

**RESOLUTION OF THE GOVERNING BODY OF  
THE THREE AFFILIATED TRIBES OF THE  
FORT BERTHOLD RESERVATION**

- WHEREAS,** This Nation having accepted the Indian Reorganization Act of June 18, 1934, and the authority under said Act; and
- WHEREAS,** The Constitution of the Three Affiliated Tribes (the "Tribe") generally authorizes and empowers the Tribal Business Council to engage in activities on behalf of and in the interest of the welfare and benefit of the Tribes and of the enrolled members thereof; and
- WHEREAS,** On a regular basis the Tribe must submit Federal withholding taxes, worker's compensation premiums, unemployment compensation premiums, health care premiums and other amounts to various Federal, state and entities as a part of its financial obligations to its employees; and
- WHEREAS,** The Tribe has taken affirmative steps to ensure that all such payments are made on a regular basis, which steps include installing new software, systems and cross-training of all personnel involved in the payroll processing area within the Finance Department of the Tribe; and
- WHEREAS,** The Internal Revenue Service has indicated that the Tribe owes penalties and interest on taxes not paid in during previous years because of a missed payment to the IRS, even though the Tribe is now current on its payments to the IRS.
- NOW, THEREFORE, BE IT RESOLVED,** that the Three Affiliated Tribes, acting through its Tribal Business Council, hereby directs and authorizes the Chairman or the Treasurer to meet with the IRS to discuss the IRS claim for back penalties and interest and to indicate to the IRS that the Tribe is not willing to pay the back penalties and interest claimed by the IRS.

**CERTIFICATION**

I, the undersigned, as Secretary of the Tribal Business Council of the Three Affiliated Tribes of the Fort Berthold Reservation, hereby certify that the Tribal Business Council is composed of 7 members of whom 5 constitute a quorum, FIVE were present at a SPECIAL Meeting thereof duly called, noticed, convened, and held on the 30 day of JANUARY, 2001; that the foregoing Resolution was duly adopted at such Meeting by the affirmative vote of 4 members, 0 members opposed, 1 members abstained, 2 members not voting, and that said Resolution has not been rescinded or amended in any way.

Dated this 30 day of JANUARY, 2001.

ATTEST:

[Signature]  
Chairman, Tribal Business Council

[Signature]  
Secretary, Tribal Business Council