

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

WHEREAS, Jackson Hewitt Tax Service, by and through its owner Richard Richards, has come before the Tribal Council this date with a request that the Council grant permission for Jackson Hewitt Tax Service to utilize two rooms in the Whiteriver Motel from December 15, 1999 through April 15, 2000 for the purpose of providing tax services to tribal members; and

WHEREAS, Mr. Richards has consulted with Raymond Endfield, Jr., Enterprise Director, Sylvia Endfield, Commercial Center Manager and Eric Metts Motel Manager, and Mr. Richards advises the Tribal Council that all parties are in agreement with his proposal; and


WHEREAS, Jackson Hewitt Tax Service has been setting up a mobile office to serve tribal members since 1996 and the Tribal Council is advised that there have been no reports of any claims or complaints against Jackson Hewitt Tax Service and that the tax service has benefitted tribal members; and

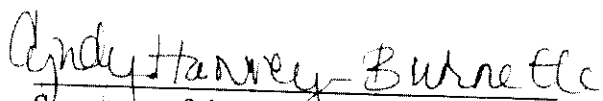
WHEREAS, the Tribal Council has reviewed the proposed Permit Agreement, attached hereto, and concurs that Jackson Hewitt Tax Service should be granted temporary use of two rooms at the Whiteriver Motel based upon the terms and conditions of the Permit Agreement.

BE IT RESOLVED by the Tribal Council of the White Mountain Apache Tribe that it hereby approves the Permit Agreement between the White Mountain Apache Tribe and Jackson Hewitt Tax Service attached hereto.

BE IT FURTHER RESOLVED by the Tribal Council of the White Mountain Apache Tribe that it hereby authorizes the Tribal Chairman, or in his absence, the Vice-Chairman to execute the Permit Agreement on behalf of the Tribe.

The foregoing resolution was on August 12, 1999, duly adopted by a vote of FIVE for and ZERO against and ONE abstention by the Tribal Council of the White Mountain Apache Tribe, pursuant to authority vested in it by Article IV, Section 1 (a), (i), (m), (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


Secretary of the Tribal Council

**PERMIT AGREEMENT
BETWEEN
THE WHITE MOUNTAIN APACHE TRIBE
AND
JACKSON HEWITT TAX SERVICE**

This Permit Agreement made and entered into on this _____ day of _____, 1999 between the White Mountain Apache Tribe (hereinafter the Tribe), and Richard Richards, doing business as Jackson Hewitt Tax Service (hereinafter Jackson Hewitt).

1. **Permit Premises:** The terms of this Permit Agreement are applicable to two (2) adjacent rooms at the Whiteriver Hotel, to be designated by the Tribe, (hereinafter "Permit Premises" or Premises") located in Whiteriver, Arizona on the Fort Apache Indian Reservation.

2. **Term:** The term of this Permit shall be four months commencing December 15, 1999 and terminating at the close of business on April 15, 2000.

3. **Permit Fee:** Jackson Hewitt hereby agrees to pay the sum of \$2,200.00 due and payable as follows:

December 15, 1999:	\$550.00
January 15, 2000:	\$550.00
February 15, 2000:	\$550.00
March 15, 2000:	\$550.00

Jackson Hewitt further agrees to pay two-percent (2%) of gross receipts for services rendered at the Permit Premises to be due and payable on or before April 30, 2000. Jackson Hewitt shall provide the Tribe with a verified copy of the gross receipts for the term of this Permit.

4. **Use of Premises:** The Premises shall be used and occupied by Jackson Hewitt exclusively for income tax preparation services only.

5. **Condition of Premises:** Jackson Hewitt has examined the Premises and agrees it is, at the time of this Permit, in good order, and in a safe, clean and tenantable condition. Jackson Hewitt shall maintain the improvements and Premises to standards of repair, orderliness, neatness, sanitation and safety acceptable to the Tribe.

6. **Care of Premises:** Jackson Hewitt shall exercise diligence in protecting from damage the land and property of the Tribe covered by and used in connection with this Permit, and shall pay the Tribe for any damage resulting from negligence or from the violation of the terms and conditions of this Permit, normal wear from reasonable use excluded.

7. **Insurance:** Jackson Hewitt shall be solely responsible for Worker's Compensation coverage for its employees and agents, and liability insurance for invitees, guests and employees of Jackson Hewitt on the Premises. Jackson Hewitt shall provide proof of liability insurance in the amount of \$250,000 to the Tribe prior to commencement of this Permit with the Tribe, as the Tribe, as a covered party.

8. **Utilities:** Jackson Hewitt shall pay all telephone expenses plus \$50.00 per month for electricity, gas and water.

9. **Conduct of Business:** Jackson Hewitt agrees to operate its income tax service during the term of this Permit from 9:00 a.m. to 7:30 p.m. Monday through Friday, from 9:00 a.m. to 5:00 p.m. on Saturday. Jackson Hewitt agrees that the Premises will be staffed with at least one person during the hours of operation.

10. **Tribal Member Employment:** Jackson Hewitt agrees to employ at least one Tribal Member who speaks fluent English and Apache as a receptionist during the term of this permit.

11. **Liability of The Tribe:** Neither the Tribe nor its officers, agents, nor employees shall be liable for any loss, damage, or injury of any kind whatsoever to the person or property of Jackson Hewitt or any of Jackson Hewitt's employees, guests, or invitees, or any person whomsoever, caused by any use of the Permit Premises, or by a defect in any building, structure, or other improvement erected thereon, or arising from any accident on the Permit Premises or any fire or other casualty thereon, or occasioned by the failure on the part of Jackson Hewitt to maintain the Permit Premises in a safe condition. Jackson Hewitt, as a material part of the consideration of this Permit, hereby waives on Jackson Hewitt's behalf all claims and demands against the Tribe and agrees to indemnify and save free and harmless from liability for all claims and demands for any such loss, damage, or injury, together with all costs and expenses arising therefrom and in connection therewith.

12. **Assignment and Subletting:** Jackson Hewitt shall not encumber, assign, sublet or transfer this Permit or any right thereto, or the improvements thereon, present or prospective without the written consent and approval of the Tribe.

13. **Termination:** The Tribe and Jackson Hewitt shall have the right to unilaterally terminate this Permit, with or without cause, upon ten (10) calendar days written notice to the other party.

14. **Default:** Time is hereby declared to be of the essence in this Permit. If Jackson Hewitt fails to pay any charge or demand provided for in this Permit and if such default shall continue uncured for a period of seven (7) calendar days from and after written notice by the Tribe, or in the event Jackson Hewitt shall default in the performance of or breach any other covenant, condition or restriction of this Permit, and if such default or breach shall continue uncured for a period of seven (7) calendar days from and after notice thereof by the Tribe to Jackson Hewitt, then

the Tribe, at its option, may declare this Permit forfeited by giving Jackson Hewitt written notice thereof, and upon such forfeiture, Jackson Hewitt shall thereafter have no further rights or interests hereunder in the Permit Premises or any part thereof, and the Tribe may re-enter and take possession of the Permit Premises.

15. **Delivery of Premises:** At the termination of this Permit, Jackson Hewitt will peaceably and without legal process deliver up the possession of the Permit Premises, in good condition, usual wear and acts of God excepted.

16. **Disclosure:** Jackson Hewitt must clearly post tax preparation rates and any restrictions on free audit assistance, and shall not extend loans secured by potential income tax refunds to any tribal member unless the interest rate as a percentage and as a dollar figure is clearly and conspicuously disclosed to the taxpayer client in writing and evidenced by a signed acknowledgment of the taxpayer prior to signing the loan agreement.

17. **Right of Inspection:** The Tribe shall have the right at any time in the presence of Jackson Hewitt and during the term of this Permit, to enter upon the Permit Premises or any part thereof, to inspect the same and other improvements erected and placed thereon.

18. **Renewal:** This Permit may be renegotiated and renewed for an additional term upon the mutual consent of the parties.

19. **Holdover by Jackson Hewitt:** Holding over by Jackson Hewitt after the expiration of the term of this Permit shall not constitute a renewal or extension thereof or give Jackson Hewitt any rights hereunder to the Permit Premises.

20. **Removal of Personal Property:** Upon abandonment, termination, revocation or cancellation of this Permit, Jackson Hewitt may remove, within a reasonable time not to exceed ten (10) calendar days, weather permitting, all personal property, except those owned by the Tribe. All personal property not so removed within the time specified shall be considered abandoned by Jackson Hewitt and shall become the property of the Tribe.

21. **Binding Effect:** This Permit and the covenants, conditions, and restrictions hereof shall be extended to and be binding upon the successors, heirs, assigns, executors and administrators of the parties hereto.

22. **Applicable Law:** In the event of any claim, dispute, action or other matter arising out of or relating to this Permit agreement, the law which shall be applied in the resolution of said claim, dispute, action, or other matter shall be the laws, ordinances and regulations of the White Mountain Apache Tribe and any applicable laws and regulations of the United States.

23. **Jurisdiction:** The Tribal Court of the White Mountain Apache Tribe shall have exclusive jurisdiction over all disputes arising out of this Permit Agreement.

24. **Sovereign Immunity:** Nothing in this Permit agreement or breach thereof shall constitute a waiver of the sovereign immunity of the White Mountain Apache Tribe, its employees, agents, representatives or attorneys for any purpose whatsoever.

25. **Integrated Agreement:** This instrument contains the entire agreement between the parties. There are no promises, terms, conditions, or obligations other than those contained herein; and no statement, promises, or inducements made by either party or agent of either party that is not contained in this written agreement shall be valid or binding, and this agreement shall supersede all previous communications, representations, or agreements, either verbal or written, between the parties hereto. This agreement may not be enlarged, modified, or altered except by the mutual written signed consent of the parties.

EXECUTED in Whiteriver, Arizona within the Fort Apache Indian Reservation this _____ day of _____, 1999.

WHITE MOUNTAIN APACHE TRIBE

By  _____
Dallas Massey, Sr., Chairman

JACKSON HEWITT TAX SERVICE

By _____
Richard Richards, General Manager