

**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 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,** The Three Affiliated Tribes (the Tribe) owns and operates the Four Bears Casino and Lodge (also referred to herein as the Tribal gaming enterprise) in which casino style gaming and other gaming activities are being conducted under a Tribal-state compact between the Tribe and the State of North Dakota as approved by the Secretary of Interior pursuant to the Indian Gaming Regulatory Act; and

**WHEREAS,** The Tribe has been searching for at least four months for a desirable Controller of its gaming facilities, a critical position for the Casino's operation; and

**WHEREAS,** Through an extensive interview and background investigation process, a candidate has emerged who has sufficient experience for the Tribe to believe he will be a capable Controller of the Tribal gaming enterprise, that individual being Phillip Frazer of Henderson, Nevada; and

**WHEREAS,** Mr. Frazer's qualifications include his present employment as Comptroller of the Skyline Restaurant and Casino in Henderson, Nevada, a casino of similar size to the Four Bears Casino and Lodge, and his education and training as a Certified Public Accountant, and other background as stated on the attached resume.

**NOW, THEREFORE, BE IT RESOLVED,** That the Tribal Business Council of the Three Affiliated Tribes hereby employs Phillip Frazer as the next Controller of the Tribal gaming enterprise, including Four Bears Casino and Lodge, at a salary of \$50,000 per year, subject to the appropriate background investigation; and

**BE IT FURTHER RESOLVED,** that the Tribal Business Council hereby authorizes a payment to Executive Management Resources of Las Vegas, Nevada in the amount of \$15,000, as payment for the referral of Mr. Frazer to the Tribe.

**C E R T I F I C A T I O N**

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

EXECUTIVE MANAGEMENT RESOURCE  
6221 INDUSTRIAL ROAD  
LAS VEGAS, NV 89118  
(702) 361-1175  
FAX 361-1704

PHILIP FRAZER, CPA  
6151 Mountain Vista, #2024  
Henderson, NV 89014

(702) 499-9072

**PROFESSIONAL OBJECTIVE:**

Long-term commitment to a challenging, financially responsible position for a progressive gaming organization utilizing my proven abilities in information management, operational accounting, taxation, and internal audit.

**QUALIFICATIONS AND EXPERIENCE:**

- Skilled in the application of accounting principles, internal controls, auditing standards and forecast assumptions, including cash flow budgeting and full disclosure financial statements.
- Proficient with information management and analytical software, practical experience with major operating environments.
- Strong organizational skills; excellent oral and written communication skills.
- Team player with ability to work independently

**PROFESSIONAL EXPERIENCE PROFILE:**

COMPTROLLER  
SKYLINE RESTAURANT & CASINO  
Henderson, NV

June 1992  
to  
Present

Oversee all operations in connection with financial matters. Develop and initiate systems, policies, and procedures for transacting financial matters. Ensure financial reporting system is accurate, efficient and in accordance with Generally Accepted Accounting Principles and gaming regulations. Train, supervise and evaluate accounting staff. Evaluate and interpret proposed contracts. Prepare monthly financial reports and analyze results of operations, making recommendations where appropriate. Maintain professional relations with auditors, vendors, bankers and brokers.

INTERNAL AUDITOR  
IMPERIAL PALACE  
Las Vegas, NV

February 1991  
to  
March 1992

Determined the direction and emphasis of proposed audit efforts. Planned theory and scope of audit. Prepared audit programs, checklists and questionnaires, determining key control points of system. Evaluated effectiveness of system and manner in which it was handled. Completed oral and written presentations throughout and at the conclusion of audits. Appraised adequacy of corrective actions taken. Assisted in the revision of System of Internal Control and Departmental Policies and Procedures.

HOME: 702-263-5161

WORK: 702-565-9116

EXECUTIVE MANAGEMENT RESOURCES  
8221 INDUSTRIAL ROAD  
LAS VEGAS, NV 89118  
(702) 361-1175  
FAX 361-1704

January 1990  
to  
December 1990

SENIOR STAFF ACCOUNTANT  
D.K. WALLIN, LTD., CPA  
Las Vegas, NV

Planned, organized and completed review, compilation and projection engagements. Reviewed, researched, and interviewed for preparation of tax returns. Evaluated software and advised clients. Prepared and/or reviewed federal, state, county and local governmental reports. Reviewed monthly write-up work of staff bookkeepers. Built and maintained client relations.

ASSISTANT TO CHIEF ACCOUNTANT  
FLAMINGO HILTON  
Las Vegas, NV

June 1989  
to  
January 1990

Monitored and analyzed cage activity. Prepared bank reconciliations. Monitored and held custody of letters of credit and returned checks; prepared monthly reports. Monitored, analyzed and adjusted foreign currency rates daily; traded weekly. Prepared state, county and local tax reports. Prepared journal entries. Coordinated reporting with various departments. Assisted Chief Accountant and Controller.

STAFF ACCOUNTANT  
MAIN, GORMAN & CO., CPAS  
Las Vegas, NV

August 1988  
to  
June 1989

Planned, organized and performed audit, compilation and projection engagements, including cash flow projections. Analyzed, researched and prepared corporate, partnership and individual tax returns. Incorporated use of electronic spreadsheets into workpaper files to increase efficiency and effectiveness.

EDUCATIONAL PROFILE:

UNIVERSITY OF NEVADA AT LAS VEGAS: Las Vegas, NV  
Major: Accounting  
Graduated: August 1988  
Degree: Bachelor of Science in Business Administration

REFERENCES:

Excellent business and personal references furnished upon request.

members of whom 5 constitute a quorum, 7 were present at a Special Meeting thereof duly called, noticed, convened, and held on the 3<sup>rd</sup> day of March, 1997; that the foregoing Resolution was duly adopted at such Meeting by the affirmative vote of 6 members, 1 members opposed, 0 members abstained, 0 not voting, and that said Resolution has not been rescinded or amended in any way.

Dated this 3<sup>rd</sup> day of March, 1997.

Daylon Spotted Bear  
Secretary, Tribal Business Council

ATTEST:



Chairman, Tribal Business Council