



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

A Resolution Entitled, "Approving the Contract of Income Planning Group, LLC"

- WHEREAS,** This Nation having accepted the Indian Reorganization Act of June 18, 1934, and the authority under said Act and having adopted a Constitution and By-laws pursuant to said Act; and
- WHEREAS,** The Constitution and By-laws of the Three Affiliated Tribes was adopted By the membership of the Tribes on May 15, 1936 pursuant to the Indian Reorganization Act of 1934 and duly approved by the Secretary of Interior, and
- WHEREAS,** Article III of the Constitution of the Three Affiliated Tribes provides that The Tribal Business Council is the governing body of the Tribes; and
- WHEREAS,** The Constitution of the Three Affiliated Tribes 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,** Pursuant to the inherent sovereignty of the MHA Nation, the MHA Nation possesses the sovereign authority to establish service contracts; and
- WHEREAS,** Income Planning Group LLC (IPG), a Minnesota Limited Liability Company, with a focus on tax, accounting, financial reporting, and investment management.

NOW THEREFORE BE IT RESOLVED, The Three Affiliated Tribes Economic Development Committee and Three Affiliated Tribes Tribal Business Council does hereby approve the Annual Contract for Income Planning Group LLC to provide data collection, historical analysis and reporting on the Tribe's oil & gas production and royalties; and

NOW THEREFORE BE IT FURTHER RESOLVED, IPG shall be engaged for a one (1) year term and shall be entitled to the following compensation under the Annual Contract (attached) for services provided. The contract is in effect starting on April 1, 2015 and will end on March 31, 2016; and

Flat Fee: \$21,500.00 per month

Total Compensation under the Contract will be \$258,000.00. Any modification shall require Tribal Business Council approval; and

March 3, 2015

Mr. Carson Hood
Administrator, MHA Nation Energy Division

Three Affiliated Tribes Economic Development Committee

Three Affiliated Tribes Business Council
404 Frontage Road
New Town, ND 58763

PROFESSIONAL SERVICE AGREEMENT

This is a Professional Services Agreement (the "Agreement") between The Three Affiliated Tribes ("the Tribe" or "MHA"), and Income Planning Group, LLC ("IPG"). The parties hereby agree that IPG shall provide professional services to the Tribe in accordance with the terms and conditions set forth below.

NOW, THEREFORE, the parties agree as follows:

1. Scope of Services

IPG shall provide the specified services by instruction from and under the supervision of the Administrator of the MHA Energy Division ("Administrator"), the Three Affiliated Tribes Economic Development Committee, and the Three Affiliated Tribes Business Council. IPG will prepare analyses using the most recently available data from the Office of Natural Resource Revenue ("ONRR"), Bureau of Indian Affairs ("BIA") and North Dakota Industrial Commission ("NDIC").

Data Collection, Analysis and Reporting

1. For horizontal wells, commencing production after June 1, 2008 in which MHA has a trust mineral interest ("Tribal Well(s)") and for royalties due to MHA for the period from June 1, 2008 through March 30, 2016, IPG will:

- Prepare a monthly statistical report of royalties, production volumes and distributions, including monthly and annual presentation of:
 - Volumes, sales value, royalties, distributions
 - Distributions by Lessee/IMDA
 - Price per barrel
 - Royalty rates

Files will be updated monthly or as new information becomes available to MHA.

- Maintain a list of producing horizontal wells. Files will be updated as new information becomes available to MHA.
- Maintain cross reference tables matching leases, wells, and communitization agreements. Files will be updated as new information becomes available to MHA.
- Develop and maintain a file of communitization agreements, if available, with summaries of MHA's interests in each well. Files will be updated as new information becomes available to MHA.
- Maintain and archive source files of monthly Royalty Reports, Production Reports and Distribution Reports provided by ONRR to MHA.
- Maintain a file of cumulative monthly royalty and rent distributions made to MHA. Files will be updated monthly.
- Analyze production volume, distribution, royalty data, valuation and API gravity value for trends and anomalies. Notify the Administrator of such trends and anomalies and provide recommendations, if appropriate, to investigate or correct reporting discrepancies.
- Develop and maintain long-term royalty projections for MHA's mineral interests. Projections will be updated as requested by MHA.
- Prepare analyses of royalties, production, and distribution information for specific wells, communitization agreements, or leases, as requested by the MHA Energy Division.
- Develop a review plan for large leases held by Marathon, QEP, WPX and Spotted Hawk ("IMDAs") where MHA has specific contractual audit rights. The review plan will outline how MHA can review valuation and allowances documentation supporting each lessee's royalty reporting to federal agencies. If requested by the MHA Energy Division, IPG will conduct or assist MHA staff with such review.
- Analyses performed under this Agreement may provide a basis for litigation that MHA may pursue, however, litigation support services are not included in the scope of this Agreement. Litigation support services include preparing documents and analyses specifically to be included in legal filings, analysis of the opposing party's documents and testimony.

2. For all horizontal wells located within the exterior boundaries of Fort Berthold Indian Reservation ("FBIR"), IPG will:

- Maintain files of monthly oil production for all horizontal wells on FBIR from data provided by NDIC. Files will be updated monthly.

- Maintain a count of all wells (Tribal or otherwise) on FBIR from data provided by NDIC.
- Develop and maintain multi-year oil and gas production projections, including flared gas volume estimates by operator. Projections will be updated as requested by MHA.

Capacity Building

To enhance the capacity of MHA to manage its oil and gas resources, IPG will:

- Train staff members of the MHA Energy Division, identified by the Administrator on the data collection, analysis, and reporting activities conducted by IPG under this Agreement.
- Collaborate with various MHA governmental departments and divisions to share data, analysis, and information developed under this Agreement.
- Assist MHA to enroll qualified tribal members as potential candidates to participate in the "202 program" with ONRR.

Addressing Operator/Lessee Reporting Issues

1. Under the direction and authorization of the Administrator, IPG will assist MHA Energy Division staff to communicate with operators, lessees, BIA, ONRR and/or NDIC regarding any discrepancies or anomalies identified through IPG's data analyses.
2. Identify specific areas where (i) federal information systems, (ii) data gathering processes and (iii) operator reporting requirements can be modified to provide information that will facilitate accurate and rapid confirmation of royalty information by MHA. Assist MHA to effect such changes, if requested.

Reporting and Communications

1. Present a mid-year and end of year update to the MHA Business Council.
2. Present, if requested, updates of activities and findings for federal agencies.
3. Representatives of IPG will conduct at least one visit to FBIR per month to address activities performed under this Agreement.
4. Maintain a secure online database with the data collected by IPG and reports prepared by IPG.
 - The database shall possess the following capabilities:

- Secure password protected access for approved users.
- Mapping function identifying:
 - Producing and permitted Tribal Wells.
 - Producing non-Tribal wells.
 - Wells for which an APD has been submitted to NDIC and that are identified by the MHA Energy Division.
 - Non-producing permitted wells.
 - Tables and graphs of royalty and production data for Tribal Wells.
 - Tables presenting production data for Tribal Wells.
 - IPG's presentations and reports will be in appropriate format available to download.
- Secure access shall be provided to the following:

- Administrator and Deputy Administrator of the MHA Energy Division.
- Chairman and each member of the Business Council.
- MIA Chief Executive Officer.
- MHA Tribal Tax Director.
- Staff of the Energy Division identified by the Administrator.

Access shall be terminated upon resignation or termination of the individual from the specified office or position.

- To preserve the integrity of the data, IPG shall be solely responsible for updating information in the database during the term of this Agreement.
- Upon termination of this Agreement, or any extensions thereof, IPG shall transfer control of the database to the Administrator. Upon termination, IPG shall provide contact information for information technology professionals that can assist MHA to maintain the software of database.

2. Independence, Expertise, and Key Personnel

IPG shall act as an independent contractor and shall be separately responsible for payment of all taxes. IPG represents that its assigned personnel have sufficient expertise and experience to provide the services described under this Agreement.

Key personnel assigned to this engagement include Michael Granbois, an enrolled member of Three Affiliated Tribes. Michael is a partner/owner of Income Planning Group, LLC. Other personnel assigned to this engagement have expertise in tax, accounting, financial reporting, and investment management.

3. Compensation

IPG's compensation under this Agreement will consist of monthly professional fees and reimbursement of project related expenses. IPG's fees and expenses will be invoiced in accordance with the following:

- Monthly professional fees are equal to a fixed amount of \$21,500 per month.
- Invoices shall provide a detailed itemization of project related expenses.

4. Term, Termination, and Cancellation

This Agreement shall remain in effect from April 1, 2015 through March 31, 2016 ("Termination Date") provided that the Tribal Business Council passes a supporting resolution. Either party may terminate this Agreement by providing no less than ninety (90) days written notice. At the time of such notice of termination, IPG shall complete all work in progress as if such notice of termination had not been given. The services should continue during the ninety (90) day notice period unless IPG and the Tribe agree to end the contract or any specific tasks sooner. Upon termination, the Tribe shall pay IPG the professional fees and reimbursable expenses due through the end of the Termination Date. IPG shall provide the Tribe with a final invoice showing remaining professional fees and reimbursable expenses. Within thirty (30) days after the Termination Date, IPG shall provide the Tribe with the final monthly reports.

5. Timely Information & Meetings

IPG will request certain information considered critical in providing the specified services described in this Agreement. The Tribe shall provide the requested information on a timely basis, if available, and provide access to key personnel to discuss the Tribe's oil and gas leasing program with the understanding that the availability of such information on a timely basis is crucial to IPG's ability to complete the scope of this Agreement.

The Tribe shall provide necessary authorizations to federal agencies to discuss matters regarding its oil and gas mineral interests and leases and to directly receive reports from federal agencies. The Tribe shall authorize federal agencies to assist IPG to set-up a

computer system with the NIOGEMS system and to provide the database for the Tribe's oil and gas mineral interests and leases.

Necessary information required to complete this scope of work includes continued access to information provided to IPG, including:

- i. Monthly ONRR Production Reports containing information reported in OGOR Form 4054.
- ii. Monthly ONRR Royalty Reports containing information reported in ONRR Form 2014.
- iii. Monthly OST Distribution Reports.

The Tribe shall provide IPG with sufficient office space for one workstation in close proximity to the MHA Energy Office in order to conduct work under this Agreement.

6. Confidential Information

All non-public information received or produced by IPG regarding the Tribe's business plans and finances will be held in the strictest confidence and will not be disclosed to any third party, without written permission from the Tribe, except as required by law. Work product created by IPG for the Tribe will be held in the strictest confidence and will only be disclosed in accordance with instructions provided by the Tribe. IPG may disclose the Tribe as a client and generally describe the services provided under this Agreement in any marketing materials utilized by IPG.

7. Conflict of Interest and Independence

IPG does not believe any potential conflicts of interest exist that would affect the ability to provide the Tribe with independent opinions and recommendations. IPG has not worked with any parties that may be operating wells on the Tribe's land.

8. Governing Law and Jurisdiction

The laws of the Mandan, Hidatsa & Arikara Nation (Three Affiliated Tribes) shall govern the construction, performance, and enforcement of this Agreement.

9. Sovereign Immunity

Nothing in this Agreement, its provisions or any term therein shall be held, construed or interpreted as a waiver of the sovereign immunity of the Mandan, Hidatsa & Arikara Nation (Three Affiliated Tribes), its elected officials, employees, agents or assigns.

10. Entire Agreement and Amendments

This Agreement and the documents incorporated by reference in this Agreement set forth the entire understanding between the parties hereto regarding the subject matter hereof and may not be amended except by an instrument in writing signed by IPG and the Tribe.

11. Acceptance

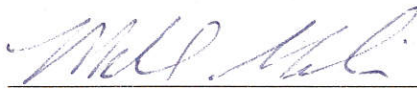
If the terms of this Agreement are acceptable, please sign in the space provided below and return the Agreement to IPG at the following location:

Michael Granbois
Income Planning Group, LLC
15600 36th Avenue North Suite 200
Plymouth, MN 55446

This Agreement may be signed in two or more counterparts, each of which shall be deemed an original, and all of which taken together shall constitute one and the same Agreement.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their respective duly authorized representatives as of the day and year first above written.

INCOME PLANNING GROUP, LLC



SIGNATURE

MICHAEL GRANBOIS

PRINTED NAME

4/9/15

DATE

THREE AFFILIATED TRIBES
MARK N. FOX, CHAIRMAN



SIGNATURE

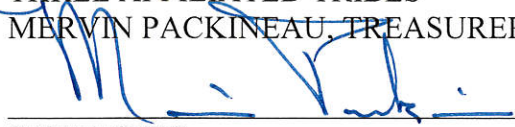
Mark N. Fox

PRINTED NAME

3/27/2015

DATE

THREE AFFILIATED TRIBES
MERVIN PACKINEAU, TREASURER



SIGNATURE

MERVIN PACKINEAU

PRINTED NAME

4-24-15

DATE



NOW THEREFORE BE IT FINALLY RESOLVED, The Tribal Chairman and Treasurer are hereby authorized to execute all documents with regard to the Contract with Income Planning Group LLC.

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, 7 were present at a Regular or Special Meeting thereof duly called, noticed, convened, and held on the 27th day of March, 2015; that the foregoing Resolution was duly adopted at such meeting by the affirmative vote of 7 members, members opposed, members abstained, members not voting, and that said Resolution has not been rescinded or amended in any way.


Chairman voting. not voting.

Dated this 27th day of March, 2015.

ATTEST:



Tribal Secretary L. Ken Hall
Tribal Business Council
Three Affiliated Tribes



Tribal Chairman Mark N. Fox
Tribal Business Council
Three Affiliated Tribes