



Little River Band of Ottawa Indians
375 River Street
Manistee, MI 49660
(231) 723-8288

moved to
open 7/26/04

Resolution # 05-0413-151

*Authorizing Release of Certain Financial Records Pertaining to the September 11, 2004
Financial Statement Audit (Management Agreement Close-Out)
to Manistee Gaming LLC*

WHEREAS, the status of the *Gaá Čhíng 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, pursuant to Tribal law and the Indian Gaming Regulatory Act, the Tribal Council previously authorized execution of a Second Amended and Restated Management Agreement with Manistee Gaming, LLC, authorizing Manistee Gaming to manage the day-to-day operations of the Tribe's gaming enterprise in consideration for payment of a management fee based on "net revenues" earned by the Tribe's gaming enterprise; and

WHEREAS, the term of the Management Agreement with Manistee Gaming concluded on September 11, 2004; and

WHEREAS, the Tribal Council arranged to have the independent accounting firm McGladrey & Pullen, LLP, conduct a financial audit to close out the financial arrangements between the Tribe and Manistee Gaming for the period ending September 11, 2004; and

WHEREAS, representatives of Manistee Gaming have requested certain financial records necessary to permit their representatives to accept the results of the financial audit and close-out being conducted by McGladrey & Pullen; and

WHEREAS, the Tribal Council believes that release of the financial information requested by Manistee Gaming will promote the resolution of any remaining financial matters existing between the Tribe and Manistee Gaming pertaining to the Management Agreement.

NOW THEREFORE BE IT RESOLVED, the Tribal Council of the Little River Band of Ottawa Indians does hereby authorize the release of the following information pertaining to the financial audit of the financial statements of Little River Casino Resort for the period ending September 11, 2004, prepared by McGladrey & Pullen:

- a. Unaudited financial statements as of September 11, 2004, including lead schedules and financials;
- b. Adjusting journal entries made and approved as part of the financial audit for the period ending September 11, 2004;
- c. Audited financial statements as of September 11, 2004;
- d. Draft financial statements and minutes thereto as of September 11, 2004; and
- e. Legal confirmations pertaining to the financial statements of Little River Casino Resort as of September 11, 2004.

IT IS FURTHER RESOLVED THAT the Tribal Council authorizes representatives of McGladrey & Pullen and management of Little River Casino Resort to provide authorized representatives of Manistee Gaming with access to the above records.

CERTIFICATE OF ADOPTION

I do hereby certify that the foregoing resolution was duly presented and adopted by the Tribal Council with 6 FOR, 3 AGAINST, 0 ABSTAINING, and 0 ABSENT, at a Closed Meeting portion of a Regular Session of the Little River Band of Ottawa Indians Tribal Council held on April 13, 2005, at the Little River Band's Council Conference in Manistee, Michigan, with a quorum being present for such vote.



Janine M. Sam, Council Recorder



Stephen Parsons, Council Speaker

Attest:

Distribution: Council Records

Tribal Ogema

Gaming Commission

Little River Casino Resort (ATTN: James LaPorte, General Manager)

McGladrey & Pullen, LLP