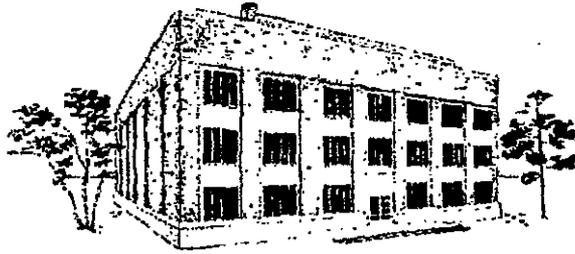


Hughes County



DIRECTOR OF EQUALIZATION

ORGANIZED NOVEMBER 26, 1880

104 E. CAPITOL AVE
PIERRE, SOUTH DAKOTA
57501-2563
605-773-7483

September 23, 2010

Mr. Tom Tobin;

I am the Director of Equalization for Hughes County, South Dakota. The portion of Crow Creek Reservation in Hughes County is approximately 40% taxable land (28,200 acres) and 60% non-taxable(43,200 acres).

Respectfully,

A handwritten signature in cursive script that reads "Roger A. Fuller".

Roger A Fuller

Hughes County Director of Equalization

773-7483

EXHIBIT T