

RESOLUTION OF THE  
NAABIK'ÍYÁTI' COMMITTEE OF THE  
NAVAJO NATION COUNCIL

23rd NAVAJO NATION COUNCIL -- First Year, 2015

AN ACTION

RELATING TO THE BUDGET AND FINANCE AND NAABIK'ÍYÁTI' COMMITTEES,  
CONFIRMING THE NAVAJO NATION PRESIDENT'S NOMINATION TO THE  
NAVAJO TAX COMMISSION

BE IT ENACTED:

Section One. Findings

- A. The Navajo Nation President nominates a person to the Navajo Tax Commission based on education, experience, or office. 2 N.N.C. § 3352(B).
- B. The Naabik'íyáti' Committee confirms the Navajo Nation President's nominees to the Navajo Tax Commission. 2 N.N.C. § 3352(B) *see also* CJA-03-13, sect. 5(A), 29 (2013).
- C. The Navajo Nation Council established the Budget and Finance Committee (B&F) as a Navajo Nation standing committee and as such gave B&F the power to conduct oversight functions of the Navajo Tax Commission. 2 N.N.C. §§ 300(A) and 301(B)(13) (2012) *see also* CJA-03-13.
- D. The Navajo Tax Commission "shall consist of five members, at least three of whom shall be Navajos." 2 N.N.C. § 3352(A).
- E. The Navajo Tax Commissioners shall serve a five year term of office, provided the terms are staggered. 2 N.N.C. § 3352 (C).
- F. The powers and duties of the Navajo Tax Commission are found at 2 N.N.C. § 3353.

**Section Two. Nomination to the Navajo Tax Commission**

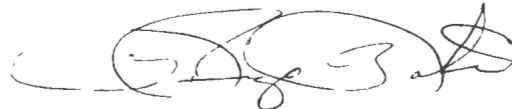
The Navajo Nation President nominates Pearline Kirk to the Navajo Tax Commission. Ms. Kirk's nomination letter and resume are attached as EXHIBIT A.

**Section Three. Confirmation of Navajo Tax Commission**

1. The Naabik'íyáti' Committee confirms the Navajo Nation President's nomination of Pearline Kirk to the Navajo Tax Commission.
2. Pearline Kirk's term shall be March 31, 2015 thru March 31, 2020.

**CERTIFICATION**

I hereby certify that the foregoing resolution was duly considered by the Naabik'íyáti' Committee of the Navajo Nation Council at a duly called meeting in Window Rock, Navajo Nation (Arizona) at which a quorum was present and that the same was passed by a vote of 14 in favor and 0 opposed, this 14th day of October 2015.



LoRenzo Bates, Chairperson  
Naabik'íyáti' Committee

Motion: Honorable Dwight Witherspoon  
Second: Honorable Seth Damon



# THE NAVAJO NATION

RUSSELL BEGAYE PRESIDENT  
JONATHAN NEZ VICE PRESIDENT

June 29, 2015



Pearlene Kirk, Esq., CPA

Re: Official Appointment to the Navajo Tax Commission

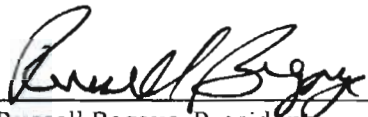
Dear Ms. Kirk:


We are pleased to appoint you to the Navajo Tax Commission. We are confident you have the background, experience and education to represent the interest of this Administration on the Commission. This appointment is for a period of five years and is subject to confirmation by the Nabi'ki'iyati' Committee of the Navajo Nation Council.

We appreciate your desire to serve the Navajo Nation and the Navajo people. If there are any questions, please contact Robert Joe, Chief of Staff at (928) 551-2450.

Respectfully,

**THE NAVAJO NATION**

  
Russell Begaye, President

  
Jonathan Nez, Vice President

# PEARLINE KIRK, ESQ., CPA

## PROFESSIONAL LICENSES AND EDUCATION

**ARIZONA STATE BAR**, member admitted November 2008

**CERTIFIED PUBLIC ACCOUNTANT**, Arizona. since July 2001

**JURIS DOCTOR** *Sandra Day O'Connor School of Law, Arizona State University* May 2004

**INDIAN LAW CERTIFICATE** *Sandra Day O'Connor School of Law, Arizona State University* May 2004

**MASTER OF BUSINESS ADMINISTRATION** *W.P. Carey School of Business, Arizona State University* May 1997

**MASTER OF TAXATION** *W.P. Carey School of Business, Arizona State University* May 1995

**BACHELOR OF SCIENCE** *W.P. Carey School of Business, Arizona State University* December 1992

## PROFESSIONAL EXPERIENCE

**PARTNER** *Lewis Brisbois Bisgaard & Smith LLP, Phoenix, AZ*

June 2015 - Present

Serves as Chair of the Indian Nations practice of the firm, which has over 900 attorneys in over 30 locations. Specialize in advising in the areas of taxation, finance and Indian Law. Clients include tribes, tribal entities and those working with tribes.

**ASSISTANT ATTORNEY GENERAL** *Navajo Nation, Window Rock, AZ*

April 2015 - June 2015

Manage the Tax and Finance Unit of the Office of Attorney General. Provide legal advice to various legislative committees including Budget and Finance and Investment as well as departments including Office of the Controller and Office of Navajo Tax Commission. Oversee refinancing and bond issuance.

**GENERAL COUNSEL** *Mandan, Hidatsa, Arikara Nation, New Town, ND*

January – April 2015

Advised on various business development such as 350 million dollar refinery project and commercial water project. Advised on corporate restructuring involving federally chartered corporation and tribal corporations.

**DIRECTOR OF FINANCE /CFO** *Colville Tribal Federal Corporation, Coulee Dam, WA*

May 2010 – January 2015

Direct and oversee the holding company's financial activities including all aspects of financial reporting and annual budgeting. The holding company grosses 90+ million in annual revenues and employs 500+ employees and includes such divisions as gaming, construction, small business, and forest products. Supervise the Accounting, IT, Human Resources and Risk Management departments. Work closely with bankers, auditors, legal counsel, board of directors and tribal council in providing financial leadership. Responsible for financial aspects of casino expansion, c-store financing and other new businesses including manufacturing, and energy related projects.

**ASSISTANT GENERAL COUNSEL** *Fort McDowell Yavapai Nation, Fountain Hills, AZ*

January 2007 – April 2010

Assisted with multi-million dollar negotiations, and documentation of private equity transactions. Responsible for negotiating and documenting a 100 million dollar line of credit. Advised tribal governmental entities and its enterprises on various financial, tax, and business law issues. Successfully completed tax audit settlement requirements, and formed both LLCs and a non-profit corporation. Successfully completed an IRS tax exempt application and provided on-going legal advice for the non-profit entity. Made appearance before tribal court as needed.

**STAFF ACCOUNTANT** *Nicholas Homes, Scottsdale, AZ*

December 2005 – October 2006

Successfully completing an automated report system that generated consolidating financial statements. Also analyzed financial data, prepared external and internal financial statements, and prepared schedules for independent auditor and tax accountants.

**SUPERVISORY AUDITOR** *Indian Health Services, Window Rock, AZ* September – November 2005

Performed financial analysis of a multi-million dollar non-profit hospital provider contract and presented those findings to senior management. Advised senior management on gross receipts tax issues. Researched and generated responses for internal control audit queries.

**INDEPENDENT CONTRACTOR** *Indian Law P.C., Tempe, AZ*

February – September 2005

Researched and wrote memoranda on issues involving federal employment taxes, tribal constitution, conflict of interest and model privilege tax code issues. Drafted various resolutions, independent contractor's agreement, LLC operating agreements, and revenue distribution ordinance. Educated working group on Indian taxation and also drafted a tax code for tribal client.

**SUMMER ASSOCIATE**, *Nordhaus Law Firm, Albuquerque, NM*

June – August 2003

Researched and wrote memoranda on issues of employment law, rights-of-ways and oil and gas leases. Conducted research for the Special Master, U.S. District Court, District of Columbia involving a high profile Indian trust case.

**EXPERT WITNESS** *Barnes Lassiter & Killoughey, Gilbert, AZ*

December 2002 – April 2003

Qualified as an expert witness and wrote preliminary expert opinion for a breach of contract matter later decided favorably for client. Presented those findings to client using trial presentation software. Provided audit services on related project for client's negotiation with a vendor.

**INDEPENDENT CONTRACTOR** *Indian Health Services, Window Rock, AZ* July – August 2002

Researched the impact of gross receipts taxes on such transactions as professional and personal services contracts, vendor payments and procurement credit card purchases. Reported such findings to senior management and assisted in implementing compliance policies.

**LAW CLERK** *Gila River Indian Community Court, Sacaton, AZ*

May – July 2002

Researched and wrote memoranda involving divorce, probate and criminal cases for judges. Assisted court solicitor by researching and drafting ordinances, and drafting revisions of Children's Code.

**SUPERVISORY AUDITOR** *Indian Health Services, Window Rock, AZ* August 1999 – May 2001

Planned, implemented, coordinated, and monitored all audit functions of eight hospitals, two clinics and a health center. Performed contract audit for purposes of a successful multi-million dollar contract renegotiation; thus, saving millions of dollars. Responsible for ensuring compliance of the central Finance Department with Relocation Income Tax Allowance including implementing an accurate W2 reporting system.

**SUPERVISORY MINERALS AUDITOR** *Navajo Nation, Window Rock, AZ* November 1997 – July 1999  
Performed royalty audits of mineral leases for the minerals audit program; audited major oil, gas and coal payors, gas plant operators, and other small oil and gas producers. Some of the companies audited included Giant Industries Inc., Phillips Petroleum Co., Peabody Coal Co., and BHP Minerals Inc.

**TAX AUDITOR** *Office of Navajo Tax Commission, Window Rock, AZ* October 1996 – November 1997  
Primarily reviewed various tax returns for accuracy, compliance and pre-audit requirements. Also created and maintained an oil and gas severance taxpayer database. Assisted the tax attorney with interest and penalty calculations and taxpayer hearings as needed.

### PROFESSIONAL ACTIVITIES AND AFFILIATIONS

- Past Board Member, Native American Health Care Center, Phoenix, AZ
- Panelist on “*Non Indians Doing Business on Indian Reservations*”, 3<sup>rd</sup> Annual Native American & Veterans Conference and Tradeshow by Native PTAC, Tulalip, WA
- Panelist on “*Fostering Economic Development During These Times*”, NAFAO 28<sup>th</sup> Annual Finance Conference: Wall Street Summit II, Newark, NJ
- Native American Finance Officers Association
- Arizona Society of CPAs
- Arizona Bar, Taxation and Business Law Sections
- Native American Bar Association - Arizona Chapter

### SKILLS AND INTERESTS

Fluent in Navajo; authentic Navajo rug weaver; classical guitarist; health and fitness enthusiast.