

INTERGOVERNMENTAL AGREEMENT

**By and Between the Mashpee Wampanoag Tribe
and
the Town of Middleborough, Massachusetts**

THIS AGREEMENT (“Agreement”) is made and entered into as of this ____ day of July 2007, by and between the Mashpee Wampanoag Tribe, a federally-recognized Indian tribe, whose address is 483 Great Neck Road South, P.O. Box 1048, Mashpee, Massachusetts 02649 (the “Tribe”) and the Town of Middleborough, a municipal corporation of the Commonwealth of Massachusetts, whose address is 10 Nickerson Avenue, Middleborough, Massachusetts 02346 (the “Town”) (collectively referred to as the "Parties").

RECITALS

The following are the recitals underlying this Agreement:

The Tribe has or its agents have acquired or will acquire land and options to acquire land in the Town (the "Project Site") in the area depicted in Exhibit A.

The Tribe plans to have that land acquired by the United States to be held in trust for the Tribe to enable the Tribe to develop a Class II and/or Class III gaming casino pursuant to the Indian Gaming Regulatory Act, 25 U.S.C. § 2701 *et seq.* ("IGRA"), including hotel and ancillary facilities on the land, and the Town agrees to submit a letter to the United States Department of the Interior in support of the Tribe’s petition to place the land into trust in form and content mutually acceptable to the Tribe and the Town.

The Tribe desires to pay for the municipal and related services that the Project (as defined in Section 2 below) will require, and the Town desires to provide the services needed by the Project, including but not limited to roads, water and sewer, electricity, natural gas and other Town services set forth in this Agreement.

The Parties agree that the Project will substantially impact the Town, and the Tribe desires to mitigate said impacts of the Project through the means described herein, and with the anticipation that the Commonwealth of Massachusetts will similarly contribute to the costs of mitigation through payments to be made by the Tribe to the Commonwealth.

The Tribe desires to have the support and cooperation of the Town in the development of the Project.

Consistent with federal law, the Tribe has adopted a Tribal Ordinance that discloses the right of the Tribe to assert sovereign immunity as a defense in an action brought against the Tribe.

Consistent with federal law, the Tribe has agreed to execute this Agreement which includes, among other provisions, a Tribal Council Resolution of Limited Waiver of Sovereign Immunity, attached hereto as Exhibit B, exclusively in favor of the Town as to disputes arising under this Agreement.

The Town believes that the Project will bring economic development to the Town, creating new jobs for residents and new sources of income for the Town.

The Town desires to support the Tribe in the development of the Project for these reasons.

The Tribe desires and requests the support of the Town in jointly requesting the Governor of the Commonwealth to execute a Class III Gaming Compact between the Tribe and the Commonwealth ("Compact") consistent with IGRA (and adequately addressing the financial aspects of certain mitigation desired by the Town) and the Town agrees to submit a letter to the Governor of the Commonwealth of Massachusetts in form and content mutually acceptable to the Parties.

The Parties desire to establish a long-term, cooperative relationship between them that will serve the best interests of the Tribe and its members and the Town and its residents.

Accordingly, the Parties for good and valuable consideration, the receipt of which is hereby acknowledged, enter into this Agreement to effectuate the purposes set forth above and to be bound by the provisions set forth below:

Section 1. Recitals.

The content of the recitals set forth above are incorporated herein.

Section 2. Project Description.

The Tribe intends to develop a gaming facility, hotel and ancillary facilities at the Project Site (the "Project"). The Tribe has or its agents have acquired or will acquire land and options to acquire land within the area of the Town depicted in Exhibit A.

Section 3. Future Land Acquisition.

If the Tribe acquires additional lands beyond those described as the Project Site in Exhibit A and subsequently seeks to place such lands into trust status with the United States, the Parties agree to reopen and negotiate in good faith an amendment to this Agreement to mitigate any impacts of the Tribe's acquisition and development of such lands, *provided* that nothing in this Agreement shall prevent the Tribe from acquiring such additional lands in fee status.

Section 4. Mitigation Measures.

The Parties agree that the Local Impact Payments to be made pursuant to Section 5 are made in lieu of all taxes and other assessments otherwise due to the Town of Middleborough and/or the Town's departments, boards or commissions including, but not limited to, its school district and police and fire departments. In conjunction with the measures set forth herein, the Payments constitute the Tribe's mitigation efforts and are in full and complete satisfaction of all local government impacts whether or not identified in this Agreement. The amount of such Payments have been negotiated with the expectation that the Commonwealth will similarly seek payments from the Tribe, and the Town's expectation that the Commonwealth will provide the Town additional mitigation in the form of a percentage of the payments received by the Commonwealth from the Tribe.

Section 5. Local Impact Payments.

The Parties agree to the following revenue sharing payment structure to address mitigation of impacts from the Project:

A. Pre-opening Mitigation – Planning.

Within ninety (90) days of executing this Agreement, the Tribe shall pay annually, using the Fiscal Year of July 1 to June 30, to the Town the sum of \$250,000 for the purpose of mitigating the Town's staff and outside consulting costs for supporting the planning, development, and coordination of the Project, excluding costs relating to offsite permit issuance by the Town. The Town shall provide written certification to the Tribe that the Pre-opening Mitigation Payments in this sub-section are utilized for these purposes and, if requested, copies of detailed invoices of outside consultants. The payments shall continue annually thereafter until the date that Annual Impact Payments described in Section 5.C commence. The Tribe's payment shall be prorated for the first and last years.

B. Pre-opening Mitigation – Police, Firefighting and Emergency Medical Services.

The Tribe agrees to buy two police cruisers and two advanced life support ("ALS") ambulances, and pay for the training, salaries and benefits of eight police officers and 16 firefighters/emergency medical technicians. Based on current salary levels and costs of vehicles, the Town's estimated cost is \$2,005,000.

The lead time for hiring and training the police officers is 12 months and the Tribe agrees to fund the hiring of these officers so that they will be trained and on duty as of the first day of commercial operations at the Project, unless the Parties by separate agreement establish an earlier schedule. The Tribe's obligation to fund the police units, including salaries and benefits, shall terminate on the first day of commercial operations at the Project.

The lead time for hiring and training paramedics/firefighters is 12 months and the Tribe agrees to fund the hiring of these officers so that they will be trained and on duty as of the first day of commercial operations at the Project, unless the Parties by separate agreement establish an earlier schedule to provide Emergency Medical Services ("EMS") during Project construction. The Tribe's obligation to fund EMS, including salaries and benefits, shall terminate as of the first day of commercial operations at the Project or when the operation becomes self-sustaining, whichever is earlier.

The Parties have discussed operating EMS through some form of joint venture between the Tribe and the Town, but have not reviewed applicable law, existing contracts or feasibility. Accordingly, the Parties agree to meet and negotiate in good faith a supplemental agreement regarding the joint venture.

C. Annual Impact Payments.

Commencing upon the Tribe offering commercial operations at the Project, the Tribe agrees to pay the Town an initial annual impact payment of Seven Million (\$7,000,000) U.S. dollars (the "Base Payment"), payable quarterly during the first year in equal quarterly amounts of One Million Seven Hundred and Fifty Thousand (\$1,750,000) U.S. dollars within fifteen (15) days following the end of each calendar quarter. Such payment shall be pro-rated for the first calendar year of operation in recognition of the fact that the Town has a July 1 to June 30 fiscal year. (*Example: If the Project opens on December 1, the Tribe will pay the Town 7/12ths of the Base Payment.*)

Commencing with the first July 1 following the month in which the Project opens, the Tribe agrees to pay the Town the Base Payment increased by 3.1% or the "CPI Adjustment Factor," whichever is greater. All increases are to be compounded year over year and payments will be paid quarterly. Notwithstanding anything in this Agreement to the contrary, the annual impact payment shall in no event be less than the Base Payment, as compounded, or ever exceed the greater of (a) the compounded Base Payment or (b) two percent (2 %) of the Net Revenue derived from the Tribe's gaming facility. For purposes of this Agreement, Net Revenue is defined as the Tribe's gross revenue less amounts paid out as, or paid for, prizes, complimentaries, player loyalty points, marker discounts, or promotional allowances.

As used herein, the "CPI Adjustment Factor" shall mean a fraction, the numerator of which shall be the difference between the CPI published for the month of June for the year in which the adjustment is being made and the CPI published for the month of June of the preceding year, and the denominator of which shall be the CPI published for June of the preceding year. The "CPI" shall mean the United States Department of Labor, Bureau of Labor Statistics, Consumer Price Index for all Urban Consumers, U.S. City Average All Items, 1982-84=100. In the event that the United States Department of Labor shall cease to promulgate the CPI, the Tribe and the Town agree to meet and discuss in good faith the adoption of the commonly accepted alternative to the CPI for the purposes hereof.

D. Payments in Lieu of Real Property Taxes.

Within thirty (30) days of the Project Site or portion thereof being declared or otherwise identified as Trust Land by the United States Government, the Tribe shall pay the Town annual payments in lieu of taxes for the land taken into Trust equal to the most recently assessed value prior to the land going into trust multiplied by a rate of \$15.00 per \$1,000 of assessed valuation. This sum shall be paid to the Town in equal quarterly amounts. The Tribe's obligation to make the payments required by this sub-section shall cease if and when the Annual Impact Payments discussed in Section 5.C commence.

Section 6. Tribal Collection of Local Option Sales and Use Taxes.

The Town currently assesses a levy at the rate of four percent (4%) of the rents of hotels, motels and lodging houses within the Town. The Tribe agrees to collect this lodging tax from its non-tribal hotel patrons (except for complimentary and rooms occupied as the result of player points or other similar promotions) and pay the collections quarterly to the Town. For purposes of this Agreement, non-tribal is defined as people who are not members of the Tribe.

If in the future the Town is authorized by the Commonwealth to levy other taxes including, but not limited to, meals, sales and use taxes, the Tribe agrees to collect such taxes from non-tribal patrons at the Project and pay the collections quarterly to the Town, where the legal incidence of such taxes falls on the consumer (excluding excise and personal property taxes).

Section 7. Commonwealth Payments to the Town.

In addition to the Local Impact Payments described in Section 5 above, the Parties acknowledge that the Town may receive monies directly from the Commonwealth pursuant to the terms of the Compact or other Agreement with the Commonwealth or through legislation.

In recognition of the benefits to the Commonwealth from the Town hosting the Project, in its discussions with the Commonwealth, the Tribe agrees to support the Town's effort to receive a reasonable portion of any payments which the Tribe agrees to pay to the Commonwealth and further agrees that whatever sums paid to the Town by the Commonwealth will not be deducted from payments made by the Tribe to the Town under this Agreement.

Section 8. Transportation Improvements.

The Tribe agrees to be responsible for improvements to transportation infrastructure including, but not limited to, road construction, bridges, road maintenance necessitated by Project construction, and new traffic signals. The objective is to construct a road system by which traffic to and from the Project can have direct access to Route 44 and Interstate 495 without having to navigate surface roads within the Town and to provide an integrated road system that will allow the free and safe flow of traffic

from Interstate 495 along Route 44 servicing the Project and other state and local roads without adverse impact to the Town. The Route 44 improvements required to service the area which includes the Project have been carefully studied by the Commonwealth as part of a more than 10 year effort known as the "Route 44 Reconstruction Project."

A summary of the design concepts developed in those studies and suggested by the Town as its goal are reported in Exhibit C attached hereto. If the highway improvements called for in Exhibit C were constructed today, the Town's estimated construction costs for those improvements are approximately \$172,000,000. This estimate does not include unusual construction costs which may be incurred because highway and Project construction will occur simultaneously. The Tribe is committed to this general level of improvement on the understanding that the exact details will be worked out during Project planning. The Tribe agrees to be responsible for the funding of the actual costs of construction, whether more than or less than the Town's estimate.

While the Tribe has agreed that it is responsible for funding the requisite transportation improvements, the Parties acknowledge that the Tribe anticipates seeking funding from the Commonwealth and federal governments to pay for this work. The Parties agree to work together to modify as necessary and finalize the improvements to be identified to satisfactorily address the transportation needs of both the Tribe and the Town.

Subsequent to commencement of Project operations, access to the Project by the public, Project employees or service vehicles shall be via the Route 44 project only and no other roads adjacent to the Project Site. All other entries to the Project Site shall be secured and may only be used for ingress and egress under emergency conditions.

Section 9. Utilities – Middleborough Gas and Electric Department.

The Tribe shall exclusively contract with the Middleborough Gas and Electric Department ("MGED") for electricity and gas as follows.

A. Electricity.

The Tribe shall pay for electric power supply and the actual costs incurred by MGED to upgrade existing electric facilities in order to provide electric power to the Project Site.

The Town's estimated cost for MGED to upgrade existing electric facilities in order to provide electric power to the Project Site is \$13 million, plus the cost of the pad mount transformers. This cost must be paid in advance so that MGED can, in turn, order and install the required equipment and facilities. The rates to be charged for electricity will be negotiated between the Tribe and MGED, and it is anticipated that those rates will be favorable to the Tribe.

The Tribe is committed to the Town's estimated level of improvement on the understanding that the exact details will be worked out during Project planning. The Tribe agrees to be responsible for the funding of the actual costs of construction, whether more than or less than the Town's estimate.

B. Natural Gas.

The Tribe shall pay the actual costs incurred by MGED to upgrade existing gas transmission facilities – including pipeline and permitting – in order to provide 200-250 psi natural gas to the Project Site.

The Town's estimated cost for MGED to upgrade existing facilities in order to provide gas to the Project Site is \$12.4 million. The cost must be paid in advance so that MGED can, in turn, order and install the required equipment and facilities. The rates to be charged for natural gas will be negotiated between the Tribe and MGED, and it is anticipated that those rates will be favorable to the Tribe.

The Tribe is committed to the Town's estimated level of improvement on the understanding that the exact details will be worked out during Project planning. The Tribe agrees to be responsible for the funding of the actual costs of construction, whether more than or less than the Town's estimate.

Section 10. Water Service.

The Tribe shall pay all water connection fees and monthly water service charges, and assume all costs to the Town required to construct water system infrastructure improvements required to reliably expand the water system to accommodate the anticipated water needs (including fire protection) of the Project. The Town shall provide an allotted maximum water volume of up to an average daily volume of 750,000 gallons, with a maximum 24-hour usage of 1.5 million gallons to the Project.

No use shall occur on or off the Project Site until water service is completed, inspected and approved by inspectors designated by the Town. Any approvals by the Town required to implement this Section shall not be unreasonably withheld, and the standards referred to in this Section shall be substantially identical to those applied by the Town to other similar users.

Attached hereto as Exhibit D, is a June 20, 2007 letter from Tighe & Bond to the Town Manager which describes the anticipated improvements to water infrastructure that are needed by the Project.

The Town's estimated cost of the water infrastructure capital improvements required is \$26.1 million, of which the Tribe's allocation would be an estimated \$22.5 million.

The Tribe may explore the potential for on-site water supply for potable consumption and/or irrigation as a means to reduce the Project's demands on the Town's water supply system.

The Tribe is committed to the Town's estimated level of improvement on the understanding that the exact details will be worked out during Project planning. The Tribe agrees to be responsible for the funding of the actual costs of construction, whether more than or less than the Town's estimate.

Section 11. Sewer and Wastewater Service.

The Tribe shall provide for sewage disposal generated at the Project Site by connection to the Town's existing sewer collection system. The Town shall provide an allotted maximum wastewater volume of up to an average daily volume of 500,000 gallons, with a maximum 24-hour volume of one million gallons to the Project. The Tribe shall pay all sewer connection fees and monthly sewer service charges, provide required easements for sewer infrastructure within the Project Site (if needed), construct to the Town's sewer infrastructure standards and pay all costs of constructing sewer infrastructure necessary to connect the Project to existing sewer services.

No use shall occur on or off the Project Site until sewer service is completed, inspected and approved by inspectors designated by the Town. Any approvals by the Town required to implement this Section shall not be unreasonably withheld, and the standards referred to in this Section shall be substantially identical to those applied by the Town to other similar users.

The Tribe shall assume all costs to the Town required to construct sewer system infrastructure improvements required to reliably expand the sewer system to accommodate the anticipated wastewater needs of the Project.

The Tribe will investigate developing on-site wastewater reclamation capacity to reduce sewage flows to the Town's publicly owned treatment works facility.

Attached hereto as Exhibit E, is a June 20, 2007 letter from Tighe & Bond to the Town Manager, which describes the Town's anticipated improvements to wastewater required by the Project.

The Town's estimated cost of the wastewater infrastructure capital improvements required to meet the needs of the Project is \$26.3 million, all of which would be allocated to the Project.

The Tribe is committed to the Town's estimated level of improvement on the understanding that the exact details will be worked out during Project planning. The Tribe agrees to be responsible for the funding of the actual costs of construction, whether more than or less than the Town's estimate.

Section 12. Solid Waste Disposal.

The Tribe agrees to contract with a private waste hauler for disposal of solid waste and recycled materials generated by the Project and pay all fees associated therewith, and the Town shall have no obligation to provide solid waste disposal services to the Tribe.

Section 13. Consultation on Project Design.

Without compromise of its sovereign rights, the Tribe agrees to consult, in good faith, with the Town Planning Department in order to elicit Town input on the best ways to mitigate light pollution and noise including input on the best available technology to achieve those objectives. Such consultation will also focus on the maintenance or placement of site buffers or other effective forms of screening as may be necessary to visually screen the Project's developed site (such as buildings, structures and parking areas) from residential and historic areas of the Town.

Section 14. Green Construction.

The Tribe acknowledges its intent to build environmentally friendly buildings and facilities. Accordingly, the Tribe will use the standards encompassed in the LEED certification process defined by the U.S. Green Build Council unless it determines that a particular standard is unfeasible due to the nature of the Project.

Section 15. Police Protection.

It is anticipated that the Tribe's provision of police protection to the Project Site will be addressed in the Compact. In any event, the Tribe plans to establish a tribal police force for the Project Site, and the Parties will meet and negotiate in good faith for a cross-deputization and mutual aid agreement identifying the respective jurisdictional activities of the tribal police force and the Town Police Department, and such agreement must be executed prior to the date on which the Project Site, or any portion thereof, is accepted into trust by the United States. The Town will assist the Tribe in its establishment of a tribal police force, including working cooperatively to seek federal funds available to recognized Indian Tribes for public safety and police services.

Whenever the Tribe schedules a Special Event on the Project Site which is anticipated to require law enforcement personnel above the level of staffing called for in this Agreement – such as a need for an increase in the amount, scope or level of on-duty police, traffic control and crowd control – the Parties will negotiate separate agreements for each event to provide adequate police staffing and reasonable compensation to the Town for coverage of such events.

Section 16. Fire Protection.

It is anticipated that provision of fire protection to the Project Site will provided for by the Tribe. In the event that costs of fire protection are not provided for directly by the Tribe, the Town and its political subdivisions shall not be obligated to provide fire protection without a supplemental agreement, but will cooperate with Tribal fire officials with respect to fire protection matters involving the Tribe's Project and operation. In connection therewith, the Town and the Tribe agree to meet and negotiate in good faith for a mutual aid agreement.

Section 17. Emergency Medical Services.

It is anticipated that provision of emergency medical services to the Project will be as discussed in Section 5.B.

Section 18. Building and Fire Protection Code.

The Tribe shall adopt codes applicable to the Project relating to building construction and fire protection (the “Tribal Building Code”) that are not less rigorous than the Massachusetts Uniform Building and Fire Prevention Code as the same shall be amended from time to time. Enforcement of the Tribal Building Code shall be by a Tribal Code Enforcement Officer appointed by the Tribal Council. Additionally, independent consultants shall be engaged by the Tribe to periodically review construction activity on the Project Site and its compliance with the Tribal Building Code.

Section 19. Local Hiring and Purchasing Preference.

Subject to Tribal employment preferences relating to tribal members or members of other federally-recognized tribes, the Tribe shall work in good faith with the Town to employ Middleborough residents or children of Middleborough residents at the Project and to utilize local vendors to the extent that use of same is commercially reasonable and to the extent permitted by the Commonwealth or the federal governments.

Section 20. Compulsive Gambling in Middleborough.

Within 90 days of the Tribe commencing commercial operations at the Project, the Tribe shall make a one-time payment to a local entity already dealing with treatment for compulsive behavior, including problem gambling, to be chosen by the Tribal Town Advisory Committee established pursuant to Section 23 below, in the sum of \$40,000. Thereafter, the Tribe will make annual contributions in the amount of \$20,000 for this purpose.

Section 21. Prohibited Activities.

The Tribe agrees that the following activities shall not be permitted at any time at the Project Site, and will adopt an ordinance prohibiting them and providing for the enforcement of these prohibitions.

A. Persons under the age of 21 shall not be allowed to gamble or remain in any room or area in which gaming activities are being conducted. Individuals under the age of 21 may pass through gaming rooms or areas only if they are *en route* to a non-gaming room or area of the Gaming Facility.

B. Persons under the age of 21 shall not be allowed to purchase, consume, or otherwise possess alcoholic beverages. All alcohol beverage service shall be subject to applicable State Liquor Laws.

C. Nude entertainment, nude dancing, or venues containing nudity or sexually oriented business activities shall not be permitted at the Project Site.

Section 22. Undertakings of the Town.

In consideration for the mitigation measures to be undertaken by the Tribe in this Agreement, and in further recognition of the many benefits the Project will bring to the Town, the Town shall do the following:

A. The Town will provide the services identified in this Agreement. Except as otherwise provided for herein, the Town will provide normal and customary general municipal services to the Project as are available to residents and other commercial entities situated in the Town.

B. The Town will support the Project and agrees to actively work with and assist the Tribe and its contractors and agents to obtain any and all approvals, legislation, liquor licensing or other enactments required for the Project from governmental entities and officials of the United States, the Commonwealth and the Town.

C. The Town will reasonably assist the Tribe in responding to negative comments about the Project, reiterating the Town's support and the basis therefor.

D. The Town will defend, intervene in or participate as *amicus curiae* in any lawsuit challenging any Town, Commonwealth or federal approvals necessary for gaming to occur on the Project Site including, but not limited to, an appeal of or legal challenge to, this Agreement, *provided*, however, that the Tribe shall be solely responsible for the payment of all costs to the Town incurred in defending, intervening, assisting in the defense of the Tribe's efforts to obtain approvals necessary for gaming to occur at the Project Site, or participating as *amicus curiae* (such costs to include disbursements and fees for outside attorneys and consultants).

E. The Town shall prepare and forward letters of support for the Tribe's request to have the Project Site or any portion thereof accepted into trust status to the United States Department of the Interior, the Governor of Massachusetts, key members of the State Legislature as jointly identified by the Parties, the Massachusetts Congressional delegation, and other key Congressional leaders when requested by the Tribe. As stated in the recitals to this Agreement, the Town's letters of support for Project Site trust status shall be mutually acceptable to the Tribe and the Town.

F. The Town shall prepare and forward letters of support for the Tribe's request that the Governor negotiate and execute a Compact, United States Department of the Interior, key members of the State Legislature as jointly identified by the Parties, the Massachusetts Congressional delegation, and other key Congressional leaders when requested by the Tribe. As stated in the recitals to this Agreement, the Town's letters of support for a Class III Gaming Compact shall be mutually acceptable to the Tribe and the Town.

Section 23. Tribal-Town Advisory Committee.

In matters other than issues appropriately arising under the Dispute Resolution provisions of Section 24.I of this Agreement, the Town and the Tribe agree to establish a permanent committee, to be known as the Tribal-Town Advisory Committee consisting of nine (9) members. The jurisdiction of the Committee shall encompass any matter within the scope of this Agreement including questions related to implementation. The Committee will be organized within three months of the date on which commercial operations commence at the Project.

A. Composition of Committee.

The Committee shall be composed as follows: [1-2] two members of the Middleborough Board of Selectmen or designees, [3] the Town Manager or her/his representative, [4] one representative of a community organization established to address the local impacts of gambling as designated by the Board of Selectmen, [5-8] four representatives of the Tribe, and [9] a member who shall be selected by the other eight members of the Committee.

B. Meeting Times and Locations.

The Committee shall meet quarterly at locations within the Town of Middleborough or on tribal lands according to procedures established by the Committee.

C. Authority of Committee.

The Advisory Committee may make recommendations to the Tribe and the Town, including amendments to this Agreement, which both Parties shall consider before taking any action on an Advisory Committee recommendation. In addition, the Advisory Committee will work with the Tribe and the appropriate departments of the Town to develop local tourist attractions and the marketing thereof for the mutual benefit of the Parties and enhancement of the Tribe's intention to create a travel destination for its customers, including the attractions of the Project and the historical properties and facilities within the Town as are discussed in detail at Section 25 below.

Section 24. General Provisions.

A. Notices.

Any notices, consents, demands, requests, approvals, and other communications to be given under this Agreement by any party to the other(s) shall be deemed to have been duly given if given in writing and personally delivered, or sent by nationally recognized overnight courier, or sent by certified mail, postage prepaid, with return receipt requested, at the following addresses:

If to the Town:

Town of Middleborough
Town Hall
10 Nickerson Avenue
Middleborough, MA 02346
Attn: Town Manager

With a copy to:

Daniel F. Murray, Esquire
Decas, Murray & Decas
132 North Main
Middleborough, MA 02346

If to the Tribe:

Glenn Marshall, Tribal Chairman
483 Great Neck Road South
P.O. Box 1048
Mashpee, MA 02649

With a copy to:

William A. McDermott, Jr.
Sullivan & McDermott
1990 Centre Street
West Roxbury, MA 02132

Notices delivered personally or by courier, shall be deemed communicated as of actual receipt; mailed notices shall be deemed communicated as of 10:00 am on the third business day after mailing. Any party may change its address for notice hereunder by giving notice of such change in the manner provided in this Section.

B. Assignment.

The Town consents to the Tribe's assignment of this Agreement to the Tribe's Gaming Authority, which will own and operate all of the assets related to the Project, including the cash flow from revenues from which the Payments (including Annual Impact Payments) will be made. The Authority shall be bound by this Agreement and the Tribe agrees to provide prior to the assignment a Tribal Council Resolution authorizing the Tribe's limited waiver of the Authority's sovereign immunity that is the same as the Tribe's waiver of sovereign immunity provided for in Exhibit B. Notwithstanding the provisions of this Section, the Tribe's obligations to the Town under this Agreement shall survive the assignment.

C. Binding Effect.

This Agreement shall be binding upon the Parties, together with their respective successors, and permitted assigns.

D. Independent Covenants; Severability.

The existence of any claim or cause of action of any party to this Agreement (“First Party”) against the other party (“Second Party”), whether predicated on this Agreement or otherwise, shall not constitute a defense to the enforcement by the Second Party of the covenants and agreements of the First Party contained in this Agreement. If any provision of this Agreement is held to be illegal, invalid, or unenforceable under present or future laws effective during the term hereof, or by a decision of the United States Secretary of Interior, Bureau of Indian Affairs or agency charged with review of Agreements entered into with Indian Tribes, such provision shall be fully severable and this Agreement shall be construed and enforced as if such illegal, invalid, or unenforceable provision never comprised a part of this Agreement; and the remaining provisions of this Agreement shall remain in full force and effect and shall not be affected by the illegal, invalid, or unenforceable provision or by its severance herefrom. Furthermore, in lieu of such illegal, invalid, or unenforceable provision, there shall be added automatically as part of this Agreement, a provision as similar in its terms to such illegal, invalid, or unenforceable provision as may be possible and be legal, valid, and enforceable.

E. Language; Captions; References.

Whenever the context requires, references in this Agreement to the singular number shall include the plural, the plural number shall include the singular, and words denoting gender shall include the masculine, feminine, and neuter. Section headings in this Agreement are for convenience of reference only and shall not be considered in construing or interpreting this Agreement. “Hereof,” “hereto,” “herein,” and words of similar import used in this Agreement shall be deemed references to this Agreement as a whole, and not to any particular section, paragraph, or other provision of this Agreement unless the context specifically indicates to the contrary. Any reference to a particular “section” shall be construed as referring to the indicated section of this Agreement unless the context indicates to the contrary. Whenever the term “including” is used herein, it shall mean including without limitation.

F. Ambiguities.

The general rule of contract construction that any ambiguity in a contract will be construed against the party drafting such contract shall not apply to this Agreement.

G. No Third Party Beneficiaries.

This Agreement does not create, and shall not be construed as creating, any right enforceable by any person not a party to this Agreement. Any covenant or agreement contained in this Agreement shall be only for the benefit of the Parties and their respective successors and permitted assigns.

H. Relationship of the Parties.

Nothing in this Agreement shall create or be deemed to create the relationship of partners, joint venturers, employer-employee, or principal-agent among the parties, nor shall any party to this Agreement have any authority to assume or create any obligation or responsibility whatsoever, express or implied, on behalf of or in the name of any other party or to bind any other party in any manner whatsoever, nor shall any party make any representation, warranty, covenant, agreement, or commitment on behalf of any other party.

I. Limited Waivers of Sovereign Immunity and Dispute Resolution.

(1) **By The Town.**

The Town hereby waives its immunity in favor of the Tribe for the limited purpose of enforcement of this Agreement, from unconsented suit, to permit arbitration of disputes as provided for herein and to permit the Massachusetts state courts to compel such arbitration and to enforce the terms of any award or order resulting from such arbitration.

(2) **By the Tribe – Non-Monetary Relief.**

The Tribe hereby waives its sovereign immunity in favor of the Town with respect to non-monetary relief for the limited purpose of enforcement of this Agreement, from unconsented suit, to permit arbitration of disputes as provided for herein and to permit the Massachusetts state courts to compel such arbitration and to enforce the terms of any award or order resulting from such arbitration. The Tribe expressly foregoes and waives any claim that the exhaustion of any tribal court proceeding is or will be a necessary prerequisite to the initiation or maintenance of dispute resolution under this Agreement.

(3) **By the Tribe – Monetary Relief.**

The Tribe hereby waives its sovereign immunity in favor of the Town with respect to monetary relief for the limited purpose of enforcement of this Agreement and further limited to the revenue derived by the Tribe from operation of the Project, from unconsented suit, to permit arbitration of disputes as provided for herein. The Tribe further waives its sovereign immunity to permit the Massachusetts state courts to compel such arbitration, and to enforce the terms of any award or order resulting from such arbitration. The Tribe expressly foregoes and waives any claim that the exhaustion of any tribal court proceeding is or will be a necessary prerequisite to the initiation or maintenance of dispute resolution under this Agreement.

The Parties agree that any suit commenced as provided for herein shall be brought in the Plymouth County Superior Court (and appeals therefrom shall be brought in the Massachusetts Appellate Courts).

(4) **Disputes.**

It is acknowledged by the Parties that a quick and efficient resolution of any dispute, claim, or controversy arising under or relating to this Agreement, the breach, termination, or validity of this Agreement, or the dealings between the signatories of this Agreement or their successors, or with respect to any claim arising by virtue of any representations made by any party (collectively, "Dispute") is critical to the implementation of this Agreement. In order to effectuate such intent, the Parties do hereby establish this dispute resolution procedure. All disputes shall be subject to this Section, it being the intention of the Parties that all such Disputes be subject thereto regardless of any specific reference or absence of such reference as provided herein. No time bar defenses shall be available based upon the passage of time during any negotiation called for by this Section.

(5) **Dispute Notice.**

Either party shall give the other party written notice of any Dispute ("Dispute Notice") which Dispute Notice shall set forth the amount of loss, damage, and cost of expense claimed, if any.

(6) **Good Faith Negotiations.**

Within ten (10) days of the Dispute Notice the Parties shall meet to negotiate in good faith to resolve the Dispute. Separately and independently, either party may seek injunctive relief from the Court, to maintain the status quo during the following dispute resolution process, upon or after service of a Dispute Notice by one party upon the other.

(7) **Arbitration.**

In the event the Dispute is unresolved within thirty (30) days of the Dispute Notice by good faith negotiations, the Dispute shall be arbitrated upon the filing by either party of a written demand, with notice to the other party, to and under the rules of a provider of dispute resolution ("Arbitration Service") acceptable to the Parties (to the extent such rules are not inconsistent as provided for herein) in Boston, Massachusetts, before a single arbitrator under the then current Commercial Arbitration Rules of the American Arbitration Association. Within ten (10) days after receipt of written notice of the Dispute being brought to the arbitrator, each party shall submit to the arbitrator a best and final offer with respect to each issue submitted to the arbitrator and an accompanying statement of position containing supporting facts and data. Upon such Dispute being submitted to the arbitrator for resolution, the arbitrator shall assume exclusive jurisdiction over the Dispute, and shall utilize such consultants or experts as he shall deem appropriate under the circumstances to assist in the resolution of the dispute, and will be required to make a final binding determination, not subject to appeal, within forty-five (45) days of the date of submission.

For each issue decided by the arbitrator, the arbitrator shall award the expenses of the proceeding, including reasonable attorneys' fees, to the prevailing party with respect to such issue. The arbitrator in arriving at his decision shall consider the pertinent facts and circumstances as presented in evidence and be guided by the terms and provisions of this Agreement and applicable law, and shall apply the terms of this Agreement without adding to, modifying or changing the terms in any respect, and shall apply the laws of the Commonwealth of Massachusetts to the extent such application is not inconsistent with this Agreement.

Any arbitration award may be entered as a judgment in the courts of the Commonwealth of Massachusetts. A printed transcript of any such arbitration proceeding shall be kept and each of the Parties shall have the right to request a copy of such transcript, at its sole cost.

The Parties agree that, in addition to monetary relief, the Arbitrator may make an award of equitable relief in the form of a temporary, preliminary or permanent injunction and the parties further agree that the Arbitrator is empowered to enforce any of the provisions of this Agreement.

The arbitrator is not empowered to award damages in excess of compensatory damages and each party hereby irrevocably waives any right to recover such damages with respect to any Dispute resolved by arbitration. The Parties further agree that the Arbitrator and/or the Court shall have neither authority nor jurisdiction to order execution against any assets or revenues of the Tribe except those set forth in this Agreement.

The arbitrator is not empowered to award damages against the Tribe except to the extent of revenue derived from operation of the Project.

Prior to execution of this Agreement, the Tribe shall pass a Tribal Council Resolution of Limited Waiver of Sovereign Immunity, attached hereto as Exhibit B, which formally waives the sovereign immunity of the Tribe exclusively in favor of the Town as to disputes arising under this Agreement.

J. Choice of Law.

The laws of the Commonwealth of Massachusetts shall govern the validity or enforceability and the interpretation and construction of all provisions of this Agreement and all issues hereunder.

K. Judicial Review.

The Parties consent to an action for (i) declaratory and injunctive relief pursuant to the provisions of Section 24.I, or (ii) enforcement of any award in arbitration pursuant to the provisions of Section 24.I, which actions shall be in the Plymouth County Superior Court.

L. Effective Date and Term.

This Agreement shall become effective upon its execution by the Parties hereto and shall continue during the period of time that business operations related to the Project are conducted at the Project Site, *provided* that if the Tribe is informed by the Secretary of the Interior that the United States will not take the land into trust for the purposes of allowing the Tribe to conduct gaming activities thereon then this Agreement shall terminate 30 days after all appeals related to such a decision have been exhausted.

M. Termination.

Notwithstanding anything to the contrary set forth herein, this Agreement shall terminate in the event the Project permanently ceases to offer all commercial gaming (including Class II and Class III) to the public, *provided* however, that the obligation to make payment of any payment pursuant to the final calendar quarter of Gaming Facility operations survives, along with the dispute resolution and waiver of sovereign immunity provisions of this Agreement shall survive the termination of this Agreement.

N. Amendment/Modification.

This Agreement may not be modified or amended except by a writing of equal formality signed by both Parties.

O. Good Faith and Fair Dealing.

The Parties to this Agreement agree that this Agreement imposes on them a duty of good faith and fair dealing.

P. Survival – Change in Town's Charter.

Notwithstanding the possibility that during the term of this Agreement the Town may amend its governing charter and change its form of government to a City with a City Council, the Parties agree that this Agreement shall survive such change to the governing charter and form of government without amendment and be of full force and effect. All references to "Town" shall then mean "City" and all references to the "Board of Selectmen" shall then mean "City Council."

Q. Most Favored Nation.

To the extent the economic value and Term of this Agreement are concerned, should the Town and any other Indian Nation or Tribe amend a current Town/Tribal Agreement or adopt a new Town/Tribal Agreement with terms that are more favorable to such other Indian Nation or Tribe than are the terms of this Agreement, then upon request by the Tribe pursuant to this Agreement, the parties shall meet to negotiate the incorporation of substantially similar provisions into this Agreement.

R. Indemnification.

The Tribe agrees to and shall indemnify, defend, protect, and hold harmless the Town from and against any and all claims, losses, proceedings, damages, causes of action, liability, costs, and expenses (including reasonable attorneys' fees), arising from or in connection with, or caused by any act, omission, or negligence of the Tribe or its contractors, licensees, invitees, agents, lessees, servants, or employees, related to or in connection with any obligations on the Tribe's part to be performed under the terms of this Agreement, or arising from gross negligence of the Tribe, and in case any action or proceeding be brought against the Town (or the Town's agents, employees, contractors, subcontractors or legal counsel) by reason of any such claim, the Tribe upon notice from the Town shall have the option to defend the same at the Tribe's expense by counsel reasonably satisfactory to the Town. However, in the event that the Tribe does not elect to defend the action or proceeding, the Town shall defend the same, at the Tribe's expense, and shall consult with the Tribe during the pendency of the action or proceeding.

The Town agrees to and shall indemnify, defend, protect, and hold harmless the Tribe from and against any and all claims, losses, proceedings, damages, causes of action, liability, costs and expenses (including reasonable attorneys' fees) arising from or in connection with, or caused by any act, omission or negligence of the Town or its contractors, licensees, invitees, agents, lessees, servants or employees, related to or in connection with any obligations on the Town's part to be performed under the terms of this Agreement, or arising from gross negligence of the Town, and in case any action or proceeding be brought against the Tribe (or the Tribe's agents, employees, contractors, subcontractors or legal counsel) by reason of any such claim, the Town upon notice from the Tribe shall have the option to defend the same at the Town's expense by counsel reasonably satisfactory to the Tribe. However, in the event that the Town does not elect to defend the action or proceeding, the Tribe shall defend the same, at the Town's expense, and shall consult with the Town during the pendency of the action or proceeding.

S. Entire Agreement/Merger.

This Agreement contains the entire agreement between the parties and supersedes any and all other agreements, either oral or written, between the parties hereto with respect to the subject matter. This Agreement may only be amended in writing with the approval of both the Tribe and the Town.

T. Approval by the Department of the Interior.

At a mutually acceptable time, the parties agree to submit this Agreement to the Department of the Interior for either (i) approval pursuant to 25 U.S.C. § 81 or (ii) a written reply from the Department of the Interior that this Agreement does not require approval under 25 U.S.C. § 81 to be enforceable.

Section 25. Mutual Goals.

By entering into this Agreement, the Tribe and Town acknowledge their desire to enter into a relationship of mutual trust and support. From the Town's side, the goal will be to find ways to enhance the Tribe's opportunities for economic success as a means of enabling it to build a cohesive and self-sustaining tribal community. From the tribal side, the goal will be to be a contributing member of the Middleborough community with a view toward helping the Town with the improvement of its schools, the growth of its property values, the protection of its open spaces, the maintenance and enhancement of its historic areas and the support of its community organizations.

IN WITNESS WHEREOF, the Parties hereto have duly executed this Agreement to be effective as of the date first above written.

Town of Middleborough

Mashpee Wampanoag Tribe

By: Glenn Marshall
Title: Chairman

By its Board of Selectmen:

By its Board of Selectmen:

By its Board of Selectmen:

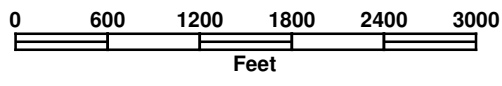
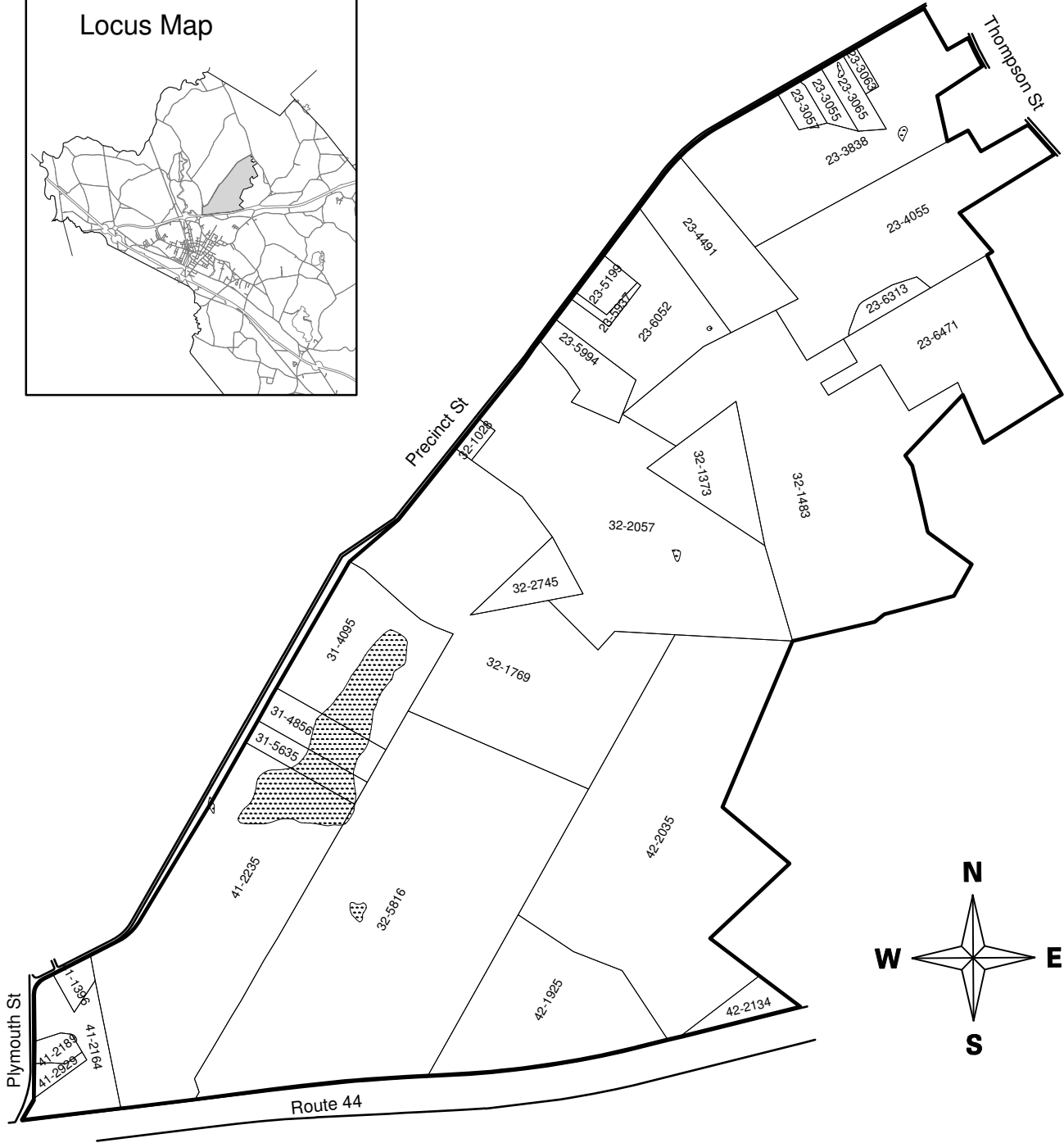
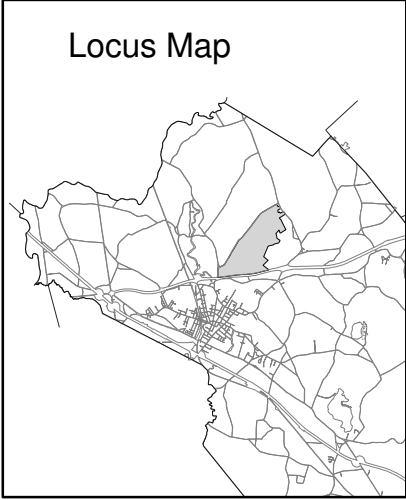
By its Board of Selectmen:

By its Board of Selectmen:

LIST OF EXHIBITS

- Exhibit A.** Map of the Project Site.
- Exhibit B.** Tribal Council Resolution of Limited Waiver of Sovereign Immunity
- Exhibit C.** Town's Summary of Highway Design Concepts.
- Exhibit D.** June 20, 2007 Letter from Tighe & Bond to the Town Manger Regarding Water Supply Infrastructure Improvements.
- Exhibit E.** June 20, 2007 Letter from Tighe & Bond to the Town Manager Regarding Sewer and Wastewater Infrastructure Improvements.

EXHIBIT A



**EXHIBIT A
PROJECT SITE MAP
Mashpee Wampanoag/
Town of Middleborough
Intergovernmental Agreement**

Town of Middleborough
Assessor's Map - Lot
23-3055
23-3057
23-3063
23-3065
23-3838
23-4055
23-4491
23-5199
23-5937
23-5994
23-6052
23-6313
23-6471
31-4095
31-4856
31-5635
32-1028
32-1373
32-1483
32-1769
32-2057
32-2745
32-5816
41-1396
41-2164
41-2189
41-2235
41-2929
42-1925
42-2035
42-2134

**EXHIBIT A
PROJECT SITE MAP
Mashpee Wampanoag/
Town of Middleborough
Intergovernmental Agreement**

EXHIBIT B

[TO GO ON TRIBAL LETTERHEAD]

2007-RES-002, AUTHORIZING AN INTERGOVERNMENTAL
AGREEMENT WITH THE TOWN OF MIDDLEBOROUGH, MA
WITH A LIMITED WAIVER OF SOVEREIGN IMMUNITY

WHEREAS, Article VI, Section 2(D), of the Constitution of the Mashpee Wampanoag Tribe authorizes the Tribal Council to execute contracts and agreements on behalf of the Tribe, and

WHEREAS, Article VI, Section 2(N), of the Constitution further authorizes the Tribal Council to waive the sovereign immunity of the Tribe, and

WHEREAS, the Tribal Council has reviewed the Intergovernmental Agreement ("Agreement") between the Tribe and the Town of Middleborough, Massachusetts ("Town"), and

WHEREAS, the Tribal Council, having considered the matter in accordance with the custom and traditions of the Tribe hereby agrees that the approval and execution of the Agreement with the Town is in the best interest of the Tribe in order to move forward to conduct gaming within the Town, and

WHEREAS, the Tribe recognizes its need to exercise its sovereign right to provide a limited waiver of sovereign immunity exclusively in favor of the Town with regard to disputes arising under or in connection with the Agreement with the Town, to consent to Arbitration and the jurisdiction of the Plymouth County Superior Court, as provided for in the Agreement.

NOW, THEREFORE BE IT RESOLVED, the Tribal Council approves the Agreement with the Town, and

BE IT FURTHER RESOLVED, the Tribal Council authorizes the Chairperson to execute the Agreement with the Town, and

BE IT FURTHER RESOLVED, the Tribal Council hereby waives the sovereign immunity of the Tribe exclusively in favor of the Town and limited to disputes arising under, or in connection with, the Agreement, and consents to Arbitration and the jurisdiction of Plymouth County Superior Court, as provided in the Agreement, and

BE IT FINALLY RESOLVED, that any material amendments to the Agreement shall be brought back to the Tribal Council for consideration and approval.

Effective immediately from this date of passage.

CERTIFICATION

I, Glenn Marshall, the undersigned Chairperson of the Tribal Council of the Mashpee Wampanoag Tribe do hereby certify that the Mashpee Wampanoag Tribal Council at its July 27, 2007 meeting, with a quorum of _____ members of the Tribal Council present, discussed the foregoing Resolution and voted to adopt it by a majority of the members present.

Glenn Marshall, CHAIRPERSON
Mashpee Wampanoag Tribal Council

ATTEST:

Desire Hendricks, SECRETARY
Mashpee Wampanoag Tribal Council

EXHIBIT C

**Wampanoag Casino
Route 44 Improvements
Middleborough, MA**

Roadway Segment	Construction Cost				
	MHD Report	Updated to 2007 ENR	Additional Cost to grade separate	Additional Cost to add Casino Interchange	2007 ENR (Rounded to 1,000,000)
Rt. 24 Interchange	\$6,277,000	\$8,119,507	NR ⁽⁴⁾	NR ⁽⁴⁾	NR ⁽⁴⁾
Western Segment					
Orchard Street to Hill Street	\$7,917,000	\$10,240,901	NR ⁽⁴⁾	NR ⁽⁴⁾	NR ⁽⁴⁾
Hill Street to Church Street	\$2,301,000	\$2,976,419	NR ⁽⁴⁾	NR ⁽⁴⁾	NR ⁽⁴⁾
Church Street to Richmond Street	\$7,154,000	\$9,253,935	NR ⁽⁴⁾	NR ⁽⁴⁾	NR ⁽⁴⁾
Richmond Street to Cross Street	\$6,947,000	\$8,986,174	NR ⁽⁴⁾	NR ⁽⁴⁾	NR ⁽⁴⁾
subtotal	\$24,319,000	\$31,457,429	NR ⁽⁴⁾	NR ⁽⁴⁾	NR ⁽⁴⁾
Rotary Area	\$71,240,000	\$92,151,291	\$0	\$0	\$92,151,000
Eastern Segment					
Old Center Street to Rt. 105	\$26,957,000	\$34,869,769	\$15,000,000	NR ⁽⁴⁾	\$49,870,000
Route 105 to Eastern Project Limit	\$15,300,000	\$19,791,055	NR ⁽⁴⁾	NR ⁽⁴⁾	\$19,791,000
subtotal	\$42,257,000	\$54,660,824	\$15,000,000	\$0	\$69,661,000
Wampanoag Casino Interchange	-	-	-	\$10,000,000	\$10,000,000
Total Estimated Construction Cost	\$144,093,000	\$186,389,050	\$15,000,000	\$10,000,000	\$171,812,000

(1) Cost estimate has been updated based on ENR Index.

(2) 2002 ENR Index = 7,546

(3) 2007 ENR Index = 9,761

(4) NR = Not Required



Stantec

CASINO INFRASTRUCTURE IMPROVEMENTS
Middleborough, MA
June 18, 2007

Rotary Area

The at-grade rotary at the intersection of Route 18 and 28 shall be eliminated via grade separation. Route 44 will be elevated from the terminus of the I-495 NB off ramp and extend east toward Old Center Street. A new grade separated interchange will be constructed a few hundred feet east of Route 18 and will carry Route 44 over a new connector roadway that will be constructed between Route 28 and Route 18 via Commerce Blvd. The interchange will provide for diamond ramps in all four quadrants. Signalized intersections will be provided at the terminus of the on/off ramps on the new connector roadway. The connector roadway will extend to the south, through a new signalized intersection at Route 28 and extend south over I-495. Diamond ramps will provide access and egress from I-495 NB.

Traffic Studies prepared by the Mashpee Wampanoag Tribe (and approved by the Town of Middleborough), will determine whether the signalized Rt. 44 / I-495 intersection continues to be a viable alternative.

Old Center Street

The at-grade intersection of Route 44 and Old Center Street shall be replaced with a grade separated option where Route 44 will pass over Old Center Street with no direct connections.

Everett Street / Plymouth Street Intersections

The at-grade intersection of Everett Street and Route 44 will be replaced by a grade separated interchange with Route 44 passing over Everett Street. Route 44 shall remain elevated through the Plymouth Street intersection. New connections shall be made from Route 44 to Everett Street by diamond interchange ramps in all four quadrants. This interchange will require a new Route 44 bridge over the railroad and additional bridge structures for the westbound on-ramp and eastbound off ramp to Everett Street.

Direct connections to Route 44 will not be provided at Plymouth Street. Access could be provided if required by the Town via an upgraded Access Road which will be constructed between Plymouth Street and Everett Street just north of Route 44. The connection will require the reconstruction of the Old Railroad bridge over the river.

New Casino Access Interchange

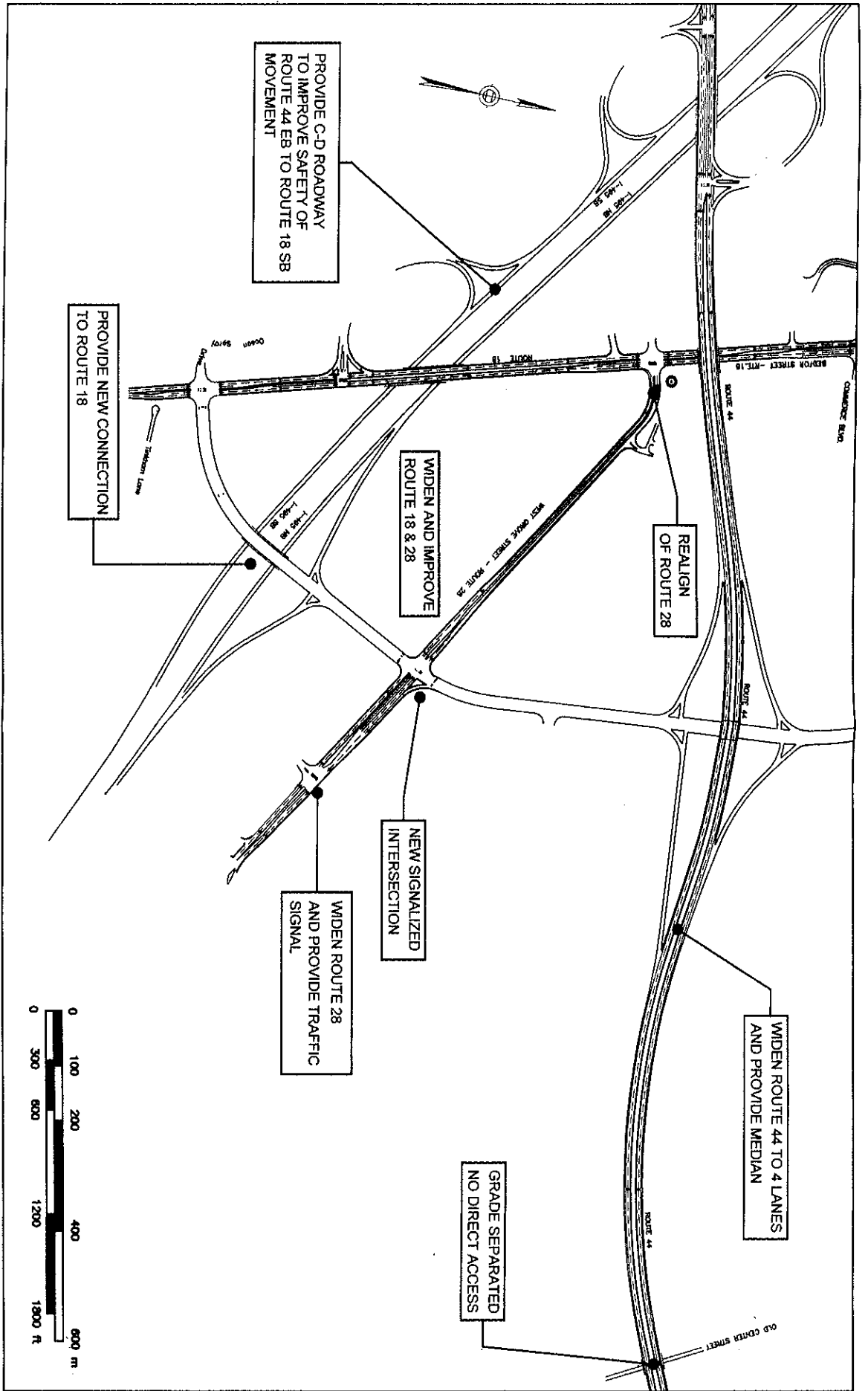
Access from Route 44 to the proposed casino shall be provided by variations of a Three Leg Directional grade separated interchange. A trumpet interchange may also be considered in this area after an evaluation of potential right of way impacts. These interchange ramps shall pass over Route 44 which will be grade separated over all local streets beginning at I-495 extending over Plymouth Street. After Plymouth Street, Route 44 shall descend to existing grade.

Route 105 Interchange

The at-grade intersection of Route 105 and Route 44 will be replaced by a grade separated interchange with Route 44 passing under Route 105. Local connections will be made via diamond interchange ramps on Route 105.

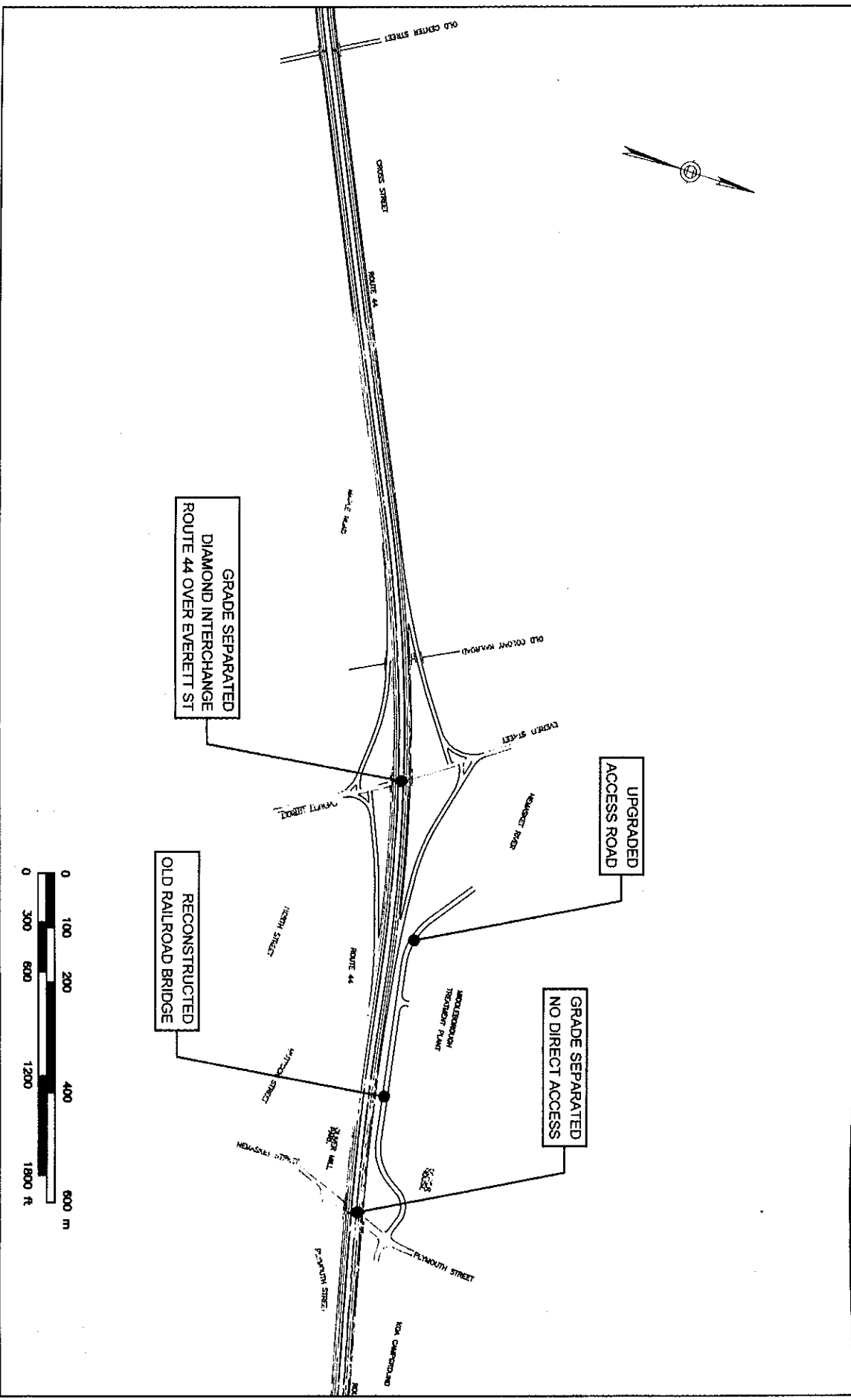


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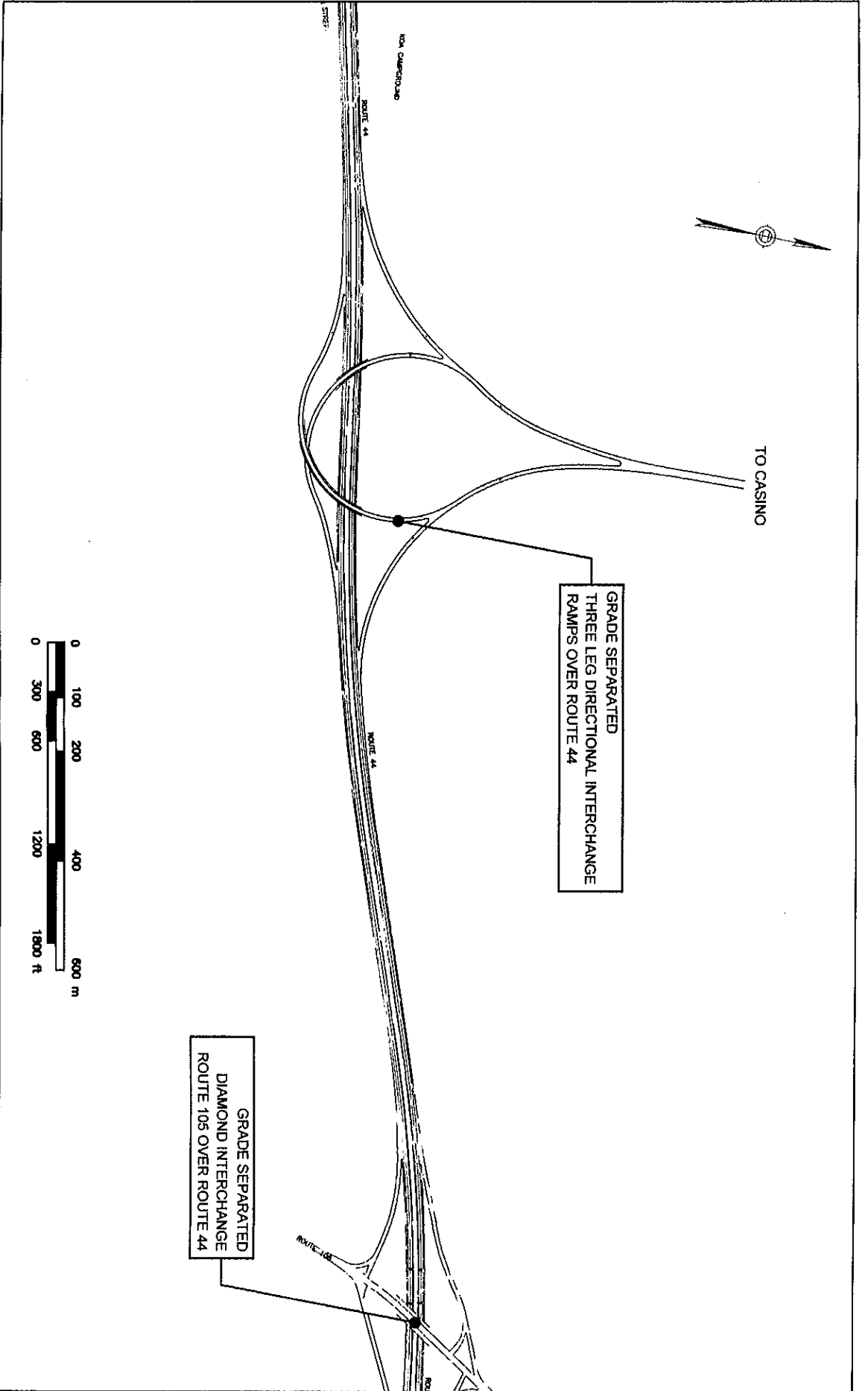
ROUTE 44

FIGURE: 1



ROUTE 44

FIGURE: 2

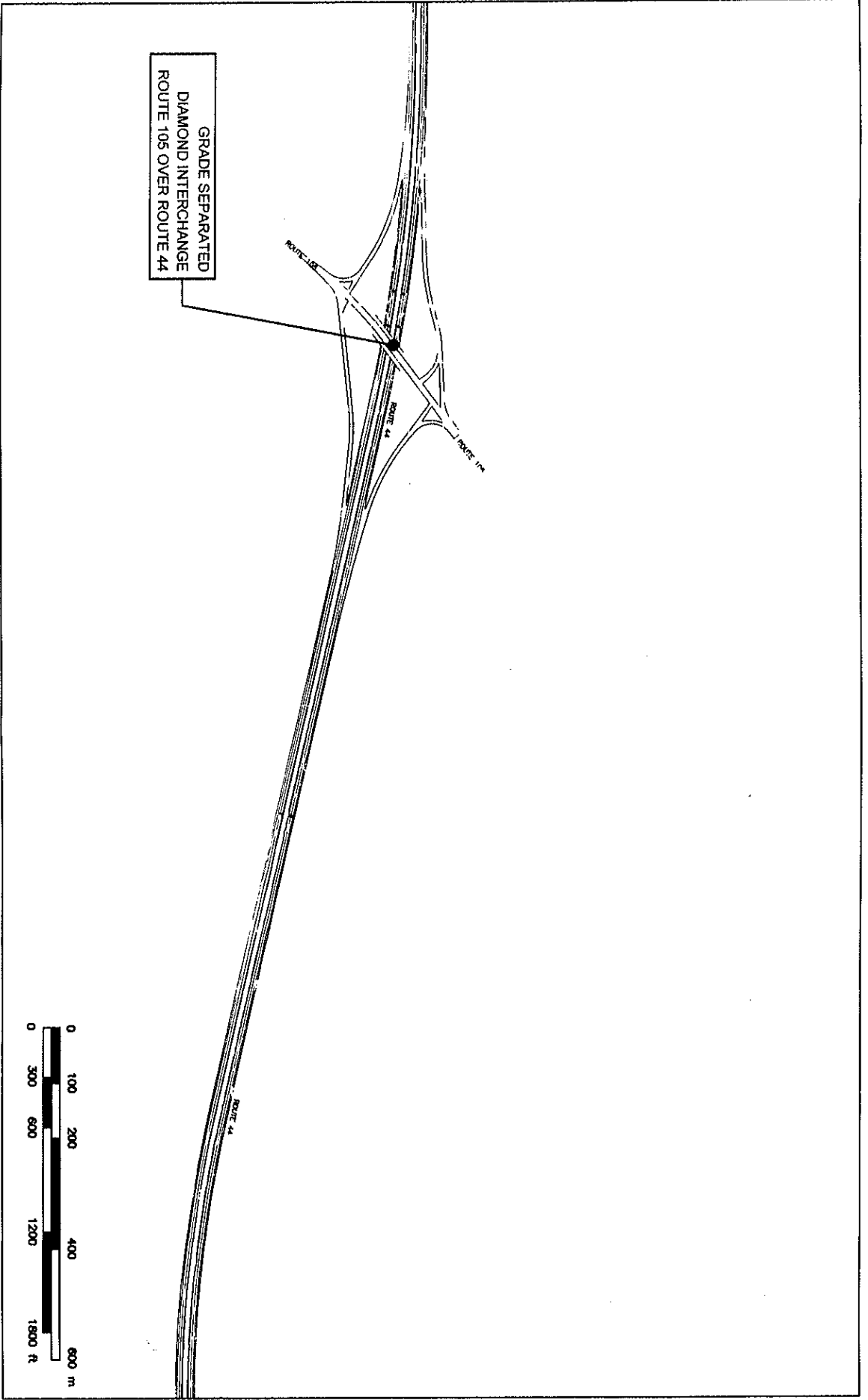


ROUTE 44

FIGURE
3



Stantec



ROUTE 44

FIGURE 4



Stantec

EXHIBIT D

07-72000-035
 June 20, 2007

Mr. John Healey, Town Manager
 Town Hall
 10 Nickerson Avenue
 Middleborough, MA 02346

RE: WATER INFRASTRUCTURE Needs
 Proposes Destination Resort and Casino

Dear Mr. Healey:

This letter provides a summary of the water system infrastructure improvements that have been identified to be necessary to reliably add the following water system usage to the Town's water supply and distribution system.

ASSUMED DESTINATION RESORT and CASINO DEVELOPMENT WATER NEEDS

Based upon the reported water supply amount currently used by the Mohegan Sun facility in Montville CT the following water supply amounts are assumed for the Middleborough project as the basis for the capital improvements and costs:

- 750,000 gallons per day on average (365 day average)
- 1,500,000 gallons per day maximum 24 hour usage

Currently the Town system supplies to customers about 1,540,000 gallons per day on average with a maximum 24 hour amount of 2,600,000 gallons per day. The assumed new water supply amounts result in the following system design requirements:

Design Criteria	Average Day Water Supply (gal/day)	Maximum Day Water Supply (gal/day)
Proposed Casino/Resort	750,000	1,500,000
All Other Customers	1,540,000	2,800,000
Total	2,290,000	4,300,000

The water system currently needs additional water supply sources to safely and reliably supply all existing customers. The capital improvement needs for the casino/resort assume that at least an additional supply capacity of 1,500,000 gal/day must be constructed, in addition to the

needs of existing customers, to safely and reliably meet the assumed casino/development's maximum day water supply requirements.

CAPITAL IMPROVEMENTS

1. 16 inch diameter water main extension loop, approximately 26,400 feet in length, to serve the proposed development site.

- a. The water main will be along the following route:
 - Start at the existing 12 inch water main at Wood Street at the intersection of Plymouth, Plympton and East Main Streets
 - Along Plympton Street to Thompson Street
 - Along Thompson Street to Precinct Street
 - Along Precinct Street to Plymouth Street
 - Along Plymouth Street to the intersection with Nemasket Street ending at the existing 12 inch water main
- b. Estimated fire flow rate of 3,500 gallons per minute at a pressure of 20 pounds per square inch (hydraulic analysis by Amory Engineers)
- c. Capital cost \$7,900,000
- d. Cost allocated 100% to the casino/resort.
- e. The design represents a new closed loop new water main extension having both ends connected to an existing 12 inch diameter water main to provide a reliable supply connection to the proposed casino/resort that has redundant supply capacity from two directions. The closed loop provides improved hydraulic performance, water quality benefits and reliability.

2. Optimize the supply capacity of Tispaquin Wells 1 and 2 by adding satellite wells and new pumping equipment.

- a. This upgrade is estimated to add 216,000 gallons per day of supply capacity.
- b. Capital cost \$400,000.
- c. Cost allocated 100% to the casino/resort

3. Optimize the supply capacity of East Main Street Wells 1 and 2 by adding satellite wells and new pumping equipment.

- a. This upgrade is estimated to add 360,000 gallons per day of supply capacity.
- b. Capital cost \$400,000.
- c. Cost allocated 100% to the casino/resort

4. Optimize the supply capacity of Rocks Wells 1 and 2 by adding satellite wells and new pumping equipment and re-permitting of the MassDEP approved yield and the Water Management Act Withdrawal Permit.

- a. This upgrade is estimated to add 280,000 gallons per day of supply capacity.
- b. Capital cost \$600,000.
- c. Cost allocated 100% to the casino/resort

5. Optimize the supply capacity of Spruce Street Well by adding a second production well and new pumping equipment and re-permitting of the MassDEP approved yield and the Water Management Act Withdrawal Permit.

- a. This upgrade is estimated to add 390,000 gallons per day of supply capacity.
- b. Capital cost \$600,000.
- c. Cost allocated 100% to the casino/resort

6. Tispaquin Wells water treatment plant.

- a. Capital cost \$3,600,000
- b. No cost is allocated to the casino/resort
- c. This supply source treatment facility will primarily serve the south Middleborough area and is of more benefit to those customers.

7. East Main Street Wells water treatment plant.

- a. Capital cost \$3,600,000
- b. Cost allocated 100% to the casino/resort
- c. This supply source treatment facility will primarily serve the area in the immediate vicinity of the proposed casino/resort and is of more benefit to the proposed casino/resort.

8. Replace the old Fire Tower Hill 500,000 gallon water storage tank with a new 1,500,000 gallon elevated water storage tank.

- a. Capital cost \$3,000,000
- b. Cost allocated 100% to the casino/resort
- c. The additional storage is needed to safely and reliably supply the daily water consumption requirements and the 3,500 gpm fire flow rate of water supply for fire protection at the casino/resort.
- d. The Town system also has an existing 5,500,000 gallon standpipe type storage tank, which has a usable storage volume (sufficient pressure) of about 3,000,000 gallons. No improvements are proposed for this storage tank.

9. Develop a new well and pumping station at the Cross Street/Route 44 site.

- a. This upgrade is estimated to add 500,000 gallons per day of supply capacity.
- b. Projected availability date not before year 2013
- c. Capital cost \$3,000,000
- d. Cost allocated 100% to the casino/resort

10. Develop a new well and pumping station at the Cherry Street/Walnut Streets (Wilber) site.

- a. This upgrade is estimated to add 500,000 gallons per day of supply capacity.
- b. Projected availability date not before year 2011
- c. Capital cost \$3,000,000
- d. Cost allocated 100% to the casino/resort

Total estimated new supply source capacity to be added:

- Total installed 2,246,000 gallons per day by year 2013
- Reliable with largest source offline 1,454,000 gal/day by year 2013, which is close to satisfying the design criteria of 1,500,000 gal/day as defined on pages 1 and 2.

The largest supply source is the Miller Street Well with a permitted daily withdrawal of 792,000 gal/day. Currently, the Town is implementing improvements to the Miller Street Well to restore the full capacity. The Miller Street Well and other currently in-progress improvements costs, such as the Wareham Street water main upsizing, are not being allocated to the casino/resort as they will primarily benefit existing customers and the surrounding service area.

The total water system infrastructure capital improvements costs for projects 1 through 10 total \$26,100,000.

Total water system infrastructure capital improvements costs for projects 1 through 10 allocated to the proposed casino/resort total \$22,500,000.

If you have any questions regarding this information, please feel free to contact us.

Very truly yours,

TIGHE & BOND, INC.



Omer H. Dumais, Jr., P.E.
Vice President

EXHIBIT E

07-72000-035
June 20, 2007

Mr. John Healey, Town Manager
Town Hall
10 Nickerson Avenue
Middleborough, MA 02346

**RE: WASTEWATER
INFRASTRUCTURE Needs**
Proposes Destination Resort and
Casino

Dear Mr. Healey:

This letter provides a summary of the wastewater system infrastructure improvements that have been identified to be necessary to reliably add the following wastewater discharge to the Town's wastewater collection and treatment system.

ASSUMED DESTINATION RESORT and CASINO DEVELOPMENT WASTEWATER DISCHARGE

Based upon the reported water supply amount currently used by the Mohegan Sun facility in Montville CT the following wastewater generation amounts are assumed for the Middleborough project as the basis for capital improvements and costs. For wastewater daily quantities it is also assumed that not all potable water used at the facility will be discharged to the sewer. Possible potable water uses for irrigation, cooling water and indoor water park makeup water supply would not become a sewer discharge. Allowing for these types of water use that may not become wastewater flow to the Town's sewerage system, the following daily wastewater quantities are assumed:

- 500,000 gallons per day on average (365 day average)
- 1,000,000 gallons per day maximum 24 hour usage

The proposed casino/resort will have a new sewer extension pipeline directly from the facility to the existing Middleborough wastewater treatment plant, so existing sewer pipe and pumping station capacity is not a project concern.

The Middleborough wastewater treatment plant operates under the authorization of a National Pollutant Discharge Elimination System (NPDES) Permit that is jointly issued by the USEPA and MassDEP. The NPDES permit has a treated effluent daily flow quantity limit of 2,160,000 gal/day, calculated over a 365 day average. The plant discharges treated effluent into the Nemasket River adjacent to the plant and the Nemasket River flows into the Taunton River. For NPDES permit purposes the discharge is listed as to the Taunton River.

Currently the influent flow received at the wastewater treatment plant is a daily quantity of 1,250,000 gal/day. A large industrial customer has a discharge permit commitment for an additional 200,000 gal/day. The assumed wastewater average daily quantity to be received at the wastewater treatment plant with the addition of the proposed casino/resort is as follows:

Source Of Wastewater	Average Daily Quantity (gal/day)
Proposed Casino/Resort	500,000
Existing sewer system	1,250,000
Existing Industrial Customer Discharge Permit Allocation	200,000
Total	1,950,000
Reserve for Future Growth	210,000
All Customers at NPDES Limit	2,160,000 (NPDES Permit Limit)

The Middleborough wastewater system capital improvements for the casino/resort assume that adding the additional potable water supply sources to meet the water supply needs will require wastewater management practices satisfying the provisions of the Water Management Act, which strives to keep water within the basin that it is drawn from. Wastewater treated effluent re-use is likely a necessary outcome of the permitting process to satisfy this requirement. Also, it is believed that the proposed casino/resort will incorporate "green building" design concepts, which encompass water re-use where appropriate.

The wastewater treatment plant capital improvements are assumed to include plant modifications and enhancements to allow the plant to produce a treated effluent quality that conforms to the MassDEP re-use water standards.

CAPITAL IMPROVEMENTS

- 1. Sewer connection from the development site to the wastewater treatment plant, including 11,000 feet of pipe and a Route 44 bridge crossing.**
 - a. The sewer connection pipeline will be along the following route:
 - Starting on Precinct Street in the vicinity of the power line crossing
 - Along Precinct Street to Plymouth Street
 - Along Plymouth Street to Route 44
 - Along Route 44 to the west side of the Nemasket River bridge then to the wastewater treatment plant headworks structure.
 - b. Capital cost \$4,000,000
 - c. Cost Allocated 100% to the casino/resort
 - d. The capital cost assumes that the casino/resort will construct, own and operate the wastewater pumping station needed to convey wastewater from the casino/resort site to the Middleborough wastewater treatment plant. The pumping station design, construction and operating performance will conform to the sewer discharge permit conditions to be issued by the Town under the existing NPDES permit.

- 2. Re-use treated effluent transmission pipe from the wastewater treatment plant to the development site, including 11,000 feet of 6 inch diameter PVC pipe and a Route 44 Bridge crossing.**
 - a. The route of the pipeline is expected to parallel the sewer service pipe described in Item 1. The pumping system will be incorporated into the wastewater treatment plant upgrade.
 - b. Re-use options that may be implemented by the site developer include outdoor irrigation, cooling water and toilet flushing water.
 - c. Capital cost \$2,300,000.
 - d. Cost allocated 100% to the casino/resort.
 - e. The re-use water transmission pipe will benefit only the proposed casino/resort for both satisfying environmentally conscious wastewater management practices and also for the Town's ability to obtain additional potable water supply permit capacity for the proposed casino/resort.

3. Rehabilitation and upgrades to the wastewater treatment plant to reliably produce effluent quality meeting MassDEP standards for re-use.

a. Plant upgrades and modifications will include capital improvements to each of the following:

- Headworks (mechanical screens addition)
- Solids Settling (additional clarifier)
- Chemical storage and metering (enhanced and permanent phosphorus removal chemical precipitation systems)
- Aeration basins (nitrogen removal modifications)
- Expanded and improved sand filtration system
- Enhanced chlorination and de-chlorination (re-use standards quality)
- Sludge handling and dewatering (second belt filter press, larger roll-off containers and related equipment)
- Backup power system (sized to include process equipment)

b. Capital cost \$20,000,000

c. Cost allocated 100% to the casino/resort.

d. The capital improvements will benefit only the casino/resort as the current plant configuration and condition is adequate for existing and planned wastewater quantities from the existing sewer collection system and under the existing NPDES permit.

Total potential wastewater infrastructure capital improvements costs total \$26,300,000 and are allocated 100% to the proposed casino/resort.

If you have any questions regarding this information, please feel free to contact us.

Very truly yours,

TIGHE & BOND, INC.



Omer H. Dumais, Jr., P.E.
Vice President