

DIRECTOR OF EQUALIZATION
BUFFALO COUNTY
PO BOX 175
GANN VALLEY SD 57341
PHONE (605) 293-3286

September 24, 2010

To Whom It May Concern:

I am the Director of Equalization of Buffalo County.

That the records in my office reflect that within the confines of the Crow Creek Reservation in Buffalo County contains approximately 105,080 acres or 60% property in fee status and approximately 70,302 acres or 40% held in Trust by the United States government.

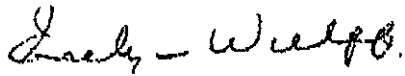

Evelyn Wulff, CAA
Director

EXHIBIT S