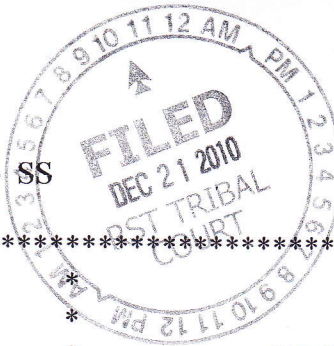


ROSEBUD SIOUX TRIBAL COURT,
ROSEBUD INDIAN RESERVATION) SS
ROSEBUD, SOUTH DAKOTA)



IN CIVIL COURT

RST TRIBAL LAND ENTERPRISE,
PLAINTIFF(s)

DOCKET# CIV 09-566

VS.

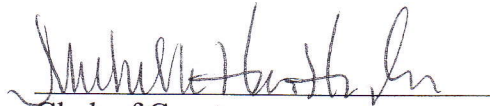
**NOTICE ENTRY
OF ORDER**

CALVIN WALN,
DEFENDANT(s)

TO: THE ABOVE-NAMED PARTIES

Please take notice that on the 16th day of DECEMBER 2010, the Honorable Judge STEVEN EMERY presiding, the Court entered an **ORDER**. A copy of said **ORDER** is enclosed and by this reference is incorporated herein and is herewith served upon you.

Dated this 21st day of DECEMBER, 2010.


Clerk of Courts

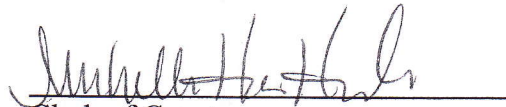
CERTIFICATE OF SERVICE

I, Michelle Hollow Horn Bear, Clerk of Courts of Rosebud Sioux Tribal Court, hereby certify that the notice of entry and Order will be mailed via First Class mail and correct copy of the Notice of Entry of Order and copy of said Order upon the Defendant(s) and Plaintiff(s) as follows:

STEVEN SANDVEN – 300 NORTH DAKOTA AVE. SUITE 106 SIOUX FALLS, SD 57104


R. NIKO SHOTAWAY – P.O. BOX 1261 MISSION, SD 57555

Dated this 21st day of DECEMBER, 2010.


Clerk of Courts

STATE OF SOUTH DAKOTA
ROSEBUD SIOUX TRIBAL COURT
ROSEBUD RESERVATION

I HEREBY CERTIFY THAT I HAVE CAREFULLY EXAMINED
THE WITHIN DOCUMENT AND COMPARED THE SAME WITH THE
ORIGINAL NOW ON FILE AND OF RECORD IN THIS OFFICE
AND THAT IT IS A TRUE AND CORRECT COPY OF THE SAME
AND THAT THE ABOVE IS A CORRECT COPY OF THE FILING
THEREON, DATED THIS DAY OF


CLERK
ROSEBUD SIOUX TRIBAL COURT

**ROSEBUD SIOUX TRIBE
IN TRIBAL COURT**



RST TRIBAL LAND ENTERPRISE,

CASE NO. 09-566

Plaintiff,

v.

ORDER

CALVIN WALN,

Defendant.

THIS MATTER having come before the Court upon the motion of the Plaintiff Rosebud Sioux Tribal Land Enterprise ("TLE") for damages associated with entry of a default judgment in its favor and against Defendant Calvin Waln, a hearing was held on November 15, 2010 at 12:00 p.m., all Parties given due notice, and the Court being fully advised in the premises;

The Court finds as follows:

1. Plaintiff is a chartered entity of the Rosebud Sioux Tribe with its principal place of business located at 10 Legion Avenue, P.O. Box 159, Rosebud SD 57570.
2. Defendant, an individual, is an enrolled member of the Rosebud Sioux Tribe who was formerly employed by TLE as Executive Director.
3. The Court has jurisdiction over the parties and the subject matter.
4. The job duties for the TLE Executive Director include, but are not limited to: adherence to all applicable laws/regulations; maximization of the lease value and revenue of TLE lands; development and maintenance of job descriptions for all positions directly managed by the Executive Director; maintenance of a constructive environment for continuing development and career oriented advancement of directly supervised personnel; development of standard operating procedures for all functions of this position and regular upkeep of management manual; cooperation in development of a TLE budget; preparation of monthly reports to the board of directors and reports to the shareholders when requested by the board of directors; personnel management; review and approval of TLE disbursements; acting as liaison with Bureau of Indian Affairs; and ensuring TLE is adhering to applicable laws and conforming to confidentiality requirement.

5. The duties of the TLE Executive Director are listed in ARTICLE VII § A of the applicable personnel policies as follows: "The Director shall be responsible for the day to day maintenance and operation of the office. It is the Director's duty to personally: (a) Assist in conducting personnel investigations and preparing reports for the Grievance Committee on matters under its consideration ... (c) Prepare and recommend for action to the Board of Directors on rules and regulations and any changes deemed appropriate from time to time ... (g) Insure that the employees are aware of the benefits, policies and procedures, rules and regulations and other employment benefits."
6. With the exception of the Board of Directors, Defendant held the highest fiduciary position within the TLE organization.
7. Defendant was terminated by the TLE Board of Directors on March 13, 2009 for gross neglect of duty, careless or negligence with the monies or properties of TLE, and theft or intentional destruction of TLE property.
8. TLE engaged Eide Bailly LLP on or about March 31, 2009 to conduct a forensic investigation of the following transactions: "Investigate, document, and/or solicit testimonial evidence relating to potential improper activities regarding the use of TLE's travel, loan and credit card usage from January 2005 to present. Employ fraud detection methodologies commonly used during an examination search for misuse or misappropriation of assets and cash. Communicate our findings to you (both orally and in writing). Provide litigation support as needed should you decide to file either a civil or criminal complaint against any offenders." TLE paid Eide Bailly \$71,473.66 for the described forensic investigation.
9. Eide Bailly made a finding of \$635.66 in credit card "double dipping" by Defendant after comparing credit card activity to his travel advances from January 2007 through December 2008. Eide Bailly identified thirteen (13) instances where Defendant made charges on his credit card for expenses that were already included in his travel advances from TLE.
10. Defendant used a credit card issued and paid by TLE. These advances resulted in \$195.77 in cash advance fees to TLE's credit card. No supporting receipts for the cash advances were ever provided to TLE. No TLE policy exists that authorizes the use of cash advances nor was a request for such advances ever presented to or approved by the Board of Directors.
11. Defendant received \$2,047.50 from a TLE "loan program" where he only made \$420.00 in payments and has an outstanding balance of \$1,627.50.
12. Eide Bailly reviewed travel advance vouchers, travel reconciliation sheets and receipts provided by Defendant and found a total outstanding balance due of \$4,845.53.

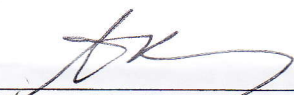
13. Defendant used TLE property for his personal use when he charged \$788.10 at Tehrani Motor Co. in Valentine NE to a TLE credit card on August 29, 2008. \$588.00 of this amount was charged for rental of 2004 Cadillac for 14 days where Gwendolyn Watson, P.O. Box 884, Mission SD, is listed as the lessee and "TLE - Calvin Waln" is listed as the "firm." This rental occurred while repairs were performed on 2005 Chevrolet Avalanche with Gwendolyn Watson listed as the contact. \$200.00 of this \$1,536.11 bill was paid by the TLE credit card without approval of the TLE Board of Directors.
14. Defendant misused a TLE credit card when he paid \$2,768.06 on October 28, 2008 for another TLE employee's privately owned 4-wheeler repairs at Black Hills Power Sports in Rapid City SD.
15. The Court issued a March 15, 2010 ORDER that provided: "An order of default is entered in favor of the plaintiff, RST Tribal Land Enterprise, and against defendant, Calvin Waln, with respect to Plaintiff's complaint including each count of the complaint."
16. The Counts in the Complaint are (1) Fraud, Unauthorized Use of Credit Card; (2) Conversion; (3) Fraud Reimbursement Requests; (4) Theft; and (5) Breach of Fiduciary Duty.

NOW, THEREFORE, IT IS HEREBY ORDERED:

1. \$82,334.28 in damages is awarded to TLE.
2. Defendant is also liable for \$4,452.00 in attorney fees and costs.

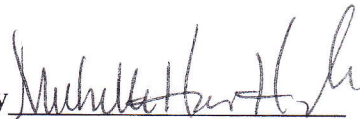
Dated this 16th day of ~~November~~ ^{December}, 2010

BY THE COURT:



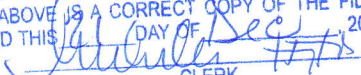
 Honorable Steven Emery

ATTEST:

By 

STATE OF SOUTH DAKOTA
 ROSEBUD SIOUX TRIBAL COURT
 ROSEBUD RESERVATION

I HEREBY CERTIFY THAT I HAVE CAREFULLY EXAMINED THE WITHIN DOCUMENT AND COMPARED THE SAME WITH THE ORIGINAL NOW ON FILE AND OF RECORD IN THIS OFFICE AND THAT IT IS A TRUE AND CORRECT COPY OF THE SAME AND THAT THE ABOVE IS A CORRECT COPY OF THE FILING THEREON, DATED THIS 16 DAY OF Dec, 2010


 CLERK
 ROSEBUD SIOUX TRIBAL COURT