

UNITED STATES DISTRICT COURT
DISTRICT OF SOUTH DAKOTA
SOUTHERN DIVISION

FILED

APR 21 2017

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CLERK

FLANDREAU SANTEE SIOUX TRIBE,
a Federally-recognized Indian tribe,

Plaintiff,

v.

RICHARD L. SATTGAST, Treasurer of
the State of South Dakota; **ANDY
GERLACH**, Secretary of Revenue of the
State of South Dakota; **DENNIS
DAUGAARD**, Governor of the State of
South Dakota,

Defendants.

CIVIL NO. *17-4055*

COMPLAINT

INTRODUCTION

Comes now the Flandreau Santee Sioux Tribe (“Tribe”), a federally-recognized Indian tribe, and alleges as follows:

1. This action seeks a judicial declaration that, under federal law, the defendant officials of the State of South Dakota (“State”) do not have authority to impose the State’s contractor’s excise tax in connection with the services performed by contractors in the Tribe’s on-reservation construction project (“Project”).

2. This action also seeks an order preliminarily and permanently enjoining the Defendants from collecting future contractor’s excise tax in connection with the Project.

3. This action also seeks recovery of the contractor’s excise tax paid or to be paid under protest by contractors or the Tribe, pursuant to SDCL § 10-27-2 and applicable federal law.

JURISDICTION AND VENUE

4. This Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1331, 1337 and 1362, in that this is a civil action arising under the Constitution, laws, or treaties of the United States, this is a civil action arising under one or more Acts of Congress regulating commerce, and this is a civil action brought by an Indian tribe with a governing body duly recognized by the Secretary of the Interior wherein the matter in controversy arises under the Constitution, laws, or treaties of the United States.

5. This Court has supplemental jurisdiction pursuant to 28 U.S.C. § 1367 over the Tribe's request for recovery of taxes already paid under SDCL § 10-27-2, because this claim is so related to the claims within this Court's original jurisdiction that they form part of the same case or controversy.

6. This action arises under the Constitution, laws, or treaties of the United States, including but not necessarily limited to the following: the Indian Commerce Clause, U.S. Const. art. I, § 8, cl. 3; the Supremacy Clause, U.S. Const. art. VI, cl. 2; the Indian Trader Statutes, 25 U.S.C. §§ 261-264, and the accompanying regulations, 25 C.F.R. Part 140; the Indian Gaming Regulatory Act, 25 U.S.C. §§ 2701-2721, and the accompanying regulations, 25 C.F.R. Parts 290-293 and 501-599; the Indian Reorganization Act of 1934, Pub. L. 73-383, 48 Stat. 984, 25 U.S.C. §§ 5101-5129; the Declaratory Judgments Act, 28 U.S.C. §§ 2201-2202; the Statehood Enabling Act of February 22, 1889, c. 180, § 4, 25 Stat. 676; and the federal common law.

7. The Tax Injunction Act, 28 U.S.C. § 1341, does not bar this action because it does not apply to civil actions brought by Indian tribes under 28 U.S.C. § 1362. *See, e.g., Moe v. Confederated Salish and Kootenai Tribes of Flathead Reservation*, 425 U.S. 463, 474-75 (1976);

United States ex rel. Cheyenne River Sioux Tribe v. State of South Dakota, 105 F.3d 1552, 1560 n.15 (8th Cir. 1997).

8. Venue is proper in this Court pursuant to 28 U.S.C. § 1391(b)(1) and (2), in that each of the defendants herein reside in this judicial district, and a substantial part of the events or omissions giving rise to the claims herein occurred in this judicial district.

PARTIES

9. The Flandreau Santee Sioux Tribe is a federally-recognized Indian tribe with offices located on the Flandreau Indian Reservation, 603 W. Broad Ave., PO Box 283, Flandreau, SD 57028.

10. Richard Sattgast is the Treasurer of the State of South Dakota, with offices located at 500 East Capitol Avenue, Ste 212, Pierre, SD 57501. In this capacity, he has charge of and has the responsibility to safely keep and pay out all public monies that are paid into the State treasury, and to perform such other duties as required by law. SDCL § 1-10-1. On information and belief, revenues from the contractor's excise tax are turned over to the State Treasurer. Treasurer Sattgast is sued in his official capacity.

11. Andy Gerlach is the Secretary of Revenue of the State of South Dakota, with offices located at 445 East Capitol Avenue, Pierre, SD 57501. In this capacity, he has the responsibility to administer the Department of Revenue ("Department") and carry out and enforce the tax laws of the state, including the contractor's excise tax. *See* SDCL §§ 1-47-3, 10-1-13, 10-46A-7. Secretary Gerlach is sued in his official capacity.

12. Dennis Daugaard is the Governor of the State of South Dakota, with offices located at Office of the Governor, 500 E Capitol Ave., Pierre, SD 57501. The Governor is the principal

agent of the State of South Dakota in administering and carrying out the laws and policies of the State. *See* SDCL § 1-7-1. Governor Daugaard is sued in his official capacity.

GENERAL ALLEGATIONS

The Tribe

13. The Flandreau Santee Sioux Tribe is comprised primarily of descendants of the Mdewakanton, Wahpekute and other bands of the Santee, or Dakota, division of the Great Sioux Nation. In 1869, pursuant to and in accordance with the provisions of the Fort Laramie Treaty of 1868, art. VI, 15 Stat. 635, twenty-five Santee Sioux families established a colony of homesteads along the Big Sioux River in the area that would become Flandreau, South Dakota.

14. The colony of Santee Sioux at Flandreau formed a Tribal Council in 1929. After Congress enacted the Indian Reorganization Act of 1934 (the “IRA” or the “Act”), the colony voted in 1935 to accept the Act pursuant to section 18 of the Act, 25 U.S.C. § 5125, and the Flandreau Santee Sioux Tribe organized under a Constitution and Bylaws, ratified by the Tribe and approved by the Secretary of the Interior in 1936 pursuant to section 16 of the Act, 25 U.S.C. § 5123. Later that year, the Secretary of the Interior issued the Tribe a Corporate Charter pursuant to section 17 of the Act, 25 U.S.C. § 5124.

15. The Tribe is included on the list of recognized Indian tribes published by the Secretary of the Interior pursuant to 25 U.S.C. § 5131. *See* Indian Entities Recognized and Eligible to Receive Services from the Bureau of Indian Affairs, 82 Fed. Reg. 4915, 4916 (Jan. 17, 2017).

16. The Tribe’s territory is generally known as the Flandreau Indian Reservation, and is comprised of lands held in trust by the United States government on behalf of the Tribe pursuant to and in accordance with the IRA and other applicable federal laws.

17. The Flandreau Indian Reservation includes, among other lands, 559 acres acquired by the United States under the provisions of section 5 of the IRA, 25 U.S.C. § 5108, for the use and benefit of the Tribe, which lands the Secretary of the Interior proclaimed, pursuant to section 7 of the IRA, 25 U.S.C. § 5110, “to be an Indian Reservation, to be known as the Flandreau Indian Reservation, South Dakota[.]” Proclamation, Flandreau Indian Reservation, South Dakota, 1 Fed. Reg. 1226 (Aug. 27, 1936).

18. In accordance with the Tribe’s federally-approved Constitution, the Tribe exercises civil regulatory authority over the activities of all persons within the Flandreau Indian Reservation, including regulating and taxing commercial activities generally and the construction activities described herein.

19. The State of South Dakota exercises no significant civil regulatory authority over the activities of persons within the Flandreau Indian Reservation, and exercises no significant civil regulatory authority over the construction activities described herein.

The Tribe’s Casino

20. Since approximately 1990, the Tribe has operated the Royal River Casino and Hotel (the “Casino”).

21. The Casino is located on the Flandreau Indian Reservation, within the area acquired and held in trust pursuant to the IRA and proclaimed to be an Indian reservation in the Secretary of the Interior’s Proclamation of August 17, 1936.

22. The Tribe operates the Casino pursuant to and in conformance with IGRA; the Tribe’s Gaming Ordinances adopted by the Tribe and approved by the Chairman of the National Indian Gaming Commission in accordance with IGRA, *see* 25 U.S.C. § 2710(d)(2); and the Tribal-

State Gaming Compact entered into between the Tribe and the State and approved by the Secretary of the Interior in accordance with IGRA, *see* 25 U.S.C. § 2710(d)(3) and (8).

23. The Tribe and the State first agreed to a Gaming Compact in 1990. They entered into the current Gaming Compact in 2016. *See* Indian Gaming; Approval of a Tribal-State Class III Gaming Compact in the State of South Dakota, 81 Fed. Reg. 64935 (Sept. 21, 2016) (Secretary of the Interior's approval of the amended compact). A copy of the current Tribal-State Gaming Compact is attached to the Complaint as **Exhibit 1**.

24. The 2016 Gaming Compact increased the number of slot machines the Tribe is authorized to operate, now allowing up to 1,000 slot machines, from the previous limit of 500 slot machines. *See* Tribal-State Gaming Compact §§ 9.5 (authorizing the tribe operate 1,000 slot machines); 11.1-11.3 (noting that the parties "recognize that the increase in the number of slot machines from 500 to 1,000 will result in a significant expansion of the Tribe's gaming operation," and providing for annual payments by the Tribe to Moody County in recognition of potential increased demands on the County government as a result of this expansion, while expressly imposing no obligation to make payments to the State).

25. The Gaming Compact contains no provision authorizing the State to apply State contractor's excise tax to any construction or renovation of the Casino.

26. As required by IGRA, the Casino facility possesses a license issued by the Tribe, indicating the Tribe's determination that, as required by IGRA, the Casino facility is constructed and maintained in a manner which adequately protects the environment and the public health and safety. *See* Flandreau Santee Sioux Class III Gaming Ordinance § 17-5-5; Flandreau Santee Sioux Class II Gaming Ordinance § XIII; 25 U.S.C. §§ 2710(b), 2710(b)(2)(E), 2710(d)(1)(A); 25 C.F.R. § 559.4.

The Reservation Construction Project

27. Increasing the number of slot machines in operation at the Casino requires renovation and expansion of the Tribe's existing Casino facility. The Tribe commenced the instant Project in part to accomplish this renovation and expansion.

28. The scope of work for the Project includes: 1) construction of a new administration building for the Casino attached to the existing main Casino building, to house all administrative offices for the operation; and 2) renovation of the currently vacant bingo hall located on the north side of the main Casino building, to provide additional gaming space and a VIP area for Casino guests.

29. On or about March 8, 2016, the Tribe approved a set of agreements between the Tribe and Henry Carlson Company, the construction manager (the "Contractor") for the Project.

30. The Contractor commenced the Project on or about December 1, 2016.

31. All construction work for the Project is performed for the Tribe at the Casino on the Flandreau Indian Reservation.

State Taxation

A. Contractor's Excise Tax

32. The State imposes a two percent tax "upon the gross receipts of all prime contractors engaged in realty improvement projects[.]" SDCL § 10-46A-1; *see* SDCL § 10-46A-2.2 (defining "prime contractor").

33. The contractor's excise tax "applies to the total contract price including all labor and materials. Materials include those purchased by the contractor and those purchased by the person who let the contract or his designee." SDCL § 10-46A-3; *see* SDCL § 10-46A-4 (defining "gross receipts," to include "materials furnished to the prime contractor or subcontractor by the

owner or the lessee of the realty improvement,” measured at “the greater of the cost or fair market value” of the materials).

34. Pursuant to the foregoing, the State has imposed State contractor’s excise tax upon the Contractor’s gross receipts from the Project.

B. No Tribal-State Tax Agreement

35. South Dakota law authorizes the Department to enter into tax collection agreements with Indian tribes, which may provide for the collection of certain state taxes and tribal taxes, including the contractor’s excise tax imposed by SDCL chapter 10-46A. SDCL § 10-12A-4.

36. No currently effective tax collection agreement exists between the Tribe and the State applicable to contractor’s excise tax.

C. “Indian Country Projects” or “Indian Use Projects”

37. The Department has produced a publication which states that its purpose “is to provide general guidelines on how tax applies to the sale of products, services, and to construction work, within Indian country in South Dakota.” Tribal Tax Guide (March 2017), available at dor.sd.gov/Taxes/Business_Taxes/Publications/PDFs/Tax_Facts/Tribal.pdf. A copy of this publication is attached to the Complaint as **Exhibit 2**.

38. Under the heading “Indian Country Projects,” the Tribal Tax Guide states in part: “Some construction projects may qualify for an exemption from state contractor’s excise, sales, and use taxes.” Tribal Tax Guide at 9. A previous version of the publication referred to these projects as “Indian Use Projects.” The State refers to such projects elsewhere as “Indian Use Only Projects.” See “Indian Country Project – Request for Exemption,” available at <https://www.state.sd.us/eforms/E2085V5-RequestForConsiderationofIndianUseOnlyProjects.pdf>

(calling for the Department to Department to answer the question, “Does the project meet the requirement to be classified as an Indian Use Only Project?”).

39. The Tribal Tax Guide describes a procedure whereby the prime contractor or project owner submits a request form to the Department. Tribal Tax Guide at 9. The Tribal Tax Guide states that the Department “will review the project by using a list of qualifying criteria and send back a written response either approving or denying the request for exemption.” Tribal Tax Guide at 9.

40. The Tribal Tax Guide states, “One requirement for the exemption is that the project be located within Indian country controlled by one of the following Tribes ... Flandreau Santee Sioux Tribe.” Tribal Tax Guide at 9.

41. The Tribal Tax Guide states that projects which may qualify for the exemption include: “Tribal hospitals,” “Tribal housing projects,” “Tribal schools,” and “Tribal administrative buildings.” Tribal Tax Guide at 9.

42. Except for the foregoing, neither the Tribal Tax Guide nor the request form disclose any criteria or standards for the Department’s approval of a project as an “Indian Country Project,” an “Indian Use Project” or an “Indian Use Only Project.”

43. Neither the Tribal Tax Guide nor the request form define the terms “Indian Country Project,” “Indian Use Project,” or “Indian Use Only Project.”

44. On information and belief, State law does not define the terms “Indian Country Project,” “Indian Use Project” or “Indian Use Only Project,” and does not disclose any criteria or standards for the Department’s approval of a tax exemption on the basis that the project is an “Indian Use Project” or “Indian Use Only Project.”

45. On or about March 14, 2016, the Department denied a request submitted by the Contractor to treat the Project as an “Indian Use Only Project.” A copy of this request and denial is attached to the Complaint as **Exhibit 3**.

46. On or about December 29, 2016, the Department denied a request submitted by the Tribe to treat the Project as an “Indian Use Only Project.” A copy of this request and denial is attached to the Complaint as **Exhibit 4**.

47. As a result of the denials, the State treats the Contractor’s work on the Project as subject to contractor’s excise tax.

D. Tax Paid Under Protest

48. Under State law, any person paying a tax under protest may give notice of such protest at the time of payment and “within thirty days thereafter, commence an action against [the] treasurer for the recovery of the tax in any court of competent jurisdiction.” SDCL § 10-27-2.

49. On March 23, 2017, the Contractor paid to the State, under protest, the contractor’s excise tax for the Project in the amount of \$2,147.60, and at that time gave notice of the reasons for such protest. A copy of this notice is attached to the Complaint as **Exhibit 5**.

50. On April 21, 2017, the Contractor paid to the State, under protest, the contractor’s excise tax for the Project in the amount of \$3,628.54, and at that time gave notice of the reasons for such protest. A copy of this notice is attached to the Complaint as **Exhibit 6**.

51. In each notice, the Contractor requested that the State refund the payment to the Tribe, explaining that the Tribe had reimbursed the Contractor for the taxes paid, and that the Contractor authorized the Tribe to commence and pursue any refund action which may be necessary on the Contractor’s behalf.

Federal Law

52. The federal government generally possesses authority over Indian affairs. *See, e.g., McClanahan v. State Tax Comm'n of Ariz.*, 411 U.S. 164, 172 n.7 (1973) (identifying the “source of federal authority over Indian matters” as deriving “from the federal responsibility for regulating commerce with Indian tribes and for treaty making”); *Williams v. Lee*, 358 U.S. 217, 219 n.4 (1959) (stating the “Federal Government’s power over Indians is derived from” the Indian Commerce Clause “and from the necessity of giving uniform protection to a dependent people”).

53. The federal government has regulated trade with Indians in Indian country since the beginnings of the United States. *See Central Machinery Co. v. Ariz. State Tax Comm'n*, 448 U.S. 160, 163 (1980); *Warren Trading Post Co. v. Ariz. State Tax Comm'n*, 380 U.S. 685, 688 (1965) (both decisions citing the Act of July 22, 1790, ch. 33, 1 Stat. 137).

54. States may assert concurrent jurisdiction over non-Indians acting on tribal reservations only if such authority is not preempted by the operation of federal law. *New Mexico v. Mescalero Apache Tribe*, 462 U.S. 324, 333 (1983).

55. Deeply-rooted principles of Indian tribal self-government inform federal enactments and federal Indian policy, and provide another sufficient basis, independent of federal preemption, for holding state law inapplicable to activity undertaken on an Indian reservation. *White Mountain Apache Tribe v. Bracker*, 448 U.S. 136, 142-44 (1980).

56. Where the legal incidence of a state tax falls upon a non-Indian transacting commerce in Indian country with an Indian or Indian tribe, and Congress has not expressed its intention to preempt the tax or to authorize the tax, federal courts determine whether the state may impose the tax by employing a balancing test, weighing Federal and Tribal interests such as Tribal autonomy, self-governance and economic development against the State interest in seeking tax

revenues to perform functions or services in connection with the on-reservation activity to be taxed. See *Wagnon v. Prairie Band Potawatomi Nation*, 546 U.S. 95, 110 (2005); *New Mexico v. Mescalero Apache Tribe*, 462 U.S. 324, 336 (1983); *Ramah Navajo School Bd., Inc. v. Bureau of Revenue of New Mexico*, 458 U.S. 832, 837-45 (1982); *White Mountain Apache Tribe v. Bracker*, 448 U.S. 136, 144-45 (1980).

57. The federal Indian Trader Statutes, 25 U.S.C. §§ 261-264, delegate to the federal executive branch the sole power and authority to regulate trade with Indians. See 25 C.F.R. §§ 140.1-140.26 (regulations implementing Indian Trader Statutes); see also 25 C.F.R. §§ 141.1-141.59 (regulations implementing Indian Trader Statutes on the Navajo, Hopi and Zuni Reservations).

58. The Supreme Court has held that the Indian Trader Statutes are “in themselves sufficient to show that Congress has taken the business of Indian trading on reservations so fully in hand that no room remains for state laws imposing additional burdens upon traders.” *Warren Trading Post v. Ariz. State Tax Comm’n.*, 380 U.S. 685, 690 (1965); *Central Machinery Co. v. Ariz. State Tax Comm’n.*, 448 U.S. 160, 166 (1980).

59. The Indian Trader Statutes and the regulations promulgated thereunder preempt the imposition of state taxes upon non-Indians for their on-reservation sales of goods and services to Indians. *Id.*; see *New Mexico Taxation and Revenue Dept. v. Laguna Industries, Inc.*, 115 N.M. 553 (1993) (holding Indian Trader Statutes applicable to sales of services).

60. The Indian Gaming Regulatory Act (“IGRA”) governs tribal gaming and related matters in Indian country. 25 U.S.C. §§ 2701-2721.

61. IGRA is expressly intended “to provide a statutory basis for the operation of gaming by Indian tribes as a means of promoting tribal economic development, self-sufficiency, and strong

tribal governments” and to provide for tribal and federal regulation of gaming on Indian lands “to protect such gaming as a means of generating tribal revenue.” 25 U.S.C. § 2702.

62. IGRA establishes the preemptive balance between tribal, federal, and state interests in the governance of gaming operations on Indian lands, leaving states with no civil regulatory role in such governance except as agreed to in a valid federally-approved Tribal-State gaming compact. *Casino Resource Corp. v. Harrah’s Entertainment, Inc.*, 243 F.3d 435, 437 (8th Cir. 2001); *Gaming Corp. of America v. Dorsey & Whitney*, 88 F.3d 536, 546 (8th Cir. 1996); see 25 U.S.C. § 2710(d) (establishing requirement and parameters for Tribal-State gaming compact for class III gaming).

63. The legal incidence of the State contractor’s excise tax is on the Contractor.

64. The State contractor’s excise tax is imposed upon the Contractor’s gross receipts from its sales of property and services to the Tribe.

65. The Contractor’s sales of property and services to the Tribe occur on the Tribe’s reservation.

66. The Contractor’s performance of the Contract for the Project occurs on the Tribe’s reservation.

FIRST CLAIM FOR RELIEF

Under the *Bracker* Balancing Test, the Imposition of Contractor’s Excise Tax Is Preempted by Federal Law and Infringes upon Tribal Sovereignty

67. The allegations in the foregoing paragraphs are re-alleged and incorporated herein by reference.

68. The imposition and assessment of the State contractor’s excise tax on the Contractor’s gross receipts from the Project subjects the Tribe to an economic burden.

69. The imposition and assessment of the State contractor's excise tax on the Contractor's gross receipts from the Project subjects the Tribe to an intrusion into Tribal sovereignty within its reservation.

70. The economic burden and the intrusion into Tribal sovereignty interfere and are incompatible with the federal and tribal governments' comprehensive regulation of reservation commerce.

71. The economic burden and the intrusion into Tribal sovereignty interfere and are incompatible with the federal and tribal interests in promoting tribal self-government, self-sufficiency and economic development.

72. The imposition and assessment of the State contractor's excise tax on the Contractor's gross receipts from the Project are not justified by legitimate State interests in raising revenue to perform functions and services in connection with the on-reservation activity to be taxed.

73. Under the standards applied in *White Mountain Apache Tribe v. Bracker* and other applicable Supreme Court decisions, the imposition and assessment of the State contractor's excise tax on the Project is preempted by federal law and infringes on the Tribe's right to exercise sovereignty within its reservation.

SECOND CLAIM FOR RELIEF

The Indian Trader Statutes Preempt the Imposition of Contractor's Excise Tax

74. The allegations in the foregoing paragraphs are re-alleged and incorporated herein by reference.

75. The imposition and assessment of the State contractor's excise tax for the on-reservation Project interferes and is incompatible with the federal power to regulate trade with Indians within Indian country.

76. The Indian Trader Statutes preempt the imposition and assessment of the State contractor's excise tax on the Contractor's gross receipts from the sale of services and materials to the Tribe for the Project.

THIRD CLAIM FOR RELIEF

IGRA Preempts the Imposition of Contractor's Excise Tax

77. The allegations in the foregoing paragraphs are re-alleged and incorporated herein by reference.

78. The imposition and assessment of the State contractor's excise tax upon the gross receipts arising from a contract for the renovation of a tribal casino facility on Indian lands interferes and is incompatible with the federal policy that protects tribal casino enterprises from state burdens to which the Tribe has not validly consented.

79. The unconsented imposition and assessment of the State contractor's excise tax upon the gross receipts arising from a contract for the renovation of a tribal casino facility on Indian lands interferes and is incompatible with IGRA's framework for allocating jurisdiction over such facilities among federal, tribal and state governments.

80. IGRA preempts the imposition and assessment of the State contractor's excise tax on the Contractor's gross receipts from the Project.

FOURTH CLAIM FOR RELIEF

Refund of Taxes Paid

81. The allegations in the foregoing paragraphs are re-alleged and incorporated herein by reference.

82. The Contractor has paid State contractor's excise tax under protest in accordance with SDCL § 10-27-2.

83. The State tax is invalid, in whole or in part, because it is beyond the State's power to impose, for the reasons stated in the foregoing allegations.

84. The State must undo the unlawful deprivation by refunding the tax previously paid. *United States ex rel. Cheyenne River Sioux Tribe v. State of South Dakota*, 105 F.3d 1552, 1560 (8th Cir. 1997).

85. The State must pay interest on the taxes paid, pursuant to SDCL 10-59-24. *See Standing Rock Sioux Tribe v. Janklow*, 103 F.Supp.2d 1146, 1156-57 (D. S.D. 2000); *Northern States Power Co. v. South Dakota Dept. of Revenue*, 578 N.W.2d 579, 581-82 (S.D. 1998).

RELIEF REQUESTED

WHEREFORE, Plaintiff requests that this Court grant the following relief:

1. Issue a declaration that the Defendants, their assigns, employees, and other agents do not possess the authority to impose the State contractor's excise tax as described herein;
2. Issue a preliminary and permanent injunction enjoining the Defendants, their assigns, employees, or other agents from assessing the State contractor's excise tax as described herein;
3. Issue a judgment directing Defendants to provide Plaintiff a refund in the full amount of the State contractor's excise tax paid under protest, plus interest.
4. Award the Tribe attorney's fees, costs and such other and further relief as the Court may deem just and proper, including any costs appropriate pursuant to SDCL § 10-59-34.

Dated: April 21, 2017

Respectfully submitted,

FLANDREAU SANTEE SIOUX TRIBE

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