

EXHIBIT J



August 25, 2014

Wakpamni Lake Community Corporation
Batesland, SD

U.S. Bank National Association
Phoenix, AZ

Dilworth Paxson
Philadelphia, PA

Re: Wakpamni Lake Community Corporation
\$24,844,089 Special Limited Revenue Bonds (Taxable) Series of 2014 (Economic
Development Program)

Ladies and Gentlemen:

Wakpamni Lake Community Corporation (the "Issuer") has authorized and issued its \$24,844,089 Special Limited Revenue Bonds (Taxable) Series of 2014 (Economic Development Program) dated August 25, 2014 (the "Bonds"), pursuant to the provisions of a Trust Indenture dated as of August 25, 2014 by and between the Issuer and U.S. Bank National Association ("Indenture"), and Resolution No. 14-001 ("Resolution") of the Board of Directors of the Issuer ("Board") adopted on August 8, 2014 and Resolution No. 14-007 of the Board adopted on August 8, 2014 ("Resolution Regarding Limited Waiver of Sovereign Immunity," and together with the Resolution, the "Resolutions"). The Bonds are being privately placed by Burnham Securities, Inc. ("Placement Agent") to accredited investors, as defined and set forth in the Indenture, pursuant to a Placement Agency Agreement dated August 8, 2014 by and between the Issuer and the Placement Agent ("Placement Agency Agreement"). Proceeds from the sale of the Bonds are to be used to finance: (i) the purchase of an Annuity Contract; (ii) the Junction 18 Development, and (iii) pay costs of issuance of the Bonds (collectively, the "Project"). Capitalized terms used, but not defined herein, shall have their respective meanings as set forth in the Indenture.

As counsel to the Issuer, we have examined and are familiar with the books, records and files of the Issuer, the executed Bonds, the Resolution, the Indenture, the Placement Agency Agreement, and such other documents (collectively, the "Documents") and information as we have considered pertinent, and based upon our review of the aforementioned, we are of the opinion as follows:

1. The Issuer is a duly-organized subsidiary corporation of the Wakpamni Lake Community, and an economic arm and instrumentality of the Wakpamni Lake Community, a subordinate governmental unit of the Oglala Sioux Tribe. The Oglala Sioux Tribe is organized in accordance with Section 16 of the Indian Reorganization Act of 1934 and
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pursuant to the Tribe's federally-approved Constitution and Bylaws. The Issuer is validly existing and in good standing under applicable Tribal law, including Article VI of the Oglala Sioux Tribe Constitution and Bylaws; Resolution 78-101 passed by the Oglala Sioux Tribal Council on January 23, 1978; and Resolutions passed by the Wakpamni Lake Community on March 4, 2012 and by the Issuer on August 8, 2014.

2. The Issuer has the authority pursuant to the Tribal laws referenced in Paragraph 1 above, and pursuant to Issuer's Articles of Incorporation, Paragraphs 3.2, 3.3., and Articles V and VI and particularly Paragraph 7.23, and the Resolution Regarding Limited Waiver of Sovereign Immunity, to: (i) adopt the Resolution; (ii) execute, deliver and perform its obligations under the Resolution, the Indenture and the Placement Agency Agreement; (iii) issue, sell and deliver the Bonds; and (iv) carry out and consummate all other transactions contemplated by the Documents.

3. The Bonds have been duly authorized, executed and delivered and constitute the legal, valid and binding limited obligation of the Issuer payable solely from the Pledged Revenue, enforceable against the Issuer in accordance with their terms, except as the enforcement thereof may be limited by bankruptcy, insolvency, reorganizations, readjustment of debt, moratorium or other laws, judicial decisions, or principals of equity relating to or affecting the enforcement of creditor's rights or contractual obligations, generally. The Bonds and the interest thereon do not constitute a general obligation or indebtedness of the Issuer within the purview of any constitutional provision or statutory limitation, or a charge against the general credit or taxing powers, if any.

4. The Bonds, the Indenture and the Placement Agent Agreement have each been duly authorized, executed and delivered and each constitutes a legal, valid and binding obligation of the Issuer in accordance with its terms, except as the enforcement thereof may be limited by bankruptcy, insolvency, reorganization, readjustment of debt, moratorium or other laws, judicial decisions, or principals of equity relating to or affecting the enforcement of creditor's rights or contractual obligations, generally.

5. The Issuer has taken all of the actions necessary to duly authorize the issuance and sale of the Bonds and to authorize the transactions contemplated by the Documents. No other approval, consent or order of any governmental authority, municipal corporation, agency or commission having jurisdiction, which would constitute a condition precedent to the performance by the Issuer of its obligations under the Documents, are required to be obtained before the execution and delivery of the foregoing instruments, or before the foregoing instruments shall be in full force and effect.

6. To our knowledge, based solely on a certificate of authorized officers of the Issuer, there is no action, suit, proceeding, inquiry or investigation, at law or in equity, pending or threatened against Issuer in any court, entity, agency, tribunal, or board, affecting the corporate existence of Issuer, the titles of its officers or their respective offices which

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otherwise seeks to prohibit, restrain or enjoin the issuance, sale or delivery of the Bonds, or questioning or affecting the validity or enforceability of the Documents, or the transactions contemplated thereby, or the powers or authority of the Issuer to issue the Bonds, adopt the Resolution, or to perform its obligations under the Documents.

7. To the best of our knowledge, based solely on a certificate of authorized officers of the Issuer, the Issuer is not in breach of, or in default under, any existing law, court decree or order, administrative regulation, ordinance, resolution, agreement, indenture, or other instrument to which the Issuer is a party or by which the Issuer or its property is or may be bound, and no event has occurred or is continuing that, with the passage of time or giving of notice, or both, would constitute a default or an event of default thereunder, in either case, in any manner or to any extent that could have an adverse effect on the validity or enforceability in accordance with the respective terms of the Documents or in any way adversely affect the existence or powers of the Issuer.

8. The proceedings taken by the Board of Directors of the Issuer in authorizing and issuing the Bonds and applying the proceeds thereof as provided in the Resolution and the Indenture, and the execution, delivery and performances by the Issuer under the Bond are within its powers, and will not conflict with or constitute, on behalf of Issuer, a breach of, any law, court decree or order, administrative regulation, ordinance, resolution, agreement, indenture or any other instrument to which the Issuer or its property is bound.

9. Each of the Resolutions is in full force and effect according to the terms thereof and has not been amended, modified or supplemented, and was duly adopted, approved and authorized by the Board in strict compliance with all of the provisions of applicable Tribal law.

The foregoing opinions are further subject to the following qualifications:

(i) We are licensed to practice law in the State of South Dakota and in the jurisdiction of the Oglala Sioux Tribe, and we express no opinion concerning any law other than the law of the State of South Dakota, the law of the Oglala Sioux Tribe and applicable federal laws.

(ii) We express no opinion as to the effect of the compliance or non-compliance by any party other than the Issuer with any state or federal laws or regulations applicable because of the legal or regulatory status of such party, or because of the nature of the business of such party or because of such party's participation in the transactions contemplated in any of the Documents.

(iii) The opinions expressed herein are based upon an interpretation of, and are limited to, existing laws, ordinances and regulations, which laws are subject to change at any time by legislation, administrative action or judicial decision.

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We render this opinion to the parties named above and it may not be relied upon in any manner by any other person or entity without our prior written consent. This opinion is limited to the matters stated herein and no opinion may be implied or inferred beyond the matters expressly stated. This opinion is an expression of our professional judgment and is not a guarantee of any result. This opinion is given as of its dates and we assume no obligation to advise of changes that may later be brought to our attention

Yours truly,

Greenberg Traurig LLP

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