

**SECOND AMENDMENT TO
FORT BELKNAP INDIAN COMMUNITY COUNCIL – STATE OF MONTANA
TOBACCO TAX AGREEMENT**

This SECOND AMENDMENT TO FORT BELKNAP INDIAN COMMUNITY COUNCIL – STATE OF MONTANA TOBACCO TAX AGREEMENT is entered into between the Fort Belknap Indian Community Council of the Gros Ventre and Assiniboine Tribes of the Fort Belknap Indian Reservation (hereinafter “Tribes”) and the State of Montana, Department of Revenue (hereinafter “State”).

RECITALS

WHEREAS, the Tribes and the State entered into the Fort Belknap Indian Community Council – State of Montana Tobacco Tax Agreement on September 30, 2003; which agreement was amended by a First Amendment entered into on June 1, 2005 (hereinafter collectively “Agreement”);

WHEREAS, the Agreement may be amended by the parties pursuant to Section 9 of the Agreement; and,

WHEREAS, the parties wish to amend certain parts of the Agreement;

NOW THEREFORE, the Tribes and the State agree to amend the Agreement as follows:

The second and third paragraphs of subsection (a) in Section 5, Collection and Administration of Taxes is replaced by the following:

The Tribes’ Enrollment Office (“Tribal Enrollment Office”) established by the Tribal Council, shall certify to the State by March 31 of each calendar year during the term of this Agreement the number of all enrolled members of the Tribes physically then residing within the Reservation’s boundaries (“Total Resident Enrollment”). In the event the Tribal Enrollment Office does not issue a certification by March 31 of any year subsequent to 2011, the State will use the previous year’s number unless evidence exists to demonstrate that the certified number has decreased or increased. In such case, the parties shall meet and negotiate the certified number before July 1 of such calendar year, utilizing the best evidence available. The Tribes authorizes the State to review and verify the enrollment records, voting records, and other records as appropriate that are maintained by the Tribes, and any other information the Tribes use, should the State wish to verify the Total Resident Enrollment for the calendar year. If there is a dispute between the State and the Tribes regarding the proper actual Total

Resident Enrollment for any year, the Tribes and the State shall have 30 days to resolve the issue by agreement. If the issue is not so resolved within 30 days, the State may use the Total Resident Enrollment figure used for the prior calendar year until a revised Total Resident Enrollment figure is agreed on by both Parties. Any such adjustment to the Total Resident Enrollment figure shall be retroactively applied from January 1st of the current calendar year and, to account for the adjustment, a one-time payment adjustment will be made in the payment due for the next full calendar quarter payment.

The Montana per capita tobacco tax is based on the net sum of tobacco taxes in all funds into which cigarette and tobacco taxes are deposited, subsequent to the deduction or addition of refunds, credits, and corrections.

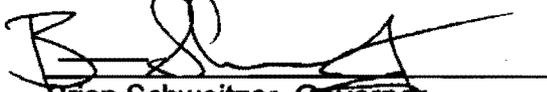
As required by Section 9 of the Agreement, the parties' signatures are set forth below. Except as expressly amended hereby, all terms and conditions of the Agreement remain in full force and effect.

This Second Amendment shall apply to distributions beginning January 1, 2011.

This Second Amendment consists of two (2) pages.

DATED 12-29-11

STATE OF MONTANA:



Brian Schweitzer, Governor

FORT BELKNAP TRIBES:

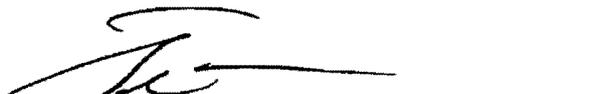


Tracy King, President
Fort Belknap Indian Community Council



Dan Bucks
Director, Department of Revenue

Approved pursuant to § 18-11-105, MCA:



Steve Bullock, Montana Attorney General

Exhibit A

STATE OF MONTANA }
 : ss
County of _____ }

AFFIDAVIT

I, _____, being of lawful age, and being first duly sworn, upon oath, depose and say:

1. I am the enrollment clerk for the _____ tribal government, responsible for maintaining the record of enrolled tribal members for the _____ Tribe of the _____ Reservation.
2. I have been the enrollment clerk for the _____ Tribal Council since _____.
3. In my capacity as enrollment clerk for the _____ Tribal Council, I am responsible for maintaining and continually updating the record of those tribal members living on the reservation, off the reservation, and immediately adjacent to the reservation.
4. These records are maintained for a variety of purposes, including registration for tribal elections, state-tribal revenue sharing agreements, and the distribution of treaty monies and other payments to tribal members.
5. On _____, I reviewed the tribal records concerning the enrolled tribal members currently residing on the _____ Reservation.
6. Based upon my experience and expertise as enrollment clerk for the _____ Tribal Council, and based upon the records at my disposal, I conclude that there are _____ enrolled tribal members that reside on the _____ Reservation, as of _____.

I, _____, have read the foregoing affidavit and know the contents thereof, and state that the facts and matters contained therein are true, accurate, and complete to the best of my knowledge, information, and belief, subject to penalties for perjury and false swearing.

DATED this _____ day of (month), (year).

By: _____
Affiant

SUBSCRIBED AND SWORN to me this _____ day of (month), (year).

Notary Public for the State of Montana

Printed Name of Notary

Residing at _____

My commission expires _____