

**Power of Attorney and Declaration of Representatives
before the Department of the Treasury
for the
Local 805 Pension and Retirement Plan**

Applicant

The Board of Trustees of the Local 805 Pension and Retirement Fund
60 Broad Street
37th Floor
New York, NY 10004
Contact: Linda Kellner, Plan Manager
T: (212) 308-4200
F: (212) 308-4545
E: lkellner@savastaandco.com
Plan Number: 001
Plan EIN: 13-1917612

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 February 23, 2018 for suspension of benefits under §432(e)(9) of the Internal Revenue Code of 1986, as amended.

Representatives' information:

Craig A. Voelker Principal and Senior Consulting Actuary O'Sullivan Associates, Redacted by the 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: 17-05537
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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 information, including confidential tax information and to perform acts that I can perform with respect to the attached application dated February 23, 2018 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 Treasury

Name: _____ Name: _____

Date: 1/29/18 _____ Date: _____

Title: Union Trustee Title: Employer Trustee

Name: _____ Name: _____

Date: _____ 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: Enrolled Actuary, Enrolled Actuary No 17-05537

Signature of Representative and Date:

Redacted by the U.S. Department of the Treasury

Representative

2/21/2018

Date

Signatures of Applicant and Date

Name: _____ Name: **Redacted by the U.S. Department of the Treasury**

Date: _____ Date: Jan. 29, 2018

Title: Union Trustee Title: Employer Trustee

Name: _____ Name: _____

Date: _____ 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: Enrolled Actuary, Enrolled Actuary No 17-05537

Signature of Representative and Date:

Redacted by the U.S. Department of the Treasury

Representative

2/21/2018
Date