

**WESTERN STATES OFFICE AND  
PROFESSIONAL EMPLOYEES PENSION FUND  
SUSPENSION APPLICATION**

**Exhibit 13**

# Western States Office and Professional Employees Pension Fund

## Exhibit 13

### POWER OF ATTORNEY AND DECLARATION OF REPRESENTATIVES BEFORE THE DEPARTMENT OF THE TREASURY FOR THE WESTERN STATES OFFICE AND PROFESSIONAL EMPLOYEES PENSION FUND

#### Applicant

The Board of Trustees of the Western States Office and Professional Employees Pension Fund  
1220 S.W. Morrison St., Suite 300  
Portland, OR 97205-2222  
Contact: Suzanne Mode  
T: (503) 224-0048  
F: (503) 228-0149  
E: [Suzanne.Mode@OPEIU8.org](mailto:Suzanne.Mode@OPEIU8.org)  
Plan Number: 001  
Plan EIN: 94-6076144

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 15, 2017 for suspension of benefits under §432(e)(9) of the Internal Revenue Code of 1986, as amended.

#### **Representatives' information:**

Joseph L. Reinhart Joseph L. Reinhart, P.C. 7355 SW Hermoso Way Tigard, OR 97223 T: (503) 530-8384 F: (503) 530-8837 E: <a href="mailto:joe@nwerisalaw.com">joe@nwerisalaw.com</a> Licensing Jurisdiction: Oregon Bar No.: 830795 EIN: 93-1162180 CAF No.: 8000-4028R	Paul L. Graf Rael & Letson 999 Third Avenue, Suite 1530 Seattle, Washington 98104 T: (206) 445-1852 F: (206) 445-1840 E: <a href="mailto:paulg@rael-letson.com">paulg@rael-letson.com</a> Licensing Authority: Joint Board Enrolled Actuary No.: 14-05627 EIN: 94-1701048
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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 my confidential tax information and to perform acts that I can perform with respect to the attached application dated February 15, 2017 for suspension of benefits under §432(e)(9). For example, my representative(s) shall have the authority to talk and communicate with Treasury officials about the application and sign any agreements, consents, or similar documents.

Specific acts not authorized: None.

# Western States Office and Professional Employees Pension Fund

## Signatures of Applicant and Date

Redacted by the U.S. Department of the Treasury

Michael Parmelee, Co-Chair  
Authorized Trustee on behalf of the Board of Trustees for the Western States Office and Professional Employees Pension Fund

2-10-17

Date

Redacted by the U.S. Department of the Treasury

Suzanne Mode, Co-Chair  
Authorized Trustee on behalf of the Board of Trustees for the Western States Office and Professional Employees Pension Fund

2/10/17

Date

## 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: A. See information presented above.

## Signature of Representative and Date:

Redacted by the U.S. Department of the Treasury

Joseph L. Reinhart, Esq.

2-13-17

Date

# Western States Office and Professional Employees Pension Fund

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Authorized Trustee on behalf of the Board of Trustees for the Western States Office and Professional Employees Pension Fund

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  - 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: A See information presented above.

## Signature of Representative and Date:

Redacted by the U.S. Department of the Treasury

2/13/2017

Paul L. Graf, A.S.A., E.A., M.A.A.A.

Date