



RESOLUTION NO. 20160726-02

**A RESOLUTION AUTHORIZING THE CREATION OF A GROUP RETIREMENT PLAN
TRUST FOR TEXAMERICAS CENTER AND ITS EMPLOYEES FOR
ADMINISTRATION OF RETIREMENT PLANS**

WHEREAS, TexAmericas Center is a political subdivision of the State of Texas with the powers and authorities specified in Chapter 3503 of the Special District Local Laws Code of the State of Texas; and

WHEREAS, TexAmericas Center has previously adopted the TexAmericas Center 457 Plan for its Employees; and

WHEREAS, TexAmericas Center has also previously adopted a TexAmericas Center 401(a) Plan for its Employees; and

WHEREAS, it is in the best interest of TexAmericas Center and its Employees, and has been recommended by InWest Retirement Solutions that a Group or Pooled trust be adopted to manage and administer the funds of both the 401(a) and 457 Plan; and

WHEREAS, InWest Retirement Solutions has provided a Trust Agreement to create the TexAmericas Center Group Retirement Trust, a copy of which has been provided to the Board for its review and approval; and

WHEREAS, the Board of Directors determines that it is in the best interest of TexAmericas Center and its Employees to adopt the Group Retirement Trust as presented;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors that it does hereby adopt and approve formation of the TexAmericas Center Group Retirement Trust in the form as presented by InWest Retirement Solutions; and

BE IT FURTHER RESOLVED, that Scott Norton shall be and he is hereby designated to act as Trustee of the Group Retirement Trust subject to removal by the Board of Directors as provided in the Trust Agreement; and

BE IT FURTHER RESOLVED, that Scott Norton, Executive Director/CEO shall be and he is hereby authorized to execute the TexAmericas Center Group Retirement Trust on behalf of TexAmericas Center and to execute any other documents as may be necessary to complete the organization and establishment of said Trust and to take such other actions as may be deemed necessary by him to implement the Group Retirement Trust.

PASSED and APPROVED this 26th day of July, 2016.



Denis Washington, Chairman of the Board

ATTEST:



Melford Pierce, Secretary

**TEXAMERICAS CENTER 457 PLAN
CERTIFICATE OF GOVERNMENT ENTITY ADOPTION RESOLUTION**

The undersigned Authorized Representative of TexAmericas Center (the Employer) hereby certifies that the following resolutions were duly adopted by the Board of Directors of the TexAmericas Center on July 26, 2016, and that such resolutions have not been modified or rescinded as of the date hereof;

BE IT RESOLVED by the Board of Directors that the amendment to Article III of the TexAmericas Center 457 Plan (the Amendment) effective October 1, 2015, presented at this meeting to the Board of Directors is hereby approved and adopted and that Scott Norton, Executive Director/CEO of TexAmericas Center is hereby authorized and directed to execute and deliver to Administrator of the Plan one or more counterparts of the Amendment;

BE IT FURTHER RESOLVED, that Scott Norton, Executive Director/CEO of TexAmericas Center shall act as soon as possible to notify the Plan Participants of the adoption of this Amendment by delivering to such Participants a copy of the summary description of the changes to the Plan in the form of the Summary of Material Modifications presented at this meeting to the Board of Directors, which form is hereby approved.

The undersigned further certifies that attached hereto as Exhibit "A" and "B" respectfully, are true copies of the Amendment and Summary of Material Modifications approved and adopted in the foregoing resolutions.

TEXAMERICAS CENTER

By: 
Melford Pierce, Secretary

Date: July 26, 2016

**TEXAMERICAS CENTER
GROUP RETIREMENT TRUST**

Effective As Of October 1, 2015

PREAMBLE

THIS TRUST AGREEMENT is by and between TexAmericas Center, a governmental entity, (hereinafter referred to as the "Employer"), and Scott Norton in his fiduciary capacity as trustee (hereinafter collectively referred to as "Trustee");

WITNESSETH

WHEREAS, the Employer has heretofore adopted the TexAmericas Center 401(a) Plan (hereinafter referred to as the "401(a) Plan"), a tax qualified profit sharing plan governed under Section 401(a) of the Internal Revenue Code, and the TexAmericas Center 457 Plan (hereinafter referred to as the "457 Plan"), a state and local government deferred compensation plan governed under Section 457 of the Internal Revenue Code (collectively hereinafter referred to as the "Plans"), as such Plans are in full force and effect; and

WHEREAS, the Plans require the establishment and maintenance of a separate trust under which to hold the assets of the Plans; and

WHEREAS, the Plans currently incorporate trust provisions within their governing plan documents, and it is intended to adopt a separate trust agreement hereunder intended to meet the requirements of Revenue Ruling 81-100, as clarified and modified by Revenue Rulings 2004-67, 2011-1, 2011-2, and 2014-24, as well as IRS Notice 2012-6, such that the governing trust under the Plans shall be a group trust, allowing for the combined investment of assets under the Plans in one trust; and

WHEREAS, it is desired to retain the Trustee hereinbefore named as the Trustee of the restated Trust under the Plans;

NOW, THEREFORE, in consideration of the premises and the mutual agreements herein contained, and contingent upon qualification under Section 401(a) of the Internal Revenue Code for the 401(a) Plan, and Section 457(b) of the Internal Revenue Code for the 457 Plan, it is mutually covenanted and agreed as follows:

ARTICLE I

TRUSTEE AND TRUST FUND

1.1 This Trust shall be titled the "TexAmericas Center Group Retirement Trust (Effective As Of October 1, 2015)" (hereinafter referred to as the "Trust"), and shall carry into effect applicable provisions of the TexAmericas Center 401(a) Plan (hereinafter referred to as the "401(a) Plan"), a tax qualified profit sharing plan governed under Section 401(a) of the Internal Revenue Code, and the TexAmericas Center 457 Plan (hereinafter referred to as the "457 Plan"). The Trustee of the Trust, as named in the Preamble hereof, agrees to take, hold, invest, administer and distribute in accordance with the following provisions, all contributions and assets paid or delivered to the Trustee pursuant to the Plans for the uses and purposes herein expressed.

1.2 The Trustee shall be accountable for all contributions received, but shall have no duty to require any contributions to be made or to determine that the amounts received comply with the Plans, or to determine that the Fund is adequate to provide the benefits payable pursuant to the Plans.

1.3 A separate account will be maintained to reflect the interest of each adopting group trust retiree benefit plan, including separate accounting for contributions to the group trust by each such Plan, disbursements made from each such Plan's account, and the investment experience of the group trust as allocable to that account. The assets of this Trust, as applicable to each Plan, may only be used to pay benefits under such Plan, and may not be diverted to the use of another participating Plan.

1.4 This group trust is operated or maintained exclusively for the commingling and collective investment of funds from other trusts that it holds. Notwithstanding any contrary provision in this group trust, the Trustee is permitted, unless restricted in writing by the named fiduciary, to hold in this group trust funds that consist exclusively of trust assets held under the Plans qualified under Code Section 401(a) that are exempt from tax under Code Section 501(a), funds from Code Section 401(a)(24) governmental retiree benefit plans that are not subject to Federal income taxation, funds from retirement income accounts under Code Section 403(b)(9), funds from individual retirement accounts that are exempt under Code Section 408(e), and funds from eligible governmental plan trusts or custodial accounts under Code Section 457(b) that are exempt under Code Section 457(g). The Trustee is also permitted, unless restricted in writing by the named fiduciary, to hold funds in this group trust that consist of assets of custodial accounts under Code Section 403(b)(7), provided that if assets of a custodial account under Code Section 403(b)(7) are invested in the group trust, all assets of the group trust, including the Code Section 403(b)(7) custodial accounts, are solely permitted to be invested in stock of regulated investment companies. For this purpose, a trust includes a custodial account that is treated as a trust under Code Sections 401(f), 403(b)(7), 408(h), or 457(g)(3).

For purposes of valuation, the value of the interest maintained by the Fund with respect to any Plan or account in such group trust shall be the fair market value of the portion of the Fun held for that Plan or account, determined in accordance with generally recognized valuation procedures.

ARTICLE II

DEFINITIONS

2.1 The term "Code" shall mean the Internal Revenue Code of 1986, as amended from time to time.

2.2 The term "Committee" shall mean the administrative body under the Plans, as provided therein.

2.3 The term "Employer" shall mean TexAmericas Center.

2.4 The term "ERISA" shall mean the Employee Retirement Income Security Act of 1974, as amended from time to time.

2.5 The term "Plan" or "Plans" wherever used herein shall mean the Plan or Plans named in Section 1.1 hereof, as amended from time to time.

2.6 The term "Trust Fiscal Year" shall mean the twelve-month period beginning on October 1 and ending September 31 each year.

2.7 The terms "Trust Fund" or "Fund" shall consist of all monies heretofore contributed, together with all other sums which may hereafter be contributed, paid to or deposited with the Trustee, by the Employer, or which may in any manner come into its hands or under its control, and all other funds, assets, property or liabilities of whatsoever character which may hereafter be paid, transferred or assigned to the Trustee, or which may come into its hands or under its control, both corpus and principal, and the income, gains or losses, if any, of the foregoing, and all proceeds and avails thereof.

ARTICLE III

PAYMENTS FROM TRUST FUND

3.1 Payments shall be made from the Fund by the Trustee to such persons in such manner, at such times and in such amounts as the Committee shall direct. The Trustee shall be fully protected in making, discontinuing, or stopping payments from the Fund in accordance with the directions of the Committee. The Trustee shall have no responsibility to see to the application of payments so made or to ascertain whether the directions of the Committee comply with the Plans. When the Committee directs that any payment is to be made only during or until the time a certain condition exists regarding the payee, any payment made by the Trustee in good faith, without actual notice or knowledge of the changed status or condition of the payee, shall be considered to have been properly made by the Trustee and made in accordance with the direction of the Committee.

3.2 The Trustee is authorized, to the extent required under applicable law and in accordance with the distribution method selected by the payee in writing, to withhold from distributions to any payee such sum as is required to be applied to the federal and state tax obligation for which the payee may be liable with regard to the amount distributable to such payee. The Trustee shall pay the remaining balance of such distributable amount, if any, to such payee or his estate.

3.3 The fees payable by the Employer for consulting, legal, accounting, custodial, recordkeeping or other reasonable and proper services relating to the administration of the Plans and Trust, as provided for therein, including fees for the Trustee, if not paid by the Employer, shall be payable by the Trustee out of the Fund, and until so paid shall constitute a first and prior charge and lien against the Fund.

3.4 No amounts shall be payable to the Employer hereunder, from the Trust Fund, except as provided in the Plans. Provided, anything to the contrary notwithstanding, it is expressly prohibited for the Plan or Plans to permit an assignment of any part of its equity or interest in this group trust.

ARTICLE IV

POWERS AND DUTIES OF TRUSTEE

4.1 Except as expressly provided in any of the following Sections of this Article, the Trustee shall be authorized and empowered, in its sole discretion, but not by way of limitation, to take any of the following actions:

(a) to invest and reinvest the Fund in such bonds, notes, debentures, mortgages, investment trust certificates, certificates of deposit (including certificates of deposit issued by the Trustee if the Trustee is a bank or similar financial institution), preferred or common stock, interest in realties, leaseholds, fee titles, equipment trust certificates, insurance and other annuity contracts (individual or group) as directed by the Committee, royalties and other forms of securities, including securities of the Employer to the extent permitted by the terms of ERISA, securities of the Trustee if the Trustee is a bank or similar financial institution, key-man life insurance payable to the Trust as directed by the Committee, or any common or mutual trust funds, as the Trustee may deem proper and advisable without being limited by any State statute or rule of court regarding investments by Trustees, and may hold any portion of the Fund in cash pending investment or payment of expenses or benefits without liability for interest, and may retain any such securities and exercise such rights and options in respect thereto as it may deem advisable;

(b) to hold, manage, improve, repair and control all property, real or personal, and whether or not productive of income, at any time forming part of the Fund; to sell, convey, transfer, exchange, partition, lease for any term, even extending beyond the duration of this Trust, and otherwise dispose of the same from time to time in such manner, for such consideration and upon such terms and conditions as the Trustee shall determine; unless the asset is under the investment control of an Investment Manager pursuant to Section 9.1 hereof, to vote any corporate stock either in person or by proxy, discretionary or otherwise, and with or without power of substitution, for any purpose;

(c) to cause any property of the Fund to be issued, held or registered in the individual name of the Trustee, or in the name of its nominee, or in bearer or federal book-entry form, or in such form that title will pass by delivery, provided the records of the Trustee shall indicate the true ownership of such property;

(d) to exercise any conversion privilege or subscription right given to the Trustee, as to the owner or any security forming part of the Fund; to consent to, take any action in connection with, and receive and retain any securities resulting from any reorganization, consolidation, merger, readjustment of the financial structure, sale, lease or other disposition of the assets of any corporation or other organization, the securities of which may be an asset of the Fund;

(e) to employ such agents and counsel as may be reasonably necessary in managing and protecting the Fund and to pay them reasonable compensation; to settle, compromise or abandon all claims and demands in favor of or against the Fund; to charge any premium on bonds purchased above par value to the principal of the funds, regardless of any law relating

thereto;

(f) to invest and reinvest all or any part of the Fund through the medium of any single, common, collective, or commingled trust fund (even if maintained by the Trustee, if the Trustee is a bank or other similar financial institution), as the same may have heretofore been or may hereafter be established or amended, which is permitted for employee benefit plans qualified under the provisions of Section 401(a) of the Code, which instrument creating such trust fund shall, during such time as investments are made by this Trust in such fund, constitute a part of this Trust; and to invest in any other investment fund selected by the Trustee which is qualified to receive investments from the Plans, including shares of any open-end or closed-end investment company registered under the Investment Company Act of 1940 (15 U.S.C. & 80a-1, et. seq), as amended. The Trustee shall not be precluded from making such investment in an open-end investment company on the grounds that an investment company is organized, sponsored or controlled by the Trustee or an affiliate of the Trustee, or on the grounds that the Trustee or the affiliate of the Trustee provides services to such investment company as investment advisor, custodian, transfer agent, registrar, distributor or otherwise; provided that any requirements of the U.S. Department of Labor ("DOL") and/or the Internal Revenue Service ("IRS") are complied with in making purchases and sales of any such shares and in particular the provisions of Prohibited Transaction Class Exemption 77-4 (March 31, 1977, 47FR18732) as modified or amended by subsequent exemptions.

(g) to settle, compromise or submit to arbitration any claims, debts or damages due or owing to the Trust; to commence or defend suits or other legal proceedings to protect any interests of the Trust; and to represent the Trust in all suits and other legal proceedings in any court or before any body, board, agency, panel or tribunal;

(h) to exercise all the rights, powers, options and privileges now or hereafter granted to, provided for, or vested in, trustees under the Texas Trust Code, as amended, except as such conflict with the terms of this Trust Agreement or superseding law and, as far as possible, no subsequent legislation or regulation shall be in limitation of the rights, powers or privileges granted the Trustee hereunder, or in the Texas Trust Code as it exists at the time of the execution hereof; and

(i) in addition to the enumerated powers herein, to do all other acts in its reasonable judgment that are necessary or desirable for the proper administration of the Fund.

4.2 The Trustee shall perform all acts within its authority under this Agreement for the exclusive purpose of providing benefits to Plan participants and their beneficiaries and defraying reasonable expenses of administering the Plans and Trust, and shall perform such acts with the care, skill, prudence, and diligence under the circumstances then prevailing that a prudent man acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of a like character and with like aims. With respect to the Plans' assets under the investment control of the Trustee (and not under the control of the Committee, an Investment Manager as described in Section 3(38) of ERISA, or any other person or entity), the Trustee shall diversify the investment of the Trust Fund so as to minimize the risk of large losses, unless under the circumstances it is clearly prudent not to do so. Diversification factors to be considered by the appointed Trustee shall include (1) the purpose of the Plans, (2) the amount of Plan assets,

(3) financial and industrial conditions, (4) the type of investment, whether mortgages, bonds or shares of stock or otherwise, (5) distribution as to geographical location, (6) distribution as to industries, and (7) the dates of maturity.

4.3 If two or more parties serve simultaneously as the Trustee hereunder, any one such party shall be liable for a breach by another such party only if:

(a) the one party participates knowingly in, or knowingly conceals, the other party's breach; or

(b) the one party fails to comply with the prudent man standard set forth in ERISA and by such failure, has enabled the other party to commit such breach; or

(c) the one party has knowledge of the other party's breach and does not make a reasonable effort to remedy such breach.

Each such party shall take reasonable care to prevent the other party from committing a breach and they shall jointly manage and control the assets of the Trust Fund unless the responsibilities, duties and obligations set forth herein are specifically and prudently allocated among such parties by an instrument in writing, executed by all parties, and made a part of this Trust.

In such event, a party to whom such responsibilities have not been allocated shall not be liable for any loss resulting to the Plans arising from the acts or omissions on the part of a second party to whom such fiduciary responsibilities have been allocated unless such first party would be liable under the first sentence of this Section.

The Employer indemnifies and saves harmless any employee of the Employer from and against any and all loss resulting from liability to which any such person may be subjected by reason of any conduct (except willful or reckless misconduct) in his fiduciary capacity under this Trust, including all expenses reasonably incurred in such person's defense, in case the Employer fails to provide such defense.

The Employer hereby agrees to indemnify the Trustee against any and all claims, liabilities, costs or expenses incurred by the Trustee resulting from the breach or an alleged breach of a fiduciary duty to the Plans by a party other than the Trustee, including but not limited to, any fiduciary duty or responsibility hereunder owed to the Plans by an Investment Manager appointed pursuant to Section 9.1 hereof, or any predecessor trustee. Provided, however, nothing herein shall be construed as an indemnification of the Trustee for any claims, liabilities, costs or expenses resulting from a breach of its own fiduciary duties with respect to the Plans or Trust or its own gross negligence or willful misconduct.

The indemnification provisions of this Section shall not relieve any such person of any liability he may have under ERISA for breach of a fiduciary duty.

4.4 The Employer shall be responsible for all reporting and disclosure requirements applicable to the Plans and Trust, other than the responsibility for reporting of distributions and

taxes withheld, which shall be the responsibility of the Trustee.

ARTICLE V

ACCOUNTS OF THE TRUSTEE

5.1 The Trustee shall maintain accurate and detailed records and accounts of all transactions hereunder, which shall be available at all reasonable times for inspection or audit by any person or persons designated by the Employer. Except as provided in Article X hereof, the Trustee shall not be responsible for accounting and recordkeeping with respect to Participants and their accounts maintained in connection with the Plans, except to the extent of maintaining accurate and detailed records of the assets as described above. Furthermore, except as provided for in Article X hereof, the Trustee is not the "Plan Administrator" for purposes of ERISA and shall not be responsible for any federal or state reporting or disclosure requirements.

5.2 The Trustee, at the direction of the Employer, shall submit valuations, reports or other information, as shall be specified, to persons designated by the Employer.

5.3 Within ninety (90) days following the close of each fiscal year of the Trust (or following the close of such other annual period as may be agreed upon by the Trustee and the Employer), and following the effective date of the removal or resignation of the Trustee, the Trustee shall file with the Employer a written account setting forth all transactions effected by it subsequent to the end of the period covered by its last previous annual account, and listing the assets of the fund at the close of the period covered by such account.

5.4 Upon the receipt by the Trustee of the Employer's written approval of any such account, or upon the expiration of sixty (60) days after delivery of any such account to the Employer, such account (as originally stated if no objection had been theretofore filed by the Employer, or as theretofore adjusted pursuant to agreement between the Employer and the Trustee) shall be deemed to be approved by the Employer except as to matters, if any, covered by written objections theretofore delivered to the Trustee by the Employer regarding which the Trustee has not given an explanation or made adjustments satisfactory to the Employer, and the Trustee shall be released and discharged, with respect to all persons and entities, as to all items, matters and things set forth in such account which are not covered by such written objections as if such account had been settled and allowed by a decree of a court having jurisdiction over such account and over the Trustee and the Employer.

ARTICLE VI

REMOVAL, RESIGNATION AND SUCCESSION OF TRUSTEE

6.1 The Employer, by appropriate action of its governing body, may remove any party serving as Trustee (with at least sixty (60) days prior notice to the Trustee unless the Trustee agrees to a shorter notice period) and appoint a successor party. Such removal or appointment shall not become effective before copies of said resolution certified by any authorized agent of the Employer and an acceptance of the Trust signed by the successor so appointed are delivered to the party being removed.

6.2 Any party serving as Trustee may resign by delivering to the Employer a written resignation to take effect sixty (60) days after the delivery thereof to the Employer (unless the parties agree to another effective date). The Employer, by appropriate legal action, shall appoint a successor party and shall deliver to the resigning party copies of said resolution certified by any authorized agent of the Employer and acceptance of the Trust signed by the successor so appointed.

6.3 All of the provisions set forth herein with respect to the Trustee shall relate to each successor party serving as Trustee with the same force and effect as had been applicable to the prior party.

6.4 Upon the appointment of a successor party to serve as Trustee, the removed or resigning party shall transfer and deliver the Fund to such successor. No successor shall be liable for the acts or omissions of his predecessor or be obliged to examine the accounts, records or acts of such predecessor.

6.5 If a party serving as Trustee should cease to exist (whether through death in the case of an individual, or through dissolution in the case of a corporation), the Employer may appoint a successor in the same manner, and subject to the same conditions, as described above with respect to removals and resignations.

ARTICLE VII

TERMINATION

7.1 The trust created by this agreement is intended to be permanent unless otherwise prohibited by law, and in such event, it shall last only so long as one day short of the maximum time permitted by applicable law governing this Trust. The Trust will, however, be terminated if the Plans are terminated and if, in accordance with the Plans, this Trust is to terminate. Notice in writing of such termination shall be given to the Trustee, which notice shall recite the date upon which the termination shall be effective. After receipt of such notice the Trustee shall continue to hold, invest, administer, liquidate and distribute the Fund pursuant to the provisions of this Trust agreement. Termination of the Trust shall be complete only when no assets of the Trust remain in the possession of the Trustee.

ARTICLE VIII

AMENDMENTS

8.1 The Employer only shall have the right at any time or times to amend this Trust agreement, in whole or in part.

8.2 Each amendment of this Trust agreement shall be made by delivery to the Trustee of a certified copy of the amendment.

8.3 No amendment shall be made to this Trust agreement pursuant to the foregoing provisions that shall affect the duties or liabilities of the Trustee without its prior written consent.

ARTICLE IX

INVESTMENT MANAGEMENT

9.1 The Employer is hereby given the right and the power to appoint one or more Investment Manager(s) to manage (including the power to acquire and to dispose of) those assets so delegated to said Investment Manager(s) pursuant to written directions from the Employer. Such management shall be in accordance with a written investment management agreement. An Investment Manager shall mean an investment adviser registered under the Investment Advisers Act of 1940, a bank (as defined in that Act), or an insurance company qualified to perform investment management services under State law in more than one State. The appointment of such Investment Manager(s), and the continuing use of such appointment shall be determined by the Employer solely upon consideration of the best interests of the participants and beneficiaries of the Plans. Any Investment Manager must acknowledge and accept in writing that such manager is a fiduciary of this Trust. The Trustee shall be given copies of the instruments appointing such Investment Manager(s) and evidencing acceptance thereof.

9.2 To the extent not inconsistent with ERISA and other applicable law, the Employer shall have the right and power in its sole discretion to direct the Trustee and/or the Investment Manager(s) to take any of the actions set out in Section 4.1 hereof. The Employer shall not be liable for any acts or omission of the Trustee and/or Investment Manager(s) provided that the selection and continuance of said Trustee and/or Investment Manager(s) meets the statutory requirements of ordinary care.

9.3 Any Investment Manager shall perform all acts within its authority hereunder for the exclusive purpose of providing benefits to Plan participants and their beneficiaries and defraying reasonable expenses of administering the Plans and Trust, and shall perform such acts with the care, skill, prudence, and diligence under the circumstances then prevailing that a prudent man acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of a like character and with like aims. Any Investment Manager shall diversify the investments of the assets under its control so as to minimize the risk of large losses, unless under the circumstances it is clearly prudent not to do so. Diversification factors to be considered by an Investment Manager shall include (1) the purpose of the Plans; (2) the amount of the Plans' assets; (3) financial and industrial conditions; (4) the type of investment, whether mortgages, bonds or shares of stock or otherwise; (5) distribution as to geographical location; (6) distribution as to industries; and (7) the date of maturity. Neither the Trustee nor an Investment Manager shall be liable for failure of diversification of investments separately assigned to another entity.

9.4 Any one of the fiduciaries referred to above (i.e., Trustee or Investment Manager) shall be liable for a breach by any other fiduciary hereunder only if:

(a) the one fiduciary participates knowingly in, or knowingly conceals, the other fiduciary's breach; or

(b) the one fiduciary fails to comply with the prudent man standard set forth in ERISA and by such failure, has enabled the other fiduciary to commit such breach; or

(c) the one fiduciary has knowledge of the other fiduciary's breach and does not make a reasonable effort to remedy such breach.

No fiduciary hereunder shall be under any obligation to invest or manage any of the assets of the Trust Fund that are subject to the management of another fiduciary. A fiduciary hereunder shall have exclusive control and management of only those assets assigned separately to such fiduciary in writing by the Employer.

9.5 The Employer shall have the power to remove an Investment Manager at any time. An Investment Manager may resign by delivering to the Employer a written resignation to take effect sixty (60) days after the delivery thereof. All of the provisions set forth herein with respect to the Investment Manager(s) shall relate to any successor Investment Manager(s).

Upon removal or resignation of an Investment Manager, the removed or resigning Investment Manager(s) shall transfer and deliver the assigned assets to such successor as the Employer shall specify. No successor fiduciary shall be liable for the acts or omissions of any predecessor fiduciary or be obliged to examine the accounts, records or acts of any prior fiduciary.

If an Investment Manager should cease to exist, the Employer may appoint a successor Investment Manager in the same manner, and subject to the same conditions, as described above with respect to removals and resignations.

ARTICLE X

MISCELLANEOUS

10.1 No person dealing with the Trustee shall be required or entitled to see to the application of any money paid or properly delivered to the Trustee, or to determine whether or not the Trustee is acting pursuant to authorities granted to it hereunder or to authorizations or directions herein required. The certificate of the Trustee that it is acting in accordance with the provisions of this Trust shall protect any person relying thereon.

10.2 The Trust is hereby designated as constituting a part of the Plans intended to continue to qualify and to be tax exempt under Section 401(a) and Section 501(a), respectively, of the Code. Until advised otherwise, the Trustee may conclusively assume that this Trust is qualified under Section 501(a) of the Code and that this Trust is exempt to that extent from federal income taxes.

10.3 Neither the creation of this Trust nor anything contained in this agreement shall be construed as giving any person entitled to benefits hereunder or other employees of the Employer, who are not participants of the Plans, any equity or other interest in the assets, business, or affairs of the Employer or the Trust.

10.4 No bond, surety or security shall be required of the Trustee except as may be required by law or by the Employer with the consent of the Trustee.

10.5 If any provision or provisions of this Trust agreement shall be held illegal or invalid for any reason, said illegality or invalidity shall not affect the remaining provisions of this Trust agreement, but shall be fully severable and the Trust agreement shall be construed and enforced as if said illegal or invalid provisions had never been inserted herein.

10.6 The Employer shall have the authority, but shall be under no duty, to enforce this Trust agreement on behalf of any and all persons having or claiming any interest in the Fund. In any action or proceeding affecting the Fund or the administration thereof, or for instructions to the Trustee, the Employer and the Trustee shall be the only necessary parties, and no employee of the Employer or their beneficiaries, or any other person having or claiming to have an interest in the Fund shall be entitled to any notice of process, unless required under ERISA, and any judgment that may be entered in such action or proceeding shall, to the extent permitted under ERISA, be binding on all persons having or claiming to have any interest in the Fund.

10.7 Notices hereunder shall be in writing and shall be effective (i) upon actual receipt if hand-delivered, (ii) as of the date of the postmark if sent via registered U. S. mail and the return receipt is received by the sender, or (iii) three (3) days after the date of the postmark is sent via regular U. S. mail.

The Trustee shall be fully protected in acting upon any notice, resolution, request, consent, order, certificate, or other document believed by it to be genuine and to have been signed or presented by an agent, delegate or representative of the proper party or parties. The

Trustee shall not be required to make any investigation to determine the identity or mailing address of any Participant or beneficiary, and shall be entitled to withhold making any payments until such identity or mailing address is certified to it by the Committee.

With respect to any matter contemplating an action or determination by the Committee, the Trustee may act upon a written notice signed solely by any member of the Committee. The Trustee shall not be liable to any person for the inaction, action, mistaken action or other errors of the Committee, including the directing or failing to direct the Trustee to make any payment to any Participant or beneficiary. The Trustee shall have no duty to inquire whether any direction, action or inaction conforms with the Plans or applicable law. The Employer shall provide the Trustee with a certified resolution appointing the members of the Committee and any subsequent changes to the membership of the Committee, along with the specimen signature of each member.

If the Trustee makes a written request for directions from the Committee, to the extent not inconsistent with its fiduciary duties under ERISA, or except with respect to duties responsibilities or other matters outlined in other provisions of this Trust Agreement as responsibilities of the Trustee, the Trustee may await such directions without incurring liability. Where applicable, the Trustee shall have no duty to act in the absence of such requested directions, but may, in its discretion, take such action as it deems necessary or appropriate to carry out its duties hereunder.

10.8 Except as otherwise provided with respect to Qualified Domestic Relations Orders pursuant to 206(d) of ERISA and Sections 401(a)(13) and 414(p) of the Code or any domestic relations order entered before January 1, 1985 and except as otherwise provided under applicable law that is not preempted by the provisions of the Act (such as an order of a court under bankruptcy provisions which take precedence over the Act provision or are held not to be subject to the Act), no right or interest of any kind in any benefit shall be transferable or assignable by any Participant or Beneficiary or be subject to anticipation, adjustment, alienation, encumbrance, garnishment, attachment, execution or levy of any kind.

ARTICLE XI

APPLICABLE LAW AND TRUSTEE'S ACCEPTANCE

11.1 This agreement and each of its provisions shall be construed and their validity determined by the application of the laws of the State of Texas, except to the extent such law is preempted by Federal statute.

11.2 This Trust agreement may be executed in any number of counterparts, each of which shall be considered an original, and no other counterpart need be produced.

IN WITNESS WHEREOF, and as conclusive evidence of their acceptance of this agreement, the parties hereunder have caused this Trust agreement to be signed on this 1st day of October, 2015.

TEXAMERICAS CENTER

By: 

Trustee: Scott Norton
Executive Director/CEO

AS THE EMPLOYER

SCOTT NORTON



AS THE TRUSTEE

Power of Attorney and Declaration of Representative

OMB No. 1545-0150

For IRS Use Only

Received by: _____

Name _____

Telephone _____

Function _____

Date / /

▶ Information about Form 2848 and its instructions is at www.irs.gov/form2848.

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address TexAmericas Center 107 Chapel Lane New Boston, TX	Taxpayer identification number(s) <p style="text-align: center;">75-2804233</p>		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Daytime telephone number 903-223-9841</td> <td style="width: 50%;">Plan number (if applicable)</td> </tr> </table>	Daytime telephone number 903-223-9841	Plan number (if applicable)
Daytime telephone number 903-223-9841	Plan number (if applicable)		

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address Gary Nagler, Gary A. Nagler & Associates, P.L.L.C. 4888 Loop CEntral Drive, Suite 520 Houston, Texas 77081	CAF No. 7805-21122R PTIN _____ Telephone No. 713-666-7742 Fax No. 713-666-6812
Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Check if to be sent copies of notices and communications <input type="checkbox"/>	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address (Note: IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address (Note: IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Group trust qualification	5316	2015

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Use Not Recorded on CAF**

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

Authorize disclosure to third parties; Substitute or add representative(s); Sign a return; _____

Other acts authorized: _____

b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.
List any other specific delations to the acts otherwise authorized in this power of attorney (see instructions for line 5b):

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here
YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.
▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.



Signature

7/18/16
Date

Executive Director/CEO
Title (if applicable)

Scott Norton
Print Name

TexAmericas Center
Print name of taxpayer from line 1 if other than individual

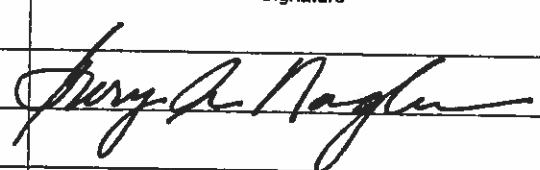
Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—licensed to practice as a certified public accountant is active in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). **See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.**
 - k Student Attorney or CPA—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LTC or STCP. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation— insert above letter (a-r).	Licensing jurisdiction (State) or other licensing authority (if applicable).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	Date
a	NY, TX	14779600 (TX)		7/18/2016

Application for Group or Pooled Trust Ruling

(Under section 401(a) and 501(a) of the Internal Revenue Code)

OMB No. 1545-2166

Review the **Procedural Requirements Checklist** on page 3 before submitting this application.

For Internal Use Only

1a Name of the trust sponsor

TexAmericas Center

1b Address of trust sponsor (If a P.O. Box, see instructions)

107 Chapel Lane

1c City

New Boston

1d State

TX

1e Zip Code

75570

1f Country

USA

1g Trust sponsor's employer identification number (EIN)

75-2804233

1h Telephone number

9032239841

1i Fax number

9032238741

2a Person to contact if more information is needed, see instructions
(If a Power of Attorney is attached, check box and do not complete this line.)

Contact person's name

2b Contact person's address

2c City

2d State

2e Zip Code

2f Telephone number

2g Fax number

If more space is needed for any item, attach additional sheets the same size as this form. Identify each additional sheet with the trust sponsor's name and EIN and identify each item.

3a Name of trust (If trust name exceeds 70 characters, including spaces, see instructions)

TexAmericas Center Group Retirement Trust

3b Enter date trust agreement was executed

10012015

Under penalties of perjury, I declare that I have examined this application, including accompanying statements and schedules, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE ▶



Date ▶

7/26/16

Type or print name

Scott Norton

Type or print title

Executive Director/CEO



- | | Yes | No | |
|----|-------------------------------------|--------------------------|--|
| 4 | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Is the group trust adopted as part of each adopting group trust retiree benefit plan? (See instructions.) |
| 5 | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Does the group trust instrument expressly limit participation to: pension, profit-sharing, and stock bonus trusts or custodial accounts qualifying under section 401(a) that are exempt under section 501(a); individual retirement accounts that are exempt under section 408(e); eligible governmental plan trusts or custodial accounts under section 457(b) that are exempt under section 457(g); custodial accounts under section 403(b)(7); retirement income accounts under section 403(b)(9); and section 401(a)(24) governmental plans? |
| 6 | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Does the group trust instrument expressly prohibit any part of its corpus or income that equitably belongs to any adopting group trust retiree benefit plan from being used for, or diverted to, any purpose other than for the exclusive benefit of the participants and the beneficiaries of the group trust retiree benefit plan? |
| 7 | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Is each group trust retiree benefit plan entity which adopts the group trust itself a trust, a custodial account, or a similar entity that is tax-exempt under section 408(e) or section 501(a) (or is treated as tax-exempt under section 501(a))? |
| 8 | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Does each group trust retiree benefit plan which adopts the group trust expressly provide in its governing document that it is impossible for any part of the corpus or income of the group trust retiree benefit plan to be used for, or diverted to, purposes other than for the exclusive benefit of the plan participants and their beneficiaries? |
| 9 | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Does the group trust instrument expressly limit the assets that may be held by the group trust to assets that are contributed by, or transferred from, a group trust retiree benefit plan to the group trust (and the earnings on such assets), and does the group trust instrument expressly provide for separate accounts (and appropriate records) to reflect the interest which each adopting group trust retiree benefit plan has in the group trust? |
| 10 | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Does the group trust instrument expressly prohibit an assignment by an adopting group trust retiree benefit plan of any part of its equity or interest in the group trust? |
| 11 | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Was the group trust created or organized in the United States and is the group trust maintained at all times as a domestic trust in the United States? |



Procedural Requirements Checklist

Use this list to ensure that your submitted package is complete. Failure to supply the appropriate information may result in a delay in the processing of the application.

1. Is Form 8717, User Fee for Employee Plan Determination, Opinion, and Advisory Letter Request, attached to your submission?
2. Is the appropriate user fee for your submission attached to Form 8717?
3. If appropriate, is Form 2848, Power of Attorney and Declaration of Representative, Form 8821, Tax Information Authorization, or a privately designated authorization attached? (For more information, see the *Disclosure Request by Taxpayer* in the instructions and Rev. Proc. 2011-4.)
4. Is a copy of your group trust's determination letter, if any, attached?
5. Have you included a copy of the group trust instrument and all amendments since your last determination letter?
6. Is the Employer Identification Number (EIN) of trust sponsor entered on line 1g?
7. Does line 3b provide the trust's original effective date?
8. Is the application signed and dated? (Stamped signatures are not acceptable; see Rev. Proc. 2011-4.)



What's New

This is a new form. Prior to this form, a letter was submitted in lieu of a form. Review the Procedural Requirements Checklist and these instructions before completing the application.

Public inspection. The group trust is open to public inspection.

Disclosure request by taxpayer. The Tax Reform Act of 1976 permits a taxpayer to request the IRS to disclose and discuss the taxpayer's return and/or return information with any person(s) the taxpayer designates in a written request. Use Form 2848, Power of Attorney and Declaration of Representative, if the representative is qualified to sign, or Form 8821, Tax Information Authorization, for this purpose. See Pub. 947, Practice Before the IRS and Power of Attorney, for more information.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

Group/pooled trust sponsors file this form to request a determination letter from the IRS for a determination that the trust is a group trust arrangement as described in Rev. Rul. 81-100, 1981-1 C.B. 326, as clarified and modified by Rev. Rul. 2004-67, 2004-2 C.B. 28, and as modified by Rev. Rul. 2011-1, 2011-2 I.R.B. 251, available at www.irs.gov/irb/2011-02_IRB/ar08.html.

Type of Trust

A group/pooled trust is a trust that meets the qualification requirements of Rev. Rul. 81-100 as modified and clarified by Rev. Rul. 2004-67 and as modified by Rev. Rul. 2011-1.

Who May File

This form should be filed by the sponsor of a group/pooled trust.

Where To File

File Form 5316 at the address indicated below:

Internal Revenue Service
P.O. Box 12192
Covington, KY 41012-0192

Requests shipped by express mail or a delivery service should be sent to:

Internal Revenue Service
201 West Rivercenter Blvd.
Attn: Extracting Stop 312
Covington, KY 41011

Private delivery services. In addition to the U.S. mail, you can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. The list of designated private delivery services includes only the following:

- DHL Express (DHL): DHL Same Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.

- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

The private delivery service can tell you how to get written proof of the mailing date.

How To Complete the Application

Applications are screened for completeness. The application must be signed by the employer or plan administrator.



Stamped signatures are not acceptable; see Rev. Proc. 2011-4, 2011-1 I.R.B. 123, available at www.irs.gov/irb/2011-01_IRB/ar09.html.

Incomplete applications may be returned to the applicant. For this reason, it is important that an appropriate response be entered for each line item (unless instructed otherwise). In completing the application, pay careful attention to the following:

- N/A (not applicable) is accepted as a response only if an N/A block is provided.
- If a number is requested, a number must be entered.
- If an item provides a choice of boxes to check, check only one box unless instructed otherwise.
- If an item provides a box to check, written responses are not acceptable.
- The IRS may, at its discretion, require a plan restatement or additional information any time it is deemed necessary.
- The application has formatted fields that will limit the number of characters entered per field.
- All data input will need to be entered in Courier 10 point font.
- Alpha characters should be entered in all capital letters.
- Enter spaces between any words. Spaces do count as characters.
- All date fields are entered as an 8-digit field (MMDDYYYY).

The IRS annually updates the revenue procedure which sets forth the procedures for issuing determination letters to qualified plans, including determination letters for group trusts. The annual revenue procedure may be found in the Internal Revenue Bulletin. For example, the revenue procedure for 2011 is Rev. Proc. 2011-6, 2011-1 I.R.B. 123, available at www.irs.gov/irb/2011-01_IRB/ar11.html.

What To File

1. A check for the appropriate user fee and Form 8717, User Fee for Employee Plan Determination, Opinion, and Advisory Letter Request. Attach a check or money order payable to the "United States Treasury" for the full amount of the user fee.
2. A completed Form 5316.
3. A copy of the trust's latest determination letter.
4. The trust instrument and related documents.

Specific Instructions

Line 1a and 1b. Enter the name and address of the trust sponsor/employer.

Address should include the suite, room, or other unit number after the street address. If the post office does not deliver mail to the street address and the plan has a P.O. box, show the box number instead of the street address. The address should be the address of the sponsor/employer.

Line 1g. Enter the 9-digit trust employer identification number (EIN) assigned to the trust sponsor.

The trust sponsor/employer must have an EIN. To apply for an EIN:

- Mail or fax Form SS-4, Application for Employer Identification Number, obtained by calling 1-800-TAX-FORM (1-800-829-3676).
- Call 1-800-829-4933 to receive your EIN by telephone.
- Select the Online EIN Application link at IRS.gov. The EIN is issued immediately once the application information is validated.

Note. This EIN must be used in all subsequent filings of the trust determination letter requests.

Line 2a. Complete this line, or check the box and attach a power of attorney or other written designation. The contact person will receive copies of all correspondence as authorized. See instructions for Form 2848 or Form 8821.

Line 3a. Due to space restrictions this field is limited to 70 characters, including spaces. Please complete this item with how the trust name should read on the trust determination letter to the extent permitted. Due to this restriction, please keep in mind that "Employees" and "Trust" are not needed and will be left off if space does not permit.

Line 3b. Enter the date the trust agreement was executed.

Line 4. Each group trust retiree benefit plan must adopt the group trust as part of the plan. A group trust retiree benefit plan is defined as a pension, profit-sharing, and stock bonus trust or custodial account qualifying under section 401(a) that is exempt under section 501(a); an individual retirement account that is exempt under section 408(e); an eligible governmental plan trust or custodial account under section 457(b) that is exempt under section 457(g); a custodial account under section 403(b)(7); a retirement income account under section 403(b)(9); and a section 401(a)(24) governmental plan.

Line 5. The group trust instrument must expressly limit participation in the group trust to group trust retiree benefit plans. The group trust instrument may also limit participation in the group trust to certain types of group trust retiree benefit plans. For example, the group trust instrument may limit participation in the group trust to pension, profit-sharing, and stock bonus trusts qualifying under section 401(a) that are exempt under section 501(a), and individual retirement accounts exempt under section 408(e). See Rev. Rul. 2011-1 for information on the assets of commingled trust funds.

Line 6. The group trust instrument must expressly prohibit any part of its corpus or income that equitably belongs to any adopting group trust retiree benefit plan from being used for, or diverted to, any purpose other than for the exclusive benefit of the participants and the beneficiaries of the group trust retiree benefit plan. Plan assets are treated as used for, or diverted to, a purpose other than for the exclusive benefit of the plan participants or beneficiaries if the assets of one group trust retiree benefit plan are used to provide benefits under another group trust retiree benefit plan even if the plan participant or beneficiary receiving the benefits is a participant or beneficiary under both plans.

Line 7. A group trust retiree benefit plan that is a governmental plan for purposes of section 401(a)(24) is treated as meeting the requirement to be tax exempt if it is not subject to federal income taxation.

Line 8. Each group trust retiree benefit plan which adopts the group trust must expressly provide in its governing document that it is impossible for any part of the corpus or income of the group trust retiree benefit plan to be used for, or diverted to, purposes other than for the exclusive benefit of the plan participants and their beneficiaries. For more information see Rev. Rul. 2011-1.

Line 9. The group trust instrument must expressly limit the assets that may be held by the group trust to assets that are contributed by, or transferred from, a group trust retiree benefit plan to the group trust (and the earnings on the assets), and the group trust instrument must expressly provide for the separate accounts (and appropriate records) to reflect the interest which each adopting group trust retiree benefit plan has in the group trust. This includes separate accounting for contributions to the group trust from the adopting plan, disbursements made from the adopting plan's account in the group trust, and investment experience of the group trust allocable to that account. A transaction or accounting method which has the effect of directly or indirectly transferring value from the account of one adopting plan into the account of another adopting plan violates this separate accounting requirement. However, a transaction that merely exchanges investments at fair market value between the accounts of one adopting plan to another account of that adopting plan does not violate this separate accounting requirement.

How To Get Forms, Publications, and Assistance

Internet. You can access the IRS website 24 hours a day, 7 days a week at IRS.gov to:

- Download forms, instructions, and publications;
- Order IRS products on-line;
- Research your tax questions on-line;
- Search publications on-line by topic or keyword; and
- Sign up to receive local and national tax news by email.

DVD of tax products. You can order Publication 1796, IRS Tax Products DVD, and obtain:

- Current-year forms, instructions, and publications.
- Prior-year forms, instructions, and publications.
- Tax Map: an electronic research tool and finding aid.
- Tax Law frequently asked questions.
- Tax Topics from the IRS telephone response system.
- Internal Revenue Code — Title 26.
- Fill-in, print, and save features for most tax forms.
- Internal Revenue Bulletins.
- Toll-free and email technical support.
- The DVD is released twice during the year.
 - The first release will ship the beginning of January.
 - The final release will ship the beginning of March.

Purchase the DVD from the National Technical Information Service (NTIS) at www.irs.gov/cdorders for \$30 (no handling fee), or call 1-877-233-6767 toll-free to purchase the DVD for \$30 (plus a \$6 handling fee) (price subject to change).

By phone and in person. You can order forms and publications 24 hours a day, 7 days a week, by calling 1-800-TAX-FORM (1-800-829-3676). You can also get most forms and publications at your local IRS office.

For questions regarding this form, call the Employee Plans Customer Service, toll-free, at 1-877-829-5500.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. If you want to have your group trust approved by the IRS, you are required to give us the information. We need it to determine whether you meet the legal requirements for the group trust approval.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping** 6 hr., 42 min.
- Learning about the law or the form** 3 hr., 2 min.
- Preparing, copying, assembling, and sending the form to the IRS** 9 hr., 15 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Do not send any of these forms or schedules to this address. Instead, see *Where To File*.

User Fee for Employee Plan Determination Letter Request

▶ Attach to determination letter application.
 ▶ For the latest information about this form, go to www.irs.gov/form8717.

For
 IRS
 Use
 Only

OMB No. 1545-1772

Amount paid _____

1 Name of plan sponsor (employer if single-employer plan)

TexAmericas Center

2 Sponsor's employer identification number 75-2804233	3 Plan number 001/002	4 Plan name TexAmericas Center Group Retirement Trust
---	---------------------------------	---

Caution. If you qualify for the exemption from user fees for small business employers, complete only the certification below (see the instructions on page 2 for details). For all other applications, leave the certification blank and check the appropriate box in column B of line 5.

Certification

I certify that the application for a determination letter on the qualified status of the plan listed above meets the conditions for exemption from user fees described in section 7528(b)(2)(B) of the Internal Revenue Code.

Sign Here ▶ *Scott Norton* Date ▶ 7/26/16

Type or print name and title ▶ SCOTT Norton Executive Director / CEO

Form Submitted	Fee Schedule	
	A	B no Demo 5 and no Demo 6:
5a Form 5300:		<input type="checkbox"/> \$ 2,500
b Form 5307:		<input type="checkbox"/> \$ 500
c Form 5310:		<input type="checkbox"/> \$ 2,000
d		
e Multiple employer plans (Form 5300):		
(1) 2 to 10 Forms 5300 submitted		<input type="checkbox"/> (1) \$ 3,000
(2) 11 to 99 Forms 5300 submitted		<input type="checkbox"/> (2) \$ 3,000
(3) 100 to 499 Forms 5300 submitted		<input type="checkbox"/> (3) \$ 15,000
(4) Over 499 Forms 5300 submitted		<input type="checkbox"/> (4) \$ 15,000
f Multiple employer plans (Form 5310):		
(1) 2 to 10 employers maintaining the plan		<input type="checkbox"/> (1) \$ 3,000
(2) 11 to 99 employers maintaining the plan		<input type="checkbox"/> (2) \$ 3,000
(3) 100 to 499 employers maintaining the plan		<input type="checkbox"/> (3) \$ 15,000
(4) Over 499 employers maintaining the plan		<input type="checkbox"/> (4) \$ 15,000
g Reserved		
(1a)		
(1b)		
(2a)		
(2b)		
(3)		
(4)		
h Reserved		
(1a)		
(1b)		
(2)		
(3)		
(4a)		
(4b)		
(5)		
(6)		
(7)		
i Form 5316 (Group trusts)		<input checked="" type="checkbox"/> \$ 1,000

Attach Check or Money Order Here



What's New

The user fees were updated by Rev. Proc. 2014-8, 2014-1 I.R.B. 242, and are effective for applications filed on or after February 1, 2014.

Form 8717 has been renamed, User Fee for Employee Plan Determination Letter Request. Information previously on Form 8717 relating to opinion or advisory letter requests for Volume Submitter and Master or Prototype plans has been deleted. This information may now be found on new Form 8717-A, User Fee for Employee Plan Opinion or Advisory Letter Request.

Note. Please do not use any part of the form that is shaded in grey. Those portions of the form are no longer functional.

Instructions

(Section references are to the Internal Revenue Code unless otherwise noted.)

Generally, a user fee is required with each application for a determination letter. The user fees are shown on page 1. For more information, see Rev. Proc. 2014-6, 2014-1 I.R.B. 198.

Effective Date

The user fee schedule in Form 8717 is effective for determination letter applications postmarked after January 31, 2014. Use of this revision of Form 8717 is mandatory beginning July 1, 2014.

Exemption from User Fee

The exemption from the user fee applies to all eligible employers (defined later) who request a determination letter within the first 5 plan years or, if later, the end of any remedial amendment period with respect to the plan that begins within the first 5 plan years.

A determination letter application that is filed by an eligible employer meets the requirements for exemption if:

- (1) the application is filed no later than the last day of the submission period for the plan's current remedial amendment cycle under Rev. Proc. 2007-44, 2007-28 I.R.B. 54, and
- (2) the plan was first in effect no earlier than January 1 of the tenth calendar year immediately before the year in which the submission period for the plan's current remedial amendment cycle begins. (If the plan was first in effect before this date, but the application is still filed within a remedial amendment period that began within the first 5 plan years and you are an eligible employer, complete only the *Certification* and attach an explanation of how your application qualifies for exemption under section 7528(b)(2)(B).)

Where To File (Include Form 8717 and user fee with your request or application.)

IF you have this type of request or application . . .	THEN use this address if you send it by:	
	US mail	Express Mail or private delivery service
Determination letter (Form 5307, 5300, 5310, 5310-A, and Form 5316, Group trust applications)	Internal Revenue Service P.O. Box 12192 Covington, KY 41012-0192	Internal Revenue Service 201 West Rivercenter Blvd. Attn: Extracting Stop 312 Covington, KY 41011

Example. An employer maintains an individually designed plan first effective on July 1, 2001. Assume that the plan's 5 year remedial amendment cycle is Cycle A. Therefore, a submission period for the plan's cycle ended on January 31, 2012. Assume that the employer filed a determination letter application for the plan on January 31, 2012. If the employer is an eligible employer, the application was exempt from the user fee requirement because the application was filed by the last day of the submission period for the plan's current remedial amendment cycle and the date the plan was first in effect (July 1, 2001) is not before January 1, 2001 (i.e., January 1 of the tenth calendar year immediately before 2011, the year in which the submission period for the plan's current remedial amendment cycle began).

A determination letter application that was filed by an eligible employer for a defined benefit plan eligible for the 6-year remedial amendment cycle ending on April 30, 2012, also met the requirements for exemption if:

- (1) the application was filed before May 1, 2012, and
- (2) the plan was first in effect no earlier than January 3, 1996.

See Notice 2002-1, 2002-1 C.B. 283 as amplified by Notice 2003-49, 2003-2 C.B. 294 and Notice 2011-86, 2011-45 I.R.B. 698.

An eligible employer as defined in section 408(p)(2)(C)(i)(I) is an employer which had no more than 100 employees who received at least \$5,000 of compensation from the employer for the preceding year. In addition, an eligible employer must have at least one employee who is not a highly compensated employee (as defined in section 414(q)) and is participating in the plan.

The determination of whether an employer is an eligible employer is made as of the date of the request described above. If your application meets these requirements, complete only the *Certification*. Do not complete any part of line 5.

Payment of User Fee

If you do not meet the conditions for exemption discussed earlier, a user fee is due.

Check the appropriate box in Column B of line 5 and attach to the left side of the form a check or money order payable to the "United States Treasury" for the full amount of the user fee to Form 8717, if applicable. If you do not include the full amount, your application may be returned. Attach Form 8717 to your determination letter application.

If you have multiple plans, submit a separate determination letter application and Form 8717 for each plan.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. If you want to have your plan approved by the IRS, you are required to give us the information. We need it to determine whether you meet the legal requirements for plan approval. Section 7528 authorizes us to charge a user fee.

You are not required to provide the information requested on a form subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping** 8 hr., 07 min.
- Learning about the law or the form** 57 min.
- Preparing, copying, assembling** 2 hr., 04 min.
- Sending the form to the IRS** . . . 16 min.

If you have comments about the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can send your comments to Internal Revenue Service, Tax Forms and Publications Division, Room 6526, 1111 Constitution Ave. NW, Washington, DC 20224. Do not send this form to this address. Instead, see *Where To File*.