

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

Applicant Information:

Board of Trustees, Alaska Ironworkers Pension Plan
PO Box 93870
Anchorage, AK 99509
EIN: 91-6123695
Plan number: 001
Paul M. Carr, Chairman
Phone: (907) 563-4766
iw751@alaska.net
Fax: (907) 563-2855

The Board of Trustees for the Alaska Ironworkers Pension Trust 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 19, 2017 for suspension of benefits under § 432(e)(9) of the Internal Revenue Code of 1986, as amended.

Representative Information:

Charles A. Dunnagan
Robert A. Royce
Jermain, Dunnagan & Owens, P.C.
3000 A Street, Suite 300
Anchorage, AK 99507
EIN: 92-0116216
Phone: (907) 563-8844
cdunnagan@jldolaw.com
Fax: (907) 563-7322

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 information, including confidential tax information, and to perform acts that I can perform with respect to the attached application dated December 19, 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.


Board of Trustees



12-15-17
Date



Allan Harding, Secretary
Board of Trustees

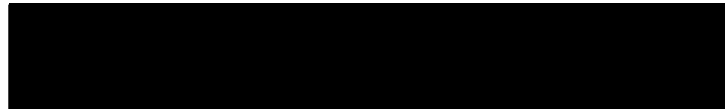
12/14/17
Date

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 an attorney, a member in good standing of the bar of the highest court of the jurisdiction shown below.

JERMAIN, DUNNAGAN & OWENS, P.C.



Charles A. Dunnagan
State of Alaska Bar No. [REDACTED]

Date

12/15/17

DECLARATION OF REPRESENTATIVE

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice below the Internal Revenue Service;
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JERMAIN, DUNNAGAN & OWENS, P.C.

12/15/17
Date

[REDACTED]

State of Alaska Bar No. [REDACTED]