

**THIRD AMENDMENT  
TO THE  
COLORADO COUNTY OFFICIALS AND EMPLOYEES RETIREMENT ASSOCIATION  
RETIREMENT PLAN AND TRUST AGREEMENT  
(Amended and Restated Effective as of July 1, 2013)**

1. **Plan Sponsor:** Colorado County Officials and Employees Retirement Association (“CCOERA”).
2. **Recitals:** Pursuant to authority granted in Section 14.1 of the Colorado County Officials and Employees Retirement Association Retirement Plan and Trust Agreement (Amended and Restated as of July 1, 2013) (the “Plan”), CCOERA, as Plan sponsor, wishes to amend the Plan to permit Participating Employers to transfer inactive employee accounts in a plan-to-plan transfer to the Plan. The following Amendment has been authorized and filed with the Governing Board and the Trustee in accordance with Section 14.1(c) of the Plan.
3. **Amendment of the Plan:** The following Amendment to the Plan is adopted effective October 1, 2017:
  - A. **Section 16.5(a) of the Plan is hereby amended to read in full as follows:**
    - (a) ***Receipt of Transfers from Other Plans.*** The Trustee, upon consent of the Governing Board, is authorized to receive and add to the interest of any Participant his or her vested interest in the assets held under any other qualified employee retirement plan or individual retirement account if such transfer satisfied the requirements under law for transfers between qualified plans or rollover contributions. Furthermore, the Trustee, upon consent of the Governing Board, and at the request of a Participating Employer, is authorized to receive the assets of inactive participant accounts in a Participating Employer’s qualified employee retirement plan that is transferred to this Plan. Any such transferred inactive participant will be treated as a Former Participant for all purposes under the Plan. Any assets transferred under this Section 16.5 shall be fully vested and shall be held in such Participant’s Rollover Account and shall be administered and distributed pursuant to the provisions of the Plan concerning contributions made by Participants. The transfer under this Section 16.5(a) is in addition to the transfer permitted under Section 3.4.
4. **Terms and Conditions of Plan.** Except for the Amendment in Paragraph 3, all terms and conditions of the Plan are unamended and shall remain in full force and effect.

5. **Execution.** Colorado County Officials and Employees Retirement Association District has executed this Amendment as of the date set forth below.

Dated this 15th day of September, 2017.

Colorado County Officials and Employees Retirement Association

By:  \_\_\_\_\_

Title: Executive Director \_\_\_\_\_