Bricklayers & Allied Craftsmen Local No. 7 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.

Document 35.1 provides the Pension Plan’s power of attorney and designation of its representative.
Document 35.1

Power of Attorney and Declaration of Representative
Before the U.S. Department of the Treasury

See the following pages.
June 28, 2016

The Honorable Jacob J. Lew
U.S. Secretary of the Treasury
U.S. Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, DC. 20220

Re: Power of Attorney and Declaration of Representative Submitted on behalf of the
Bricklayers & Allied Craftsmen Local No. 7 Pension Plan

Dear Secretary Lew:

The Board of Trustees of the Pension Plan submits the following applicant and representative information.

**Applicant Information:**

Name of Plan: Bricklayers & Allied Craftsmen Local No. 7 Pension Plan

Plan Address: BeneSys, Inc., Benefit Office
33 Fitch Boulevard
Austintown, Ohio 44515

Plan Number: 001

EIN: 34-6666798

**Contact Information:**

Name: Douglas S. Matthews
Title: Plan Manager
Address: BeneSys, Inc., Benefit Office
33 Fitch Boulevard
Austintown, Ohio 44515
Phone: (330) 270-0453, ext. 2721
Fax: (330) 270-0912
Email: douglas.matthews@benesys.com
Applicant hereby appoints the following representative as attorney-in-fact to represent the taxpayer before the U.S. Department of the Treasury and to perform acts related to the attached application, dated June 28, 2016, for suspension of benefits under § 432(e)(9) of the Internal Revenue Code of 1986, as amended.

**Representative Information:**

Name: Timothy P. Piatt, Esq.

Address: Macala & Piatt, L.L.C.
601 South Main Street
North Canton, Ohio 44720

EIN: 34-1933033

Phone: (330) 493-1570

Fax: (330) 493-7042

Email: tppiatt@mgplaborlaw.com

**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 June 28, 2016, for suspension of benefits under § 432(e)(9) of the Internal Revenue Code of 1986, as amended. For example, my representative shall have the authority to sign any agreements, consents, or similar documents.

**Specific Acts Not Authorized:** None.

I certify that I am an authorized trustee and a current member of the Board of Trustees of the Pension Plan.

Respectfully submitted,

Anthony J. Gradisher, Authorized Trustee, on behalf of Bricklayers & Allied Craftsmen Local No. 7 Pension Plan

**Declaration of Representative:**

Under penalties of perjury, by my signature below I declare that:
1. I am not currently suspended or disbarred from practice before the Internal Revenue Service;

2. I am authorized to represent the Applicant for the matters specified in this Power of Attorney and Declaration of Representative; and

3. 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: Ohio
   Bar Number: 0080620

Respectfully submitted,

Timothy P. Piatt, Esq., Authorized Representative of Bricklayers & Allied Craftsmen Local No. 7 Pension Plan

Date: 6/28/16