Power of Attorney and Declaration of Representatives before the Department of the Treasury

for the

Bricklayers and Allied Craftworkers Local 5 New York Retirement Fund Pension Plan

Applicant

The Board of Bricklayers and Allied Craftworkers Local 5 New York Retirement Fund Pension Plan

1 Scobie Drive

Newburgh, NY 12550 Contact: Mike Clifford

T: (845) 565-8344 F: (914) 423-1135

E: mclifford@bac5ny.com

Plan Number: 001 Plan EIN: 14-6016608

Applicant hereby appoints the following representative(s) as attorney(s)-in-fact to represent the taxpayer before the Department of the Treasury and perform acts related to the attached application dated June 23, 2016 for suspension of benefits under §432(e)(9) of the Internal Revenue Code of 1986, as amended.

Representatives' information:

Craig A. Voelker

O'Sullivan Associates

1236 Brace Road, Unit E

Cherry Hill, NJ 08034

T: (856) 795-7777 x214

Fax: (856) 795-7779

E: cvoelker@osullivanassociates.com

Enrolled Actuary No: 14-05537

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 June 23, 2016 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.

Signatures of Applicant and Date Redacted by the U.S. Department of the Redacted by the U.S. Treasury Department of the Name: Name: Treasury 6-23-2016 Date: Date: Title: Union Trustee Title: Employer Trustee Redacted by the U.S. Department of Redacted by the U.S. the Treasury Department of the Name Name: Treasury 6-23-2016 Date: Title: Union Trustee Title: Employer Trustee

Declaration of Representatives

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 one of the following:
 - a) Attorney a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b) Certified Public Accountant duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c) Enrolled Agent
 - d) Officer a bona fide officer of the Applicant.
 - e) Full-Time Employee a full-time employee of the Applicant
 - f) Enrolled Actuary 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).
 - g) Enrolled Retirement Plan Agent

Required information for Representative: See information presented above.

Signature of Representative and Date:

Redacted by the U.S. Department of the Treasury

(CAAIG VIEL KER)

Representative

Date