

**RESOLUTION OF THE  
WHITE MOUNTAIN APACHE TRIBE OF THE  
FORT APACHE INDIAN RESERVATION**

**WHEREAS,** the Tribal Council of the White Mountain Apache Tribe received a report this day from its Pension plan attorney Robert Yoder, on the intent of the United States Internal Revenue Service to rule that Indian Governments are not “governments” as defined in the Employment Retirement Income Security Act of 1974 (ERISA) and Section 414(d) of the Internal Revenue Code (“Code”); and

**WHEREAS,** the Tribal Council finds that it must protect the health, safety and welfare of its members through the proper management of its enterprises, departments and public safety providers, and in so doing must hire highly qualified people to fill such positions; and

**WHEREAS,** the Tribal Council recognizes that in hiring highly qualified employees to provide services to its members, it must provide employee benefit plans similar to those of off-reservation employers and governments, which enjoy status as “governments” under ERISA and Code Section 414; and

**WHEREAS,** the Tribal Council is concerned that the IRS is making its decision to rule against the status of the White Mountain Apache Tribe and all other Indian Nations as “governments” in this extremely important area of employee benefit plans and, in so doing, has failed to provide meaningful consultation with Indian Nations in accordance with Executive Order 13175 and has failed to issue an enforcement moratorium for Indian Nations that attempt to comply with the IRS rules similar to the existing moratorium in place for state and local governments; and

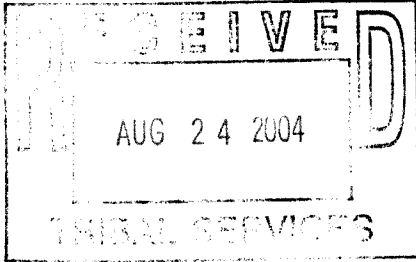
**WHEREAS,** the Tribal Council finds that the interests of the White Mountain Apache Tribe are severely at risk given that its Law Enforcement pension plan is currently under review and awaiting approval from the IRS and without a decision on this issue prior to the end of July, 2004, the Tribe may be subject to considerable penalties from the IRS.

**BE IT RESOLVED** by the Tribal Council of the White Mountain Apache Tribe that it hereby appoints District IV Councilman Reno Johnson, Sr., Tribal Chairman Dallas Massey, Sr. and Human Resources Director Suzie Tenjieth to act as liaisons and a working group to work with the Tribe’s Pension Plan Attorney Robert Yoder on monitoring, responding to, and combating the Internal Revenue Service’s definition of Indian Nations as governments without meaningful consultation with the White Mountain Apache Tribe as required in Executive Order 13175.

**BE IT FURTHER RESOLVED** by the Tribal Council of the White Mountain Apache Tribe that it objects to the United States Internal Revenue Service and Treasury Department defining the status of Indian Nations as governments for tribal employee pension and benefit plans so long as there has been no meaningful consultation with the White Mountain Apache Tribe on this issue.

**Resolution No. 07-2004-137**

The foregoing resolution was on JULY 15, 2004 duly adopted by a vote of FIVE for and TWO against by the Tribal Council of the White Mountain Apache Tribe, pursuant to authority vested in it by Article IV, Section 1 (a), (s), (t), and (u) of the Constitution of the Tribe, ratified by the Tribe September 30, 1993, and approved by the Secretary of the Interior on November 12, 1993, pursuant to Section 16 of the Act of June 18, 1934 (48 Stat. 984).



  
Chairman of the Tribal Council

**ACTING**   
Secretary of the Tribal Council