



December 7, 2005

Chief Paul Spicer
Seneca-Cayuga Tribe
R2301 E. Steve Owens Blvd.
Box 1283
Miami, Oklahoma 74355

Re: Amendment to the Seneca-Cayuga Tribe's Gaming Code;
Resolution No. 98-090605

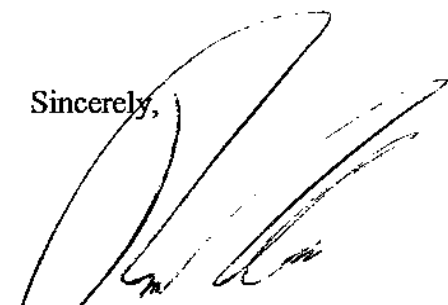
Dear Chief Spicer:

This letter is in response to the Seneca-Cayuga Tribe's request that the National Indian Gaming Commission ("NIGC") review and approve the above Amendment to the existing Seneca-Cayuga Tribe of Oklahoma ("Tribe") Gaming Code. The Amendment, authorizes per capita payments to Tribal members from net gaming revenues. It was adopted and approved by the Tribe's Business Committee with Resolution No. 98-090605 on September 6, 2005, and was received by the NIGC for review and approval on September 12, 2005.

This letter constitutes approval under the Indian Gaming Regulatory Act ("IGRA") of the Amendment to the Tribe's existing Gaming Code. We note, however, that this approval does not extend to Resolution No. 05-060201, which the Tribe submitted to the NIGC along with Resolution No. 28-090605 and is incorporated by reference into that Resolution. Resolution No. 05-060201, adopted in 2001 by the General Council, designates disbursements of proceeds from Tribal Enterprises on a percentage basis, including 60% for per capita payments to Tribal members. The Indian Gaming Regulatory Act allows tribes to make per capita payments to Tribal members from gaming revenues, but requires tribes to first prepare a revenue allocation plan that must then be approved by the Secretary of the Interior. *See* 25 U.S.C. § 2709(b)(3). We understand that a revenue allocation plan was prepared by the Tribe and has been submitted to the Secretary of the Interior for review and approval, which is pending.

The NIGC staff and I look forward to continuing to work with you and the Tribe on future gaming issues. If you have any questions, please feel free to contact Staff Attorney Katherine Zebell at (202) 632-7003.

Sincerely,



Philip N. Hogen
Chairman

cc: Nancy Pierskalla
George Skibine



SENECA-CAYUGA TRIBE

SEP 12 2005

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RESOLUTION # 28-090605

AMENDMENT TO THE SENECA-CAYUGA GAMING CODE

WHEREAS: the Seneca-Cayuga Tribe of Oklahoma is a federally recognized Indian Tribe organized under the Oklahoma Indian Welfare Act of 1936 with a Constitution and By-Laws approved by the U.S. Secretary of the Interior on April 26, 1937 and duly ratified by vote of the General Council of the Tribe on May 15, 1937, and

WHEREAS: the General Council of the Seneca-Cayuga Tribe of Oklahoma, by General Council Resolution #13-060102, directed the Business Committee to accomplish and amend to the Seneca-Cayuga Gaming Code to provide for per capita payments to members of the Tribe from the net revenues from gaming activities, and

WHEREAS: the currently approved Seneca-Cayuga Gaming Code under Section 1004 B., provides that "No per capita payments to tribal members shall be made from Gaming Revenue", and

WHEREAS: the Business Committee of the Seneca-Cayuga Tribe of Oklahoma is empowered under Article VI, of the Constitution and By-Laws, to transact business and otherwise speak or act on behalf of the Tribe in all matters on which the Tribe is empowered to act, Now

THEREFORE BE IT RESOLVED, the Seneca-Cayuga Tribe of Oklahoma does hereby amend the Seneca-Cayuga Gaming Code as follows:

Section 1004, Use of Gaming Revenue, Subsection B is hereby amended and shall read as follows:

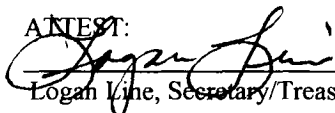
B. Net revenues from gaming activities conducted or licensed by the Tribe may be used to make per capita payments to members of the Tribe only if: (1) the Tribe has prepared a plan to allocate revenues to uses authorized by 25 U.S.C. § 2710(b)(2)(B); (2) the plan is approved by the Secretary of Interior as adequate; (3) the interests of minors and other legally incompetent persons who are entitled to receive any of the per capita payments are protected and preserved and the per capita payments are disbursed to the parents or legal guardian of such minors or legal incompetents in such amounts as may be necessary for the health, education, or welfare, of the minor or other legally incompetent person under a plan approved by the Secretary and the Tribe's Business Committee; and (4) the per capita payments are subject to Federal taxation and the Tribe notifies members of such tax liability when payments are made.

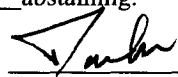
AND BE IT FURTHER RESOLVED, the Seneca-Cayuga Tribe of Oklahoma does hereby submit this duly adopted amendment to the currently approved Seneca-Cayuga Gaming Code for the approval of the Chairman of the National Indian Gaming Commission and does hereby request said Chairman's approval as required under 25 C.F.R. § 522.3(a).

CERTIFICATION

The foregoing resolution was passed at a meeting of the Business Committee of the Seneca-Cayuga Tribe of Oklahoma on September 6, 2005, with a vote of 6 for, 0 against, and 1 abstaining.

ATTEST:


Logan Line, Secretary/Treasurer


Paul Spicer, Chief