COMANCHE

Comanche Nation
Resolution No. 55-13

RESOLUTION OF THE COMANCHE BUSINESS COMMITTEE AMENDING THE REVENUE ALLOCATION PLAN

WHEREAS, the Comanche Nation is a federally recognized Indian Tribe with a constitution approved by the Secretary of the Interior on January 9, 1967, to safeguard tribal rights, powers, privileges to improve the economic, moral, educational and health status of its members; and

WHEREAS, the Comanche Nation Constitution establishes the Comanche Business Committee as the duly elected official body designated to conduct business for an on behalf of the Comanche Nation; and

WHEREAS, the Comanche Nation has an approved Revenue Allocation Plan in accordance with the Indian Gaming Regulatory Act (IGRA); and

WHEREAS, in Article V, Section 5(a) payments for tribal citizens declared incompetent are to be "deposited into a low risk interest bearing trust account in a federally insured institution or. . . "; and

WHEREAS, in Article V, Section 6 (a) payments for enrolled minor citizens are to be "deposited into a low risk interest bearing trust account in a federally insured institution or . . . "; and

WHEREAS, these two (2) stipulations have limited the Comanche Nation's ability to increase long term investment income for our incompetent and minor tribal citizens; and

THEREFORE BE IT RESOLVED that pursuant to the Indian Gaming Regulatory Act of 1988, 25 U.S.C. § 2710 and 25 C.F.R. Part 290, the Comanche Business Committee requests that the Department of Interior permit change of the two provisions so that the Nation can negotiate with financial institutions to achieve higher yield of interest on a long term investment for tribal citizens, especially for our 0-5 year old enrolled citizens.

NOW THEREFORE BE IT FURTHER RESOLVED that the Comanche Nation hereby requests the Department of Interior permit amendment to the Comanche Nation Revenue Allocation Plan as contained in the attached "Amended Comanche Nation Revenue Allocation Plan of 2013" to enable the Comanche Nation Business Committee discretion to direct financial advisors to invest trust accounts for minor and incompetent Comanche Nation citizens to increase long term income for each account holder.

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CERTIFICATION

The foregoing resolution was adopted at a regular meeting of the Comanche Business Committee held on the 4th day of May, 2013, at the Comanche Tribal Complex, Lawton, Oklahoma, by a majority vote of 6 for, 0 against and 0 abstaining, a quorum being present.

Wallace Coffey
Wallace Coffey, Chairman

ATTEST:
Gary Tahmahkera
Gary Tahmahkera, Secretary-Treasurer

United States Department of the Interior

OFFICE OF THE SECRETARY
WASHINGTON, D.C. 20240

JAN - 2 2014

The Honorable Wallace Coffey
Chairman, Comanche Nation
584 NW Bingo Road
Lawton, Oklahoma 73502

Dear Chairman Coffey:

On September 20, 2013, the Comanche Nation transmitted to the Department of the Interior an amendment to the Comanche Nation Revenue Allocation Plan. We have completed our review of the amendment adopted by Comanche Business Committee Resolution No. 55-13 on May 4, 2013, and conclude that it does not violate the Indian Gaming Regulatory Act of 1988 (IGRA) or the regulations in 25 CFR Part 290. Pursuant to my delegated authority and Section 11 of IGRA, the amendment is approved.

If you have any questions regarding this matter, please contact Ms. Nancy Pierskalla, Office of Indian Gaming, at (202) 219-4066.

Sincerely,

Kevin K. Washburn
Assistant Secretary – Indian Affairs

cc: BIA Southern Plains Region

COMANCHE NATION REVENUE ALLOCATION PLAN OF 2013

ARTICLE I– DECLARATION OF PUBLIC POLICY AND PURPOSE

Section 1. The Comanche Nation, ("The Nation") currently owns and operates four Casinos; The Comanche Nation Casino, the Comanche Red River Casino, the Comanche Spur Casino and the Comanche Star Casino, all four located within the confines of its Indian lands. The primary purpose of the casinos is to improve the economic condition of members of the Nation. The casinos employ tribal members and the revenue generated by the casinos shall be utilized to fund tribal government operations and programs and to promote the tribal economic development, moral, cultural, education and health status of the Comanche Nation and its members, as provided for under this plan.

Section 2. Federal Law currently governs how the net revenues from the gaming enterprise may be expended. [25 U.S.C. Section 2710 (b)(2)(B)(3)]. The Nation hereby formalizes its plan for the allocation of such gaming revenues both, for general tribal government/operations/programs, and for Per Capita Distributions to enrolled members of the Comanche Nation.

ARTICLE II- DEFINITIONS

As used in this Plan, the following words shall have the following meanings unless the context clearly requires otherwise.

(a) "Business Committee" means the seven-member Committee. (Elected by the Comanche Nation's Tribal Council and comprised of the Chairman, Vice" Chairman, Secretary-Treasurer and four Committeemen), of the Nation which exercises the executive powers of the Nation pursuant to the Constitution of the Comanche Nation.

(b) "Elders Per Capita Payment" means those payments made or distributed from a specified portion of the Nation's Net Gaming Revenue, from the Gaming Enterprises, or any gaming activity, to all eligible tribal members of the Nation age sixty-two (62) years or older.

(c) "Eligible Tribal Members" means any living enrolled member of the Nation who is in good standing and has not forfeited or waived his/her right to receive Per Capita Payments or Elders Per Capita Payments from the Nation's Net Gaming Revenues through disenrollment, and who is not excluded by this plan from receiving such payments.

(d) "Gaming Enterprises" means the Comanche Nation Casino the Comanche Red River Casino, the Comanche Spur Casino and the Comanche Star

Casino, and/or any other Class II or Class III gaming facility owned and operated by the Nation.

(e) "Incompetent" or "Incompetents" and "Incompetent Comanche citizens" means living Tribal Members, who have been declared incompetent by a Court of competent jurisdiction.

(f) "Incompetent Fund" shall have the meaning prescribed by Article V, Section 5 hereof.

(g) "Minor" or "Minors" means living enrolled children of Tribal Members, by birth or legal adoption, who are under the age of eighteen (18) years old.

(h) "Minor Fund" shall have the meaning prescribed by Article V, Section 6 hereof.

(i) The "Nation" means the Comanche Nation, a federally recognized Indian Tribe exercising its jurisdiction over the land set aside, from the former reservation, for its respective use and other Indian lands they currently possess or may come to possess.

(j) "Net Gaming Revenue" means that revenue from the gaming Enterprises remaining at the end of each calendar month, after disbursement of operating expenses and dues, including but not limited to loan payments, player winnings, equipment costs, adequate contingency reserves, supplies, casino employee wages, salaries, fees, and all other expense, if applicable, for that month or period.

(k) "Per Capita Pay Period" means the Nation's fiscal year.

(l) "Per Capita Payment" or "Per Capita Distribution" means those payments made or distributed for a specified portion of the Nation's Net Gaming Revenues, from the Gaming Enterprises or any gaming activity, to all eligible tribal members of the Comanche Nation.

(m) "Tribal Council" means all enrolled members of the Comanche Nation, eighteen years of age and older.

(n) "Tribal Court" means the Court of Indian Offenses for the Anadarko Agency, unless and until such time as the Nation through the Tribal Council establishes its own tribal court system.

(o) "Tribal Members" means any enrolled member of the Nation.

ARTICLE III–ALLOCATION PLAN

Section 1. The Nation intends to dedicate its Net Gaming Revenue from the Gaming Enterprises to the following purposes/programs and in the percentages set forth in this Article III as follows:

(a) Ten percent (10%) of Net Gaming Revenue shall be used to fund Tribal Government Operations/Administration.

(b) Twenty-five percent (25%) shall be used to promote tribal economic development, including but not limited to developing and/or expanding tribal enterprises, investing in acquisition of land, business opportunities, good and services that will provide employment and financial returns for the Nation and its members and also for payment of meeting fees and/or travel expenses for members and also for payment of meeting fees and/or travel expenses for members of "Commissions" established for, or associated with, economic development.

(c) Twenty-five percent (25%) shall be used for community services and programs, inclusive of social services, education, health, and cultural and burial assistance. (d) Forty percent (40%) of Net Gaming Revenue shall be used for distribution for Per Capital Payments and Elders Per Capita Payments to eligible tribal members. The amount of the Elders Per Capita Payment shall be approved through the Nation's annual budget approval process and the amount remaining from the forty percent (40%) of Net Gaming Revenues shall be distributed as Per Capita Payments.

Section 2. Except in the case of funding provided in Section 1 (d) above for Per Capita Distribution, which amount shall remain constant at forty percent (40%), the Business Committee shall have the authority to move not more than ten percent (10%) of the funding provided in each category (Section 1(a) through (d) to any other category if the funding in the category from which the money is being taken is not necessary for the state purposes, and if the funding is required for the category into which the money is being transferred. Otherwise, the purposes and proportions for the expenditure of Net Gaming Revenue may be changed only by a vote of the Tribal Council, as provided in Article VI herein relating to amendments required to obtain Secretarial approval of the plan pursuant to the Indian Gaming Regulatory Act.

Section 3. The Business Committee shall ensure that a monthly accounting is made of Net Gaming Revenues, and that each month, the appropriate percentages of such Net Gaming Revenues are earmarked and set aside for the expenditures described in Article III, Section I(a) through (d) above.

ARTICLE IV - ELIGIBILITY FOR PER CAPITA PAYMENTS

Section 1. Every living person who is an enrolled member of the Nation is eligible to receive a full Per Capita Payment, unless:

(a) that person was, or is found by any court of competent jurisdiction to be guilty of, or liable for, any offense against or relating to the Gaming Enterprise or the Nation involving theft, conversion, embezzlement, or extortion. Such a person forfeits his/her right to any Per Capita or Elders Per Capita Payment for no less than 1 or more than 5 years as prescribed by the Business Committee; or

(b) that person becomes disenrolled or relinquishes his/her membership during a Per Capita Pay Period or Elders Per Capita Pay Period prior to the date of distribution, in which case such person shall not receive a Per Capita Payment for the Pay period.

Section 2. In the event that an eligible tribal member dies on, or prior to the date set for distribution of the Per Capita Payment or Elders Per Capita Payment, that member's final Per Capita Payment or Elders Per Capita Payment shall be made to that person's estate or heir's account pro-rated in exact proportion to the number of calendar days that person was alive during the last Per Capita Pay Period or Elders Per Capita Pay Period: (Total amount of Per Capita and Elders Per Capita owed divided by total number of calendar days times total number of days of member's life up to the day before the death of member).

Section 3. Distribution shall be based upon the latest membership list, developed in accordance with Article III of the Tribal Constitution, approved by the Business Committee and certified by the Comanche Nation Enrollment Office.

Section 4. Appeals. An person excluded from eligibility by the terms of this plan shall have the right to file a complaint or appeal to the Tribal Court. The Tribal Court will have the right to make a final determination on the individual's eligibility based on the eligibility requirements for enrollment as set forth in Article III of the Nation's Constitution.

ARTICLE V - CALCULATION AND DISBURSEMENT OF PER CAPITA PAYMENTS

Section 1. This plan is set out to establish the disbursement of all Net Gaming Revenue, in the percentages as shown in Article III, Section 1, (a) through (d), specifically, Section 1, (d) which provides that forty percent (40%) of Net Gaming Revenues are allocated for Per Capita Payments and Elders Per Capita Payments.

Section 2. Each Per Capita Payment and Elders Per Capita Payment shall be disbursed within thirty days after the end of the Per Capita Pay Period.

Section 3. Each Per Capita Payment and Elders Per Capita Payment, except in the case of incompetents or minors, (see Article V, Section (4), (5) listed below, shall be made by tribal check, payable only to the eligible tribal member, and shall be mailed to the member's last know address.

Section 4. Per Capita Payments and Elders Per Capita Payments to legally incompetent tribal members-Per Capita Payments and Elders Per Capita Payments to those determined to be legally incompetent shall take place as follows:

Section 5. Per Capita Payments to Incompetents. Per Capita Payments shall be made to Incompetents as follows:

(a) The Business Committee shall deposit the Per Capita Payments and Elder Per Capita Payments designated for enrolled Incompetent Comanche citizens, as defined herein, into an "Incompetent Trust Fund" (the "Incompetent Fund"), which shall be established for the protection of those declared incompetent by a Court of competent jurisdiction. The Nation, on behalf of each enrolled Incompetent citizen, in separate accounts allocated according to certain investment plans as designated and approved solely by the Business Committee. The Incompetent Fund shall be designed, invested, and managed in accordance with sound investment principles, diversification, and risk tolerance appropriate for the beneficiaries of the Incompetent Fund. At its sole discretion, the Business Committee may retain and utilize qualified investment counsel to so invest and reinvest the assets of the Incompetent Fund. The Business Committee may accept and act upon the recommendations of such investment counsel, and, at any time, may delegate to any investment counsel such ministerial or discretionary powers and authority with respect to the investment and reinvestment of the Incompetent Fund, as the Business Committee shall deem appropriate at its sole discretion.

(b) Upon the Petition of the legal guardian of the individual declared legally incompetent, the Business Committee shall provide for the making of disbursement necessary for his/her health, education, welfare, maintenance and support from the proceeds of any Per Capita Payment and/or Elders Per Capita Payment placed in trust. Such Petition shall include a detailed budget of monies necessary for the purposes mentioned above. The Business Committee or its appointee may also require that the Petitioning guardian/conservator submit receipts of expenditures made from funds disbursed hereunder before any future disbursements are made. The establishment of a monthly allowance from the proceeds of any Per Capita Payment and/or Elders Per Capita Payment placed in trust under this Section for any individual declared legally incompetent shall remain at the discretion of the Business

Committee.

(c) Should the individual declared incompetent die, the money placed into trust fund on his/her behalf shall be made to that individual's estate or heir's account. Per Capita Payment or Elders Per Capita Payment shall be all monies accumulated to the day before date of death and shall be prorated for the year in-which the individual deceased in exact proportion to the number of calendar days that individual was alive during the last Per Capita Pay Period or Elders Per Capita Pay Period respectively. (Total amount of Per Capita and Elders Per Capita owed divided by total number of calendar days times total number of days of individual's life up to the day before the death of the individual).

Section 6. Per Capita Payments to Minors. Per Capita Payments shall be made to Minors as follows:

(a) In order to provide for the future Health, Safety, Education, Welfare, Maintenance, and Support of the Children of tribal members, the Business Committee shall deposit the Per Capita Payments designated for enrolled Minors, as defined herein, into a "Minor Trust Fund" (the "Minor Fund"), which shall be established for the protection of the Nation's Minors, on behalf of each Minor, in separate accounts allocated according to certain investment plans as designated and approved solely by the Business Committee. The Minor Fund shall be designed, invested, and managed in accordance with sound investment principles, diversification, and risk tolerance appropriate for the beneficiaries of the Minor Fund. At its sole discretion, the Business Committee may retain and utilize qualified investment counsel to so invest and reinvest the assets of the Minor Fund. The Business Committee may accept and act upon the recommendations of such investment counsel, and, at any time, may delegate to any investment counsel such ministerial or discretionary powers and authority with respect to the investment and reinvestment of the Minor Fund, as the Business Committee shall deem appropriate at its sole discretion.

(b) Payments in to the Minor Fund shall be deposited into account(s) for the enrolled Minors. Said Minor Funds may be separated accounts for each minor or may be combined provided that separate accountings for each Minor is kept in the Nation's Permanent accounting records. Funds may be invested in a lump sum without impairing the Minors' Individual interests in the same. Account balance statements shall be available to the minor, parent, parents, or legal guardian of the enrolled Minor upon request.

(c) The right to the monies accumulated in the "Minor Fund" including all accumulated income, if any, for each enrolled Minor shall vest to the Minor upon reaching the age of eighteen (18) years old. Application for payment upon attainment of age eighteen (18) shall be approved upon sufficient evidence showing proof of the identify of the person requesting funds to the Business Committee or its appointee. Distribution of any accrued per capita sums and accrued interest thereon shall be made thirty days (30) following the month in which the member attains age eighteen (18) years old unless the Minor Fund beneficiary elects in writing to leave such funds invested in the Minor Fund.

(d) Prior to the enrolled Minor reaching the age of eighteen (18) years old, the Business Committee shall have the authority to disburse proceeds of any funds placed into the Minor Fund to the parent or legal guardian on behalf of a Minor. Request for such disbursements shall include a detailed budget on monies necessary for the Health, Education, Welfare, Maintenance, and Support of the Minor and a detailed justification in writing and signed by the parent or legal guardian of the Minor. The Business Committee may also require that Petitioner(s) submit receipts of expenditures made from funds disbursed hereunder before any future disbursements are made.

(e) If the enrolled Minor should die before reaching the age of eighteen (18) years old, the money placed into the Minor Fund on behalf of the Minor shall be made to that Minor's estate or heir's account. Per Capita Payments shall consist of all monies accumulated to the day before date of death and shall be pro-rated for the year the Minor became deceased in exact proportion to the number of calendar days that Minor was alive during the last Per Capita Pay Period. (Total amount of Per Capita owed divided by total number of calendar days times total number of days of individual's life up to the day before the death of the individual.)

Section 7. The Comanche Nation will include with each Per Capita Payment and Elders Per Capita Payment a statement reading "Federal Law Requires the Comanche Nation to inform you that this Per Capita Payment is subject to Federal Taxation, (24 U.S.C., Section 2719 (b)(3)(d). The Comanche Nation shall withhold Federal Income Tax from each Per Capita Payment and Elders Per Capita Payment as may be required under Internal Revenue Service regulations (25 CFR, Part 31) and pay such tax to the Internal Revenue Service. The Comanche Nation will provide the appropriate annual tax statements to the eligible tribal members by the end of January following the tax year."

Section 8. The Business Committee, or their appointee, shall report on an annual basis to the Tribal Council on the status of all expenditures and investments authorized pursuant to this Plan.

ARTICLE VI–ADOPTION AND AMENDMENT

Section 1. This Plan shall become effective upon its approval by a majority vote of Nation's Tribal Council at a duly noticed meeting and upon approval by the Secretary of the Interior or his/her designee.

Section 2. This Plan may only be amended by majority vote of the Nation's Tribal Council; provided, however that the Business Committee shall be authorized, and is hereby directed to submit any amendments to this Plan, as required, to the Secretary of the Interior or his/her designated representative, in order to obtain the Secretary's approval in compliance with 25 U.S.C. Section 2710 et. seq. These amendments become effective when approved by the Secretary of the Interior or his representative.