



May 11, 2011

Julie Wilkerson, Tribal Attorney
Jena Band of Choctaw Indians
P.O. Box 14
Jena, LA 71342

Re: Amendments to Development and Financing Agreement and related documents
between the Jena Band of Choctaw Indians and Machal, LLC.

Dear Ms. Wilkerson:

This Letter responds to your January 13, 2011 request on behalf of the Jena Band of Choctaw Indians for the for the National Indian Gaming Commission's ("NIGC's") Office of General Counsel to review amendments to the Tribe's Development and Finance Agreement, Loan Agreement, and Promissory Note with Machal, LLC. The purpose of our review is to determine whether the submitted documents are management contracts or collateral agreements to a management contract and therefore subject to the NIGC Chairwoman's review and approval under the Indian Gaming Regulatory Act.

In my review, I considered the following submissions (collectively, "the Financing Documents"), which were represented to be in substantially final form:

- Second Amendment to Development and Finance Agreement
- First Amendment to Loan Agreement; and
- Amended Promissory Note

On February 8, 2008, the NIGC's Office of General Counsel issued a letter to the Tribe opining that the original documents being amended here were not management and therefore did not require the Chairman's approval. The Office of General Counsel did determine, though, that the documents were collateral to the Tribe's management contract with Machal, LLC and as such needed to be submitted as part of that review.

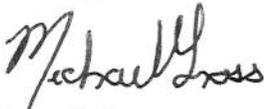
The Financing Documents submitted for review here do not change the nature of the original Development and Finance Agreement, Loan Agreement, or Promissory note. The amendments do not implicate management and it is my opinion that they do not require the approval of the Chairwoman. It is also my opinion that they do not violate IGRA's sole proprietary interest requirement. Because the Financing Documents amend agreements collateral to the Tribe's Management Contract with Machal, LLC, though, the

executed agreements, like the agreements they seek to amend, must be submitted for the Chairwoman's review.

I also note that the Financing Documents have been submitted to us as unexecuted drafts in substantially final form. 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 the subject of Freedom of Information Act ("FOIA") requests. Since we believe that some of the information in this letter may fall within FOIA exemption 4(c), which applies to confidential and proprietary information the release of which could cause substantial harm, I ask that you provide me with your views regarding release within ten days.

Sincerely,

A handwritten signature in black ink that reads "Michael Gross". The signature is written in a cursive style with a large initial "M".

Michael Gross
Associate General Counsel, General Law