

EXHIBIT 1

April 30, 2015

Internal Revenue Service
Disclosure Scanning Operation - Stop 93A
Post Office Box 621506
Atlanta, GA 30362-3006

Re: **John Wilson (SSN: [REDACTED])**
6825 N. Tonty
Chicago, Illinois 60646

To Whom It May Concern:

Under the Provisions of the Privacy Act of 1974, 5 U.S.C. 552a and the Freedom of Information Act, 5 U.S.C. 552, and on behalf of the above-referenced taxpayer, we hereby request copies of the following documents:

1. All files, including electronic files, relative to the examination, and any proposed adjustments to tax for Form 1040 for the year 2011, for the above taxpayer, including but not limited to: Revenue Agent and/or Revenue Officer worksheets, notes and work papers, history sheets, Revenue Agent Reports (RARs), memos to/from any IRS Revenue Agent, Revenue Officer, manager, officer, employee, person or any third party, transmittals, case reports, taxpayer protests, waivers of Statute of Limitations (Form 870 and/or 870A and/or 907), and any statements or other records or correspondence obtained from the taxpayer, any third party, or by any other means, of any type or nature, including but not limited to tax returns, corporate records, emails, correspondence, bank statements, ledgers, investment account statements, notes, personal records, receipts, and any other type of document utilized, or to be utilized in the examination of said tax return or review of said tax returns for refund claim purposes, and all other reports and notations on the file.

2. All files, including electronic files, relative to the Form 1040 for the year 2011 for the above taxpayer, including but not limited to: Revenue Agent and/or Revenue Officer worksheets, notes and work papers, history sheets, Revenue Agent Reports (RARs), memos to/from any IRS Revenue Agent, Revenue Officer, manager, officer, employee, person or any third party, transmittals, case reports, taxpayer protests, waivers of Statute of Limitations (Form 870 and/or 870A and/or 907), and any statements or other records or correspondence obtained from the taxpayer, any third party, or by any other means, of any type or nature, including but not limited to tax returns, corporate records, emails, correspondence, bank statements, ledgers, investment account statements, notes, personal records, receipts, and any other type of document

utilized, or to be utilized in the examination of said tax return or review of said tax returns for refund claim purposes, and all other reports and notations on the file.

3. All transcripts, ledger cards or records of payment, and assessment or proposed assessment of any taxes for the year 2011 against the above taxpayer.

4. All records, including electronic records, of third-party contacts and conversations by any Revenue Agent, manager or other IRS employee or contractor relative to the assessment, examination, or proposed assessment of any taxes for tax year 2011 against the above taxpayer.

5. All records, including electronic records, that identifies all person or persons who have accessed the above taxpayer's paper or electronic records as it pertains to the taxpayer's tax year 2011 for the Form 1040.

6. Any and all records of any type or nature, whether written, typed, recorded or electronic concerning special project code 0441 including but not limited to history entries, memoranda, internal IRS forms of any type and nature concerning special project code 0441, routing slips, electronic data entry forms, notations on file, hand written notes, IRS provisions concerning the criteria for such special project code and records of and concerning the approval of special project code 0441.

Enclosed herewith is a copy of Form 2848, Power of Attorney, for the above taxpayer. Please send the materials to:

**Russell A. Macejak, CPA
Ostrow Reisin Berk & Abrams Ltd.
455 N. Cityfront Plaza Drive Ste. 1500
Chicago, IL 60611-5313**

If there are any fees for searching for or copying the records I have requested, please supply the records without informing me if the fees do not exceed \$250.00.

If all or any part of this request is denied, please cite the specific exemption(s) which you think justifies your refusal to release the information, and inform me of the appeal procedure available to me under the law.

I would appreciate your handling this request as quickly as possible and I look forward to hearing from you within 20 days, as the law stipulates.

Sincerely,


Russell A. Macejak, CPA

Form **2848**

(Rev. July 2014)
Department of the Treasury
Internal Revenue Service

**Power of Attorney
and Declaration of Representative**

OMB No. 1545-0150

For IRS Use Only
Received by:
Name _____
Telephone _____
Function _____
Date / /

Information about Form 2848 and its instructions is at www.irs.gov/form2848.

Part I Power of Attorney

Caution: A separate Form 2848 should be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address JOHN WILSON 6825 N. TONTY CHICAGO, IL 60646		Taxpayer identification number(s) [REDACTED]	
		Daytime telephone number	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address RUSSELL A. MACEJAK OSTROW REISIN BERK & ABRAMS LTD. 455 N. CITYFRONT PLAZA DRIVE STE. 1500 CHICAGO, IL 60611-5313	CAF No. 4005-88489R PTIN P01072513 Telephone No. 312-670-7444 Fax No. 312-670-8301
Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address ALAN M. WITT OSTROW REISIN BERK & ABRAMS LTD. 455 N. CITYFRONT PLAZA DRIVE STE. 1500 CHICAGO, IL 60611-5313	CAF No. 4000-91902R PTIN P01247296 Telephone No. 312-670-7444 Fax No. 312-670-8301
Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address THOMAS M. KOSINSKI OSTROW REISIN BERK & ABRAMS LTD. 455 N. CITYFRONT PLAZA DRIVE STE. 1500 CHICAGO, IL 60611-5313	CAF No. 4005-51073R PTIN P00079660 Telephone No. 312-670-7444 Fax No. 312-670-8301
(Note. IRS sends notices and communications to only two representatives.)	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
(Note. IRS sends notices and communications to only two representatives.)	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, 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 tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
INCOME	1040	2010-2014

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Use Not Recorded on CAF**

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

Authorize disclosure to third parties; Substitute or add representative(s); Sign a return; _____

Other acts authorized: _____

b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability. List any specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ **IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**

John Wilson

11/26/2014

Signature

Date

Title (if applicable)

JOHN WILSON

Print Name

Print name of taxpayer from line 1 if other than individual

Part II 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 subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; 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 - enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
 - d Officer - a bona fide officer of the taxpayer organization.
 - e Full-Time Employee - a full-time employee of the taxpayer.
 - f Family Member - a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g 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).
 - h Unenrolled Return Preparer - Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have prepared and signed the return. See Notice 2011-8 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions (PTIN required for designation h).
 - i Registered Tax Return Preparer - registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have prepared and signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions (PTIN required for designation i).
 - k Student Attorney or CPA - receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LITC or STCP. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent - enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ **IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.** See the instructions for Part II.

Note. For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation - Insert above letter (a-r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information	Signature	Date
B	IL	065.023871	<i>Russell A. Macjail</i>	<i>11/1/2014</i>
B	IL	065.016941	<i>Deborah [Signature]</i>	<i>12/1/2014</i>
B	IL	065.021735	<i>Thomas M. Merrill</i>	<i>12/1/2014</i>

April 30, 2015

Internal Revenue Service
Disclosure Scanning Operation - Stop 93A
Post Office Box 621506
Atlanta, GA 30362-3006

Re: **David T. Wilson (SSN: [REDACTED])**
8349 Madison Ct.
Chicago, Illinois 60714

To Whom It May Concern:

Under the Provisions of the Privacy Act of 1974, 5 U.S.C. 552a and the Freedom of Information Act, 5 U.S.C. 552, and on behalf of the above-referenced taxpayer, we hereby request copies of the following documents:

1. All files, including electronic files, relative to the examination, and any proposed adjustments to tax for Form 1040 for the year 2011, for the above taxpayer, including but not limited to: Revenue Agent and/or Revenue Officer worksheets, notes and work papers, history sheets, Revenue Agent Reports (RARs), memos to/from any IRS Revenue Agent, Revenue Officer, manager, officer, employee, person or any third party, transmittals, case reports, taxpayer protests, waivers of Statute of Limitations (Form 870 and/or 870A and/or 907), and any statements or other records or correspondence obtained from the taxpayer, any third party, or by any other means, of any type or nature, including but not limited to tax returns, corporate records, emails, correspondence, bank statements, ledgers, investment account statements, notes, personal records, receipts, and any other type of document utilized, or to be utilized in the examination of said tax return or review of said tax returns for refund claim purposes, and all other reports and notations on the file.

2. All files, including electronic files, relative to the Form 1040 for the year 2011 for the above taxpayer, including but not limited to: Revenue Agent and/or Revenue Officer worksheets, notes and work papers, history sheets, Revenue Agent Reports (RARs), memos to/from any IRS Revenue Agent, Revenue Officer, manager, officer, employee, person or any third party, transmittals, case reports, taxpayer protests, waivers of Statute of Limitations (Form 870 and/or 870A and/or 907), and any statements or other records or correspondence obtained from the taxpayer, any third party, or by any other means, of any type or nature, including but not limited to tax returns, corporate records, emails, correspondence, bank statements, ledgers, investment account statements, notes, personal records, receipts, and any other type of document

utilized, or to be utilized in the examination of said tax return or review of said tax returns for refund claim purposes, and all other reports and notations on the file.

3. All transcripts, ledger cards or records of payment, and assessment or proposed assessment of any taxes for the year 2011 against the above taxpayer.

4. All records, including electronic records, of third-party contacts and conversations by any Revenue Agent, manager or other IRS employee or contractor relative to the assessment, examination, or proposed assessment of any taxes for tax year 2011 against the above taxpayer.

5. All records, including electronic records, that identifies all person or persons who have accessed the above taxpayer's paper or electronic records as it pertains to the taxpayer's tax year 2011 for the Form 1040.

6. Any and all records of any type or nature, whether written, typed, recorded or electronic concerning special project code 0441 including but not limited to history entries, memoranda, internal IRS forms of any type and nature concerning special project code 0441, routing slips, electronic data entry forms, notations on file, hand written notes, IRS provisions concerning the criteria for such special project code and records of and concerning the approval of special project code 0441.

Enclosed herewith is a copy of Form 2848, Power of Attorney, for the above taxpayer. Please send the materials to:

Russell A. Macejak, CPA
Ostrow Reisin Berk & Abrams Ltd.
455 N. Cityfront Plaza Drive Ste. 1500
Chicago, IL 60611-5313

If there are any fees for searching for or copying the records I have requested, please supply the records without informing me if the fees do not exceed \$250.00.

If all or any part of this request is denied, please cite the specific exemption(s) which you think justifies your refusal to release the information, and inform me of the appeal procedure available to me under the law.

I would appreciate your handling this request as quickly as possible and I look forward to hearing from you within 20 days, as the law stipulates.

Sincerely,


Russell A. Macejak, CPA

Form **2848**
 (Rev. July 2014)
 Department of the Treasury
 Internal Revenue Service

Power of Attorney and Declaration of Representative

OMB No. 1545-0150

For IRS Use Only
 Received by:
 Name _____
 Telephone _____
 Function _____
 Date / /

▶ Information about Form 2848 and its instructions is at www.irs.gov/form2848.

Part I Power of Attorney

Caution: A separate Form 2848 should be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address DAVID T. WILSON 8349 MADISON CT NILES, IL 60714	Taxpayer identification number(s) <div style="background-color: black; width: 100px; height: 15px; margin: 5px 0;"></div> Daytime telephone number Plan number (if applicable)
--	--

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address RUSSELL A. MACEJAK OSTROW REISIN BERK & ABRAMS LTD. 455 N. CITYFRONT PLAZA DRIVE STE. 1500 CHICAGO, IL 60611-5313 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. 4005-88489R PTIN P01072513 Telephone No. 312-670-7444 Fax No. 312-670-8301 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address ALAN M. WITT OSTROW REISIN BERK & ABRAMS LTD. 455 N. CITYFRONT PLAZA DRIVE STE. 1500 CHICAGO, IL 60611-5313 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. 4000-91902R PTIN P01247296 Telephone No. 312-670-7444 Fax No. 312-670-8301 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address THOMAS M. KOSINSKI OSTROW REISIN BERK & ABRAMS LTD. 455 N. CITYFRONT PLAZA DRIVE STE. 1500 CHICAGO, IL 60611-5313 (Note. IRS sends notices and communications to only two representatives.)	CAF No. 4005-51073R PTIN P00079660 Telephone No. 312-670-7444 Fax No. 312-670-8301 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address _____ (Note. IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, 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 tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
INCOME	1040	2010-2014

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Use Not Recorded on CAF**

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

- Authorize disclosure to third parties;
 Substitute or add representative(s);
 Sign a return;

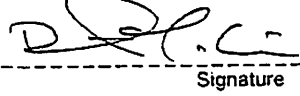
Other acts authorized: _____

orm 2848 (Rev. 7-2014)

b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability. List any specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.
▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.



11/28/14
Date

Title (if applicable)

DAVID T. WILSON
Print Name

Print name of taxpayer from line 1 if other than individual


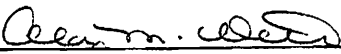
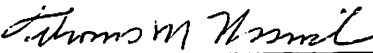
Part II Declaration of Representative

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 subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; 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 - enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
 - d Officer - a bona fide officer of the taxpayer organization.
 - e Full-Time Employee - a full-time employee of the taxpayer.
 - f Family Member - a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g 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).
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 - i Registered Tax Return Preparer- registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have prepared and signed the return. See Notice 2011-6 and *Special rules for registered tax return preparers and unenrolled return preparers in the instructions* (PTIN required for designation i).
 - k Student Attorney or CPA - receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LITC or STCP. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent - enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2. See the instructions for Part II.

Note. For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation - Insert above letter (a-r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information	Signature	Date
B	IL	065.023871		12/1/14
B	IL	065.016941		12/1/14
B	IL	065.021735		12/1/14