

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).

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 the 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. Description of the project. A description of the project to be financed (the “Project”), including information regarding the type and use of the project, is set forth below or in attached Exhibit B.

If the Project is a joint Project, please describe the other owners of the Project and the Applicant's ownership interest in the Project.

If the Application relates to multiple Projects, the Applicant must include separate project-specific information in all relevant portions of the Application for each separate project (for example, for each separate project, the Application must separately include a plan of financing, describe the project including costs and location, and describe the status of the project approval). .

- 4. 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.

- 5. Location of the Project.**

Reservation where the Project will be located: _____

Include in the attached Exhibit C, a certification that the Project will be located entirely 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 entirely with one or more of the reservations of at least one of the Indian tribal governments receiving an allocation with respect to such Project.

- 6. Not used for gaming purposes.**

Include in the attached Exhibit D a certification that no portion of the proceeds of any bonds issued pursuant to the requested allocation 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.

7. 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.

- 8. Approvals.** Include in the attached Exhibit E a certification that all necessary Federal, State, local, and tribal approvals (regulatory and otherwise) for the Project, the proposed Tribal Economic Development Bonds, and any other required financing for the Project have been obtained or, if any approvals have not yet been obtained, a certification that the Applicant reasonably expects to receive all material, necessary approvals in a timely manner sufficient to permit issuance of the proposed Tribal Economic Development Bonds within the 180-day period allowed for issuance of bonds under an allocation. In addition, include in the attached Exhibit E which material, necessary approvals have not been obtained and describe the Applicant's plan and expected time frame for obtaining such approvals.
- 9. Plan of financing.** Include in the attached Exhibit F a plan of financing for the Project which includes: (1) a reasonably description of the plan of financing for the Project, including all reasonably expected sources and uses of financing, (2) the amount of Tribal Economic Development Bonds expected to be issued for the Project, and (3) documentation from an independent third party who is knowledgeable about the marketability of tax-exempt bonds evidencing that the Tribal Economic Development Bonds proposed to be issued in the financing structure presented in the Application are reasonably expected to be marketable. Documentation that may be used to meet this requirement for the proposed bonds includes, among others, the following: a bond purchase commitment letter from an investor; a credit quality assessment evidencing the investment grade credit quality of the proposed Tribal Economic Development Bonds from an independent organization that is in the business of assessing credit quality; a credit enhancement commitment letter from a financial institution that will enable the

Tribal Economic Development Bonds to be investment grade credit quality; or a letter from an underwriter or financial advisor to the effect that the sale of the proposed bonds is likely to be successful in a timely manner before expiration of the volume cap for the allocation; or similar documentation or a combination thereof..

- 10. Compliance with federal tax laws.** Include in the attached Exhibit G a certification that the Applicant reasonably expects that the proposed bonds will meet all applicable requirements of § 7871(f) and that the Applicant has engaged nationally recognized bond counsel or similarly experienced bond counsel to render an opinion to the effect that the proposed bonds will meet those requirements.
- 11. Certification of readiness to issue.** Include in the attached Exhibit H a certification signed under penalties of perjury that the Applicant/Issuer reasonably expects to use the volume cap allocation by issuing Tribal Economic Development Bonds prior to the expiration of the volume cap allocation.
- 12. Certain forfeitures.** If the Applicant previously received an allocation of Tribal Economic Development Bond volume cap (not including any allocations received in allocations announced by the IRS on September 15, 2009 and February 9, 2010) that was forfeited, then the Applicant must identify any such forfeited allocation and include an explanation of the reasons for such prior forfeiture.
- 13. 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.)*
- 14. 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.)*
- 15. Dollar amount of allocation requested for the Project.** The Applicant hereby requests a Tribal Economic Development Bond allocation in the amount of \$ _____.
- 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 the supporting documents, and (iii) to the best of my knowledge and belief, all of the facts contained in this Application and the supporting documents 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 3 OF THE APPLICATION)**

(Attached hereto)

Exhibit C

**PROJECT LOCATION ON INDIAN TRIBAL GOVERNMENT RESERVATION
(RESPONSE TO QUESTION 5 OF THE APPLICATION)**

EXHIBIT D

**STATEMENT WITH RESPECT TO GAMING
(RESPONSE TO QUESTION 6 OF THE APPLICATION)**

Exhibit E

**APPROVALS
(RESPONSE TO QUESTION 8 OF THE APPLICATION)**

(Attached hereto)

Exhibit F

**PLAN OF FINANCING
(RESPONSE TO QUESTION 9 OF THE APPLICATION)**

(Attached hereto)

EXHIBIT G

**COMPLIANCE WITH FEDERAL TAX LAWS
(RESPONSE TO QUESTION 10 OF THE APPLICATION)**

(Attached hereto)

EXHIBIT H

**STATEMENT OF READINESS TO ISSUE
(RESPONSE TO QUESTION 11 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 certify that the Applicant reasonably expects to issue the Tribal Economic Development Bonds pursuant to the allocation of volume cap for those bonds to be received pursuant to the Application prior to the forfeiture deadline of the allocation.

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 § 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 of project that is reasonably expected to be financed by the Tribal Economic Development Bonds, the reservation on which the project is to be located, the reasonably expected cost of the project, and the amount of the allocation, if any, of volume cap authority to issue Tribal Economic Development Bonds awarded to the Applicant. 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.