

Northern Arapaho Gaming Agency

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Patrick Lawson, Chairman & Executive Director
Curtis Addison, Vice-Chair Kendrick Whiteman, Commissioner
Jenni S. Wildcat, Regulator

May 31, 2011

Chairwoman Tracie L. Stevens National Indian Gaming Commission 1441 L Street NW, Suite 9100 Washington, D.C. 20005

RE: Request for comment- Preliminary Draft of Fee Regulation

Dear Chairwoman Stevens:

On behalf of the Northern Arapaho Gaming Agency, I would like to extend our gratitude at the opportunity to submit comment regarding the National Indian Gaming Commission's preliminary draft of fee regulation

You will find a comments and concerns of the issues that have been presented for comment on the following pages along with the Gaming Agency's comment or concern with citations if necessary.

Part 514.1 - Fees

The proposed draft of fee regulation principally retains the needed information in order to successfully submit fees however, the Northern Arapaho Gaming Agency is concerned with the statements being required to be submitted on a quarterly basis once more. In 2010, NIGC gave the opportunity to the Tribe's to submit on a semi–annual basis and that made the process more efficient for our properties and the Tribe. With the final draft of the Gaming Operations audits due at the end of April, the March statements and fees are estimated on the years before audited statements and may cause confusion if a new property or expansion was added that year.

We feel that going back to quarterly submissions would not benefit the Tribes in the long run and may add an extra work burden to begin calculating the fees and preparing the statements more

frequently once more. If there needs to be an adjustment, that would not only add onto the Tribe's work load but also NIGC's in ensuring those corrections are applied. In addition, Tribes should be presented with the opportunity to pay the fees all at once. It does not need to be mandatory, but there should be an option for Tribes to be able to partake in this option if feasible for them and that option should be stated in regulation.

On page 4 and continuing onto page 5, there is draft language regarding the ability to issue fines for a Tribe that does not comply with the deadlines set forth in regulation by NIGC. As those fines will be based on a Tribe's history of compliance and the severity of the infraction, we believe that the fines should be assessed on a percentage basis rather than a set dollar amount. There are many smaller gaming properties that would take more of a hit if these fines were assessed at a straight dollar amount and the larger properties would consider this as a possible benefit. A percentage assessment would ensure consistency straight across the board.

In conclusion we would like to say that seeing the proposed changes and the current process is a welcome sight. It shows that NIGC is willing to listen and recognizes that changes need to be made.

We appreciate the opportunity to comment and look forward to working with the National Indian Gaming Commission. If you require any further clarification on a previously mentioned response, please do not hesitate to contact me at the number listed below.

Sincerely,

Patrick Lawson, Chairman

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