

**WESTERN STATES OFFICE AND
PROFESSIONAL EMPLOYEES PENSION FUND
SECOND 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
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 August 24, 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: joe@nwerisalaw.com 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: paulg@rael-letson.com Licensing Authority: Joint Board Enrolled Actuary No.: 17-05627 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 August 24, 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

8-24-2017

Date

Suzanne Mode, Co-Chair

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

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.

8/24/17

Date

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 - 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.

Date

8/24/17

Western States Office and Professional Employees Pension Fund

Signatures of Applicant and Date

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Department of the Treasury

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

Suzanne Mode, Co-Chair
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Trustees for the Western States Office and
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 - ☒ 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

8/24/2017

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

Date

Western States Office and Professional Employees Pension Fund

Signatures of Applicant and Date

Michael Parmelee, Co-Chair

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

Date

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Suzanne Mode, Co-Chair

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

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 - 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

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

Date

8/24/2017