

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF COLUMBIA

_____	)	
ELOUISE PEPION COBELL, <u>et al.</u> ,	)	
	)	No. 1:96CV01285
Plaintiffs,	)	(Judge Robertson)
v.	)	
	)	
DIRK KEMPTHORNE, Secretary of	)	
the Interior, <u>et al.</u> ,	)	
	)	
Defendants.	)	
_____	)	

**DEFENDANTS' FIFTH SUBMISSION IN COMPLIANCE  
WITH MAY 28, 2004 MEMORANDUM AND ORDER  
REGARDING HISTORICAL STATEMENTS OF ACCOUNT**

The Department of the Interior (“Interior”) has continued to make progress completing Historical Statements of Account in accordance with its obligations under the American Indian Trust Fund Management Reform Act of 1994, Pub. L. No. 103-412, 108 Stat. 4239, and now has prepared an additional 17,621 Statements that are ready to be provided to plaintiff account holders. These Statements are in addition to 28,107 Statements that have been ready to transmit since March, 2005, and 20,402 Statements that have been ready to transmit since March, 2006. Interior urges the Court to permit the transmission of these Statements to the account holders as soon as possible. The Court previously permitted the transmission of 17,096 Statements in an Order dated October 22, 2004.

In a Memorandum and Order dated May 28, 2004, the Court granted in part Interior Defendants' Motion for Authority to Communicate with Class Members Regarding the Historical Statements of Account, filed February 6, 2003. The Court's Order permits Defendants to mail completed Historical Statements of Account, provided such statements are accompanied by a transmittal letter that includes text prescribed by the Court and provided that

Defendants first submit to the Court "(1) a sample of the actual letter to be mailed with the [prescribed] language inserted; (2) a sample of one of the historical statements of account; and (3) the exact number of historical statements of account and transmittal letters [Defendants] plan[] to send out." Memorandum and Order at 4. The Court modified the language of the prescribed notice in an order dated October 22, 2004. Cobell v. Norton, 224 F.R.D. 266, 287 (D.D.C. 2004).

In compliance with the Court's May 28, 2004 Memorandum and Order and October 22, 2004 Order, Defendants hereby submit redacted sample transmittal letters containing the prescribed language, which is modified to reflect current contact information for Plaintiffs' counsel, redacted Historical Statements of Account, and two additional enclosures as described below. The number of additional Historical Statements of Account and transmittal letters Defendants plan to send out is 17,621. These Historical Statements of Account are in addition to the 20,402 Statements that are the subject of Defendants' Fourth Submission in Compliance with May 28, 2004 Memorandum and Order Regarding Historical Statements of Account, filed March 9, 2006, and the 28,107 Statements that are the subject of Defendants' Third Submission in Compliance with May 28, 2004 Memorandum and Order Regarding Historical Statements of Account, filed March 24, 2005, both still pending before the Court.<sup>1</sup>

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<sup>1</sup> Each group may contain Statements for account holders for whom Interior does not have valid addresses. Account holders' addresses are updated regularly by the Office of Special Trustee, so it is not possible to identify in advance which account holders will not have valid addresses on file on the day on which the Statements are printed.

On January 16, 2007, the Court granted Plaintiffs' Unopposed Motion to Amend the Order of November 17, 2004, by which Plaintiffs sought leave to include updated contact information for Plaintiffs' counsel in the land sales notice required by the Court's November 17, 2004 Order. Although Plaintiffs did not request that the updated information also be included in transmittal letters accompanying the Historical Statements of Account, we believe including the updated information in all letters that have not yet been transmitted, as well as in the brochure that will accompany the mailings, is appropriate. Accordingly, by this Fifth Submission, we seek leave to include the updated contact information in each of the transmittal letters and brochures that have not yet been mailed, including the 28,107 that are the subject of Defendants' Third Submission and the 20,402 that are the subject of Defendants' Fourth Submission.<sup>2</sup>

Four sample transmittal letters and accompanying Historical Statements of Account are attached: (1) a transmittal letter and Historical Statement of Account addressed to the parent or guardian of a Judgment account holder, see Attachment 1 (sample transmittal letter) & Attachment 2 (accompanying Historical Statement of Account); (2) a transmittal letter and Historical Statement of Account addressed to a Judgment account holder who is no longer a minor, see Attachment 3 (sample transmittal letter) & Attachment 4 (accompanying Historical Statement of Account); (3) a transmittal letter and Historical Statement of Account addressed to the parent or guardian of a Per Capita account holder, see Attachment 5 (sample transmittal letter) & Attachment 6 (accompanying Historical Statement of Account); and (4) a transmittal

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<sup>2</sup> On January 26, 2007, the undersigned contacted Plaintiffs' counsel Dennis Gingold to alert him that this Submission would be filed and to inquire about Plaintiffs' position regarding our request to include updated contact information. Plaintiffs' counsel stated that they did not object.

letter and Historical Statement of Account addressed to a Per Capita account holder who is no longer a minor, see Attachment 7 (sample transmittal letter) & Attachment 8 (accompanying Historical Statement of Account). Also attached are samples of the brochure, see Attachment 9, and statement of accounting limitations, see Attachment 10, that will be enclosed with all transmittal letters and Historical Statements of Account.

Dated: January 26, 2007

Respectfully submitted,

PETER D. KEISLER  
Assistant Attorney General  
STUART E. SCHIFFER  
Deputy Assistant Attorney General  
J. CHRISTOPHER KOHN  
Director

/s/ Cynthia L. Alexander  
ROBERT E. KIRSCHMAN, JR.  
D.C. Bar No. 406635  
Assistant Director  
CYNTHIA L. ALEXANDER  
Trial Attorney  
Commercial Litigation Branch  
Civil Division  
P.O. Box 875  
Ben Franklin Station  
Washington, D.C. 20044-0875  
(202) 616-2237

CERTIFICATE OF SERVICE

I hereby certify that, on January 26, 2007 the foregoing *Defendants' Fifth Submission in Compliance with May 28, 2004 Memorandum and Order Regarding Historical Statements of Account* was served by Electronic Case Filing, and on the following who is not registered for Electronic Case Filing, by facsimile:

Earl Old Person (*Pro se*)  
Blackfeet Tribe  
P.O. Box 850  
Browning, MT 59417  
Fax (406) 338-7530

/s/ Kevin P. Kingston  
Kevin P. Kingston



# United States Department of the Interior

## OFFICE OF HISTORICAL TRUST ACCOUNTING

1801 Pennsylvania Avenue, NW, Suite 500

Washington, DC 20006



Date

Parent(s) or Guardian of



Dear Parent(s) or Guardian:

This letter and the three enclosures are being sent to you because you are the parent(s) or guardian of the above-named account holder, who has at least one Individual Indian Money (IIM) account managed by the United States Department of the Interior (DOI). DOI's Office of Historical Trust Accounting (OHTA) recently performed an accounting of this account from the time it was opened through December 31, 2000. You will find a Historical Statement of Account enclosed with this letter. Please read the following information in this letter and the three enclosures carefully. They provide you with the following important information about the account:

- **Accounting Results:** Important information about the account, including limitations on the accounting and whether errors or losses were detected.
- **Accounting Approach:** How the historical accounting was performed.
- **What You Should Do Next:** Provide comments on the historical accounting.
- **Class Members Notice:** A court ordered notice to potential class members.
- **Questions:** Who will answer questions and where you may obtain additional information.

**Accounting Results:** The balance shown on the Historical Statement of Account as of December 31, 2000, agrees with the balance maintained by DOI's Office of Trust Funds Management (OTFM) as of the same date. The accompanying Historical Statement of Account details the receipts, interest, and other activity for the account holder's account from the opening deposit through December 31, 2000. **Please note that the account balance shown is for December 31, 2000.** For information about the account activity and balances after December 31, 2000, please refer to the Statement of Account sent to you quarterly by OTFM. In addition, the Historical Statement of Account does not reflect any funds or transactions for any other accounts that the account holder may have.

DOI has identified several historical accounting issues that may affect the amount of interest paid to the account. Please read the enclosed *Statement of Accounting Limitations* to learn more about these important issues and how they might affect the account.

**Accounting Approach:** In performing the accounting, OHTA reviewed documents verifying the posted Judgment award(s), the approved tribal resolution distributing the award(s) to tribal members, and the plan governing the use and distribution of the award(s). OHTA also verified other receipts, disbursements, or transfers affecting your account and the monthly interest based on the interest rate distribution factor determined by OTFM. An independent accounting firm reviewed the historical accounting work to ensure correctness.

ATTACHMENT 1  
Defendants' Fifth Submission in Compliance  
With May 28, 2004 Memorandum and Order  
Regarding Historical Statements of Account

**What You Should Do Next.** Please compare the Historical Statement of Account (Historical Statement) to your files and records to determine if they agree with the Historical Statement and the balance it shows on December 31, 2000.

If you believe that the Historical Statement or the balance it shows are incorrect, you may provide OHTA with a written explanation, including any documents, papers, or information you want OHTA to consider. Please submit your comments to OHTA within 90 calendar days of the postmark on the envelope containing this letter. Please mail your comments to the following address:

Executive Director  
Office of Historical Trust Accounting  
U.S. Department of the Interior  
1801 Pennsylvania Avenue, NW, Suite 500  
Washington, DC 20006

OHTA will consider any materials and information you provide and will respond to you after it receives your comments.

**Cobell v. Kempthorne Class Member Notice:** Please be aware that the IIM account holder for whom the Historical Statement of Account to which this notice is attached was prepared may be a member of a class action lawsuit, *Cobell v. Kempthorne*, No. 1:96CV01285 (D.D.C.) (Judge Robertson). Nothing in this notice, the attached Historical Statement of Account, or any letter, document, or other communication to which this notice may be attached will eliminate or adversely affect any rights that the IIM account holder for whom the attached Historical Statement of Account was prepared may have if he or she is a class member in the *Cobell* litigation. The IIM account holder for whom the attached Historical Statement of Account was prepared will not eliminate or adversely affect any rights that he or she may have as a class member by failing to challenge the attached Historical Statement of Account.

As a potential class member, the IIM account holder for whom the attached Historical Statement of Account was prepared has the right to consult with the class counsel in the *Cobell* litigation about this Historical Statement of Account or any other matter. For further information, you may contact the lawyers for the class members: Dennis M. Gingold, Esq., or Keith Harper, Esq. Written correspondence to either lawyer (or both of them) can be directed to 607 14<sup>th</sup> Street, N.W., 9<sup>th</sup> Floor, Washington, DC 20005, or, alternatively, to the email address [beneficiary@kilpatrickstockton.com](mailto:beneficiary@kilpatrickstockton.com). In addition, you can call them directly using the following toll-free number: 1-866-383-6554. You may also access further information at the plaintiffs' website, [www.indiantrust.com](http://www.indiantrust.com).

**Questions.** Enclosed is a brochure answering general questions about the historical accounting project. If you have questions about this letter or the enclosed Historical Statement of Account, please call the Office of Historical Trust Accounting toll free at (877) 722-8196. For account activity and balances after December 31, 2000, please refer to the quarterly Statements of Account. If you have questions about your quarterly Statements of Account or your current IIM account balance, please call the Office of Special Trustee for American Indians toll-free at (888) 678-6836, Extension 888.

Sincerely,

Bert T. Edwards  
Executive Director

Enclosures (3) – Historical Statement of Account, Brochure, and Statement of Accounting Limitations

**OFFICE OF HISTORICAL TRUST ACCOUNTING  
INDIVIDUAL INDIAN MONIES TRUST FUNDS  
HISTORICAL STATEMENT OF ACCOUNT**

**TO THE PARENT(S) OR GUARDIAN OF**

**ACCOUNT OF**

**ACCOUNT NUMBER**

As explained in the attached Historical Statement of Account transmittal letter, the account balance at December 31, 2000 was \$

This balance was composed of the following:

- Judgment award from Docket 296
- Cumulative interest
- Ending balance as of December 31, 2000

The account activity is detailed below. Interest was calculated based on the month-end balance through May 31, 1989, and the average daily balance thereafter using the interest factor determined for each period by Department of the Interior's Office of the Special Trustee for American Indians. This factor, which may vary by period, is based upon the IIM Trust Funds' investments. Please note, the account balance shown is for December 31, 2000 (the date through which the historical accounting was performed). For account activity and balances after December 31, 2000, please refer to the quarterly Statements of Account.

**TRANSACTION ACTIVITY FOR ACCOUNTING PERIOD: 1/6/1989 THROUGH 12/31/2000**

<b>DATE</b>	<b>AMOUNT</b>	<b>TRANSACTION DESCRIPTION</b>	<b>DOCUMENT REFERENCE (If calling, this information may be needed.)</b>
		<b>BEGINNING BALANCE</b>	
1/6/1989		Receipt of judgment award - Docket 296	Collection JUDGMENT PER CAPITA
4/27/1989		Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
6/27/1989		Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
7/27/1989		Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST



<b>DATE</b>	<b>AMOUNT</b>	<b>TRANSACTION DESCRIPTION</b>	<b>DOCUMENT REFERENCE (If calling, this information may be needed.)</b>
8/28/1989	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
9/25/1989	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
10/28/1989	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
11/27/1989	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
12/22/1989	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
1/25/1990	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
2/26/1990	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
3/26/1990	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
4/25/1990	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
5/24/1990	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
6/21/1990	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
7/31/1990	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
8/27/1990	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
9/26/1990	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST

<b>DATE</b>	<b>AMOUNT</b>	<b>TRANSACTION DESCRIPTION</b>	<b>DOCUMENT REFERENCE (If calling, this information may be needed.)</b>
10/29/1990	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
11/27/1990	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
12/27/1990	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
1/29/1991	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
2/26/1991	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
3/27/1991	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
4/29/1991	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
5/29/1991	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
6/27/1991	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
7/24/1991	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
8/29/1991	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
9/25/1991	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
10/29/1991	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
11/26/1991	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST

<u>DATE</u>	<u>AMOUNT</u>	<u>TRANSACTION DESCRIPTION</u>	<u>DOCUMENT REFERENCE</u> (If calling, this information may be needed.)
12/27/1991	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
1/28/1992	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
2/25/1992	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
3/30/1992	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
4/28/1992	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
5/28/1992	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
6/25/1992	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
7/27/1992	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
8/25/1992	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
9/29/1992	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
10/26/1992	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
11/24/1992	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
12/30/1992	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
1/29/1993	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]

DATE	AMOUNT	TRANSACTION DESCRIPTION	DOCUMENT REFERENCE (If calling, this information may be needed.)
2/24/1993	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
3/29/1993	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
3/31/1993	[REDACTED]	Monthly Interest	Journal Voucher INTEREST-AUTO [REDACTED]
4/28/1993	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
5/26/1993	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
6/24/1993	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
7/27/1993	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
8/26/1993	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
9/23/1993	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
10/25/1993	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
11/29/1993	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
12/20/1993	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
1/24/1994	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
2/24/1994	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]

DATE	AMOUNT	TRANSACTION DESCRIPTION	DOCUMENT REFERENCE (If calling, this information may be needed.)
3/23/1994	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
4/19/1994	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
5/23/1994	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
6/27/1994	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
7/25/1994	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
8/29/1994	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
9/19/1994	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
10/24/1994	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
11/21/1994	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
12/19/1994	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
1/26/1995	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
2/23/1995	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
3/27/1995	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
4/25/1995	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]

<u>DATE</u>	<u>AMOUNT</u>	<u>TRANSACTION DESCRIPTION</u>	<u>DOCUMENT REFERENCE</u> (If calling, this information may be needed.)
5/25/1995	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
6/27/1995	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED] 5
7/27/1995	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
8/25/1995	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
9/26/1995	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
10/30/1995	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
11/28/1995	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
12/28/1995	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
1/30/1996	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
2/28/1996	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
3/27/1996	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
4/18/1996	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
5/22/1996	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
6/17/1996	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]

DATE	AMOUNT	TRANSACTION DESCRIPTION	DOCUMENT REFERENCE (If calling, this information may be needed.)
7/29/1996	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
8/28/1996	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
9/19/1996	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
10/24/1996	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
11/26/1996	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
12/23/1996	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
1/30/1997	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
2/26/1997	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
3/26/1997	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
4/24/1997	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
5/29/1997	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
6/27/1997	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
7/31/1997	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
8/27/1997	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]

DATE	AMOUNT	TRANSACTION DESCRIPTION	DOCUMENT REFERENCE (If calling, this information may be needed.)
9/26/1997	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
10/23/1997	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
11/25/1997	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
12/18/1997	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
1/14/1998	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
2/19/1998	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
3/30/1998	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
4/27/1998	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
5/28/1998	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
6/26/1998	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
7/30/1998	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
8/21/1998	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
9/28/1998	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
10/30/1998	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]



<b>DATE</b>	<b>AMOUNT</b>	<b>TRANSACTION DESCRIPTION</b>	<b>DOCUMENT REFERENCE (If calling, this information may be needed.)</b>
11/19/1998	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
12/22/1998	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
1/19/1999	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
2/19/1999	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
3/18/1999	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
4/20/1999	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
5/19/1999	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
6/17/1999	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
7/15/1999	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
8/23/1999	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
9/17/1999	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
10/21/1999	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
11/18/1999	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
12/20/1999	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]

<b>DATE</b>	<b>AMOUNT</b>	<b>TRANSACTION DESCRIPTION</b>	<b>DOCUMENT REFERENCE (If calling, this information may be needed.)</b>
1/25/2000	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
2/24/2000	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
3/17/2000	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
4/24/2000	[REDACTED]	Monthly Interest	Cash Receipt MONTHLY INTEREST EARNINGS [REDACTED]
5/19/2000	[REDACTED]	Monthly Interest	Cash Receipt MONTHLY INTEREST EARNINGS [REDACTED]
6/15/2000	[REDACTED]	Monthly Interest	Cash Receipt MONTHLY INTEREST EARNINGS [REDACTED]
7/20/2000	[REDACTED]	Monthly Interest	Cash Receipt MONTHLY INTEREST EARNINGS [REDACTED]
8/17/2000	[REDACTED]	Monthly Interest	Cash Receipt MONTHLY INTEREST EARNINGS [REDACTED]
9/6/2000	[REDACTED]	Monthly Interest	Cash Receipt MONTHLY INTEREST EARNINGS [REDACTED]
10/4/2000	[REDACTED]	Monthly Interest	Cash Receipt MONTHLY INTEREST EARNINGS [REDACTED]
11/3/2000	[REDACTED]	Monthly Interest	Cash Receipt MONTHLY INTEREST EARNINGS [REDACTED]
12/5/2000	[REDACTED]	Monthly Interest	Cash Receipt MONTHLY INTEREST EARNINGS [REDACTED]

DATE	AMOUNT	TRANSACTION DESCRIPTION	DOCUMENT REFERENCE (If calling, this information may be needed.)
12/31/2000	[REDACTED]	BALANCE AT DECEMBER 31, 2000	

Please note the ending balance is NOT THE CURRENT BALANCE of your IIM account. The account balance shown is for December 31, 2000 (the date through which the historical accounting was performed). If you have questions about this Historical Statement of Account, please call the Office of Historical Trust Accounting toll free (877) 722-8196. For account activity and balances after December 31, 2000, please refer to the quarterly Statements of Account. If you have questions about your quarterly Statements of Account or your current IIM account balance, please call the Office of the Special Trustee for American Indians toll free (888) 678-6836, Extension 888.



# United States Department of the Interior

OFFICE OF HISTORICAL TRUST ACCOUNTING  
1801 Pennsylvania Avenue, NW, Suite 500  
Washington, DC 20006



Date



Dear Account Holder:

This letter and the three enclosures are being sent to you because you are the parent(s) or guardian of the above-named account holder, who has at least one Individual Indian Money (IIM) account managed by the United States Department of the Interior (DOI). DOI's Office of Historical Trust Accounting (OHTA) recently performed an accounting of this account from the time it was opened through December 31, 2000. You will find a Historical Statement of Account enclosed with this letter. Please read the following information in this letter and the three enclosures carefully. They provide you with the following important information about the account:

- **Accounting Results:** Important information about the account, including limitations on the accounting and whether errors or losses were detected.
- **Accounting Approach:** How the historical accounting was performed.
- **What You Should Do Next:** Provide comments on the historical accounting.
- **Class Members Notice:** A court ordered notice to potential class members.
- **Questions:** Who will answer questions and where you may obtain additional information.

**Accounting Results:** The balance shown on the Historical Statement of Account as of December 31, 2000, agrees with the balance maintained by DOI's Office of Trust Funds Management (OTFM) as of the same date. The accompanying Historical Statement of Account details the receipts, interest, and other activity for the account holder's account from the opening deposit through December 31, 2000. **Please note that the account balance shown is for December 31, 2000.** For information about the account activity and balances after December 31, 2000, please refer to the Statement of Account sent to you quarterly by OTFM. In addition, the Historical Statement of Account does not reflect any funds or transactions for any other accounts that the account holder may have.

DOI has identified several historical accounting issues that may affect the amount of interest paid to the account. Please read the enclosed *Statement of Accounting Limitations* to learn more about these important issues and how they might affect the account.

**Accounting Approach:** In performing the accounting, OHTA reviewed documents verifying the posted Judgment award(s), the approved tribal resolution distributing the award(s) to tribal members, and the plan governing the use and distribution of the award(s). OHTA also verified other receipts, disbursements, or transfers affecting your account and the monthly interest based on the interest rate distribution factor determined by OTFM. An independent accounting firm reviewed the historical accounting work to ensure correctness.

ATTACHMENT 3

Defendants' Fifth Submission in Compliance  
With May 28, 2004 Memorandum and Order  
Regarding Historical Statements of Account

**What You Should Do Next.** Please compare the Historical Statement of Account (Historical Statement) to your files and records to determine if they agree with the Historical Statement and the balance it shows on December 31, 2000.

If you believe that the Historical Statement or the balance it shows are incorrect, you may provide OHTA with a written explanation, including any documents, papers, or information you want OHTA to consider. Please submit your comments to OHTA within 90 calendar days of the postmark on the envelope containing this letter. Please mail your comments to the following address:

Executive Director  
Office of Historical Trust Accounting  
U.S. Department of the Interior  
1801 Pennsylvania Avenue, NW, Suite 500  
Washington, DC 20006

OHTA will consider any materials and information you provide and will respond to you after it receives your comments.

**Cobell v. Kempthorne Class Member Notice:** Please be aware that the IIM account holder for whom the Historical Statement of Account to which this notice is attached was prepared may be a member of a class action lawsuit, Cobell v. Kempthorne, No. 1:96CV01285 (D.D.C.) (Judge Robertson). Nothing in this notice, the attached Historical Statement of Account, or any letter, document, or other communication to which this notice may be attached will eliminate or adversely affect any rights that the IIM account holder for whom the attached Historical Statement of Account was prepared may have if he or she is a class member in the Cobell litigation. The IIM account holder for whom the attached Historical Statement of Account was prepared will not eliminate or adversely affect any rights that he or she may have as a class member by failing to challenge the attached Historical Statement of Account.

As a potential class member, the IIM account holder for whom the attached Historical Statement of Account was prepared has the right to consult with the class counsel in the Cobell litigation about this Historical Statement of Account or any other matter. For further information, you may contact the lawyers for the class members: Dennis M. Gingold, Esq., or Keith Harper, Esq. Written correspondence to either lawyer (or both of them) can be directed to 607 14<sup>th</sup> Street, N.W., 9<sup>th</sup> Floor, Washington, DC 20005, or, alternatively, to the email address [beneficiary@kilpatrickstockton.com](mailto:beneficiary@kilpatrickstockton.com). In addition, you can call them directly using the following toll-free number: 1-866-383-6554. You may also access further information at the plaintiffs' website, [www.indiantrust.com](http://www.indiantrust.com).

**Questions.** Enclosed is a brochure answering general questions about the historical accounting project. If you have questions about this letter or the enclosed Historical Statement of Account, please call the Office of Historical Trust Accounting toll free at (877) 722-8196. For account activity and balances after December 31, 2000, please refer to the quarterly Statements of Account. If you have questions about your quarterly Statements of Account or your current IIM account balance, please call the Office of Special Trustee for American Indians toll-free at (888) 678-6836, Extension 888.

Sincerely,

Bert T. Edwards  
Executive Director

Enclosures (3) – Historical Statement of Account, Brochure, and Statement of Accounting Limitations

**OFFICE OF HISTORICAL TRUST ACCOUNTING  
INDIVIDUAL INDIAN MONIES TRUST FUNDS  
HISTORICAL STATEMENT OF ACCOUNT**

[REDACTED]

ACCOUNT OF [REDACTED]  
ACCOUNT NUMBER [REDACTED]

Your account balance at December 31, 2000 was [REDACTED]

This balance was composed of the following:

Judgment award from Docket 296	[REDACTED]
Cumulative interest	[REDACTED]
Disbursements	[REDACTED]
Ending balance as of December 31, 2000	[REDACTED]

The account activity is detailed below. Interest was calculated based on the month-end balance through May 31, 1989, and the average daily balance thereafter using the interest factor determined for each period by Department of the Interior's Office of the Special Trustee for American Indians. This factor, which may vary by period, is based upon the IIM Trust Funds' investments. Please note, the account balance shown is for December 31, 2000 (the date through which the historical accounting was performed). For account activity and balances after December 31, 2000, please refer to the quarterly Statements of Account.

**TRANSACTION ACTIVITY FOR ACCOUNTING PERIOD: 1/6/1989 THROUGH 12/31/2000**

<u>DATE</u>	<u>AMOUNT</u>	<u>TRANSACTION DESCRIPTION</u>	<u>DOCUMENT REFERENCE (If calling, this information may be needed.)</u>
	[REDACTED]	BEGINNING BALANCE	
1/6/1989	[REDACTED]	Receipt of judgment award - Docket 296	Collection JUDGMENT PER CAPITA [REDACTED]
4/27/1989	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
6/27/1989	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
7/27/1989	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
8/28/1989	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST

<u>DATE</u>	<u>AMOUNT</u>	<u>TRANSACTION DESCRIPTION</u>	<u>DOCUMENT REFERENCE</u> (If calling, this information may be needed.)
9/25/1989	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
10/28/1989	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
11/27/1989	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
12/22/1989	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
1/25/1990	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
2/26/1990	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
3/26/1990	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
4/25/1990	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
5/24/1990	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
6/21/1990	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
7/31/1990	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
8/27/1990	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
9/26/1990	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
10/29/1990	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST

<u>DATE</u>	<u>AMOUNT</u>	<u>TRANSACTION DESCRIPTION</u>	<u>DOCUMENT REFERENCE</u> (If calling, this information may be needed.)
11/27/1990	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
12/27/1990	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
1/29/1991	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
2/26/1991	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
3/27/1991	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
4/29/1991	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
5/29/1991	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO .INTEREST
6/27/1991	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
7/24/1991	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
8/29/1991	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
9/25/1991	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
10/29/1991	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
11/26/1991	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO INTEREST
12/27/1991	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]



DATE	AMOUNT	TRANSACTION DESCRIPTION	DOCUMENT REFERENCE (If calling, this information may be needed.)
1/28/1992	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
2/25/1992	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
3/30/1992	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
4/28/1992	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
5/28/1992	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
6/25/1992	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
7/27/1992	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
8/25/1992	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
9/29/1992	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
10/26/1992	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
11/24/1992	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
12/30/1992	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
1/29/1993	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
2/24/1993	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]

DATE	AMOUNT	TRANSACTION DESCRIPTION	DOCUMENT REFERENCE (If calling, this information may be needed.)
3/29/1993	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
3/31/1993	[REDACTED]	Monthly Interest	Journal Voucher INTEREST-AUTO [REDACTED]
4/28/1993	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
5/26/1993	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
6/24/1993	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
7/27/1993	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
8/26/1993	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
9/23/1993	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
10/25/1993	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
11/29/1993	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
12/20/1993	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
1/24/1994	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
2/24/1994	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
3/23/1994	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]

DATE	AMOUNT	TRANSACTION DESCRIPTION	DOCUMENT REFERENCE (If calling, this information may be needed.)
4/19/1994	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
5/23/1994	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
6/27/1994	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
7/25/1994	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
8/29/1994	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
9/19/1994	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
10/24/1994	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
11/21/1994	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
12/19/1994	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
1/26/1995	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
2/23/1995	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
3/27/1995	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
4/25/1995	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
5/25/1995	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]

<b>DATE</b>	<b>AMOUNT</b>	<b>TRANSACTION DESCRIPTION</b>	<b>DOCUMENT REFERENCE (If calling, this information may be needed.)</b>
6/27/1995	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
7/27/1995	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
8/25/1995	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
9/26/1995	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
10/30/1995	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
11/28/1995	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
12/28/1995	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
1/30/1996	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
2/28/1996	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
3/27/1996	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
4/18/1996	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
5/22/1996	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
6/17/1996	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
7/29/1996	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]

DATE	AMOUNT	TRANSACTION DESCRIPTION	DOCUMENT REFERENCE (If calling, this information may be needed.)
8/28/1996	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
9/19/1996	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
10/24/1996	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
11/26/1996	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
12/23/1996	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
1/30/1997	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
2/26/1997	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
3/26/1997	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
4/24/1997	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
5/29/1997	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
6/27/1997	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
7/31/1997	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
8/27/1997	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
9/26/1997	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]

DATE	AMOUNT	TRANSACTION DESCRIPTION	DOCUMENT REFERENCE (If calling, this information may be needed.)
10/23/1997	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
11/25/1997	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
12/18/1997	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
1/14/1998	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
2/19/1998	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
3/30/1998	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
4/27/1998	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
5/28/1998	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
6/26/1998	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
7/30/1998	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
8/21/1998	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
9/28/1998	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
10/30/1998	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
11/19/1998	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]

DATE	AMOUNT	TRANSACTION DESCRIPTION	DOCUMENT REFERENCE (If calling, this information may be needed.)
12/22/1998	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
1/19/1999	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
2/19/1999	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
3/18/1999	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
4/20/1999	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
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8/23/1999	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
9/17/1999	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
10/21/1999	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
11/18/1999	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
12/20/1999	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
1/25/2000	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]

DATE	AMOUNT	TRANSACTION DESCRIPTION	DOCUMENT REFERENCE (If calling, this information may be needed.)
2/24/2000	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
3/17/2000	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
4/24/2000	[REDACTED]	Monthly Interest	Cash Receipt MONTHLY INTEREST EARNINGS [REDACTED]
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9/6/2000	[REDACTED]	Monthly Interest	Cash Receipt MONTHLY INTEREST EARNINGS [REDACTED]
10/4/2000	[REDACTED]	Monthly Interest	Cash Receipt MONTHLY INTEREST EARNINGS [REDACTED]
10/5/2000	[REDACTED]	Monthly Interest	Cash Receipt INTEREST TO ACCT CLOSURE DATE [REDACTED]
10/5/2000	[REDACTED]	Disbursement	Cash Disbursement ACCOUNT BALANCE JUDGEMENT FUNDS-AGE OF MAJORITY-CL
12/31/2000	[REDACTED]	<b>BALANCE AT DECEMBER 31, 2000</b>	

Please note the ending balance is NOT THE CURRENT BALANCE of your IIM account. The account balance shown is for December 31, 2000 (the date through which the historical accounting was performed). If you have questions about this Historical Statement of Account, please call the Office of Historical Trust Accounting toll free at (877) 722-8196. If you have other existing account(s) and need information about those account(s), please call the Office of the Special Trustee for American Indians toll free at (888) 678-6836, Extension 888.





# United States Department of the Interior

OFFICE OF HISTORICAL TRUST ACCOUNTING  
1801 Pennsylvania Avenue, NW, Suite 500  
Washington, DC 20006



Date

Parent(s) or Guardian of



Dear Parent(s) or Guardian:

This letter and the three enclosures are being sent to you because you are the parent(s) or guardian of the above-named account holder, who has at least one Individual Indian Money (IIM) account managed by the United States Department of the Interior (DOI). DOI's Office of Historical Trust Accounting (OHTA) recently performed an accounting of this account from the time it was opened through December 31, 2000. You will find a Historical Statement of Account enclosed with this letter. Please read the following information in this letter and the three enclosures carefully. They provide you with the following important information about the account:

- **Accounting Results:** Important information about the account, including limitations on the accounting and whether errors or losses were detected.
- **Accounting Approach:** How the historical accounting was performed.
- **What You Should Do Next:** Provide comments on the historical accounting.
- **Class Members Notice:** A court ordered notice to potential class members.
- **Questions:** Who will answer questions and where you may obtain additional information.

**Accounting Results:** The balance shown on the Historical Statement of Account as of December 31, 2000, agrees with the balance maintained by DOI's Office of Trust Funds Management (OTFM) as of the same date. The accompanying Historical Statement of Account details the receipts, interest, and other activity for the account holder's account from the opening deposit through December 31, 2000. **Please note that the account balance shown is for December 31, 2000.** For information about the account activity and balances after December 31, 2000, please refer to the Statement of Account sent to you quarterly by OTFM. In addition, the Historical Statement of Account does not reflect any funds or transactions for any other accounts that the account holder may have.

DOI has identified several historical accounting issues that may affect the amount of interest paid to the account. Please read the enclosed *Statement of Accounting Limitations* to learn more about these important issues and how they might affect the account.

**Accounting Approach:** In performing the accounting, OHTA reviewed documents verifying posted Per Capita payments (distributions from the Tribe). OHTA also verified other receipts, disbursements, or transfers affecting your account and the monthly interest based on the interest rate distribution factor determined by OTFM. An independent accounting firm reviewed the historical accounting work to ensure correctness.

ATTACHMENT 5

Defendants' Fifth Submission in Compliance  
With May 28, 2004 Memorandum and Order  
Regarding Historical Statements of Account

**What You Should Do Next.** Please compare the Historical Statement of Account (Historical Statement) to your files and records to determine if they agree with the Historical Statement and the balance it shows on December 31, 2000.

If you believe that the Historical Statement or the balance it shows are incorrect, you may provide OHTA with a written explanation, including any documents, papers, or information you want OHTA to consider. Please submit your comments to OHTA within 90 calendar days of the postmark on the envelope containing this letter. Please mail your comments to the following address:

Executive Director  
Office of Historical Trust Accounting  
U.S. Department of the Interior  
1801 Pennsylvania Avenue, NW, Suite 500  
Washington, DC 20006

OHTA will consider any materials and information you provide and will respond to you after it receives your comments.

**Cobell v. Kempthorne Class Member Notice:** Please be aware that the IIM account holder for whom the Historical Statement of Account to which this notice is attached was prepared may be a member of a class action lawsuit, Cobell v. Kempthorne, No. 1:96CV01285 (D.D.C.) (Judge Robertson). Nothing in this notice, the attached Historical Statement of Account, or any letter, document, or other communication to which this notice may be attached will eliminate or adversely affect any rights that the IIM account holder for whom the attached Historical Statement of Account was prepared may have if he or she is a class member in the Cobell litigation. The IIM account holder for whom the attached Historical Statement of Account was prepared will not eliminate or adversely affect any rights that he or she may have as a class member by failing to challenge the attached Historical Statement of Account.

As a potential class member, the IIM account holder for whom the attached Historical Statement of Account was prepared has the right to consult with the class counsel in the Cobell litigation about this Historical Statement of Account or any other matter. For further information, you may contact the lawyers for the class members: Dennis M. Gingold, Esq., or Keith Harper, Esq. Written correspondence to either lawyer (or both of them) can be directed to 607 14<sup>th</sup> Street, N.W., 9<sup>th</sup> Floor, Washington, DC 20005, or; alternatively, to the email address [beneficiary@kilpatrickstockton.com](mailto:beneficiary@kilpatrickstockton.com). In addition, you can call them directly using the following toll-free number: 1-866-383-6554. You may also access further information at the plaintiffs' website, [www.indiantrust.com](http://www.indiantrust.com).

**Questions.** Enclosed is a brochure answering general questions about the historical accounting project. If you have questions about this letter or the enclosed Historical Statement of Account, please call the Office of Historical Trust Accounting toll free at (877) 722-8196. For account activity and balances after December 31, 2000, please refer to the quarterly Statements of Account. If you have questions about your quarterly Statements of Account or your current IIM account balance, please call the Office of Special Trustee for American Indians toll-free at (888) 678-6836, Extension 888.

Sincerely,

Bert T. Edwards  
Executive Director

Enclosures (3)—Historical Statement of Account, Brochure, and Statement of Accounting Limitations

**OFFICE OF HISTORICAL TRUST ACCOUNTING  
INDIVIDUAL INDIAN MONIES TRUST FUNDS  
HISTORICAL STATEMENT OF ACCOUNT**

TO THE PARENT(S) OR GUARDIAN OF

ACCOUNT OF

ACCOUNT NUMBER

Your account balance at December 31, 2000 was

The account activity is detailed below. Interest was calculated based on the month-end balance through May 31, 1989, and the average daily balance thereafter using the interest factor determined for each period by Department of the Interior's Office of the Special Trustee for American Indians. This factor, which may vary by period, is based upon the IIM Trust Funds' investments. Please note, the account balance shown is for December 31, 2000 (the date through which the historical accounting was performed). For account activity and balances after December 31, 2000, please refer to the quarterly Statements of Account.

**TRANSACTION ACTIVITY FOR ACCOUNTING PERIOD: 12/7/1999 THROUGH 12/31/2000**

<b>DATE</b>	<b>AMOUNT</b>	<b>TRANSACTION DESCRIPTION</b>	<b>DOCUMENT REFERENCE (If calling, this information may be needed.)</b>
		BEGINNING BALANCE	
12/7/1999		Receipt of Per Capita Payment	Collection JUDGMENT PER CAPITA
1/11/2000		Receipt of Per Capita Payment	Collection JUDGMENT PER CAPITA
1/19/2000		Receipt of Per Capita Payment	Collection JUDGMENT PER CAPITA
1/25/2000		Monthly Interest	Journal Voucher MONTHLY - AUTO
2/8/2000		Receipt of Per Capita Payment	Collection JUDGMENT PER CAPITA
2/24/2000		Monthly Interest	Journal Voucher MONTHLY - AUTO
3/6/2000		Receipt of Per Capita Payment	Collection JUDGMENT PER CAPITA

<u>DATE</u>	<u>AMOUNT</u>	<u>TRANSACTION DESCRIPTION</u>	<u>DOCUMENT REFERENCE (If calling, this information may be needed.)</u>
3/17/2000	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
4/10/2000	[REDACTED]	Receipt of Per Capita Payment	Cash Receipt PER CAPITA - NON TAXABLE [REDACTED]
4/24/2000	[REDACTED]	Monthly Interest	Cash Receipt MONTHLY INTEREST EARNINGS [REDACTED]
5/9/2000	[REDACTED]	Receipt of Per Capita Payment	Cash Receipt PER CAPITA - NON TAXABLE [REDACTED]
5/19/2000	[REDACTED]	Monthly Interest	Cash Receipt MONTHLY INTEREST EARNINGS [REDACTED]
6/6/2000	[REDACTED]	Receipt of Per Capita Payment	Cash Receipt PER CAPITA - NON TAXABLE [REDACTED]
6/15/2000	[REDACTED]	Monthly Interest	Cash Receipt MONTHLY INTEREST EARNINGS [REDACTED]
6/16/2000	[REDACTED]	Monthly Interest	Cash Receipt INTEREST TO ACCT CLOSURE DATE [REDACTED]
6/16/2000	[REDACTED]	Disbursement	Cash Disbursement PER CAPITA REACHED AGE OF MAJORITY
7/24/2000	[REDACTED]	Receipt of Per Capita Payment	Cash Receipt PER CAPITA - NON TAXABLE [REDACTED]
7/24/2000	[REDACTED]	Monthly Interest	Cash Receipt INTEREST
8/17/2000	[REDACTED]	Monthly Interest	Cash Receipt MONTHLY INTEREST EARNINGS [REDACTED]
9/6/2000	[REDACTED]	Monthly Interest	Cash Receipt MONTHLY INTEREST EARNINGS [REDACTED]
10/4/2000	[REDACTED]	Monthly Interest	Cash Receipt MONTHLY INTEREST EARNINGS [REDACTED]

<b>DATE</b>	<b>AMOUNT</b>	<b>TRANSACTION DESCRIPTION</b>	<b>DOCUMENT REFERENCE (If calling, this information may be needed.)</b>
11/3/2000	[REDACTED]	Monthly Interest	Cash Receipt MONTHLY INTEREST EARNINGS [REDACTED]
11/30/2000	[REDACTED]	Receipt of Per Capita Payment	Cash Receipt PER CAPITA - NON TAXABLE [REDACTED]
12/5/2000	[REDACTED]	Monthly Interest	Cash Receipt MONTHLY INTEREST EARNINGS [REDACTED]
12/31/2000	[REDACTED]	<b>BALANCE AT DECEMBER 31, 2000</b>	

Please note the ending balance is NOT THE CURRENT BALANCE of your IIM account. The account balance shown is for December 31, 2000 (the date through which the historical accounting was performed). If you have questions about this Historical Statement of Account, please call the Office of Historical Trust Accounting toll free at (877) 722-8196. For account activity and balances after December 31, 2000, please refer to the quarterly Statements of Account. If you have questions about your quarterly Statements of Account or your current IIM account balance, please call the Office of the Special Trustee for American Indians toll free at (888) 678-6836, Extension 888.



# United States Department of the Interior

OFFICE OF HISTORICAL TRUST ACCOUNTING  
1801 Pennsylvania Avenue, NW, Suite 500  
Washington, DC 20006



Date

[REDACTED]

Dear Account Holder:

This letter and the three enclosures are being sent to you because you are the parent(s) or guardian of the above-named account holder, who has at least one Individual Indian Money (IIM) account managed by the United States Department of the Interior (DOI). DOI's Office of Historical Trust Accounting (OHTA) recently performed an accounting of this account from the time it was opened through December 31, 2000. You will find a Historical Statement of Account enclosed with this letter. Please read the following information in this letter and the three enclosures carefully. They provide you with the following important information about the account:

- **Accounting Results:** Important information about the account, including limitations on the accounting and whether errors or losses were detected.
- **Accounting Approach:** How the historical accounting was performed.
- **What You Should Do Next:** Provide comments on the historical accounting.
- **Class Members Notice:** A court ordered notice to potential class members.
- **Questions:** Who will answer questions and where you may obtain additional information.

**Accounting Results:** The balance shown on the Historical Statement of Account as of December 31, 2000, agrees with the balance maintained by DOI's Office of Trust Funds Management (OTFM) as of the same date. The accompanying Historical Statement of Account details the receipts, interest, and other activity for the account holder's account from the opening deposit through December 31, 2000. **Please note that the account balance shown is for December 31, 2000.** For information about the account activity and balances after December 31, 2000, please refer to the Statement of Account sent to you quarterly by OTFM. In addition, the Historical Statement of Account does not reflect any funds or transactions for any other accounts that the account holder may have.

DOI has identified several historical accounting issues that may affect the amount of interest paid to the account. Please read the enclosed *Statement of Accounting Limitations* to learn more about these important issues and how they might affect the account.

**Accounting Approach:** In performing the accounting, OHTA reviewed documents verifying posted Per Capita payments (distributions from the Tribe). OHTA also verified other receipts, disbursements, or transfers affecting your account and the monthly interest based on the interest rate distribution factor determined by OTFM. An independent accounting firm reviewed the historical accounting work to ensure correctness.

ATTACHMENT 7

Defendants' Fifth Submission in Compliance  
With May 28, 2004 Memorandum and Order  
Regarding Historical Statements of Account

**What You Should Do Next.** Please compare the Historical Statement of Account (Historical Statement) to your files and records to determine if they agree with the Historical Statement and the balance it shows on December 31, 2000.

If you believe that the Historical Statement or the balance it shows are incorrect, you may provide OHTA with a written explanation, including any documents, papers, or information you want OHTA to consider. Please submit your comments to OHTA within 90 calendar days of the postmark on the envelope containing this letter. Please mail your comments to the following address:

Executive Director  
Office of Historical Trust Accounting  
U.S. Department of the Interior  
1801 Pennsylvania Avenue, NW, Suite 500  
Washington, DC 20006

OHTA will consider any materials and information you provide and will respond to you after it receives your comments.

**Cobell v. Kempthorne Class Member Notice:** Please be aware that the IIM account holder for whom the Historical Statement of Account to which this notice is attached was prepared may be a member of a class action lawsuit, Cobell v. Kempthorne, No. 1:96CV01285 (D.D.C.) (Judge Robertson). Nothing in this notice, the attached Historical Statement of Account, or any letter, document, or other communication to which this notice may be attached will eliminate or adversely affect any rights that the IIM account holder for whom the attached Historical Statement of Account was prepared may have if he or she is a class member in the Cobell litigation. The IIM account holder for whom the attached Historical Statement of Account was prepared will not eliminate or adversely affect any rights that he or she may have as a class member by failing to challenge the attached Historical Statement of Account.

As a potential class member, the IIM account holder for whom the attached Historical Statement of Account was prepared has the right to consult with the class counsel in the Cobell litigation about this Historical Statement of Account or any other matter. For further information, you may contact the lawyers for the class members: Dennis M. Gingold, Esq., or Keith Harper, Esq. Written correspondence to either lawyer (or both of them) can be directed to 607 14<sup>th</sup> Street, N.W., 9<sup>th</sup> Floor, Washington, DC 20005, or, alternatively, to the email address [beneficiary@kilpatrickstockton.com](mailto:beneficiary@kilpatrickstockton.com). In addition, you can call them directly using the following toll-free number: 1-866-383-6554. You may also access further information at the plaintiffs' website, [www.indiantrust.com](http://www.indiantrust.com).

**Questions.** Enclosed is a brochure answering general questions about the historical accounting project. If you have questions about this letter or the enclosed Historical Statement of Account, please call the Office of Historical Trust Accounting toll free at (877) 722-8196. For account activity and balances after December 31, 2000, please refer to the quarterly Statements of Account. If you have questions about your quarterly Statements of Account or your current IIM account balance, please call the Office of Special Trustee for American Indians toll-free at (888) 678-6836, Extension 888.

Sincerely,

Bert T. Edwards  
Executive Director

Enclosures (3) – Historical Statement of Account, Brochure, and Statement of Accounting Limitations

**OFFICE OF HISTORICAL TRUST ACCOUNTING  
INDIVIDUAL INDIAN MONIES TRUST FUNDS  
HISTORICAL STATEMENT OF ACCOUNT**

[REDACTED]

ACCOUNT OF [REDACTED]  
ACCOUNT NUMBER [REDACTED]

Your account balance at December 31, 2000 was [REDACTED]

The account activity is detailed below. Interest was calculated based on the month-end balance through May 31, 1989, and the average daily balance thereafter using the interest factor determined for each period by Department of the Interior's Office of the Special Trustee for American Indians. This factor, which may vary by period, is based upon the IIM Trust Funds' investments. Please note, the account balance shown is for December 31, 2000 (the date through which the historical accounting was performed). For account activity and balances after December 31, 2000, please refer to the quarterly Statements of Account.

**TRANSACTION ACTIVITY FOR ACCOUNTING PERIOD: 12/7/1999 THROUGH 12/31/2000**

<u>DATE</u>	<u>AMOUNT</u>	<u>TRANSACTION DESCRIPTION</u>	<u>DOCUMENT REFERENCE (If calling, this information may be needed.)</u>
	[REDACTED]	BEGINNING BALANCE	
12/7/1999	[REDACTED]	Receipt of Per Capita Payment	Collection JUDGMENT PER CAPITA [REDACTED]
1/11/2000	[REDACTED]	Receipt of Per Capita Payment	Collection JUDGMENT PER CAPITA [REDACTED]
1/19/2000	[REDACTED]	Receipt of Per Capita Payment	Collection JUDGMENT PER CAPITA [REDACTED]
1/25/2000	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
2/7/2000	[REDACTED]	Receipt of Per Capita Payment	Collection JUDGMENT PER CAPITA [REDACTED]
2/18/2000	[REDACTED]	Disbursement	Disbursement Request INDIVIDUAL DISB/REQ [REDACTED]
2/24/2000	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]



<b>DATE</b>	<b>AMOUNT</b>	<b>TRANSACTION DESCRIPTION</b>	<b>DOCUMENT REFERENCE (If calling, this information may be needed.)</b>
3/6/2000	[REDACTED]	Receipt of Per Capita Payment	Collection JUDGMENT PER CAPITA [REDACTED]
3/16/2000	[REDACTED]	Disbursement	Automatic Disbursement AUTO INDIVIDUAL DISB
3/17/2000	[REDACTED]	Monthly Interest	Journal Voucher MONTHLY - AUTO [REDACTED]
3/30/2000	[REDACTED]	Monthly Interest	Journal Voucher INTEREST - CAPS [REDACTED]
3/30/2000	[REDACTED]	Disbursement	Disbursement Request INDIVIDUAL DISB/REQ [REDACTED]
12/31/2000	[REDACTED]	<b>BALANCE AT DECEMBER 31, 2000</b>	

Please note the ending balance is NOT THE CURRENT BALANCE of your IIM account. The account balance shown is for December 31, 2000 (the date through which the historical accounting was performed). If you have questions about this Historical Statement of Account, please call the Office of Historical Trust Accounting toll free at (877) 722-8196. If you have other existing account(s) and need information about those account(s), please call the Office of the Special Trustee for American Indians toll free at (888) 678-6836, Extension 888.

***Questions and Answers  
(continued)***

***Are you owed money?***

The amount shown on your Historical Statement of Account represents the balance of your IIM account on December 31, 2000. For information regarding account activity and balances after December 31, 2000, please refer to the quarterly Statement of Account sent to you by the Department of the Interior Office of Special Trustee (OST). The amount shown on your most recent Statement of Account is the balance held in trust for you as of the date of the Statement, and will be paid subject to applicable terms of your account.

***What time period is covered by the historical accounting?***

Your Historical Statement of Account begins with the date the account was opened and concludes on December 31, 2000. The account balance shown for December 31, 2000, is NOT THE CURRENT BALANCE.

***How can you find out your IIM account activity after December 31, 2000?***

OST periodically provides a Statement of Account for IIM accounts. The most recent Statement of Account provided by OST will include the balance for your IIM account as of the date of that Statement. If you wish to obtain the current balance, you should contact your local BIA Agency Office or OST toll free at 1-888-678-6836, Extension 888.

***Does your Historical Statement of Account cover any other IIM accounts you may have?***

No, your Historical Statement of Account only addresses the transactions occurring for the judgment or per capita account number identified on the Historical Statement of Account.

***How can you report a change of address?***

To report a change in address, please call or write your local BIA Agency office. In an attempt to locate IIM account holders whose Statements are returned to OHTA by the U.S. Postal Service as not deliverable, the names of those whose Historical Statement of Account is returned will be available for review at your Tribal Headquarters, BIA Agency offices, and OST locations.

***Where Can I get More Information?***

You can request more information on your IIM Account activity after December 31, 2000, by mail or telephone.

**Mail:**

U.S. Department of the Interior  
Office of Special Trustee  
4400 Masthead Street, N.E.  
Albuquerque, N.M. 87109



**Telephone:**

Toll Free  
1-888-678-6836, Extension 888



**ATTACHMENT 9**

Defendants' Fifth Submission in Compliance  
With May 28, 2004 Memorandum and Order  
Regarding Historical Statements of Account

***U.S. DEPARTMENT  
OF THE INTERIOR***



***Information On  
Historical Accounting  
of Judgment and  
Per Capita IIM Accounts  
February 2007***

### *How to Read Your Historical Statement of Account*

Your Historical Statement of Account describes the transactions associated with either a judgment account or a per capita Individual Indian Money (IIM) account. If your IIM account is a judgment account, money was awarded to the Tribe as the result of a lawsuit and then distributed to each enrolled member of the Tribe. Per capita funds also represent Tribal payments to individuals, but the money comes from a source other than a judgment award, such as Tribal timber sales. The details of your account are included in the Historical Statement of Account.

### *Account Statement*

Your account opens with a beginning balance of zero. The first transaction identifies the judgment or per capita payment made into your account. Each entry after that represents a transaction occurring in the account. A date and description of each transaction is included in your Statement. Your Statement ends with the account balance as of December 31, 2000. **THIS IS NOT THE CURRENT BALANCE.** Unless otherwise stated in the cover letter, our review of your account concludes that the judgment or per capita payment, account transactions, and the December 31, 2000, balance are correct.

### *What Should I Do With This Historical Statement of Account?*

- Carefully review the Historical Statement of Account and compare it to your records.
- If you agree with the results shown on the Historical Statement of Account, please retain it with your other records.

- If you do not believe that the Historical Statement of Account or the balance it shows are correct, you may provide OHTA with a written explanation, including any documents, papers, or information you want OHTA to consider. Please submit your comments to OHTA within 90 calendar days of the postmark on the envelope containing this letter. Please mail your comments to the following address:

Executive Director  
Office of Historical Trust Accounting  
U.S. Department of the Interior  
1801 Pennsylvania Ave., N.W., Suite 500  
Washington, D.C. 20006

OHTA will consider any material and information you provide and will respond to you after it receives your comments.

### *Cobell v. Kempthorne Litigation*

Please be aware that the Individual Indian Money ("IIM") account holder for whom the historical statement of account to which this notice is attached was prepared may be a member of a class action lawsuit, Cobell v. Kempthorne, No. 1:96CV01285 (D.D.C.) (Judge Robertson). Nothing in this notice, the attached historical statement of account, or any letter, document, or other communication to which this notice may be attached will eliminate or adversely affect any rights that the IIM account holder for whom the attached historical statement of account was prepared may have if he or she is a class member in the Cobell litigation. The IIM account holder for whom the attached historical statement of account was prepared will not eliminate or adversely affect any rights that he or she may have as a class member by failing to challenge the historical statement of account.

As a potential class member, the IIM account holder for whom the attached historical statement of account was prepared has the right to consult with the class counsel in the Cobell litigation about this historical statement of account or any other matter. For further information you

may contact the lawyers for the class members: Dennis M. Gingold, Esq., or Keith Harper, Esq. Written correspondence to either lawyer (or both of them) can be directed to 607 14th Street, N.W., 9th Floor, Washington, DC 20005, or, alternatively, to the email address [beneficiary@kilpatrickstockton.com](mailto:beneficiary@kilpatrickstockton.com). In addition, you can call them directly using the following toll-free number: 1-866-383-6554. You may also access further information at the plaintiffs' website, [www.indiantrust.com](http://www.indiantrust.com).

### *Questions and Answers*

#### *Why are you receiving this Historical Statement of Account?*

The American Indian Trust Fund Management Reform Act of 1994 provides that IIM account holders be given an accounting of the funds held in trust. Your Historical Statement of Account has been prepared to assist you in understanding the transactions affecting the funds in your account.

#### *Why does the historical accounting end on December 31, 2000?*

December 31, 2000, was selected because all Bureau of Indian Affairs (BIA) Regions and Agencies had converted to the Trust Funds Accounting System (TFAS) by this date. Quarterly statements have been mailed for IIM accounts since early 2000, except for estate accounts and account holders whose current address is unknown.

#### *Will you receive a check for the balance shown?*

No, this historical accounting is similar to a bank statement. The purpose of the historical accounting was to review your account and make sure it was correct as of December 31, 2000.

## Statement of Accounting Limitations

By statute and policy, funds in the Individual Indian Trust Fund have, typically, been invested in securities issued by the U.S. Treasury and U.S. Government sponsored entities. Maturities range from overnight investments with the U.S. Department of the Treasury to over 10 years with a large concentration in the 5-10 year sector.

Office of the Special Trustee (OST) of the Department of the Interior (DOI) determines the monthly interest factor to credit interest to each Individual Indian Money (IIM) account based on the total interest earnings for the month and the total average dollar balances of IIM accounts for the month. The interest factor used to determine the amount of interest credited to the account changes with the total amount of invested funds and the prevailing rates of interest. For your information, the following page contains a comparative summary of interest rates on investment pools similar to the IIM Trust Fund.

DOI has identified potential discrepancies that may affect invested funds accruing interest. Although DOI believes that these discrepancies are minimal, they may have a small impact on the amount of interest credited to an account. When this issue is resolved as the historical accounting project progresses, DOI will request an appropriation from Congress to address this issue.

While the account holder's IIM account may be credited with additional interest in the future, the Historical Statement of Account is a crucial, important step in completing the overall historical accounting project for all IIM accounts. As a result of the work performed on the accompanying Historical Statement of Account, DOI has confirmed several things.

- The initial deposit into the IIM account was correct.
- No improper disbursements were made from the account through December 31, 2000.
- The interest calculated by OST, based on the monthly interest distribution factor, was properly applied to the account.

As our work on the historical accounting project progresses, DOI will confirm the amount of interest an account may be entitled to and explain to you how any such interest was determined.

ATTACHMENT 10

Defendants' Fifth Submission in Compliance  
With May 28, 2004 Memorandum and Order  
Regarding Historical Statements of Account

## COMPARATIVE INTEREST FACTORS

<u>Month</u>	<u>IIM OST Factor<sup>1</sup></u>	<u>10- Year Treasury Rates<sup>2</sup></u>	<u>TSP "G" Fund<sup>3</sup></u>
November 1997	7.38	5.86	6.00
December 1997	6.47	5.74	6.24
January 1998	7.31	5.63	6.12
February 1998	6.21	5.63	5.28
March 1998	6.64	5.63	6.00
April 1998	6.90	5.67	5.88
May 1998	6.48	5.57	6.12
June 1998	6.95	5.46	5.76
July 1998	6.57	5.50	5.88
August 1998	6.43	5.20	5.88
September 1998	7.77	4.67	5.28
October 1998	6.60	4.63	4.92
November 1998	7.38	4.83	5.04
December 1998	6.87	4.75	5.16
January 1999	6.68	4.72	5.04
February 1999	5.71	5.00	4.56
March 1999	6.90	5.23	5.64
April 1999	6.16	5.26	5.52
May 1999	6.14	5.56	5.64
June 1999	6.39	5.98	5.88
July 1999	6.23	5.86	6.24
August 1999	6.69	5.81	6.36
September 1999	6.53	5.88	6.12
October 1999	6.85	6.16	6.36
November 1999	6.26	6.10	6.12
December 1999	6.57	6.41	6.18
January 2000	6.50	6.68	6.72
February 2000	6.25	6.38	6.36
March 2000	6.61	6.13	6.60
April 2000	6.96	6.15	6.24
May 2000	6.39	6.42	6.48
June 2000	6.62	6.08	6.36
July 2000	6.31	6.04	6.36
August 2000	6.31	5.75	6.24
September 2000	6.85	5.82	5.88
October 2000	6.14	5.66	6.12
November 2000	6.27	5.65	5.76
December 2000	6.50	5.10	5.76

<sup>1</sup> OST; Albuquerque, NM

<sup>2</sup> McCary Stevens Associates Inc. (Rates at which new issues of 10-year United States Government (USG) bonds were issued)

<sup>3</sup> Thrift Savings Plan website [www.tsp.gov/rates/history/html](http://www.tsp.gov/rates/history/html). The TSP "G" Fund is similar to an IRS section 401(k) Plan. The TSP "G" Fund invests solely in USG debt securities and debt securities guaranteed by the USG.