



December 15, 2011

The Honorable B. Cheryl Smith, Tribal Chief
Jena Band of Choctaw Indians
P.O. Box 14
Jena, LA 71342

Re: Amendments to the Construction Loan and Assignment of Revenues Agreements

Dear Chief Smith:

On July 1, 2011, the National Indian Gaming Commission's Office of General Counsel (OGC) issued a declination letter for certain proposed financing documents, including the Band's Construction Loan Agreement and Assignment of Revenues Agreement. On November 1, 2011, Tribal Attorney Julie Wilkerson submitted proposed amendments to the Construction Loan Agreement and Assignment of Revenues Agreement and requested written confirmation from OGC that the proposed amendments do not affect the July 1, 2011 declination letter.

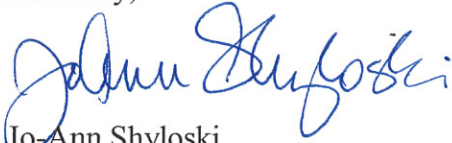
The submitted amendments do not substantially change the financing agreements. The Construction Loan Agreement will be amended to clarify that the Band, as borrower, has the sole discretion to select an accounting firm to perform the annual audit. The proposed amendment to the Assignment of Revenues Agreement removes references to the "Senior Lender" and inserts "Collateral Agent" in their place. It also moves language related to the conflict of agreements from § D of the recitals to § 4.7. None of the proposed amendments implicate management or violate IGRA's sole proprietary interest requirement. Accordingly, the OGC's opinion expressed in the July 1, 2011 declination letter stands.

I note that the amendments have been submitted to us as unexecuted drafts. To the extent that they change in any material way prior to closing, this opinion shall not apply.

I anticipate that this letter will be posted to the NIGC's website. Prior to posting, the NIGC FOIA Officer will notify you and give you an opportunity to identify and

request that information subject to the exemptions under FOIA be redacted or withheld.
A list of the FOIA exemptions may be found at 25 U.S.C. § 552(b).

Sincerely,



Jo-Ann Shyloski
Associate General Counsel