

EXHIBIT 1



May 13, 2013

VIA FEDEX

Samual Gomes
Internal Revenue Service
LB&I NRC 1227
9350 Flair Drive
El Monte, CA 91731

Re: Request for records pursuant to Freedom of Information Act

Dear Mr. Gomes:

I have enclosed Form 2848 appointing me as the representative of my client, the Estate of Joseph Arleo and Anthony Pesola, Administrator of the Estate, in the matter of the Internal Revenue Service's audit of the Estate's federal income tax returns for the Tax Years 1997 through 2012.

FOIA Request

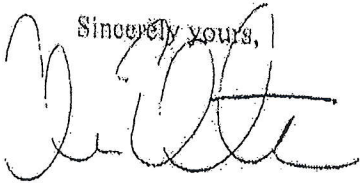
Pursuant to the Freedom of Information Act (FOIA), 5 U.S.C. 552, I request from your files copies of the following records: all the records; returns, emails, transcripts, internal memos, factual analysis, research, review committee notes, telephonic, audio, electronic and digital, regarding the case file on the Estate of Joseph Arleo. My request includes correspondence from the IRS to my client or me and correspondence from my client or me to IRS and/or any past estate representative. My request also includes documents indicating to whom the case file was assigned, when the case file was initially assigned and all communications within the Internal Revenue Service between Revenue Agents, Managers and Executives regarding the case file on the Estate of Joseph Arleo.

Send the requested records, as well as any other communication concerning this request, to my address, which is included below:

Kevin E. Thorn
888 16th Street NW, Suite 800
Washington, DC 20006

If you have questions concerning this matter, please contact me at (202)-270-7273. Thank you for your attention to the matter.

Sincerely yours,



Kevin E. Thorn

cc: Bryant Stanik
cc: Nicholas Photakis

Enclosure: Form 2848, *Power of Attorney and Declaration of Representative*

Form **2848**
 (Rev. March 2012)
 Department of the Treasury
 Internal Revenue Service

Power of Attorney and Declaration of Representative

▶ Type or print. ▶ See the separate instructions.

OMB No. 1545-0150

For IRS Use Only

Received by: _____

Name _____

Telephone _____

Function _____

Date / / _____

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
 The Estate of Joseph Arleo
 c/o Anthony Pasola, Administrator for the Estate of Joseph Arleo
 38130 Russell Blvd,
 Davis, CA 95618

Taxpayer identification number(s) _____

Daytime telephone number _____

Plan number (if applicable) _____

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

Name and address
 Kevin E. Thorn, Thorn Law Group, PLLC
 818 16th Street, NW, Suite 800, Washington, DC 20006

CAF No. _____

PTIN _____

Telephone No. 202-349-4033

Fax No. 202-355-1399

Check If new: Address Telephone No. Fax No.

Check If to be sent notices and communications

Name and address
 Mary Elizabeth Rinaldi, Thorn Law Group, PLLC
 818 16th Street, NW, Suite 800, Washington, DC 20006

CAF No. _____

PTIN _____

Telephone No. 202-349-4033

Fax No. 202-355-1399

Check If new: Address Telephone No. Fax No.

Check If to be sent notices and communications

Name and address _____

CAF No. _____

PTIN _____

Telephone No. _____

Fax No. _____

Check If new: Address Telephone No. Fax No.

to represent the taxpayer before the Internal Revenue Service for the following matters:

3 Matters

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLA, FOIA, Civil Penalty, etc.) (see instructions for line 3)

Tax Form Number
 (1040, 941, 720, etc.) (if applicable)

Year(s) or Period(s) (if applicable)
 (see instructions for line 3)

Matters relating to Foreign Asset Reporting

TD F 90-22.1, 3520, 3520A

1997-2012

Income and Estate

Forms 1040, 1041, 706, 3520, 3520A

1997-2012

Civil Penalties

N/A

1997-2012

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 Uses Not Recorded on CAF

5 Acts authorized. Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns.

Disclosure to third parties;

Substitute or add representative(s);

Signing a return;

Other acts authorized: _____

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific deletions to the acts otherwise authorized in this power of attorney: _____

- 0 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, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. 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 SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.

[Signature] 11/01/12 Administrator
 Signature Date Title (if applicable)

Print Name PIN Number Print name of taxpayer from line 1 if other than individual

Part II: Declaration of Representative

- Under penalties of perjury, I declare that:
- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
 - I am aware of regulations contained in Circular 230 (31 CFR, Part 101), as amended, concerning 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 under the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer's 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 signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the Instructions.
 - 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 signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the Instructions.
 - k Student Attorney or CPA—receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LITC or STCP under section 10.7(d) of Circular 230. 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 SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE. 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
a	DC	402563	<i>[Signature]</i>	11/1/12
a	DC	49833	<i>[Signature]</i>	11/1/2012

Form **2848**

(Rev. June 2008)
Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

Type or print. See the separate instructions.

OMB No. 1545-0140

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date _____

Employer identification number _____

Plan number (if applicable) _____

1 Taxpayer Information

Caution: Form 2848 will not be honored for any purpose other than representation before the IRS.
Taxpayer name(s) and address _____
Taxpayer information, Taxpayer(s) must sign and date this form on page 2, line 9.

Anthony Pasola
Administrator for the Estate of Joseph Arleo
30130 Russell Blvd.
Davis, CA 95618

Social security number(s) _____

Daytime telephone number
(530) 757-2956

2 Representative(s) Information

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

Kevin D. Thorn, Thorn Law Group, PLLC
888 18th Street, NW, Ste 800, Washington, DC 20008

Name and address _____

Mary Elizabeth Rinaldi, Thorn Law Group, PLLC
888 18th Street, NW, Ste 800, Washington, DC 20008

Name and address _____

Chris Cheng, Thorn Law Group, PLLC
888 18th Street, NW, Ste 800, Washington, DC 20008

OAF No. _____	Telephone No. 202,349,4033	Fax No. 202,355,1399
Check if new Address <input type="checkbox"/>	Telephone No. <input type="checkbox"/>	Fax No. <input type="checkbox"/>
OAF No. _____	Telephone No. 202,349,4033	Fax No. 202,355,1399
Check if new Address <input type="checkbox"/>	Telephone No. <input type="checkbox"/>	Fax No. <input type="checkbox"/>
OAF No. _____	Telephone No. 202,349,4033	Fax No. 202,355,1399
Check if new Address <input type="checkbox"/>	Telephone No. <input type="checkbox"/>	Fax No. <input type="checkbox"/>

3 Tax matters

To represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s) (see the instructions for line 3)
Income	TDF 90-22.1	2001-2010
Civil Penalties	Form 1040	2001-2010
	N/A	2001-2010

4 Special use not recorded on Controlled 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, Special Uses Not Recorded on CAF.

6 Acts authorized. The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 8 below), the power to substitute another representative or add additional representatives, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See Unenrolled Return Preparer on page 1 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan administrator may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. See the line 6 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (levels K and L) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific additions or deletions to the acts otherwise authorized in this power of attorney: _____

8 Receipt of refund checks. If you want to authorize a representative named on line 2 to receive, BUT NOT TO ENDORSE OR CASH, refund checks, initial here _____ and list the _____

Form 2048 (Rev. 9-2000)

- 7 Notices and communications. Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2.
- a If you also want the second representative listed to receive a copy of notices and communications, check this box
- b If you do not want any notices or communications sent to your representative(s), check this box
- 8 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 tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here.
- 9 Signature of taxpayer(s). If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested. Otherwise, see the instructions. 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.
- YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**
- IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.**

Anthony J. Pasola
 Signature
 Anthony J. Pasola
 Print Name

 PIN Number

3/15/11
 Date
 Estate Administrator
 Title (if applicable)

Signature
 Print Name
 Date
 Title (if applicable)
 PIN Number

Part II Declaration of Representative

Caution: Students with a special order to represent taxpayers in qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program (levels k and l), see the instructions for Part II.

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax 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 under the requirements of Circular 230.
- d Officer—a bona fide officer of the taxpayer's 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, 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—the authority to practice before the Internal Revenue Service is limited by Circular 230, section 10.7(e)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See Unenrolled Return Preparer on page 1 of the instructions.
- k Student Attorney—student who receives permission to practice before the IRS by virtue of their status as a law student under section 10.7(d) of Circular 230.
- l Student CPA—student who receives permission to practice before the IRS by virtue of their status as a CPA student under section 10.7(d) of Circular 230.
- 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 SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. See the Part II instructions.

Designation—insert above letter (a-r)	Jurisdiction (state) or identification	Signature	Date
a	FL	<i>[Signature]</i>	4/1/2011
a	DC	<i>[Signature]</i>	4/1/11