

ATTACHMENT 5

AFFIDAVIT OF PAUL STARK with Exhibits

UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF MICHIGAN

KEWEENAW BAY INDIAN COMMUNITY,
a federally-recognized Indian tribe, on its own
behalf and as *parens patriae* for its members,

Hon. Gordon J. Quist

Plaintiff,

Civil Action No. 2:05-CV-0224

v.

ROBERT J. KLEINE, Treasurer of the State of
Michigan; JAY RISING, former Treasurer of
the State of Michigan; MICHAEL
REYNOLDS, Administrator of the Collection
Division of the Michigan Department of
Treasury; WALTER A. FRATZKE, Native
American Affairs Specialist of the Michigan
Department of Treasury; and TERRI LYNN
LAND, Secretary of State of Michigan,

Defendants.

AFFIDAVIT OF PAUL STARK
IN CONNECTION WITH PLAINTIFF'S MOTION FOR PARTIAL SUMMARY
JUDGMENT

Paul Stark, being first duly sworn on oath, hereby deposes and states as follows:

1. I make this Affidavit in connection with the motion for partial summary judgment brought by the Keweenaw Bay Indian Community (the "Community") in the above-captioned matter. I am over twenty-one years of age and understand the meaning and obligations of an oath. I have personal knowledge of the facts set forth herein, and if called upon to testify, I could and would testify to the truthfulness and accuracy of those facts.

2. I am a member of the Community, as well as the President, General Manager, and sole owner of Baraga Telephone Company ("BTC"), 204 State St., Baraga, Michigan 49908.

3. Cynthia A. Collins, an employee of BTC, has spoken and corresponded with Defendant Walter Fratzke, a Department of Treasury ("Department") official, regarding the

EXHIBIT A

204 State St. P. O. Box 9
Baraga, MI. 49908
(906) 353 - 6644 Fax (906) 353 - 7550

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Baraga Telephone Co.

June 1, 2006

Mr. John Baker
Tribal Attorney
Keweenaw Bay Indian Community
107 Beartown Road
Baraga, MI 49908

Dear Sir:

This letter concerns our meeting of Tuesday, May 16, 2006. As we stated, the Keweenaw Bay Indian Community and the Baraga Telephone Company have been at odds over the collection of state sales and use tax.

We are not tax experts. You are probably much more familiar with the state tax policy than we are. However, we can state emphatically that we try to obey all Michigan State laws that apply to us including the state tax laws.

It is our understanding from our recent conversations with Mr. Walt Fratzke, a tax attorney in the Michigan Treasury Department, that tribal members or a tribal entity who feel they are due some sort of sales and use tax exemption should write him a letter and he will address their case. It is not the responsibility of the Baraga Telephone Company to determine who is and who is not required to pay state taxes. Mr. Fratzke has informed us that we should charge tribal members and tribal enterprises state sales and use tax unless we get a notification of exemption from his office.

Mr Fratzke may be reached at the following address:

Mr. Walt Fratzke
Tribal Affairs, 2 nd. Floor
430 W. Allegan
Lansing, MI 48922

Starting August 1, 2006 we will uniformly charge all tribal members and tribal enterprises state sales and use tax unless we are notified by the Michigan Department of Treasury that they have an exemption.

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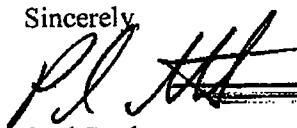
June 1, 2006

Page 2

Please disseminate this information to the members of the Keweenaw Bay Indian Community.

If you have any questions, please do not hesitate to call me at the Baraga Telephone Company, (906) 353 - 6644.

Sincerely,

A handwritten signature in black ink, appearing to read "Paul Stark", is written over a horizontal line.

Paul Stark

pwstark@up.net

President and General Manager, Baraga Telephone Company