

As some of you are aware, I had a minor stroke on November 3, 2006. I was in the hospital for ten days and had surgery on my carotid artery to prevent more serious strokes. As a result, my left hand was slightly paralyzed, which made it difficult to tie my shoes, button my shirts and type letters. Thankfully, I have retained these basic functions but at a slower pace, especially typing. But even that is gradually improving.

At my urging, the Soaring Eagle Board of Directors has been searching for a qualified person to operate Soaring Eagle and gradually replace me in the event that I should become incapacitated.

At our January 6, 2007 board meeting, the Directors found the right candidate to become the Chief Executive Officer of Soaring Eagle and I agreed to continue on as the President of the Board.

The board chose Calvin Wilson, a Northern

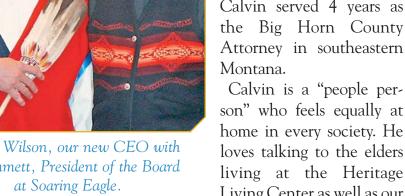
Cheyenne, as our new Chief Executive Officer. Calvin lives on the Northern Cheyenne Reservation with his wife of 30 years, Roxanna (One Bear) and their two youngest of 4 children. As a family man, Calvin can often be found sitting in the bleachers at his kid's sporting events. It must also be said that Calvin is a successful cattle rancher, bound physically as well as spiritually to the land and the natural resources of his forefathers.

EXECUTIVE OFFICER

Calvin was fortunate to have parents who always stood by him and encouraged him to pursue a career in law. After becoming the first Cheyenne to graduate from law school and work as a full time lawyer, Calvin chose to stay among his people rather than accept a high paying job with the Bureau of Indian Affairs

in Washington, DC. For the next 19 years he worked as the first elected Northern Chevenne Tribal Attorney and later spent 6 years as the elected Tribal Judge. Before becoming Soaring Eagle's new CEO, Calvin served 4 years as the Big Horn County Attorney in southeastern

Living Center as well as our



benefactors. I will continue to write letters to ask for your help to care for the Cheyenne elders. Eventually, when I'm no longer able to write, Calvin will become my successor.

It took time for the Board of Directors to find the right person to become our CEO and I am pleased with their decision. Most importantly, they wanted a Cheyenne who identified with his cultural heritage, while not forgetful of the extreme hardships he has (continued inside)



Calvin Wilson, our new CEO with Fr. Emmett, President of the Board



(Cover story - continued)

witnessed first hand among his Cheyenne elders.

Calvin Wilson was born in Busby, Montana in 1950 and received his Cheyenne name, "Ve'kese hema'evo" (Bird Nose) from respected tribal historian, Ted Rising Sun. In a way, he and I are contemporaries, since I arrived on the reservation about the time he was born.

This is a short introduction to let you know that Calvin Wilson will be working right along side me from now on. I'm sure that since Calvin is a storyteller, he will have many memories to share with you personally and in our future newsletters.

I invite each one of you to welcome our new Northern Cheyenne CEO. Recently Calvin asked me, "How can anybody fill your shoes?" Well, I'm sure that he'll do fine, especially since his main goals are to pay off our mortgage as quickly as possible and to do more for elders in need of nursing home care.

These are exciting times for Soaring Eagle and the elders at the Heritage Living Center! We ask for your patience and your help in this transition. Rest assured that you are in our prayers each day as we ask God to bless you and your loved ones.

Your beggar friend,

Father Emmett Hoffmann

Kather Cumett Haffmann

At various times I have received letters asking me a very important question:

"Why is the Heritage Living Center located in Ashland and your mailing address is in Billings, Montana?"

The answer to that question protects the very existence and survival of the Heritage Living Center for Cheyenne elders. Allow me to explain.

As many of you know, I was posted to St. Labre Indian School in Ashland, Montana from 1954 until 1994. When I first arrived, there were less than 100 students and when I left, 700 students were enrolled and they had a new campus. After 40 years, I finally retired and I have not been associated with St. Labre since that time.

For the next three years I enjoyed gardening, traveling and fishing. I even bought my first pickup (I always wanted a pickup) and a small boat. I spent the winters in California and took life easy. Then one day, everything changed.

While looking through a closet, I found an old tape recording that had been lost for 25 years. I put it into a tape player and found the recording was of a meeting and those present were the "old chiefs" who had been my Cheyenne mentors back in the '50s. They were the Chiefs of the Northern Cheyenne Council of 44, of which I became a member in 1961.

On the tape recording, they were talking about the elder Cheyenne people who often suffered without food and were cold, sick and uncared for on the reservation. They didn't have apartments, assisted living or a nursing home nearby and their old people were being shipped 100 miles away, far from their relatives.

Gas money and transportation was hard to come by, so these older people ended up dying without family and many of them couldn't even speak English. Because they were afraid to be sent far away to die alone, the elders often didn't go to the doctor and despite pain and severe illness they remained in their remote cabins or in the back room of somebody's house.

When I heard this discussion, it was as if the chiefs had spoken to me from their graves! Chief Charlie Sitting Man concluded the meeting with these words: "Let's go and see Father Emmett! He will help us!" Their words struck me like a lightning bolt. I couldn't ignore this urgent plea from my old mentors.

Elders on the reservation needed an Assisted Living facility and I wanted to build them one but I knew it was going to be difficult. It meant starting over because I had to build up a new mailing list. I finally found a great spot to build the Heritage Living Center for Cheyenne elders on a hill overlooking the Tongue River Valley on the east side of Ashland.

Some of my closest friends thought I was crazy and said: "Don't do it! You're

retired!" But the Cheyenne people I talked to about building the Center thought it could be a lifesaving way to keep their elders close to their families and a wonderful employment opportunity for the tribe. That's when I founded Soaring Eagle, a Public Charity and began to look in earnest for friends to help me to build the Heritage Living Center.

Even today my name continues to be identified with St. Labre and people

who want to donate to the Heritage Living Center sometimes send their letters and donations to St. Labre Indian School! To prevent that confusion, I decided to open our Billings office with a separate address to make it clear that Soaring Eagle, a Public Charity and our Heritage Living Center are in no way connected to St. Labre Indian School.

Chief Charlie Sitting Man concluded the meeting with these words: "Let's go and see Father Emmett! He will help us!" Their words struck me like a lightning bolt.

Please note that donations for Soaring Eagle's Heritage Living Center should be sent to 745 Indian Trail, P.O. Drawer 879, Billings, Montana 59103-0879. Please send all official mail such as wills, annuities and any other formal business correspondence to the Billings address.

I hope this explanation clears up the confusion. Thank you for your patience in this important matter.



This photo from Fr. Emmett's Biography "Renegade Priest of the Northern Cheyenne" was taken at the Heritage Living Center's groundbreaking ceremony in June, 2001.

Soaring Ea



Kim Flagen, our Billings Office Manager.



Resident Attendant Margaret relaxes during her break.

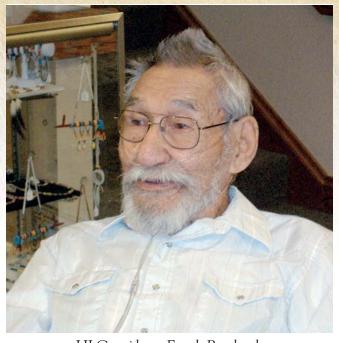


Carol prepares food in the kitchen.



Essco, an R.A. helps serve dinner to the residents.

Photo Gallery



HLC resident, Frank Rowland.



Lillian reads every page of the daily newspaper.



Story telling time.



Getting ready for a party.

Persistence...

"Nothing in the world can take the place of persistence.
Talent will not; nothing is more common than unsuccessful men with talent.
Genius will not; unrewarded genius is almost a proverb.
Education will not; the world is full of educated derelicts.
Persistence and determination alone are omnibotent."

CALVIN COOLIDGE

A Soaring Eagle Annuity-A Life Long Income

Life expectancy in the United States has nearly doubled in the past 100 years! Medical care, especially advanced surgery; healthier food and a better quality of life have been the major contributing factors. We are living longer and better lives. Are you planning for the advantages of a predictable income that will last throughout your life? Strange as it may seem at first, you can and perhaps should be thinking about giving some of your retirement funds away to take advantage of immediate tax deductions. These funds will be accruing other benefits plus a fixed income for your later years, while helping a favorite charity like Soaring Eagle.

Your annuity becomes a lasting gift to Soaring Eagle to help care for the Northern Cheyenne elders; at the same time offering you a lifetime income through annuity payments that are mostly tax free. As a donor, you are also entitled to an immediate income tax deduction to reduce your current tax liability.

Your age will determine the amount of the annuity interest income payment. The older the annuitant, the higher the rate of income the annuity will pay. If the annuity is established to provide income for two beneficiaries, the annuity rate is lower because the life expectancy of two individuals is based on their combined ages. Gift annuities are usually funded by cash gifts or by marketable securities such as stocks or bonds. Soaring Eagle discourages gifts of real estate because of the uncertain value, condition and marketability of the property. Soaring Eagle does not have the staff or expertise to establish real estate values, which would include selling expenses with an allowance for market risk. Instead, we recommend that real estate be sold in advance and the proceeds used to fund your annuity.

Here is a Benefit Summary for an annuitant 81 years of age, who is giving a Charitable Gift Annuity to Soaring Eagle in the amount of \$15,000. Since the Soaring Eagle annuity rate for 2007 is 8.3%, the immediate benefit will be a Charitable Tax Deduction of \$7,639. The annuitant will be paid an annual annuity payment of \$1,245, of which \$837 will be tax free each full year. After 8.8 years, the entire annuity becomes ordinary income.

A Soaring Eagle Gift Annuity is a wonderful way to help the Cheyenne elders while you earn tax benefits and a lifetime income! We request proof of age, such as a copy of your birth certificate or driver's license. Please fill out the enclosed annuity form and mail it to Soaring Eagle for a proposal based on your current age.

Special opportunity for tax-free rollover IRA rollover benefits

If you are blessed with IRA funds which require a yearly taxable withdrawal, this new rule may apply to you.

Congress has recently passed changes to the tax law so that it now provides for an annual, tax-free rollover from your IRA directly to the charity of your choice. So if you are 70½ or older with a qualifying IRA account, you may now transfer the distributions from your IRA directly to SOARING EAGLE, without paying any tax on the distribution.

This distribution may be of any amount up to ONE HUNDRED THOUSAND DOLLARS (\$100,000.00) per year, and is not taxable. However, the distribution must be made directly from the trustee of the IRA to Soaring Eagle. Your gift to Soaring Eagle may be made in addition to any other charitable giving you've already done.

Your gift to SOARING EAGLE, a public charity, is a non-profit organization exempt from income taxes under Section 501 (c) (3) of the Internal Revenue Code and is not a private foundation under Section 509(a), your donation qualifies as a charitable contribution under section 170.

A SOARING EAGLE ANNUITY OUT-PERFORMS A CERTIFICATE OF DEPOSIT. LET'S COMPARE...*

Soaring Eagl Annuity	le	Certificate of Deposit
\$15,000	Contract Amount	\$15,000
8.3%	Rate of Return	4.75%
\$7,639	Charitable Deduction (Yr. 1)	\$0
\$408/yr	Taxable Income	\$713/yr
\$1,245/	yr Gross Annual Income	\$713/yr

*Illustration is based on a person 81 years old. Soaring Eagle Annuity Contracts are irrevocable resulting in a large contribution which can greatly reduce income taxes. The CD is based upon a current two year rate.



Your Gift Lives On

Please use one of the following sample forms of bequest:

A. (Whatever is left after other bequests have been granted) "All the rest, residue, and remainder of my estate, I bequeath to Soaring Eagle Public Charity, a corporation created under the Laws of the State of Montana, located at Billings, Montana."

B. "I give, devise, and bequeath to Soaring Eagle Public Charity, a corporation created under the Laws of the State of Montana, located at Billings, Montana, ______% of my estate."

DETACH, MOISTEN GLUE STRIP AND SEAL

C. "I give, devise, and bequeath to Soaring Eagle Public Charity, a corporation created under the Laws of the State of Montana, located at Billings, Montana, the sum of \$_____."

D. "I give, devise, and bequeath to Soaring Eagle Public Charity, a corporation created under the Laws of the State of Montana, located at 745 Indian Trail, P.O. Drawer 879 in Billings, Montana, 59103, the sum of \$_____ for the Wall of Living Memories Fund, to care for Cheyenne elders, the principal of which shall remain in perpetuity."

These are sample forms only. Consult your attorney when preparing any legal document.

SOARING EAGLE ANNUITY

YES, I'm interested in a Soaring Eagle Charitable

Gift Annuity. Please send me more information.				
Name			_	
Address				
City				
E-mail				
Birth date(s) of annuitant		·····		
Annuity Amount \$				
Minimum annuity amount \$5000				

This is a non-binding proposal. Upon receipt of actual payment for an annuity, a formal contract will be mailed. For more information call (406) 256-8500.

(up to 2 names/birth dates allowed per annuity.)

NON-PROFIT ORGANIZATION U.S. POSTAGE PAID SOARING EAGLE



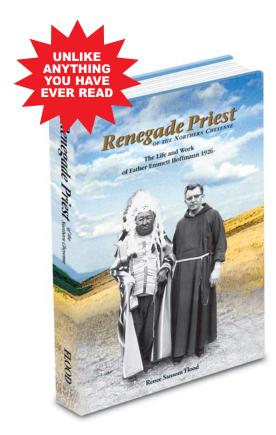




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Soaring Eagle				
Important Days We Want to Remember in Our Prayers				
You are in our prayers each day and we want to remember your loved ones on their special days as well. Please print the name(s) you want remembered and return in the envelope provided.				
Name	Deceased			
Date of Birthday	Date of Death			
Date of Birthday	Date of Death			