



P.O. Box 2526, Waco, TX 76702-2526
 PHONE: 800-955-3434 (option 2), 254-751-1505 (option 2)
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A Division of Equity Trust Company

IRA FEE SCHEDULE FOR TRADITIONAL, ROTH, SEP OR SIMPLE IRAS

Precious Metals IRA-May hold only allowable precious metals including American Eagle gold, silver, and platinum coins, other coins as allowed under Internal Revenue Code §408(m)(3), and other precious metal products that meet the minimum fineness requirements and are manufactured by a NYMEX or COMEX approved refiner/assayer.

Flex IRA-May hold any asset permitted in the Precious Metals IRA and/or the Basic IRA as well as Private Stocks, Private Limited Partnerships, Limited Liability Companies, Promissory Notes or Corporate Debt Offerings, Futures Trading Accounts, Trust Deeds/Real Estate Contracts, Private REIT's, Perth Mint Certificates, Annuities and other private placement investments or non-standard assets.

Basic IRA - Please contact a Client Services Representative to obtain information regarding the Basic IRA.

FEES	Precious Metals IRA Effective 1-1-2010	Flex IRA Effective 3-1-2010			
■ Set-up Fees: (Charged at time of account establishment)					
One-Time Establishment Fee	\$ 50	\$50			
First Year Annual Fee <i>Charged upon account establishment and each January thereafter. \$10 late fee for every 30 days account has past-due fees</i>	\$ 75*	Same fees as Annual Renewal Fees (per below)*			
■ Annual Renewal Fee**: <i>Charged upon account anniversary date during 2010* and each January thereafter. \$10 late fee for every 30 days account has past-due fees</i>	\$ 75**	1 - 9 Accounts***	10 - 24 Accounts***	25 - 99 Accounts***	100 - 499 Accounts***
***Note: Fees are discounted by Designated Rep volume.					
\$1 - \$49,999		\$225	\$225	\$191	\$180
\$50,000 - \$99,999		\$250	\$250	\$213	\$200
\$100,000 - \$249,999		\$300	\$270	\$255	\$240
\$250,000 - \$499,999		\$400	\$360	\$340	\$320
\$500,000 - \$999,999		\$550	\$495	\$468	\$440
\$1,000,000 - \$2,499,999		\$1,000	\$900	\$850	\$800
\$2,500,000 - \$4,999,999		\$1,500	\$1,350	\$1,275	\$1,200
\$5,000,000 - \$7,499,000		\$2,000	\$1,800	\$1,700	\$1,600
\$7,500,000 - \$9,999,999		\$2,500	\$2,250	\$2,125	\$2,000
> \$10,000,000		\$3,000	\$2,700	\$2,550	\$2,400
■ Precious Metals Storage Fee: <i>Charged at account establishment and each January thereafter.</i>	\$125 <i>(Effective 1-1-2010)</i>	\$125 <i>(Effective 1-1-2010)</i>			
■ Special Service Fees: Charged at time service is rendered					
Express Transfer Processing Fee <i>Transfer form is reviewed the same day received at Sterling Trust. Additional follow-up calls will be placed to your current custodian to check on transfer status. As we receive updates, Account Holder will be contacted immediately if needed.</i>	\$ 50 each	\$50 each			
Expedited Process Service Fee <i>Generally completed in approximately one business day unless corrections are required. This feature does not guarantee same day service; however, it does guarantee that your request will be processed before other non-expedited requests.</i>	\$ 50 each	\$ 50 each			
Scheduled Distributions (Monthly or Quarterly) via ACH Fee	- Free -	- Free -			
Wire Transfer Fee (Domestic) <i>Wire in fee associated with initial funding of the account is waived.</i>	\$ 30 each	\$ 30 each			
Wire Transfer Fee (International) <i>Wire in fee associated with initial funding of the account is waived.</i>	\$ 50 each	\$ 50 each			
Stop Payment Fee, NSF/Return Check Fee	\$ 30 each	\$ 30 each			
Coin Shipping/Handling Fee (\$50 minimum)	Cost + \$ 10	Cost + \$ 10			
Cashier's Check, Certified Mail, Overnight Mail Service Fee	\$ 25 each	\$ 25 each			
Special Document Processing (Notary)	\$ 5 each	\$ 5 each			
990-T Processing Fee	N/A	See 990-T Fee Schedule			
■ Termination Fees: (Charged at time service is rendered)					
Partial Termination Fee	\$ 75 per asset	\$ 75 per asset			
Full Termination Fee	\$200	\$200			
Distribution of Asset/Re-registration Fee	N/A	\$100 per asset			

*First Year Annual Fee is charged 100% for accounts opened January - June; 50% for accounts opened July - September; and 25% for accounts opened in October - December plus 100% of the next year's fee.

** Renewal Fee is charged upon account anniversary date during 2010 and each January thereafter. Renewal Fee for 2010 will be charged 100% for accounts with anniversary dates January - June; 50% for accounts with anniversary dates July - September; and 25% for accounts with anniversary dates October - December plus 100% of the next year's fee. Charged annually each January thereafter.



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2010 FEE PREPARATION ALLOCATION
**IRA DEBT-FINANCED PROPERTIES/
 UBTI INCOME**

FORM 990-T ALL INCLUSIVE FEE SCHEDULE	# of Properties	Amount
FEDERAL FORM 990-T ONLY		
Current Tax Year Returns		
• Debt-Financed Real Estate Property	1	\$300.00
• Sale of Debt-Financed Real Estate Property	1	\$350.00
• Debt-Financed Real Estate Properties	2 - 3	\$400.00
• Sale of Debt-Financed Real Estate Properties	2 - 3	\$450.00
• Debt-Financed Real Properties	4 - 5	\$500.00
• Sale of Debt-Financed Real Estate Properties	4 - 5	\$550.00
State Return (each - if required)		\$ 40.00
Prior Tax Year Returns		
• Debt-Financed Real Estate Property	1	\$300.00
• Sale of Debt-Financed Real Estate Property	1	\$350.00
• Debt-Financed Real Estate Properties	2 - 3	\$400.00
• Sale of Debt-Financed Real Estate Properties	2 - 3	\$450.00
• Debt-Financed Real Estate Properties	4 - 5	\$500.00
• Sale of Debt-Financed Real Estate Properties	4 - 5	\$550.00
State Return (each - if required)		\$ 40.00
Additional Fees for Prior Tax Year(s) - prior to tax year 2008		
<i>Per each return for prior tax year returns</i>		
Federal Return		\$ 47.00
State Return (each - if required)		\$ 40.00
Additional Forms and Research		
Amended Form 990-T Return		\$200.00
Form 8868 Federal Extension of Time to File		\$ 75.00
State Extension of Time to File (if required)		\$ 25.00
Account Research/Amortization Schedule Preparation (per hour)		\$100.00
Special Service Fees		
Overnight Service		\$ 25.00
Certified Mail		\$ 25.00

*NOTE: All fees are taken from your account on the day the transaction is processed unless fees are pre-paid.