The Confederated Tribes of the Siletz Indians of Oregon (the “Tribe”) and the Chairman of the National Indian Gaming Commission (the “NIGC Chairman”), on behalf of the NIGC, enter into this agreement to amend Settlement Agreement SA-00-09, which was previously entered by and between the Tribe and the NIGC Chairman on May 31, 2001, with regard to the Tribe’s use of gaming revenues.

RECITALS

1. On June 14, 2000, the NIGC Chairman issued Notice of Violation No. 00-09 (“NOV-00-09”), alleging that the Tribe allowed individual members of the Tribal Council and the Tribal Council itself to award complimentary items (“comps”) to themselves at the Tribe’s gaming operation, known as the Chinook Winds Casino Resort (the “Casino”), and that this practice constituted a violation of the Indian Gaming Regulatory Act (“IGRA”) and the Tribe’s approved tribal gaming ordinance.

2. On August 9, 2000, the NIGC Chairman served proposed Civil Fine Assessment No. 00-09 (“CFA-00-09”) on the Tribe.

3. The Siletz Tribe disputed the NIGC’s allegations, NOV and CFA, and no final agency action was ever made or conceded that the allegations were true or that the Siletz Tribe had violated IGRA or the Tribe’s approved gaming ordinance. In a spirit of cooperation, the Tribe and NIGC identified issues each was interested in discussing and worked toward reaching a mutually agreeable solution that would guide the Siletz Tribe in continuing its gaming operation in compliance with applicable law.

4. On May 30, 2001, the Tribe and the NIGC Chairman entered a Settlement Agreement (“SA-00-09”) to resolve NOV-00-09 and CFA-00-09.

5. In SA-00-09, the Tribe agreed to adopt certain policies and procedures to:

   a) formalize the segregation of functions between the Tribal Gaming Commission, the Casino’s Board of Directors (“the Board”), and the Tribal Council;

   b) ensure that future compliance by the Tribe will be monitored and enforced by tribal regulatory authorities, including formalization of the Tribal
Gaming Commission’s explicit authority to conduct audits of Board activities;

c) clarify the comp policy and procedures for Board members to ensure that
comps and expenses are properly categorized;

d) formalize the functions and responsibilities of the Board of Directors (or
Tribal Council acting in a separate, gaming operation oversight role),
including a policy by which Board expenses are processed and billed;

e) clarify the procedure by which the Tribal Gaming Commission will audit
Board expenses and comp, including instituting reporting requirements
and enforcing sanctions for failure to follow such policies;

f) revise the Gaming Operation’s internal comp policy that governs how the
Casino will document comp; and

g) formalize a billing policy for the Casino to account for all expenses
incurred by the Board and the tribal government.

6. SA-00-09 did not contain an agreed-upon process by which the Tribe can make
revisions to the policies and procedures agreed to in the settlement agreement or a
sunset provision with respect to the Tribe’s obligations to maintain the policies
and procedures exactly as provided in the settlement agreement without continued
NIGC involvement.

7. SA-00-09 did not contain a specific reporting requirement for documents to be
sent to the NIGC, and did not contain a specific agreement with regard to the
NIGC’s access to relevant documents.

8. In May 2006, during a field visit, an NIGC field investigator requested access to
tribal gaming records. The Siletz Tribe resisted NIGC’s request, and in response,
the NIGC issued Warning Notice E1-010-06 against the Tribe and then issued a
series of subpoenas duces tecum requiring the Tribe to produce a wide range of
tribal gaming records. The Tribe cooperated with NIGC’s subpoenas duces tecum
and provided substantial documentation to NIGC.

9. During its review of the documents provided by the Tribe, the NIGC discovered
that because of the extremely small number of tribal events that the Casino’s
General Manager decided to subsidize as a business expense of the Tribe’s
Casino, the Tribe had not compiled an annual report of such activities as required
by the policies and procedures agreed to in SA-00-09. NIGC also identified two
issues with regard to the Tribe’s policies and procedures that it wanted to discuss
further. These issues have been successfully resolved in discussions between the
Tribe and NIGC, and the parties desire to take this opportunity to memorialize
those agreements as well as address several issues these events have raised
concerning the current language in the original Settlement Agreement.

10. Now, therefore, the Tribe and the NIGC Chairman wish to enter this Amendment
to SA-00-09 to address the issue of the NIGC’s access to relevant documents
connected with the Settlement Agreement; to clarify ambiguous language in the
Settlement Agreement; to memorialize the parties' resolution of the issues identified during the NIGC's compliance review; and to make the Settlement Agreement less burdensome to the Tribe as an ongoing matter. The terms of this Amendment shall be effective on the date that it is signed by the last party to sign the Amendment (the "Effective Date").

TERMS OF THE AMENDED AGREEMENT

11. By mutual agreement, SA-00-09 is amended as follows:

a. The last sentence of Paragraph 10 of the Siletz Gaming Enterprise Board of Directors Policy #1 (SA-00-09 Exhibit 2), which required the Casino to prepare an annual report of Casino-sponsored tribal events and expenditures, is deleted and replaced with the following: "For each affirmative decision made pursuant to this Paragraph, the Casino shall forward the General Manager's written justification and decision document to the Siletz Tribal Gaming Commission, which will review and audit such expenditures under its own authority and regulations."

b. Paragraph 2(B) of the Casino's Billing Policy (SA-00-09 Exhibit 6) is amended by inserting two new sentences after the first sentence, so that the first three sentences read: "Tribal officials, employees, staff and others conducting tribal governmental business will not be comped by Chinook Winds during the course of their employment or while engaged in tribal governmental activity. Off-duty Casino and tribal employees (which do not include members of the Tribal Council and Casino Board of Directors) may receive comps under the terms of the Casino's standard comp policies, provided that Casino employees may never receive comps from the department in which they work. Tribal Council or Casino Board members may never receive comps that are individually authorized, but may participate in any player tracking and rewards system that is open to all Casino patrons and that automatically calculates player rewards.";

c. The Tribe may alter its policies to remove the requirement to conduct an independent annual audit of Board comps, wherever this requirement currently appears, without further review and approval from the NIGC, and upon doing so, the Tribe shall no longer be required to conduct an independent annual audit of Board comps. Such references include the penultimate sentence in Paragraph 8 of the Siletz Gaming Enterprise Board of Directors Policy #1 (SA-00-09 Exhibit 2); and Paragraph IV(E) of Chapter 17 of the Siletz Tribal Gaming Commission Regulations (SA-00-09 Exhibit 4).

12. The Tribe agrees that it will no longer allow the Casino to provide free meals or entertainment tickets to tribal elders as a business expense of the Casino. The preceding sentence does not prohibit the Casino from comping individual tribal elders who are otherwise eligible to receive such comps as Casino patrons under
the Casino’s standard comp policies, or prohibit the Casino from allowing tribal elders to take advantage of any Casino promotion that is otherwise available to other patrons.

13. The Tribe agrees to ensure that everyone authorized to distribute free or reduced-cost services/items at the Casino—including the Tribe’s General Manager—must record the name of the persons who receive any such service/item worth over fifty dollars ($50) and the legitimate business purpose of such distribution. This paragraph does not apply to the entertainment tickets that Tribal Council members may use and distribute under SA-00-09 and its exhibits, as long as those tickets are used and distributed according to the restrictions and requirements contained therein.

14. The Tribe agrees that the Tribal Gaming Commission will monitor and enforce compliance with the covenants in the preceding two paragraphs. This obligation does not require the Tribal Gaming Commission to verify the legitimacy of every free or reduced-cost service/item issued, but does require the Tribal Gaming Commission to investigate suspicious transactions, conduct random sample audits, and take appropriate enforcement actions when violations are detected.

15. The NIGC agrees that except as restricted in this Paragraph, the Tribe may make future changes to the policies/procedures attached as exhibits to SA-00-09, as long as the Tribe goes through the regular, applicable adoption process; and a courtesy copy of all proposed changes are provided to the NIGC at least thirty (30) days before final action so that the NIGC may raise any concerns it may have before the policies are adopted. Notwithstanding the preceding sentence, the Tribe agrees that it will not make any changes to the regulations, policies or procedures that relate to Tribal Council and Casino Board of Directors comps or expenses, or to the Tribal Gaming Commission’s authority and obligations to conduct audits of the Casino’s activities, without NIGC review and approval. Additionally, the Tribe shall ensure that in conducting its internal audits of the Casino’s activities, the Tribal Gaming Commission continues to use the same or comparable audit procedures, documentation, and checklist that it has been using to comply with its obligations under SA-00-09, with any changes thereto subject to NIGC review and approval.

16. The Tribe shall send NIGC annually for the current and following two (2) fiscal years (ending December 31) the following documents, due within thirty (30) days after the end of each fiscal year:

a. The annual internal audit reports and any follow-up audit reports prepared by or for the Siletz Tribal Gaming Commission regarding the issuance, authorization, or redemption of Casino comps;

b. All reports submitted by the Siletz Tribal Gaming Commission to the Board of Directors of the Siletz Gaming Enterprise, Siletz Tribal Council or the Chinook Winds Casino management based on the Siletz Tribal
Gaming Commission’s review of the monthly comp reports prepared by the Chinook Winds Casino and Resort;

c. All investigatory reports and final enforcement action documents issued by the Siletz Tribal Gaming Commission concerning any activity covered by SA-00-09 or this Amendment.

17. The Tribe agrees that upon written request by the NIGC, the Tribe will grant access or send to the NIGC the following documents:

a. All records relating to the Siletz Gaming Commission’s oversight, monitoring, review, investigation(s), enforcement action(s), or sanction(s) concerning any activity covered by SA-00-09 or this Amendment, including any documents forwarded by the Casino General Manager to the Siletz Gaming Commission as referenced under Paragraph 11(a) of this Amendment;

b. The annual internal audit reports, any follow-up audit reports, and all associated work papers and schedules prepared by or for the Siletz Tribal Gaming Commission regarding the issuance, authorization, or redemption of Casino comps;

c. Detailed general ledger reports for the Casino’s complementary expense account;

d. Accounting records that show all of the Casino’s distributions of net revenues to the Tribe, including the market value of all goods/services that the Casino distributed to the Tribe or any tribal entity/program that are not categorized as an operating expense of the Casino and might otherwise have produced cash revenue; and

e. End-of-year working trial balance reports for the Casino.

18. The NIGC agrees that if no material issues are identified during a three-year period following the Effective Date of this Amendment, the NIGC will terminate its regular compliance review of the Tribe’s Settlement Agreement obligations. However, even after such event, the Tribe agrees to provide documents to the NIGC as may be requested under Paragraph 17, and the NIGC reserves its right to monitor and inspect the Tribe’s compliance with the Indian Gaming Regulatory Act (IGRA), the NIGC’s regulations, the Tribe’s approved tribal gaming ordinance, and the Settlement Agreement obligations specified in Paragraph 15 of this Amendment. Furthermore, the NIGC reserves its right to bring enforcement actions against the Tribe for violations of applicable laws. By entering this Agreement, the Tribe makes no concession with regard to the NIGC’s statutory authority.

19. The parties acknowledge that no concessions are being made by either party with regard to: (a) the NIGC’s authority to demand access to documents that are not specifically covered by SA-00-09 and this Amendment; and (b) the NIGC’s
authority to initiate any enforcement action related to Class III gaming activity outside the express terms of SA-00-09 and this Amendment.

SIGNATURES

The Confederated Tribes of the Siletz Indians of Oregon

By: Delores Pigsley, Chairman

Date: 3/30/07

National Indian Gaming Commission

By: [Signature]

Philip N. Hogen, Chairman

Date: 5/24/07