

# EXHIBIT 16

**IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
BROWNSVILLE DIVISION**

|                                          |   |                                |
|------------------------------------------|---|--------------------------------|
| <b>STATE OF TEXAS, et al.,</b>           | ) |                                |
|                                          | ) |                                |
| Plaintiffs,                              | ) |                                |
|                                          | ) |                                |
| v.                                       | ) | Civil Action No. 1:14-cv-00254 |
|                                          | ) |                                |
| <b>UNITED STATES OF AMERICA, et al.,</b> | ) |                                |
|                                          | ) |                                |
| Defendants                               | ) |                                |

**DECLARATION OF JEFFREY M. GILL**

I, Jeffrey M. Gill, have personal knowledge of the following facts and declare:

1. I am the General Counsel and Deputy Commissioner for the Department of Workforce Development. I provide legal advice and services for the Department, which includes advice on the administration of the state's Unemployment Insurance Program.

2. The Unemployment Insurance Program, administered by the Indiana Department of Workforce Development, is governed by both federal and state law. The program provides unemployment insurance benefit payments, as determined by state law, to eligible workers who lose employment through no fault of their own. Benefit payments are funded entirely through taxes paid by employers in Indiana.


3. An individual who is not a citizen of the United States but is lawfully present in the United States and otherwise qualifies by having employment and losing employment in accordance with the requirements of state law, is eligible to apply for and receive unemployment insurance benefits payments.

4. Deferred action status under the U.S. Department of Homeland Security memorandum dated November 20, 2014, causes an individual covered by such status to be lawfully present in the United States for the purposes of the Indiana state unemployment insurance law. These individuals will work pursuant to a federally issued work authorization.

5. An otherwise eligible applicant, who has deferred action status, will be paid unemployment benefits that are funded entirely through taxes paid by employers in Indiana.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on January 5, 2015.



Jeffrey M. Gill  
General Counsel  
Indiana Department of Workforce Development