Southwest Ohio Regional Council of Carpenters Pension Plan
Checklist Item #35

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 executed designation of power of attorney for two authorized representatives, Scott Newsom and Jason Birkle, who will represent the Board of Trustees of the Southwest Ohio Regional Council of Carpenters Pension Plan in connection with this application is attached as Document 35.1.
Southwest Ohio Regional Council of Carpenters Pension Plan
Document 35.1

POWER OF ATTORNEY AND DECLARATION OF REPRESENTATIVE
BEFORE THE DEPARTMENT OF THE TREASURY

Applicant Information:

Plan Name: Southwest Ohio Regional Council of Carpenters Pension Plan

Plan Address: 700 Tower Drive, Suite 300
Troy, Michigan 48098

Plan Number: 001

Employer Identification Number: 31-6127287

Plan Contact: Richard Fletcher, Authorized Trustee
204 North Garver Road
Monroe, Ohio 45050
P: 513-539-2759
E: rfletcher@ikorco.com
F: 513-539-2823

 Applicant hereby appoints the following representatives as attorney-in-fact to represent the taxpayer before the Department of the Treasury and perform acts related to the attached application dated March 26, 2017 for suspension of benefits under § 432(c)(9) of the Internal Revenue Code of 1986, as amended.

Representative Information No. 1:

Name: Scott D. Newsom

Title: Partner

Address: Shumaker, Loop & Kendrick, LLP
1000 Jackson Street
Toledo, Ohio 43604

Employer Identification Number: 34-4339491

Telephone Number: 419-241-9000

E-Mail Address: snewsom@slk-law.com

Fax Number: 419-241-6894

Send copies of notices and communications to representative: Yes
With the exception of the acts described below, I authorize my representative to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the attached application dated March 30, 2017 for suspension of benefits under § 432(e)(9). For example, my representative shall have the authority to sign any agreements, consents, or similar documents.

Specific acts not authorized: None

**Signature of Applicant and Date:**

Richard Fletcher, Authorized Trustee  
Board of Trustees of the Southwest Ohio Regional Council of Carpenters Pension Plan

Date: 3/6/17

**Declaration of Representative:**

Under penalties of perjury, by my signature below I 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 and a member in good standing of the bar of the highest court of the jurisdiction shown below.

**Jurisdiction of License:** State of Ohio; State of Indiana

**Bar Number:** Redacted by the

**IRS CAF Number:** Redacted by

**Signature of Representative and Date:**

Scott D. Newsom, Esq.  
Shumaker, Loop & Kendrick, LLP

Date: 3·14·17

**Representative Information No. 2:**

**Name:** Jason Birkle, EA, MAAA, ASA

**Address:** Cuni, Rust & Strenk  
4555 Lake Forest Drive, Suite 620  
Cincinnati, Ohio 43242
Employer
Identification Number: 31-1227755

Telephone Number: 513-985-6184

E-Mail Address: jason.birkle@crsact.com

Fax Number: 513-985-6185

With the exception of the acts described below, I authorize my representative to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the attached application dated March 30, 2017 for suspension of benefits under § 432(e)(9). For example, my representative shall have the authority to sign any agreements, consents, or similar documents.

Specific acts not authorized: None

Signature of Applicant and Date:

Richard Fletcher, Authorized Trustee
Board of Trustees of the Southwest Ohio
Regional Council of Carpenters Pension Plan

Declaration of Representative:

Under penalties of perjury, by my signature below I 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 matters specified in this Power of Attorney and Declaration of Representative; and

- I am enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by Section 10.3(d) of Circular 230).

Enrollment Number: Redacted

Signature of Representative and Date:

Jason Birkle, EA, MAAA, ASA

Date: 3/16/2017