

EXHIBIT L



Invoice No. : 3721733
File No. : 153171.010100
Bill Date : August 21, 2014

Wakpamni Lake Community Corporation
P.O. Box 6048
Pine Ridge, South Dakota 57770

Attn: Raycen Raines

Re: Bond Issuance

REVISED INVOICE - Replaces invoice #3717256, dated 08/13/14.

Previous Balance:	\$	31,351.50
Fees:	\$	49,106.25
Less Courtesy Discount:	\$	<u>(5,457.75)</u>
Fees for This Statement:	\$	43,648.50
Expenses:	\$	<u>0.00</u>
Total Amount of Current Statement:	\$	43,648.50
BALANCE DUE:	\$	<u>75,000.00</u>

JFW:CAF
Tax ID: 13-3613083



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**FOR YOUR CONVENIENCE,
WIRING INSTRUCTIONS FOR GT FIRM ACCOUNT
FOR FEES & COSTS ARE AS FOLLOWS:**

TO: WELLS FARGO BANK
ABA #: [Redacted] 0248
CREDIT TO: GREENBERG TRAURIG DEPOSITORY ACCOUNT
ACCOUNT #: [Redacted] 8663

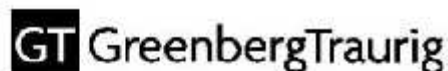
PLEASE REFERENCE: CLIENT NAME: WAKPAMNI LAKE COMMUNITY CORPORATION
FILE NUMBER: 153171.010100
INVOICE NUMBER: 3721733*
BILLING
PROFESSIONAL: Jennifer H. Weddle

Wire fees may be assessed by your bank.

* If paying more than one invoice, please reference all invoice numbers in wiring instructions.

**FOR CREDIT CARD PAYMENTS:
www.gtlawbilling.com**

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06/17/14	JHW	Meeting with Mr. Raines and MMcGinnis regarding deal points and issues; calls to follow-up on various issues;	1.80
07/01/14	MRM	Review incentive and term sheet; email correspondence with working group;	5.80
07/02/14	MRM	Review draft trust indenture; email correspondence with T. Anderson and R. Raines;	4.60
07/07/14	MRM	Email and telephone conference with working group; review annuity contract and indenture;	3.90
07/08/14	MRM	Email and telephone conference with working group to review Indenture; prepare distribution list and placement operating agreement; conference call with working group;	4.10
07/08/14	JHW	Team correspondence regarding preparation for call with purchaser's counsel, participate in call with trustees' counsel; follow-up call with MMcGinnis regarding questions about draft documents; further email correspondence with HThompson and MMcGinnis regarding same;	1.10
07/09/14	MRM	Email and telephone conference with working group; review indenture; prepare paa;	3.50
07/10/14	MRM	Email and telephone conference with working group review Indenture;	3.20
07/11/14	MRM	Draft placement agency agreement; email and telephone conference with working group;	2.80
07/14/14	MRM	Prepare placement agency agreement; email and telephone conference with working group;	2.40
07/15/14	MRM	Email and telephone conference with working group; revise documents;	3.20
07/16/14	MRM	Email and telephone conference with working group; review bond documents; draft placement agreement;	3.40
07/16/14	JHW	Communications regarding draft deal documents;	0.20
07/17/14	HDT	Phone call with WLCC regarding structure of new Wakpamni Lake Community Development Corporation; email conversation with GT team regarding WL resolution in support of bond;	1.00
07/18/14	MRM	Review revised bond documents;	1.70
07/18/14	HDT	Phone conference meeting with whole WLCC to finalize WL motion for OST to pass a resolution in support of Community economic development, redrafting of final version of OST resolution of	1.00

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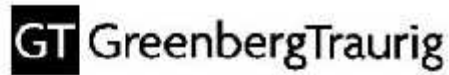
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		support and amendment of Ordinance 12-17;	
07/21/14	MRM	Review bond documents; email correspondence with working group;	1.60
07/21/14	JHW	Confer with MMcGinnis regarding draft deal documents,	0.20
07/22/14	MRM	Review draft indenture, articles and resolution, email and telephone conference with working group;	4.20
07/22/14	HDT	Drafted WLCC Resolution to create the Wakpamni Lake Development Corporation; drafted Articles for the establishment of the WLDC; began work on the drafting of a resolution by WLDC to issue revenue bonds;	3.00
07/23/14	MRM	Email and telephone conference with T. Anderson and other working group members; review and revise Indenture and send resolution;	4.30
07/23/14	HDT	Draft of WLDC bond resolution. Multiple edits with team of resolution (3.0); addition of team edits to WLDC Articles of Incorporation (1.0); email/communications to WLCC Board regarding agenda, and necessary votes this day (0.5); drafting of WLDC resolution and editing of LOI regarding potential gaming to be incorporated into the Junction 18 project. (1.5);	6.00
07/24/14	MRM	Email and telephone conference with working group; review and revise articles and resolutions; revise indenture,	3.70
07/25/14	MRM	Email and telephone conference with working group; review revised bond documents;	1.20
07/29/14	HDT	Online monitoring of Oglala Sioux Tribe Council debate over proposed WLCC tribal resolution. OST resolution clarifying Community economic development powers tabled (1.0), call with WLCC Board and staff to discuss paths forward in order to protect our business partners and move quickly; internal GT meeting with JWedde regarding what if any effect on bond deal and timing. (1.0);	2.00
07/30/14	MRM	Email and telephone conference with working group; review revised documents and prepare opinion;	4.30
07/30/14	HDT	Review of current situation and evaluation of moving forward on bond deal in light of closing next week;	0.75
07/30/14	JHW	Discussion with HThompson regarding Tribal Council developments and strategy for completion of bond documents;	0.40
07/31/14	MRM	Prepare legal opinion; review closing documents; email and telephone conference with working group;	4.60
07/31/14	JHW	Team communications regarding finalizing of deal documents and opinion letter, with particular attention to sovereign immunity waiver issues.	0.30

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Timekeeper Summary

<u>Timekeeper</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Total</u>
Michael McGinnis	62.50	635.00	39,687.50
Jennifer H. Weddle	4.00	550.00	2,200.00
Heather Thompson	13.75	525.00	7,218.75
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TOTAL:	80.25		\$49,106.25

TOTAL FEES AND EXPENSES

\$43,648.50

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