

**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 Financial audit report for FY 93, FY 94 & FY 95 were all disclaimed by the auditing firm that has occurred by the previous Administration; and
- WHEREAS,** It is imperative that the Three Affiliated Tribes financial records be maintained at an acceptable level to comply with government auditing standards; and
- WHEREAS,** The Three Affiliated Tribes employed the services of a CPA and said employee resigned effective December 31, 1997; and
- WHEREAS,** To maintain a level of proficiency of our financial records it is imperative we receive technical assistance from an audit firm; and
- WHEREAS,** Joseph Eve & Co. are prepared to continue with technical assistance in accordance with attachment of Memorandum of Understanding Agreement
- NOW, THEREFORE BE IT RESOLVED,** that the Tribal Business Council of the Three Affiliated Tribes hereby authorizes the Treasurer to extend the Memorandum of Understanding agreement with Joseph Eve & Co. not to exceed 300 total hours for the period of March 01, 1998 to October 15, 1998.

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, 5 were present at a Special Meeting thereof duly called, noticed, convened, and held on the 25th day of August, 1998; that the foregoing Resolution was duly adopted at such Meeting by the affirmative vote of 5 opposed, 0 members abstained, 0 members not voting and that said Resolution has not been rescinded or amended in any way/been rescinded or amended in any way.

Dated this 25th day of August, 1998.

ATTEST:


Chairman, Tribal Business Council


Secretary, Tribal Business Council

Our fees for this engagement will be at our standard billing rates plus travel and other out-of-pocket expenses. Payment(s) will be due upon presentation of our invoice(s). We anticipate the engagement will be staffed primarily by Tiffany Gribble (billing rate \$110 per hour) and Ramona Stump (billing rate \$55 per hour), as mutually agreed upon with the Tribe. Additionally, we would anticipate that hours required to provide assistance with the preparation of the September 30, 1997 financial statements would be between 90 - 120. The anticipated hours necessary to continue with the training on bank reconciliations and monthly financial reports would be between 220 - 260. The total maximum number of hours under the engagement will be 400.

The Tribe agrees to provide all necessary books, records and other data we deem necessary to accomplish the terms of our engagement as noted above. The Tribe also agrees to provide assistance from the necessary personnel in order for us to accomplish the terms of our engagement. Our undertaking of this engagement is limited to providing services on a best effort basis. In all circumstances, the liability of the firm for this engagement is limited to the amount of our fee for the engagement.

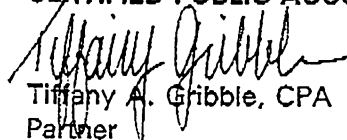
To enable us to provide audit services and keep our firm independence in respect to this engagement, Tribal management will:

- (1) Review and approve all proposed adjusting journal entries before they are posted to the applicable accounts of Three Affiliated Tribes.
- (2) Read all correspondence and discuss with us any accounting matters that we bring to your attention that may require action by Tribal management. Tribal management will then exercise Tribal authority to resolve these matters in the best interest of the Tribe and maintain fiscal accountability.

If this letter correctly expresses your understanding of the terms of our engagement, please sign the enclosed copy where indicated and return it to us.

Sincerely,

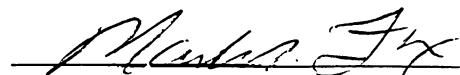
**JOSEPH EVE & COMPANY
MANAGEMENT CONSULTANTS &
CERTIFIED PUBLIC ACCOUNTANTS**


Tiffany A. Gribble, CPA
Partner

Accepted by: _____

Title: _____

Date: _____



Three Affiliated Tribes Treasurer

August 25, 1998