

*B. Limited Reconciliation*

Another approach could be to perform a more limited reconciliation for a fixed period of time which would allow some reasonable conclusions to be drawn which could then be applied to the remaining historical period. This is similar to the approach taken by Arthur Andersen for the Tribal reconciliation project. Applying this approach to the IIM accounts would include a search for documentation to confirm data that was contained in the electronic systems used from approximately the mid-1980's to the mid-1999's and develop an error rate based on that comparison. This error rate could then be used to estimate whether accountholders had experienced losses and to arrive at a formula for compensation. Although this would be less expensive than a search for all transaction documents, there would still be significant costs associated with this process due to the fact that it involves reconstructing accounts for a particular period of time through extensive research (Arthur Anderson estimated the cost of this approach for the IIM accounts as somewhere between \$108 million and \$281 million).

In 1995, the Inter-Tribal Monitoring Association (ITMA) voiced their opposition to the Arthur Andersen limited reconciliation approach and proposed a limited reconciliation that did not involve reconciling transactions in IIM accounts. The ITMA approach included, in part, reconciliation of balances between the IIM subsidiary ledger and the general ledger control account. ITMA advocated focusing on high volume, high dollar activities in active years; not every lease and every property.

*C. Sampling*

Another approach could involve using statistical sampling to calculate potential losses. One example methodology could be to use a statistically relevant sample of accounts, transactions, or tracts of land to support a reasonable inference about the accuracy of past account transaction activity.

It may also be useful to mix a sampling approach with a more precise transactional analysis based on the general criteria of the likelihood of loss. Under this approach, a sampling methodology could be used for groups of accounts that are unlikely to have many losses (such as accounts which do not have much income) and a more precise, individualized analysis for accounts where the potential for significant loss is greater. For example,

a loss amount for accounts with historical annual income of less than \$100 may be broadly estimated through sampling, while accounts with annual income over \$100,000 may be analyzed on an individual basis. More extensive sampling could be used for accounts in between these ranges.

*D. Analysis of Current Account Data*

Another approach might be to use data currently collected and tracked electronically on individual accounts to determine if the past level of account activity is consistent. Since the information that is currently tracked is more extensive than the readily available information on the past, this analysis would both provide some context for the historical information and allow some conclusions to be drawn as to its accuracy.

*E. Payment Formula*

Another approach could be to define a formula to quantify a "rough justice" payment to each accountholder. Such a formula could be based on a variety of factors, including; the amount of money that has flowed through the account each year, the number of years the account has been open, the location of the account, and the type of assets that produced revenue for the account. To counter-balance the lack of precision in this process, the formulas could be weighted to resolve uncertainty in favor of the beneficiary. While this approach lacks precision in determining past losses, the major advantage of this approach is that it is relatively simple to administer, could be done fairly quickly, and would be the least expensive methodology to implement.

**VI. Scope of Comments Requested**

The Department is soliciting comment on what factors accountholders consider the most important in developing the proper methodology for meeting the goals stated in this notice.

Dated: March 29, 2000.

**Kevin Gover,**

*Assistant Secretary for Indian Affairs.*

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**DEPARTMENT OF THE INTERIOR****Bureau of Indian Affairs****Indian Gaming**

**AGENCY:** Bureau of Indian Affairs, Interior.

**ACTION:** Notice of Approval for Amended and Restated Compact.

**SUMMARY:** Pursuant to Section 11 of the Indian Gaming Regulatory Act of 1988 (IGRA), Pub. L. 100-497, 25 U.S.C. 2710, the Secretary of the Interior shall publish, in the **Federal Register**, notice of approved Tribal-State Compacts for the purpose of engaging in Class III gaming activities on Indian lands. The Assistant Secretary—Indian Affairs, Department of the Interior, through his delegated authority, has approved the Amended and Restated Compact between the Confederated Tribes of the Umatilla Indian Reservation and the State of Oregon, which was executed on December 27, 1999.

**DATES:** This action is effective April 3, 2000.

**FOR FURTHER INFORMATION CONTACT:**

George T. Skibine, Director, Office of Indian Gaming Management, Bureau of Indian Affairs, Washington, DC 20240, (202) 219-4066.

Dated: March 17, 2000.

**Kevin Gover,**

*Assistant Secretary—Indian Affairs.*

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**DEPARTMENT OF THE INTERIOR****Bureau of Land Management**

[Docket No. 4310-DN-P; MT-060-00-1220-AE-003E]

**Closure of Unauthorized Roads Within the BLM Hole-in-the-Wall Recreation Area and Unauthorized Two-track Roads on Adjacent BLM Lands, Upper Missouri National Wild and Scenic River, Chouteau County, Montana**

**AGENCY:** Bureau of Land Management, Lewistown Field Office, Lewistown, Montana.

**SUMMARY:** Notice is hereby given that unauthorized roads within the Hole-in-the-Wall Recreation Area and on adjacent BLM lands, along the Upper Missouri National Wild and Scenic River in Chouteau County, Montana are hereby closed to all types of motorized vehicles, until this notice is rescinded. The unauthorized closed roads are located on BLM lands in T.24 N., R. 13 E., Section 21, Section 22, Section 23, Section 26, Section 27, Section 28, and Section 33 in Chouteau County, Montana. No off-road motorized travel is allowed on the above listed BLM lands. No motorized vehicles will be allowed to drive through or into the fenced developed recreation area. The main access road to the Hole-in-the-Wall Recreation Area will remain open. The purpose of these road closures is to prevent soil erosion, spread of