

INDEX OF EXHIBITS

Exhibits Attached To Defendants' Brief In Support Of Second Motion For Summary Judgment	
Exhibit	Description
A	Letter from Garfield Hood to Sydney Goodman forwarding Community's Application for Sales Tax License (December 27, 1977)
B	Letter from Fred Dakota to Douglas Roberts regarding termination of 1977 Tax Agreement (April 20, 1994)
C	Letter from Fred Dakota to Roger Ruppell [sic: Ruppal] regarding continuation of terms of 1977 Tax Agreement during negotiation of new agreement (September 29, 1994)
D	State of Michigan Audit of Keweenaw Bay Indian Community <u>Sales</u> Tax for Fiscal Year <u>1993</u> (To Be Filed Under Seal)
E	State of Michigan Audit of Keweenaw Bay Indian Community <u>Use</u> Tax for Fiscal Year <u>1993</u> (To Be Filed Under Seal)
F	State of Michigan Audit of Keweenaw Bay Indian Community <u>Sales</u> Tax for Fiscal Year <u>1994</u> (To Be Filed Under Seal)
G	State of Michigan Audit of Keweenaw Bay Indian Community <u>Use</u> Tax for Fiscal Year <u>1994</u> (To Be Filed Under Seal)
H	Letter from Fred Dakota to Roger Ruppel regarding draft tax agreement (January 26, 1995)
I	Tax Bills for outstanding balance for 1993 and 1994 sales and use taxes (January 14, 1997) (To Be Filed Under Seal)
J	Letter from James Bittorf to Treasury Hearings Division requesting informal conference concerning tax assessments (February 12, 1997)
K	Letter from David Kirvan to James Bittorf acknowledging request for a conference (February 26, 1997)
L	Letter from Jesse Weaver to Fred Dakota terminating the 1977 Tax Agreement (April 29, 1997)

Exhibits Attached To Defendants' Brief In Support Of Second Motion For Summary Judgment	
Exhibit	Description
M	Letter from Joseph O'Leary to Walter Fratzke regarding State's termination of 1977 Tax Agreement (May 12, 1997)
N	Letter from Walter Fratzke to Joseph O'Leary in response to letter regarding State's termination of 1977 Tax Agreement (June 19, 1997)
O	Selected examples of Community certification of non-taxable status
P	Informal conference tracking sheet (June 22, 1997) (To Be Filed Under Seal)
Q	Letter from John Engler to Wayne Swartz regarding disputes between the Community and the State (June 15, 1999)
R	Memorandum from Michael Reynolds to Shirley Smith and Others regarding Accounts with Liabilities of Indian Tribes and Communities (December 21, 1999)
S	Email from Walter Fratzke to Chad DePetro regarding audit liability (undated) with handwritten note (February 27, 2002)
T	Assignment of informal conference to hearing referee (March 25, 2002)
U	Notice of conference (March 26, 2002)
V	Letter from Mark Meyer to Chad DePetro regarding informal conference for April 16, 2002 (April 4, 2002)
W	Facsimile containing request for copies of audits and transmitting power of attorney (April 16, 2002)
X	Facsimile forwarding notice of conference (Exhibit U) and audits (Exhibits D-G)
Y	Notice of conference for May 14, 2002 (April 17, 2002)
Z	Email from Ronald Neaves to Michael Steinman regarding informal conference (April 17, 2002)
AA	Informal Conference Recommendation by Mark Meyer (no date)
BB	Decision and Order of Determination (September 20, 2002)
CC	Letter outlining procedures for appeal of Decision and Order of Determination (no date)

Exhibits Attached To Defendants' Brief In Support Of Second Motion For Summary Judgment	
Exhibit	Description
DD	Final Bill for Taxes Due (Final Assessments) (September 27, 2002) (To Be Filed Under Seal)
EE	STAR computer system "Key Events" (printed September 14, 2005) (To Be Filed Under Seal)
FF	Email from Walter Fratzke to Chad DePetro (November 26, 2002)
GG	Email from Walter Fratzke to Chad DePetro (December 18, 2002)
HH	Monthly account statements (selected months for 2002, 2004, and 2005) (To Be Filed Under Seal)
II	Memorandum from Jennifer Misegan to Tribal Council regarding monthly statements (February 23, 2005) with January 2005 monthly statement (Exhibit HH) and audits (Exhibits D-G)
JJ	Facsimile cover sheet from John Baker to Walter Fratzke regarding May 2005 offsets (May 25, 2005)
KK	Letter from John Baker to Walter Fratzke regarding June 2005 offsets with facsimile cover sheet (June 15, 2005)
LL	Emails to and from Walter Fratzke and John Baker regarding May and June 2005 offsets (June 2002)
MM	Letter from Walter Fratzke to John Baker regarding May and June 2005 offsets and State position concerning offsets (June 28, 2005)
NN	Letter from Walter Fratzke to John Baker regarding audits and assessments (July 12, 2005) and forwarding 1977 Tax Agreement and letter from Fred Dakota (Exhibit B)
OO	Letter from Christopher Geiger to Walter Fratzke regarding use of federal funds for offsets (August 10, 2005)
PP	Paul Peterson, <i>KBIC voters to determine state tax issue</i> , The Mining Journal (December 18, 2002)
QQ	Letter from John Baker to Jay Rising regarding claims for refunds for taxes paid on vehicle transactions (August 31, 2005)

Exhibits Attached To Defendants' Brief In Support Of Second Motion For Summary Judgment	
Exhibit	Description
RR	Letter from Jennifer Misegan to Menash Modie regarding net win payments (December 19, 2005)
SS	Letter from Toni Minton to Menash Modie regarding net win payments (June 5, 2006)
TT	Community's response to Defendants' Second Set of Interrogatories (May 11, 2007)
UU	Michigan Department of Treasury Memorandum ET-23030, <i>Offsets Policy</i> (October 1, 2000)
VV	Michigan Department of Treasury Bulletin BT-23028, <i>Description of Offsets of State Payables Against Receivables</i> (October 1, 2000)
WW	Michigan Department of Treasury Bulletin BT-11011, <i>Warrant Offset Process (Vendor Payments)</i> (January 1, 2006)
XX	Michigan Department of Treasury Job Outline JC-46001, <i>Vendor Payable/Receivable Match, Determine Offset</i> (October 1, 2000)
YY	STAR/GAL SAI Code Bypass (To Be Filed Under Seal)
ZZ	Excerpts of Deposition of Walter Fratzke (May 2, 2007)
AAA	Excerpts of Deposition of Michael Reynolds (May 3, 2007)
BBB	Defendants' Responses to Plaintiffs' Second Set of Interrogatories and Requests For The Production Of Documents (June 13, 2007)
CCC	Affidavit of Defendant Jay Rising (October 2007)
DDD	Michigan Department of Treasury memoranda concerning tax audits for 1978-1981 (To Be Filed Under Seal)
EEE	Offset Notices to Keweenaw Bay Indian Community (May and June 2005) (To Be Filed Under Seal)

Exhibits Attached To Defendants' Response To Plaintiffs' Motion For Partial Summary Judgment (November 22, 2006)	
Exhibit	Description
A	Affidavit of Walter Fratzke (November 22, 2006) with attachments: (1) Treasury Form 3996; (2) Treasury Form 3998; (3) Letters Approving Exemptions
B	Reservation Map
C	<i>Keweenaw Bay Indian Community v. Rising</i> , 2005 WL2207224 (W.D. Mich. 2005)
D	<i>Zantop Int'l. Airlines, Inc. v. Dep't. of Treasury</i> , 2001 WL 682372 (Mich. App. 2001)

Exhibits Attached To Defendants First Motion For Summary Judgment (January 8, 2007)	
Exhibit	Description
A	Consent Judgment in <i>Keweenaw Bay Indian Community v. United States of America</i> , No. 2:94-cv-262 (W.D. Mich., February 2, 2001)
B	Gaming Compact (Aug. 20, 1993)
C	Michigan State University, Michigan Geography 333, <i>Indian Land Cessions Map</i> (visited Dec. 15, 2006) < http://www.geo.msu.edu/geo_333/images/indianreservation.jpg >

Exhibits Attached To Defendants Reply To Plaintiffs' Response To Defendant's First Motion For Summary Judgment (March 12, 2007)	
Exhibit	Description
D	Affidavit of Palmer Giron (March 9, 2007)
E	Letter from Susan LaFernier to Jennifer Granholm regarding net win payments (September 8, 2005)
F	Letter from Jennifer Misegan to Menash Modie regarding net win payments (December 2, 2005)

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