

#01-0321-13  
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Resolution # 01-0321-13

**Comparative Statements for Previous/Current Fiscal Years in Regards to  
the Little River Casino Enterprise**

WHEREAS, the Tribe's status as a federally-recognized Indian tribe was reaffirmed and restored by Congress pursuant to Public Law 103-324, 108 Stat. 2156 (25 U.S.C. §1300k et seq.); and

WHEREAS, the Tribe adopted a new Constitution, pursuant to a vote of the membership on May 27, 1998, which Constitution became effective upon its approval by the Assistant Secretary-Indian Affairs on July 10, 1998; and

WHEREAS, the Tribe and Manistee Gaming, LLC. have entered into a gaming management contract which sets forth responsibilities and expectations for each party; and

WHEREAS, Manistee Gaming, LLC. has a responsibility to maintain books and accounting systems which allows the Tribe to review and compare to the previous years' activities as set forth in Section 4.17 of the Management Agreement; and

WHEREAS, the Little River Casino Enterprise has modified and upgraded its accounting system such that the books of account cannot be compared to the previous fiscal year's accounting system without incurring time to make appropriate adjustments; and

WHEREAS, the Auditor, engaged to audit the Little River Casino Enterprise in accordance with the Management Agreement, the Tribe/State Gaming Compact, and the Indian Gaming Regulatory Act has identified, in a preliminary statement, that the books and accounts of the Little River Casino Enterprise meet the requirements set forth in the Management Agreement; and

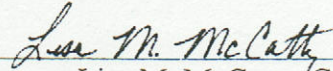
WHEREAS, the Tribal Council has determined that the ability to perform comparative analysis is an important ability to track the process and progress of the Little River Casino Enterprise, especially in light of the ongoing expansion project; and

NOW THEREFORE IT IS RESOLVED THAT the Tribal Council of the Little River Band of Ottawa Indians hereby requests Manistee Gaming LLC to either create a comparative financial statement for the current year to the previous years, or from the previous years to the current year under the new accounting system; and

IT IS FURTHER RESOLVED THAT the Tribal Council hereby requests that prior to changing accounting systems and books of account, that Manistee Gaming LLC shall first notify the Tribe of its intent to do so, and to identify a process whereby the previous fiscal year's can be brought into the new system so as to allow the comparative analysis to be performed.

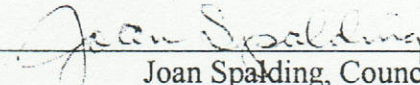
**CERTIFICATE OF ADOPTION**

I do hereby certify that the foregoing resolution was duly presented and adopted by the Tribal Council with 7 FOR, 0 AGAINST, 2 ABSENT, and 0 ABSTAINING, at a Regular Session of the Little River Band of Ottawa Indians Tribal Council held at the Little River Band Community Center on March 21, 2001, with a quorum being present for such vote.



Lisa M. McCatty, Council Recorder

Attest:



Joan Spalding, Council Speaker