



**Little River Band of Ottawa Indians**

375 River Street  
Manistee, MI 49660  
(231) 723-8288

**Resolution # 04-0728-315**

*Authorizing Execution of Engagement Letters with McGladrey & Pullen, LLP  
To Perform Audits of Financial Statements and Internal Controls of  
Little River Casino Resort*

WHEREAS, the status of the *Gaá Čhing Ziibi Daáwaa Aníshinaábek* (Little River Band of Ottawa Indians) as a sovereign and Treaty-making power is confirmed in numerous treaties, from agreements with the initial colonial powers on this land, to various treaties with the United States; and

WHEREAS, the Little River Band of Ottawa Indians (Tribe) is descended from, and is the political successor to, the Grand River Ottawa Bands, signatories of the 1836 Treaty of Washington (7 Stat. 491) with the United States, as reaffirmed by federal law in P.L. 103-324, enacted in 1994; 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 adopted amendments to the Constitution on April 26, 2004, which became effective upon approval by the Assistant Secretary-Indian Affairs on May 13, 2004; and

WHEREAS, the Tribal Council is authorized under Article IV, Section 7(a) to provide for the public health, peace, morals, education and general welfare of the Little River Band and its members; and

WHEREAS, the Little River Band Gaming Commission is, pursuant to Section 7 of the Gaming Commission Ordinance (Ordinance #02-400-04), responsible for having independent audits of the Tribe's gaming enterprise conducted in accordance with the Indian Gaming Regulatory Act; and

WHEREAS, the Gaming Commission previously conducted a request for proposal process to retain an independent audit firm to complete the audits of financial statements and internal controls of Little River Casino Resort for Fiscal Years 2003-2004; and

WHEREAS, the Gaming Commission has, in consultation with the Tribe's Legal Department, negotiated an engagement letter with McGladrey & Pullen, LLP to perform the audits of the financial statements of Little River Casino Resort for the purpose of closing out the management contract with Manistee Gaming, LLC and to perform the annual audit of financial statements and internal controls required by federal law; and

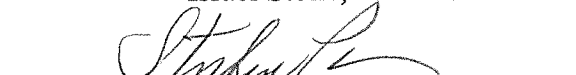
WHEREAS, the Gaming Commission has presented this agreement to the Tribal Council for authorization;

NOW THEREFORE IT IS RESOLVED THAT the Tribal Council of the Little River Band of Ottawa Indians hereby authorizes the Tribal Ogema to execute engagement letters retaining McGladrey & Pullen, LLP to complete an audit of the financial statements and internal controls of Little River Casino Resort for the period ending September 11, 2004 (to complete a financial close-out of the Management Contract with Manistee Gaming, LLC) and to conduct the annual audit of financial statements and internal controls for the period ending December 31, 2004.

**CERTIFICATE OF ADOPTION**

I do hereby certify that the foregoing resolution was duly presented and adopted by the Tribal Council with 8 FOR, 0 AGAINST, 0 ABSTAINING, and 1 ABSENT, at a Closed Session of the Little River Band of Ottawa Indians Tribal Council held on July 28, 2004, at the Little River Band's Conference Room in Manistee, Michigan, with a quorum being present for such vote.

  
Israel Stone, Tribal Councilor

  
Stephen Parsons, Council Speaker

Attest:

Distribution: Council Records  
Tribal Ogema  
Gaming Commission  
Legal Department  
McGaldrey & Pullen, LLP