<table>
<thead>
<tr>
<th>Checklist Item #35</th>
<th>Application for Approval of a Suspension of Benefits Under MPRA</th>
</tr>
</thead>
</table>
| 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]

Timothy McCarthy
Authorized Representative for Iron Workers Local 17 Pension Fund

12-21-15
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:

Teresa R. Pofok
Goldstein Gragel LLC

[Redacted by the U.S. Department of the Treasury]

12-31-2015