under this Trust shall be mere unsecured contractual rights of Beneficiaries against the Tribe.
- (d) All property in the Trust and property added to the Trust shall be allocated, designated, held and administered in specific trust shares for the specific Beneficiary for whom the contribution was made. Each Beneficiary's trust share shall consist of all distributions to the Trust on behalf of that Beneficiary, together with all earnings attributed to such share as a result of investment of Trust assets, and minus any taxes, disbursements and expenses attributable to such share. Each trust share shall be treated as a separate trust for purposes of termination and distribution of a Beneficiary's trust interest.
- (e) The Tribe, in its sole discretion may at any time, or from time to time, make additional deposits of cash or other property in trust with Trustee to augment the principal to be held, administered and disposed of by Trustee as provided in this Trust. Neither Trustee nor any Beneficiary shall have any right to compel such additional deposits except as may otherwise be provided in the Revenue Allocation Plan.

- (f) The Trust established hereunder is valid under applicable federal, state, and Tribal law and all of the material terms and provisions of the Trust are enforceable under said laws.

.02 Payments to Beneficiaries.

The assets of the Trust shall be distributed in the following manner:

- (a) When a Beneficiary either attains the age of eighteen (18) years and has a high school diploma or GED or attains the age of twenty-one (21) years, and is not otherwise legally incompetent, the Trustee, at the direction of the Distribution Agent, shall distribute to the Distribution Agent for the benefit of such Beneficiary the entire balance of the Beneficiary's trust share. Such distribution of the principal and income of a Beneficiary's trust share shall extinguish that individual's entire interest in the Trust, and that individual will no longer be a Beneficiary.
- (b) Except pursuant to subsections (a) and (j), the Distribution Agent shall not make any distribution of any portion of a Beneficiary's share in the Trust except for distributions made to or at the direction of a parent, legal guardian, conservator or legal representative of a Beneficiary, and then only for the health, education or welfare of the Beneficiary.
- (c) In order to be eligible to receive or direct the payment of trust funds for the health, education and welfare of a Beneficiary, an applicant must provide to the Distribution Agent substantial proof that the applicant is a parent, legal guardian, conservator or legal representative of the Beneficiary. The following documents may constitute substantial proof.
1. If the applicant is claiming to be a parent of a Beneficiary the applicant shall provide the Distribution Agent a certified copy of the birth certificate of the Beneficiary which lists the applicant as a parent. Alternatively, if the Beneficiary has been adopted by the applicant the applicant shall provide the Distribution Agent a certified court order naming the applicant as the parent of the Beneficiary.
 2. If the applicant is claiming to be the legal guardian, conservator, or legal representative of a Beneficiary, the applicant shall provide the Distribution Agent with Letters of Guardianship, Letters of Conservatorship or other document establishing that the applicant is the legal guardian, conservator or legal representative of the Beneficiary.
- (d) Any decision to make a distribution to or at the direction of a parent, legal guardian, conservator, legal representative or a legally emancipated Beneficiary shall be at the sole discretion of the Distribution Agent, acting pursuant to policies adopted by the Tribal Council, and shall be subject to the requirements of subsection (c) above and that the distribution be for the health, education or welfare of the Beneficiary. Any request for such a distribution of Trust funds shall be made in writing and must state the purpose(s) for which the funds being requested will be used and the reason(s) the funds are

necessary for the health, education and/or welfare of the Beneficiary. The Distribution Agent may impose any such condition(s) on payment or use of the funds distributed as the Distribution Agent deems necessary to insure that those funds are expended for the health, education or welfare of the Beneficiary, but at a minimum the Distribution Agent shall require that the person to whom the funds are distributed maintain, and produce to the Distribution Agent prior to disbursement of Trust funds, documentation showing that the funds were expended for the health, education and/or welfare of the Beneficiary.

- (e) If any Beneficiary dies before becoming eligible to receive the distribution of his or her share of the Trust pursuant to subsection (a) above, the amount of that Beneficiary's interest in the Trust shall be distributed to his or her survivor(s) in the following order of preference:
1. Spouse
 2. Parent
 3. Child
 4. Siblings

All devisees and heirs at law who are not Members and are not eligible for membership in the Tribe shall be deemed to have predeceased the Beneficiary and shall not be entitled to any portion of the Beneficiary's trust share.

- (f) In the event a Beneficiary dies without any survivor of a type listed in subsection (e) above who is a Member or who is eligible to become a Member, the entire amount of that Beneficiary's trust share shall be distributed to the Tribe.
- (g) Holdover, Abandoned Accounts, and Missing Participants. In the event that amounts are retained for any reason in the Trust past the normal distribution date(s) set forth in (a) or (b) above, such amounts shall continue to be held, invested, and governed by the rights, privileges and limitations of this Trust until distributed pursuant to the terms of this Trust or until classified as an Abandoned Account. Notwithstanding the foregoing, upon a determination that a Beneficiary's interest is an Abandoned Account, such funds shall escheat to the Tribe upon issuance of an Order to that effect by the Shingle Springs Tribal Court, and may be used for any purpose provided in the Revenue Allocation Plan.
- (h) IGRA Tax Notice. The Trustee shall ensure that the Beneficiary of a distribution from any IGRA Trust is provided a notice of tax liability as required by 25 U.S.C. Section 2710(b)(3)(d).
- (i) Tax Reporting and Withholding. The Distribution Agent shall make provisions for the reporting and withholding of federal taxes that may be required to be withheld with respect to the payment of benefits pursuant to the terms of the Trust, and the Distribution Agent shall be responsible for ensuring that amounts so withheld are paid to the appropriate taxing authorities and that any reports necessitated by any distribution or withholding hereunder are filed with the appropriate authorities. Distribution Agent shall not be responsible for the withholding, reporting and remittance of FICA, FUTA or local

taxes unless such duties are agreed to in a separate written Service Agreement between the Tribe and the Distribution Agent.

- (j) Beneficiaries who become Legally Competent. If a Beneficiary who is not a minor and who has been declared legally incompetent is later declared to be legally competent by a court of competent jurisdiction, the Trustee, upon instruction from the Distribution Agent, shall distribute to the Distribution Agent on behalf of the Beneficiary the entire balance of that Beneficiary's trust share. Such distribution of the Beneficiary's trust share shall extinguish that individual's entire interest in the Trust, and that individual will no longer be a Beneficiary. The Distribution Agent shall make such a distribution only upon receiving a certified copy of a court order declaring the Beneficiary competent.

.03 Payments to the Tribe.

Except as provided in subsection 4.01(b) and subsection 4.02 (f), (g) hereof, the Tribe shall have no right or power to direct the Trustee to return to the Tribe or to divert to others any of the Trust assets before all payment of benefits have been made to Beneficiaries pursuant to the terms of the Trust and the Revenue Allocation Plan.

.04 Investment Authority.

- (a) The Tribal Council delegates to the Trustee the responsibility to manage all or a portion of the Trust if the Trustee agrees to do so in writing. Upon written acceptance of that delegation, the Trustee shall have full power and authority to invest and reinvest the Trust in investments as provided herein, subject to the investment guidelines and restrictions outlined in the Investment Policy approved by the Tribal Council.
- (b) In the administration of the Trust fund, the Trustee, subject to the duty to apply the proceeds and avails of the Trust to the purposes specified in the Revenue Allocation Plan and this Trust and to the restrictions of applicable law, shall have the following powers below:
 - (1) To hold the kinds of assets designated by the Investment Policy, including shares of any registered investment company whether or not the Trustee or any of its affiliates provides investment advice or other services to such company;
 - (2) To sell, exchange, assign, transfer, and convey any security or property held in the Trust, at public sale, at such time and price and upon such terms and conditions (including credit) as may be consistent with the investment guidelines outlined in the Investment Policy approved by the Tribal Council;
 - (3) To invest and reinvest assets of the Trust (including accumulated income);
 - (4) To vote, tender, or exercise any right appurtenant to any stock or securities held in the Trust as directed;
 - (5) To consent to and participate in any plan for the liquidation, reorganization, consolidation, merger, or any similar action of any corporation any security of which is held in the Trust as directed;
 - (6) To sell or exercise any "rights" issued on any securities held in the Trust as directed;

- (7) To cause all of any part of the assets of the Trust to be held in the name of the Trustee (which in such instance need not disclose its fiduciary capacity) or, as permitted by laws, in the name of any nominee, and to acquire for the Trust any investment in bearer form, but the books and records of the Trust shall at all times show that all such investments are part of the Trust and the Trustee shall hold evidence of Title to all such investments;
- (8) To hold a portion of the Trust for the ordinary administration and for the disbursement of funds in cash, without liability for interest thereon for such period of time as necessary, notwithstanding that the Trustee or an affiliate of the Trustee may benefit directly or indirectly from such uninvested amounts is consistent with usual and customary banking and fiduciary practices, and any earnings realized by the Trustee or its affiliates will be compensation for its bank services and in addition to its regular fees; and
- (9) To invest in deposit products of the Trustee or its affiliates, or other such bank or similar financial institution, subject to the rules and regulations governing such deposits, and without regard to the amount of such deposit.

.05 Disposition of Income.

During the term of this Trust, all income received by the Trust, net of expenses and taxes, shall be accumulated and reinvested.

.06 Accounting by Trustee; Beneficiary Statements.

- (a) Trustee shall keep accurate and detailed records of all investments, receipts, disbursements, and all other transactions required to be made in accordance with the Trust and the Revenue Allocation Plan, including such specific records as shall be agreed upon in writing between the Tribal Council and Trustee.
- (b) Within 45 days following the close of each quarter and within 30 days after the removal or resignation of Trustee, Trustee shall, deliver to the Tribal Council a written account of its administration of the Trust during such period from the close of the last preceding period, setting forth all investments, receipts, disbursements and other transactions effected by it, including a description of all securities and investments purchased and sold with the cost or net proceeds of such purchases or sales (accrued interest paid or receivable being shown separately), and showing all cash, securities and other property held in the Trust at the end of such period or as of the date of such removal or resignation, as the case may be. Within 45 days following the close of each quarter, Trustee shall deliver to Tribal Council a performance report reflecting the performance of the investments made by the Trustee for the assets of the Trust including a summary of how the investments are within the guidelines of the Investment Policy and making recommendations of how investments will be made in the future based on the past performance of the such investments made by the Trustee. Trustee shall provide the Tribe with all documents and information necessary to enable timely completion of the annual financial audit of the Tribe.

- (c) The Trustee (or a designated third party administrator under the direction of the Trustee) shall maintain separate accounts and records as necessary to account for each Beneficiary's interest in the Trust, including historic principal contributed, principal distributions made, and earnings/losses on such accounts.
- (d) The Trustee (or designated third party administrator under the direction of the Trustee) shall prepare a statement of account with regard to each Beneficiary, detailing the contributions, distributions, investment performance and all other account activity with regard to the Beneficiary's account during the period covered by the statement. The Trustee shall provide quarterly statements to the parent, legal guardian, conservator, or legal representative of a Beneficiary, as in each case may be appropriate.
- (e) The Trustee (or designated third party) shall prepare all necessary tax reporting documents as required by federal and state law for filing the appropriate state and federal tax returns for the Trust.

.07 Responsibility of Trustee.

- (a) Trustee shall act with the care, skill, prudence and diligence under the circumstances then prevailing that a prudent person acting in like capacity and familiar with such matters would use in the conduct of an enterprise of a like character and with like aims; provided, however, that the Trustee shall incur no liability to any person for any action taken pursuant to a direction, request or approval given by the Tribe which is contemplated by, and in conformity with, the terms of the Revenue Allocation Plan or this Trust.
- (b) Trustee shall make distributions in accordance with the provisions of this Trust Agreement.
- (c) If the Trustee undertakes or defends any litigation arising in connection with this Trust, the Tribe agrees to indemnify the Trustee against the Trustee's costs, expenses and liabilities (including without limitation, attorney's fees and expenses) relating thereto and be primarily liable for such payments. If the Tribe does not pay such costs, expenses and liabilities in a reasonably timely manner, the Trustee may obtain payment from the Trust.
- (d) The Trustee may consult with legal counsel (who also may be counsel for the Tribe generally) with respect to any of its duties or obligations hereunder, and the Trustee may hire agents, accountants, actuaries, investment advisors, financial consultants or other professionals to assist it in performing any of its duties or obligations hereunder. The Tribe shall pay the expenses for services by such individuals or entities, and if the Tribe does not pay such expenses in a reasonable timely manner, the Trustee may obtain payment from the Trust.
- (e) Trustee shall have, without exclusion, all powers conferred on trustees by applicable law, unless expressly provided otherwise herein, in the Revenue Allocation Plan, in the Investment Policy Statement, or in any limitations or directions, consistent with the Investment Policy Statement, which may be adopted by the Tribal Council and communicated to the Trustee in writing.

- (f) Notwithstanding any powers granted to Trustee pursuant to this Trust Agreement or pursuant to applicable law, Trustee shall not have any power that could give this Trust the objective of carrying on a business and dividing the gains therefrom, within the meaning of section 301.7701-2 of the Procedure and Administrative Regulations promulgated pursuant to the Internal Revenue Code.

.08 Compensation and Expenses of Trustee.

The initial fee schedule contained in the Service Agreement of the Trustee shall be approved by the Tribal Council. Any amendments to such fee schedule, would constitute an amendment to the Service Agreement and require Tribal Council approval. All administrative and Trustee's fees and expenses shall be paid from the assets of the Trust, in accordance with a Service Agreement approved by Tribal Council resolution.

.09 Investment Fees

All fees charged by the various investments or investment managers shall be paid by the Beneficiaries pro-rata from the assets of the Trust,

.10 Resignation and Removal of Trustee.

- (a) A Trustee may resign at any time by written notice to the Tribal Council, which shall be effective 90 days from the date of the Tribal Council's receipt of such notice.
- (b) A Trustee may be removed by Tribal Council resolution on 10 days notice or upon shorter notice accepted by Trustee, and a Trustee may be removed by Tribal Council resolution without notice if the removal is deemed by the Tribal Council, in its discretion and acting in the best interests of the Beneficiaries, to be for cause.
- (c) Upon resignation or removal of Trustee and appointment of a successor Trustee, the resigned or removed Trustee shall promptly transfer all Trust assets to the successor Trustee. The transfer shall be completed as soon as administratively feasible after resigned or removed Trustee's receipt of notification of the designation of the successor Trustee by the Tribal Council or if applicable, the receipt of notification by the Tribal Council that it will functions as the temporary successor Trustee pursuant to Section 4.10(d).
- (d) If Trustee resigns or is removed, a successor shall be appointed, in accordance with Subsection .10 hereof, by the effective date of resignation or removal under paragraphs (a) or (b) of this subsection. If no such appointment has been made, the Tribal Council shall serve as a temporary successor Trustee until the Tribal Council appoints a successor Trustee.

.11 Appointment of Successor Trustee.

- (a) If Trustee resigns or is removed in accordance with Section 4.10(a) or 4.10(b) hereof, the Tribal Council (through resolution) may appoint a successor who satisfies the requirements of Section 2.15. The appointment shall be effective when accepted in

writing by the new Trustee, who shall have all rights and powers of the former Trustee, including ownership rights in the Trust assets. The former Trustee shall execute any instrument reasonably requested by the Tribal Council or the successor Trustee to evidence the transfer.

- (b) . The successor Trustee shall not be responsible for any claim or liability resulting from any action or inaction of any prior Trustee or from any other past event, or any condition existing at the time it becomes successor Trustee.

.12 Amendment or Termination.

- (a) This Trust Instrument may be amended by Resolution of the Tribal Council. Notwithstanding the foregoing, no such amendment shall conflict with the terms of the Revenue Allocation Plan.
- (b) Unless revoked by the Tribal Council, the Trust shall not terminate until the date on which Beneficiaries are no longer entitled to benefits pursuant to the terms of the Revenue Allocation Plan. Upon termination of the Trust any assets remaining in the Trust after payment to the Beneficiaries shall be returned to the Tribe.

.13 Miscellaneous.

- (a) Any provision of this Trust Instrument prohibited by law shall be ineffective to the extent of any such prohibition, without invalidating the remaining provisions hereof.
- (b) Benefits payable to Beneficiaries under this Trust may not be anticipated, assigned (either at law or in equity), alienated, pledged, encumbered or subjected to attachment, garnishment, levy, execution or other legal or equitable process.
- (c) This Trust shall be governed by and construed in accordance with the laws of the Tribe.
- (d) Nothing herein shall be deemed to grant general creditors of the Tribe a sovereignty waiver or a right to assets not otherwise available to them at law or in equity.

.14 Effective Date.

The effective date of the Trust set forth herein shall be the date this Trust is executed on behalf of the Tribe and the Trustee.

SECTION 5. DISPUTE RESOLUTION

.01 General.

With the limited exception provided in subsection 5.02 of this Section, the Tribe and its employees, officials and agents shall be absolutely immune from any suit for damages or other relief in any court or before any administrative body arising out of a Revenue Allocation Plan, a Funding Implementation Plan or any other action related to the

administration or implementation of this Trust or plans for disbursement of Per Capita Payments (collectively the "Implementation Plans").

.02 Limited Waiver of Immunity.

- (a) An action may be filed in the Tribal Court solely for declaratory relief with respect to claims arising under an Implementation Plan based on (i) an express violation of a material provision of an Implementation Plan; (ii) a violation of the Indian Civil Rights Act, 25 U.S.C. § 1302 for which jurisdiction would exist but for sovereign immunity; or (iii) violation of section 11(b)(3) of the Indian Gaming Regulatory Act, 25 U.S.C. § 2710(b)(3).
- (b) In any action initiated under subsection 5.02(a), no damages, costs, attorneys' fees or any other monetary relief shall be recoverable against the Tribe, or its employees, officials or agents.
- (c) Nothing in this subsection 5.02 shall be construed as a waiver of the immunity from suit of the Tribe, or its employees, officials or agents for any purpose other than the limited waiver on the terms prescribed herein.


.03 Disputes with Trustee.

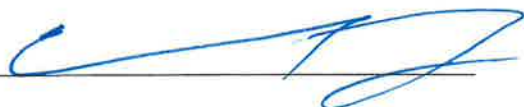
Any dispute between the Tribe and the Trustee shall be resolved pursuant to the dispute resolution provisions contained in the service agreement between the Tribe and the Trustee, as the same may be amended from time to time. In the absence of any provision to the contrary, such disputes shall be heard in the Tribal Court.

SECTION 6. ADOPTION

WHEREFORE, the Tribe and the Trustee, through their duly authorized representatives, hereby adopt the foregoing trust instrument as of the effective date set forth above.

Shingle Springs Band of Miwok Indians.

By: 
Title: TRIBAL chairman
Date: 6-7-12

By: 
Title: Tribal Administrator
Date: 6/7/12

Kim Beth 7-0-0



SHINGLE SPRINGS BAND OF MIWOK INDIANS
Shingle Springs Rancheria, (Verona) Tract, California
5281 Honpie Road, Placerville CA 95667
P.O. Box 1340, Shingle Springs CA 95682
(530) 676-8010 office; (530) 676-8033 fax

RESOLUTION 2012-45

SUBJECT: AUTHORIZING AMENDMENT OF THE IGRA MINORS TRUST

WHEREAS, the Shingle Springs Band of Miwok Indians (the "Tribe") is a federally recognized Indian tribe eligible for the special programs and services provided by the United States to Indians because of their status as Indians, and is recognized as possessing powers of self-government; and

WHEREAS, the Shingle Springs Tribal Council (the "Council") is the duly-elected governing body of the Shingle Springs Band of Miwok Indians and is authorized to act on behalf of the Tribe; and

WHEREAS, in 2008 the Tribal Council approved Resolution 2008-17 creating a Minor's Trust for the benefit and protection of certain tribal members with relation to IGRA distributions in accordance with the Shingle Springs Minor's Trust Agreement ("Trust Agreement"); and

WHEREAS, Section 4.02(d) of the Trust Agreement specifies that "The Distribution Agent may impose any such condition(s) on payment or use of the funds distributed as the Distribution Agent deems necessary to insure that those funds are expended for the health, education or welfare of the Beneficiary, but at a minimum the Distribution Agent shall require that the person to whom the funds are distributed maintain, and produce to the Distribution Agent upon request documentation showing that the funds were expended for the health, education and/or welfare of the Beneficiary"; and

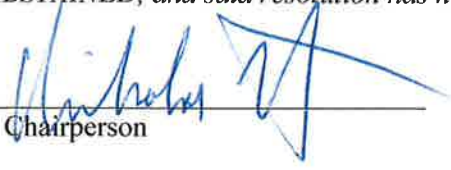
WHEREAS, the Tribal Council has determined that the language should be changed to reflect the following: "...and produce to the Distribution Agent upon request **prior to disbursement of Trust funds...**" to ensure that the funds are being expended for the minor's benefit.

NOW, THEREFORE, BE IT RESOLVED that the Tribal Council hereby approves the change to the IGRA Trust reflecting the request for a receipt prior to disbursement of IGRA Trust funds and authorizes the Chairman or his designee to execute any and all documents and agreements necessary as may be required to give effect to the transactions, herein contemplated, and to take such other actions as may hereby be necessary and appropriate to carry out the obligations thereunder.

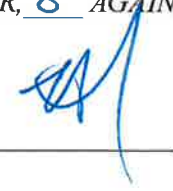
BE IT FURTHER RESOLVED that this resolution shall take effect immediately.

CERTIFICATION

As a duly-elected official of the Shingle Springs band of Miwok Indians, I do hereby certify that, at a meeting duly, called, noticed, and convened on the 7th day of June, 2012 at which time a quorum of 7 FOR, 0 AGAINST and 0 ABSTAINED, and said resolution has not been rescinded or amended in any form.



Tribal Chairperson

6-8-12 

Date

ATTEST:


Tribal Secretary

6-7-12

Date