



SQUAXIN ISLAND TRIBE

RESOLUTION NO. 20-28

of the

SQUAXIN ISLAND TRIBAL COUNCIL

WHEREAS, the Squaxin Island Tribal Council is the Governing Body of the Squaxin Island Tribe, its members, its lands, its enterprises and its agencies by the authority of the Constitution and Bylaws of the Squaxin Island Tribe, as approved and adopted by the General Body and the Secretary of the Interior on July 8, 1965;

WHEREAS, under the Constitution, Bylaws and inherent sovereignty of the Tribe, the Squaxin Island Tribal Council is charged with the duty of protecting the health, security, education and general welfare of the tribal members, and with protecting and managing the lands and treaty resources and rights of the Tribe;

WHEREAS, the Squaxin Island Tribal Council has been entrusted with the creation of ordinances and resolutions in order to fulfill their duty of protecting the health, security, education, and general welfare of tribal members, and of protecting and managing the lands and treaty resources of the Tribe;

WHEREAS, the Tribe is a federally recognized Indian Tribe possessing reserved power, including powers of self-government;

WHEREAS, the Tribe wishes to engage Moss Adams LLP ("Moss Adams") to conduct an audit of the Squaxin Island Tribe and Island Enterprise 401(k) Plan, the scope of which is described more specifically under that Engagement Letter dated May 29, 2020;

WHEREAS, the sovereign authority of the Tribe includes the power to determine the places and circumstances under which the Tribe can be sued and can be required to perform its contracts, commonly called "sovereign immunity";

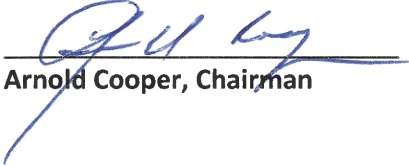
WHEREAS, in order to induce Moss Adams to complete the audit, it is necessary for the Tribe to grant a limited waiver of sovereign immunity with respect to the Tribe's obligations arising under the Engagement Letter.

NOW THEREFORE BE IT RESOLVED, that the Squaxin Island Tribal Council hereby approves the limited waiver of sovereign immunity as stated in the May 29, 2020 Engagement Letter attached hereto;

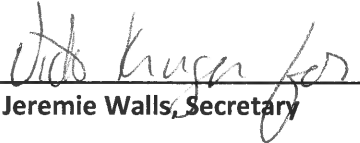
NOW THEREFORE BE IT FURTHER RESOLVED, that that the Tribal Council hereby authorizes Deborah Stoehr, Chief Financial Officer or Marvin Campbell, Tribal Administrator to execute the Engagement Letter.

CERTIFICATION


The Squaxin Island Tribal Council does hereby certify that the foregoing Resolution was adopted at the ~~regular~~^{Special} meeting of the Squaxin Island Tribal Council, held on this 12 day of June, 2020, at which time a quorum was present and was passed by a vote of 0 for and 0 against with 0 abstentions.


Arnold Cooper, Chairman


Charlene Krise, Vice Chairman

Attested by: 
Jeremie Walls, Secretary

Memorandum

To: Marvin Campbell, Tribal Administrator
From: Nathan Schreiner, Attorney 
Date: June 8, 2020
Re: Contract Review, Moss Adams Engagement Letter

Marvin,

At Deborah Stoehr's request, I reviewed the attached Moss Adams May 29, 2020 Engagement Letter related to the scheduled audit of the 401(k) retirement plan.

The Engagement Letter incorporates a Professional Services Agreement which includes under the heading "mediation and arbitration" a limited waiver of sovereign immunity. It provides generally that in the event of a dispute, the parties will engage in JAMS mediation and arbitration with an arbitration award ultimately being enforceable in Tribal Court.

Because the Engagement Letter includes the waiver of sovereign immunity, our procedures require that the document be approved by Tribal Council. I consider the waiver acceptable and consistent with waivers granted to Moss Adams in prior engagements. I recommend approval. I have enclosed a copy of the Engagement Letter and a resolution to record Council's approval. Please let me know if the Legal Department can provide additional assistance. Thank you.



MOSSADAMS

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2219 Rimland Drive
Suite 215
Bellingham, WA 98226

May 29, 2020

Squaxin Island Tribal Council and
Ms. Deborah Stoehr, Chief Financial Officer
Squaxin Island Tribe
10 S.E. Squaxin Lane
Shelton, Washington 98584

Re: Audit and Nonattest Services

Dear Tribal Council and Ms. Stoehr:

This Engagement Letter and the attached Professional Services Agreement, which is incorporated by this reference, confirm our acceptance and understanding of the terms and objectives of our engagement, and the limitations of the services that Moss Adams LLP ("Moss Adams," "we," "us," and "our") will provide to Squaxin Island Tribe & Island Enterprise 401(k) Plan ("you," "your," and "Plan").

Scope of Services – Audit

You have requested that we audit the financial statements of the Plan, which comprise the statement of net position available for benefits as of December 31, 2019, and the related statement of changes in net position available for benefits for the year then ending, and the related notes to the financial statements. In addition, the form and content of the information included in the following supplemental schedules accompanying the financial statements, as applicable, other than that derived from the information certified to by the trustee (or custodian), will be subjected to the auditing procedures applied in our audit of the financial statements:

- 1) Assets (Held at End of Year) and Assets (Acquired and Disposed of Within the Year)
- 2) Loans or Fixed Income Obligations in Default or Classified as Uncollectible
- 3) Leases in Default or Classified as Uncollectible
- 4) Reportable Transactions
- 5) Nonexempt Transactions
- 6) Delinquent Participant Contributions

Our audit will be limited as to scope as permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA") and as instructed by you.

These financial statements and supplemental schedules are required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA to be filed with the Form 5500.

We understand Ascensus will prepare the Form 5500 for the year ending December 31, 2019. If you choose to engage us to prepare the Form 5500, we will issue a separate engagement letter for that nonattest service.



Scope of Services and Limitations – Nonattest

We will assist you in drafting the financial statements and related footnotes, including proposing adjustments to year-end accruals, if applicable, as of December 31, 2019, and for the year ending December 31, 2019.

Our professional standards require that we remain independent with respect to our attest clients, including those situations where we also provide nonattest services such as those identified in the preceding paragraphs. As a result, Plan management must accept the responsibilities set forth below related to this engagement:

- Assume all management responsibilities.
- Oversee the service by designating an individual, preferably within senior management, who possesses skill, knowledge, and/or experience to oversee our nonattest services. The individual is not required to possess the expertise to perform or reperform the services.
- Evaluate the adequacy and results of the nonattest services performed.
- Accept responsibility for the results of the nonattest services performed.

It is our understanding that you, Deborah Stoehr, Chief Financial Officer, have been designated by the Plan to oversee the nonattest services and that in the opinion of the Plan is qualified to oversee our nonattest services as outlined above. If any issues or concerns in this area arise during the course of our engagement, we will discuss them with you prior to continuing with the engagement.

Timing

Mark Siadal is responsible for supervising the engagement and authorizing the signing of the report. We expect to begin our audit in June 2020, complete fieldwork in July 2020, and issue our report no later than September 30, 2020. As we reach the conclusion of the audit, we will coordinate with you the date the audited financial statements will be available for issuance.

Our scheduling depends on your completion of the year-end reconciliation and adjusting process prior to our arrival to begin the fieldwork. We may experience delays in completing our services due to your staff's unavailability or delays in your reconciliation and adjusting process. You understand our fees are subject to adjustment if we experience these delays in completing our services.

Fees

We have agreed to the following payment schedule for the services based on a total fee estimate of \$11,000. You will also be billed for expenses.

Payment Due	Expected Timing	Amount
Engagement acceptance (30%)	6/15/2020	\$3,300
Fieldwork begins (60%)	7/15/2020	\$6,600
Report delivery (10%)	Actual delivery date est. 9/30/2020	\$1,100
Total		\$11,000

Our ability to provide services in accordance with our estimated fees depends on the quality, timeliness, and accuracy of the Plan's records, and, for example, the number of general ledger adjustments required as a result of our work. To assist you in this process, we will provide you with a Client Audit Preparation Schedule that identifies the key work you will need to perform in preparation for the audit. We will also need your accounting staff to be readily available during the engagement to respond in a timely manner to our requests. Lack of preparation, poor records, general ledger adjustments, and/or untimely assistance will result in an increase of our fees.



Reporting

We will issue a written report upon completion of our audit of the Plan's financial statements. Our report will be addressed to the Administrator of the Plan. Because of the significance of the information that we will not audit due to the scope limitation described above, we will not express an opinion on the financial statements and supplemental schedules as a whole. Our written report will include the expression of an opinion on whether the supplemental schedules are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Circumstances may arise in which it is necessary for us to modify our opinion for additional matters, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement. Our services will be concluded upon delivery to you of our report on your financial statements for the year ending December 31, 2019.

Additional Services

You may request that we perform additional services not contemplated by this Engagement Letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. It is our practice to issue a separate agreement covering additional services. However, absent such a separate agreement, all services we provide you shall be subject to the terms and conditions in the Professional Services Agreement.

We appreciate the opportunity to be of service to you. If you agree with the terms of our engagement as set forth in the Agreement, please sign the enclosed copy of this letter and return it to us with the Professional Services Agreement.

Very truly yours,

Mark Siadal, CPA, for
Moss Adams LLP

Enclosures

Accepted and Agreed:

This Engagement Letter and the attached Professional Services Agreement set forth the entire understanding of Squaxin Island Tribe & Island Enterprise 401(k) Plan with respect to this engagement and the services to be provided by Moss Adams LLP:

Signature: Deborah Stoehr

Print Name: Deborah Stoehr

Title: CFO

Date: 06/05/20

PROFESSIONAL SERVICES AGREEMENT

Limited Scope Benefit Plan Audit

This Professional Services Agreement (the "PSA") together with the Engagement Letter, which is hereby incorporated by reference, represents the entire agreement (the "Agreement") relating to services that Moss Adams will provide to the Plan. Any undefined terms in this PSA shall have the same meaning as set forth in the Engagement Letter.

Objective of the Audit

Our audit will be conducted in accordance with U.S. generally accepted auditing standards except that, as permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA") and as instructed by you, we will not perform any auditing procedures with respect to information prepared and certified to by Ascensus Trust Company (the "qualified institution") in accordance with DOL 29 CFR 2520.103-5, other than comparing the information with the related information included in the financial statements and supplemental schedules. Because of the significance of the information that we will not audit, we will not express an opinion on the financial statements as a whole or on the supplemental schedules. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified to by the qualified institution, will be audited by us in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS). It will include tests of the accounting records of the Plan and other procedures we consider necessary to enable us to express an opinion that they are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. If, for any reason, we are unable to complete the engagement, we will not issue a report as a result of this engagement.

Procedures and Limitations

Our procedures may include tests of documentary evidence supporting the transactions recorded in the accounts, direct confirmation of certain investments, except those certified to by the qualified institution, and certain other assets and liabilities by correspondence with financial institutions and other third parties. We may also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. The supplemental schedules will be subject to certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves. At the conclusion of our audit, we will require certain written representations from management about the financial statements and supplemental schedules and related matters. Management's failure to provide representations to our satisfaction will preclude us from issuing our report.

An audit includes examining evidence, on a test basis, supporting the amounts and disclosures in the financial statements. Therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested, except that assets and related transactions certified to by the qualified institution will not be tested. Also, we will plan and perform the audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free from material misstatement. Such material misstatements may include errors, fraudulent financial reporting, misappropriation of assets, or noncompliance with the provisions of laws or regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity that may have a direct financial statement impact. Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements and noncompliance may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS. An audit is not designed to detect immaterial misstatements or noncompliance with the provisions of laws or regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform you of any noncompliance with the provisions of laws or regulations that come to our attention, unless clearly inconsequential, and will include prohibited transactions in the supplemental schedule of nonexempt transactions as required by the Form 5500 instructions. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any time period for which we are not engaged as auditors.

Except as it relates to investments and investment earnings certified to by the qualified institution, our audit will include obtaining an understanding of the Plan and its environment, including its internal control sufficient to assess the risks of material misstatements of the financial statements whether due to error or fraud and to design the nature, timing, and extent of further audit procedures to be performed. An audit is not designed to provide assurance on internal control or to identify deficiencies in the design or operation of internal control. However, if, during the audit, we become aware of any matters involving internal control or its operation that we consider to be significant deficiencies under standards established by the American Institute of Certified Public Accountants, we will communicate them in writing to management and those charged with governance. We will also identify if we consider any significant deficiency, or combination of significant deficiencies, to be a material weakness.

In conjunction with obtaining an understanding of the Plan's internal control, we will request reports on internal control ("System and Organization Control for Service Organizations reports") from the Plan's third party service providers. The Plan's use of service providers who do not have System and Organization Control for Service Organizations reports for the period under audit, have inadequate reports, or have control exceptions documented in their reports may impact the estimated fees of the engagement. Service providers are not required to furnish System and Organization Control for Service Organizations reports. However, our inability to obtain information regarding the Plan's processes and controls from third party providers would be considered a scope limitation and may affect our ability to provide an opinion on the financial statements. If we are unable to issue a report on the financial statements, we will notify you immediately.

In addition, we will perform certain procedures directed at considering the Plan's compliance with applicable Internal Revenue Service ("IRS") requirements for tax-exempt status and ERISA plan qualification requirements. However, you should understand that our audit is not specifically designed for and should not be relied upon to disclose matters affecting plan qualifications or compliance with the ERISA and IRS requirements. If during the audit we become aware of any instances of any such matters or ways in which management practices can be improved, we will communicate them to you.

We may assist management in the preparation of the Plan's financial statements and supplemental schedules. Regardless of any assistance we may render, all information included in the financial statements and supplemental schedules remains the representation of the Plan's management. We may issue a preliminary draft of the financial statements and supplemental schedules to you for your review. Any preliminary draft financial statements and supplemental schedules should not be relied upon, reproduced or otherwise distributed without the written permission of Moss Adams.

Because the audited financial statements are required to be filed with the Form 5500, professional standards require that we read the Form 5500 prior to its filing. The purpose of this procedure is to consider whether information or the manner of its presentation in the Form 5500 is materially inconsistent with the information or the manner of its presentation appearing in the financial statements. These procedures are not sufficient nor are they intended to determine that the Form 5500 is completely or accurately prepared. You agree to provide the Form 5500 to us to read prior to the release of our audit report on the financial statements. If that is not possible, you agree not to attach our report to the financial statements included with the Form 5500 filing until we have read the completed Form 5500.

Management's Responsibility for Financial Statements

As a condition of our engagement, management acknowledges and understands that management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America which includes the determination of the appropriate value of investments. Management is also responsible for determining if the certification from the qualified institution includes the appropriate valuation of investments as of the plan's year end. We may advise management about appropriate accounting principles and their application and may assist in the preparation of your financial statements, but management remains responsible for the financial statements. Management also acknowledges and understands that management is responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud. This responsibility includes the maintenance of adequate records, the selection and application of accounting principles, the safeguarding of assets, and if applicable, the acceptance of the actuarial methods and assumptions used by the actuary. You are responsible for informing us about all known or suspected fraud affecting the Plan involving: (a) Plan management, (b) employees who have significant roles in internal control, and (c) others where the fraud could have a material effect on the financial statements. You are responsible for informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Plan received in communications from employees, former employees, regulators or others. Management is responsible for adjusting the financial statements to correct material misstatements and for confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole. Management is also responsible for identifying and ensuring that the Plan complies with applicable laws and regulations.

Management is responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. Management agrees that as a condition of our engagement, management will provide us with:

- access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters;
- additional information that we may request from management for the purpose of the audit; and
- unrestricted access to persons within the Plan from whom we determine it necessary to obtain audit evidence.

Management's Responsibility for Supplemental Schedules

Management is responsible for the preparation of the supplemental schedules in accordance with the applicable criteria. Management agrees to include the auditor's report on the supplemental schedules in any document that contains the supplemental schedules and that indicates that we have reported on such supplemental schedules. Management is responsible to present the supplemental schedules with the audited financial statements or, if the supplemental schedules will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplemental schedules no later than the date of issuance by the entity of the supplemental schedules and the auditor's report thereon. For purposes of this Agreement, audited financial statements are deemed to be readily available if a third party user can obtain the audited financial statements without any further action by management. For example, financial statements on your Web site may be considered readily available, but being available upon request is not considered readily available.

Dissemination of Financial Statements

Our report on the financial statements must be associated only with the financial statements that were the subject of our engagement. You may make copies of our report, but only if the entire financial statements (including related footnotes and supplemental schedules, as appropriate) are reproduced and distributed with our report. You agree not to reproduce or associate our report with any other financial statements, or portions thereof, that are not the subject of this engagement.

Changes in Professional or Accounting Standards

To the extent that future federal, state, or professional rule-making activities require modification of our audit approach, procedures, scope of work, etc., we will advise you of such changes and the impact on our fee estimate. If we are unable to agree on the additional fees, if any, that may be required to implement any new accounting and auditing standards that are required to be adopted and applied as part of our engagement, we may terminate this Agreement as provided herein, regardless of the stage of completion.

Representations of Management

During the course of our engagement, we may request information and explanations from management regarding, among other matters, the Plan's operations, internal control, future plans, specific transactions, and accounting systems and procedures. At the conclusion of our engagement, we will require, as a precondition to the issuance of our report, that management provide us with a written representation letter confirming some or all of the representations made during the engagement. The procedures that we will perform in our engagement will be heavily influenced by the representations that we receive from management. Accordingly, false representations could cause us to expend unnecessary efforts or could cause a material error or fraud to go undetected by our procedures. In view of the foregoing, you agree that we will not be responsible for any misstatements in the Plan's financial statements and supplemental schedules that we fail to detect as a result of false or misleading representations, whether oral or written, that are made to us by the Plan's management. While we may assist management in the preparation of the representation letter, it is management's responsibility to carefully review and understand the representations made therein.

In addition, because our failure to detect material misstatements could cause others relying upon our audit report to incur damages, the Plan further agrees to indemnify and hold us harmless from any liability and all costs (including legal fees) that we may incur in connection with claims based upon our failure to detect material misstatements in the Plan's financial statements and supplemental schedules resulting in whole or in part from knowingly false or misleading representations made to us by any member of the Plan's management.

Fees and Expenses

The Plan acknowledges that the following circumstances will result in an increase of our fees:

- Failure to prepare for the audit as evidenced by accounts and records that have not been subject to normal year-end closing and reconciliation procedures;
- Failure to complete the audit preparation work by the applicable due dates;
- Significant unanticipated transactions, audit issues, or other such circumstances;
- Delays causing scheduling changes or disruption of fieldwork;
- After audit or post fieldwork circumstances requiring revisions to work previously completed or delays in resolution of issues that extend the period of time necessary to complete the audit;
- Issues with the prior audit firm, prior year account balances or report disclosures that impact the current year engagement; and
- An excessive number of audit adjustments.

We will endeavor to advise you in the event these circumstances occur, however we may be unable to determine the impact on the estimated fee until the conclusion of the engagement. We will bill any additional amounts based on the experience of the individuals involved and the amount of work performed.

Billings are due upon presentation and become delinquent if not paid within 30 days of the invoice date. Any past due fee under this Agreement shall bear interest at the highest rate allowed by law on any unpaid balance. In addition to fees, you may be billed for expenses and any applicable sales and gross receipts tax. Direct expenses may be charged based on out-of-pocket expenditures, per diem allotments, and mileage reimbursements, depending on the nature of the expense. Indirect expenses, such as processing time and technology expenses, may be passed through at our estimated cost and may be billed as a flat charge or a percentage of fees. If we elect to suspend our engagement for nonpayment, we may not resume our work until the account is paid in full. If we elect to terminate our services for nonpayment, or as otherwise provided in this Agreement, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our work. You will be obligated to compensate us for fees earned for services rendered and to reimburse us for expenses. You acknowledge and agree that in the event we stop work or terminate this Agreement as a result of your failure to pay on a timely basis for services rendered by Moss Adams as provided in this Agreement, or if we terminate this Agreement for any other reason, we shall not be liable to you for any damages that occur as a result of our ceasing to render services.

Limitation on Liability

IN NO EVENT WILL EITHER PARTY BE LIABLE TO THE OTHER FOR ANY SPECIAL, INDIRECT, INCIDENTAL, OR CONSEQUENTIAL DAMAGES IN CONNECTION WITH OR OTHERWISE ARISING OUT OF THIS AGREEMENT, EVEN IF ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. IN NO EVENT SHALL EITHER PARTY BE LIABLE FOR EXEMPLARY OR PUNITIVE DAMAGES ARISING OUT OF OR RELATED TO THIS AGREEMENT.

Subpoena or Other Release of Documents

As a result of our services to you, we may be required or requested to provide information or documents to you or a third-party in connection with governmental regulations or activities, or a legal, arbitration or administrative proceeding (including a grand jury investigation), in which we are not a party. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate to protect information from discovery. If you take no action within the time permitted for us to respond or if your action does not result in a judicial order protecting us from supplying requested information, we will construe your inaction or failure as consent to comply with the request. Our efforts in complying with such requests or demands will be deemed a part of this engagement and we shall be entitled to additional compensation for our time and reimbursement for our out-of-pocket expenditures (including legal fees) in complying with such request or demand.

Regulatory Access to Documentation

The documents created or incorporated into our documentation for this engagement are the property of Moss Adams and constitute confidential information. However, we may also be requested to make certain engagement related documents available to the DOL pursuant to authority given to it by law or regulation. If requested and in our opinion a response is required by law, access to such engagement related documents will be provided under the supervision of Moss Adams personnel. Furthermore, upon request, we may provide photocopies of selected engagement related documents to the DOL. The DOL may intend, or decide, to distribute the photocopies of information contained therein to others, including other government agencies.

Document Retention Policy

At the conclusion of this engagement, we will return to you all original records you supplied to us. Your Plan records are the primary records for your operations and comprise the backup and support for the Plan's financial reports and tax returns. Our records and files, including our engagement documentation whether kept on paper or electronic media, are our property and are not a substitute for your own records. Our firm policy calls for us to destroy our engagement files and all pertinent engagement documentation after a retention period of seven years (or longer, if required by law or regulation), after which time these items will no longer be available. We are under no obligation to notify you regarding the destruction of our records. We reserve the right to modify the retention period without notifying you. Catastrophic events or physical deterioration may result in our firm's records being unavailable before the expiration of the above retention period.

Except as set forth above, you agree that Moss Adams may destroy paper originals and copies of any documents, including, without limitation, correspondence, agreements, and representation letters, and retain only digital images thereof.

Use of Electronic Communication

In the interest of facilitating our services to you, we may communicate by facsimile transmission or send electronic mail over the Internet. Such communications may include information that is confidential. We employ measures in the use of electronic communications designed to provide reasonable assurance that data security is maintained. While we will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, you recognize and accept we have no control over the unauthorized interception of these communications once they have been sent. Unless you issue specific instructions to do otherwise, we will assume you consent to our use of electronic communications to your representatives and other use of these electronic devices during the term of this Agreement as we deem appropriate.

Use of Third-Party Service Providers

We may use third-party service providers in serving you. In such circumstances, if we need to share confidential information with these service providers, we will require that they maintain the confidentiality of your information.

Enforceability

In the event that any portion of this Agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of this Agreement.

Entire Agreement

This Professional Services Agreement and Engagement Letter constitute the entire agreement and understanding between Moss Adams and the Plan. The Plan agrees that in entering into this Agreement it is not relying and has not relied upon any oral or other representations, promise or statement made by anyone which is not set forth herein.

In the event the parties fail to enter into a new Agreement for each subsequent calendar year in which Moss Adams provides services to the Plan, the terms and conditions of this PSA shall continue in force until such time as the parties execute a new written Agreement or terminate their relationship, whichever occurs first.

Use of Moss Adams' Name

The Plan may not use any of Moss Adams' name, trademarks, service marks or logo in connection with the services contemplated by this Agreement or otherwise without the prior written permission of Moss Adams, which permission may be withheld for any or no reason and may be subject to certain conditions.

Use of Nonlicensed Personnel

Certain engagement personnel, who are not licensed as certified public accountants, may provide services during this engagement.

Mediation and Arbitration

This Agreement shall be governed by Washington state law with regard to the making, formation, validity and obligations under or breach of this Agreement and by applicable federal and Tribal law with regard to the waiver of sovereign immunity in this section and the existence, interpretation and enforceability of the arbitration provisions of this Agreement. The parties agree that any and all disputes, claims or controversies arising out of or relating to this Agreement shall be submitted to a mutually agreed-upon mediator. Each party shall be responsible for its own mediation expenses, and shall share equally in the mediator's fees and expenses.

If the claim or dispute cannot be settled through mediation, then the matter shall be determined by binding arbitration before a single neutral arbitrator ("Arbitrator") in the County in which the Tribe is located. The Arbitrator shall be an attorney or retired judge with at least ten (10) years' experience (or a person having comparable qualifications) and shall be mutually agreed upon by the parties. If the parties are unable to agree on an Arbitrator, the Arbitrator shall be appointed by JAMS. The arbitration shall be conducted in accordance with the applicable arbitration rules of JAMS currently in effect, provided that the parties shall be entitled to conduct full discovery, including without limitation, depositions, in accordance with Washington Rules of Civil Procedure. The fees and expenses of the Arbitrator shall be borne equally by the parties. There shall be a record of the proceedings at the arbitration hearing, the cost of which shall be shared equally by the parties, and the Arbitrator shall issue a Statement of Decision setting forth the factual and legal basis for the Arbitrator's decision. If neither party gives written notice requesting an appeal within ten (10) business days after the issuance of the Statement of Decision, the Arbitrator's decision shall be final and binding as to all matters of substance and procedure, and may be enforced by a petition to the Tribe's Tribal Court (the "Tribal Court"), which may be made ex parte, for confirmation and enforcement of the award. The Arbitrator shall have the power to enter temporary restraining orders and preliminary and permanent injunctions. In addition, either party may seek equitable, non-monetary relief at any time in Tribal Court without thereby waiving its right to arbitration of any dispute or controversy.

If either party gives written notice requesting an appeal within ten (10) business days after the issuance of the Statement of Decision, the award of the Arbitrator shall be appealed to three (3) neutral arbitrators (the "Appellate Arbitrators"), each of whom shall have the same qualifications and be selected through the same procedure as the Arbitrator. The appealing party shall file its appellate brief within thirty (30) days after its written notice requesting the appeal and the other party shall file its brief within thirty (30) days thereafter. The Appellate Arbitrators shall thereupon review the decision of the Arbitrator applying the same standards of review (and all of the same presumptions) as if the Appellate Arbitrators were a Federal Court of Appeals, except that the Appellate Arbitrators shall in all cases issue a final award and shall not remand the matter to the Arbitrator. The decision of the Appellate Arbitrators shall be final and binding as to all matters of substance and procedure, and may be enforced by a petition to the Tribal Court, which may be made ex parte, for confirmation and enforcement of the award. The parties shall share equally in the fees and expenses of the Appellate Arbitrators.

All proceedings (including proceedings before the Appellate Arbitrators) shall, to the extent permitted by law, be closed to the public and confidential and all records relating thereto shall be permanently sealed, except as necessary to obtain court confirmation of the arbitration award. **A demand for arbitration must be served on the other party within one (1) year after the cause of action arises.** These arbitration provisions shall supersede any inconsistent provisions of any prior agreement between the parties.

Nothing in this Agreement shall be interpreted to constitute a waiver of the Tribe's sovereign immunity, provided, however, that the Tribe grants to Moss Adams a limited waiver of the Tribe's sovereign immunity on the following terms and conditions: (1) this limited waiver of sovereign immunity applies only to Moss Adams and shall not extend to any other person, agency or entity; (2) this limited waiver of sovereign immunity applies only to matters which are subject to mediation and arbitration pursuant to this Agreement; (3) this limited waiver of sovereign immunity shall expire 3 years after the termination, cancellation or completion of this Agreement, whichever occurs later, except that this limited waiver of sovereign immunity shall remain effective for any proceeding then pending in mediation and/or arbitration and all appeals therefrom until the underlying legal claim or claims have been finally determined.

Termination

This Agreement may be terminated by either party, with or without cause, upon ten (10) days' written notice. In such event, we will stop providing services hereunder except on work, mutually agreed upon in writing, necessary to carry out such termination. In the event of termination, (a) you shall pay us for services provided and expenses incurred through the effective date of termination, (b) we will provide you with all finished reports that we have prepared pursuant to this Agreement, (c) neither party shall be liable to the other for any damages that occur as a result of our ceasing to render services, and (d) we will require any new accounting firm that you may retain to execute access letters satisfactory to Moss Adams prior to reviewing our files.

Hiring of Employees

Any offer of employment to members of the audit team prior to issuance of our report may impair our independence, and as a result, may result in our inability to complete the engagement and issue a report.