Checklist Item #35	Application for Approx Benefits Under MPRA	al of a Suspension of
Iron Workers Local 17 Pension Fund		EIN: 51-0161467 Plan No.: 001

Does the application include a designation of power of attorney for each authorized representative who will represent the plan sponsor in connection with the application.

See section 7.05 and Appendix B.

The Trustees for the Iron Workers Local 17 Pension Fund prepared the Power of Attorney and Designation of Authorized Representative Before the Department of Treasury based upon the Model document provided in Revenue Procedure 2015-34. The Power of Attorney Designation signed by the Chairman Trustee for the Iron Workers Local 17 Pension Fund as the Authorized Trustee and the Pension Fund's Legal Counsel is attached at pages IW17PF_368-369.

Power of Attorney and Declaration of Authorized Representative Before the Department of Treasury

Applicant information: Board of Trustees, Iron Workers Local 17 Pension Fund

3250 Euclid Avenue

Room 150

Cleveland Ohio 44115

EIN: 51-0161467 Plan number: 001

Timothy McCarthy, Chairman of the Board of Trustees

Phone: (216) 241-1086

tmccarthy@ironworkers17.org

Fax: (216) 241-2904

The Board of Trustees for the Iron Workers Local 17 Pension Fund hereby appoints the following representative as attorney-in-fact to represent the taxpayer before the Department of the Treasury and perform acts related to the attached application dated December 23, 2015 for suspension of benefits under §432(e)(9) of the Internal Revenue Code of 1986, as amended.

Representative information:

Teresa R. Pofok

Goldstein Gragel LLC 1111 Superior Avenue

Suite 620

Cleveland Ohio 44114

EIN: 26-3575398

Phone: (216) 771-6633 ext. 4

tpofok@ggcounsel.com Fax: (216) 771-7559

Send copies of notices and communications to representative: Yes

With the exception of the acts described below, 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 attached application dated December 23, 2015 for suspension of benefits under § 432(e)(9). For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents.

Specific acts not authorized: None

Signature of Applicant and Date

Redacted by the U.S. Department of the Treasury

12-21-15

Timothy McCarthy

Authorized Representative for Iron Workers Local 17 Pension Fund

Declaration of Representative

Under penalties of perjury, by my signature below, I, Teresa R. Pofok, declare that:

- I am not currently suspended or disbarred from practice before the Internal Revenue Service;
- I am authorized to represent the Applicant for the matter(s) specified in this Power of Attorney and Declaration of Representative; and
- I am an Attorney—a member in good standing of the bar of the highest court of the jurisdiction of the State of Ohio.
- My Ohio Bar License Number is 0064156
- My IRS CAF Number is 0307-86504R

Signature of Representative and date:

Redacted by the U.S.
Department of the Treasury

Teresa N. Folok V Goldstein Gragel LLC 12-21-2015