Central States, Southeast and Southwest Areas Pension Plan
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 this application. See section 7.05 and Appendix B.

The power of attorney is attached as document number 35.1.
Section 7.05 and Appendix B. Designation of Power of Attorney for Authorized Representative.

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

Applicant Information:

Plan Name: Central States, Southeast and Southwest Areas Pension Plan
Plan Address: 9377 West Higgins Road
              Rosemont, IL 60018
Plan Number: 001
Employer Identification Number: 36-6044243
Plan Contact: Arthur H. Bunte, Jr., Authorized Trustee
              9377 West Higgins Road
              Rosemont, IL 60018
              P: (800) 323-7640
              E: info@cspensionrescue.com
              F: (847) 518-9796

Applicant 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 September 25, 2015 for suspension of benefits under § 432(e)(9) of the Internal Revenue Code of 1986, as amended.

Representative Information:

Name: Gary M. Ford
Address: Groom Law Group, Chartered
         1701 Pennsylvania Avenue, N.W.
         Washington DC, 20006
Employer Identification Number: 52-1219029
Telephone Number: (202) 861-6627
Email Address: gford@groom.com
Fax Number: (202) 659-4503

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 September 25, 2015 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
Signature of Applicant and Date:

Authorized Trustee
Board of Trustees of the Central States,
Southeast and Southwest Areas Pension Plan

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 matter(s) specified in this Power of Attorney and Declaration of Representative; and
- 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: District of Columbia
Bar Number: 279133

Signature of Representative and Date:

Groom Law Group, Chartered