

# EXHIBIT 3



June 7, 2013

VIA FACSIMILE: 206-220-5690  
Mark Spiry

Re: Request for records pursuant to Freedom of Information Act  
The Estate of Joseph Arleo (TIN: [REDACTED])  
Joseph Arleo (TIN: [REDACTED])

Dear Mr. Spiry:

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

I am resubmitting our power of attorney, as it seems to have been removed from our original FOIA request, which was submitted on May 13, 2013 to Revenue Agent Samuel Gomes.

FOIA Request

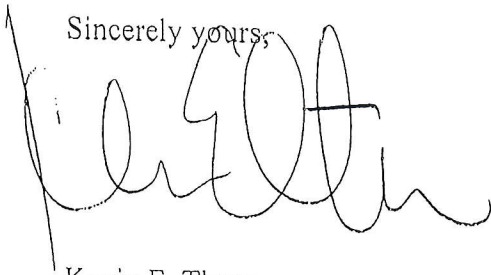
Pursuant to the Freedom of Information Act (FOIA), 5 U.S.C. 552, I request from the IRS files copies of the following records: all the records: returns, emails, transcripts, internal memos, factual analysis, research, review committee notes, telephonic, audio, electronic and digital, regarding the case 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,

A handwritten signature in black ink, appearing to read 'Kevin E. Thorn', written in a cursive style.

Kevin E. Thorn

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 Pesola, Administrator for the Estate of Joseph Arleo 31130 Russell Blvd, Davis, CA 95616		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 Kevin E. Thorn, Thorn Law Group, PLLC 818 16th Street, NW, Suite 800, Washington, DC 20006	CAF No. [REDACTED] PTIN _____ Telephone No. 202-349-4033 Fax No. 202-355-1399
Check if to be sent 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 Mary Elizabeth Rinaldi, Thorn Law Group, PLLC 818 16th Street, NW, Suite 800, Washington, DC 20006	CAF No. [REDACTED] PTIN _____ Telephone No. 202-349-4033 Fax No. 202-355-1399
Check if to be sent notices and communications <input type="checkbox"/>	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. _____
	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 for the following matters:

**3 Matters**

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, 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: \_\_\_\_\_

(see instructions for more information)

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: \_\_\_\_\_



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, 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.

*[Handwritten 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 10), 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	492563	<i>[Handwritten Signature]</i>	11/1/2012
a	DC	49833	<i>[Handwritten 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. 1545-0040  
 For IRS Use Only  
 Received by:  
 Name \_\_\_\_\_  
 Telephone \_\_\_\_\_  
 Function \_\_\_\_\_  
 Date \_\_\_\_/\_\_\_\_/\_\_\_\_

**WARNING** Power of Attorney  
 Caution: Form 2848 will not be honored for any purpose other than representation before the IRS.

**1 Taxpayer Information.** Taxpayer(s) must sign and date this form on page 2, line 9.

Taxpayer name(s) and address  Anthony Pasola Administrator for the Estate of Joseph Arlo 36100 Russell Blvd. Davis, CA 95618	Social security number(s) [REDACTED]	Employer identification number  Plan number (if applicable)
		Daytime telephone number (530) 753-2956

I hereby appoint(s) 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	CAF No. _____ Telephone No. _____ Fax No. _____
Kevin G. Thorn, Thorn Law Group, PLLC 888 16th Street, NW, Ste 800, Washington, DC 20006	Telephone No. 202,349,4033 Fax No. 202,355,1380 Check if new Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Mary Elizabeth Rinaldi, Thorn Law Group, PLLC 888 16th Street, NW, Ste 800, Washington, DC 20006	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"/>
Chris Cheng, Thorn Law Group, PLLC 888 16th Street, NW, Ste 800, Washington, DC 20006	Telephone No. 202,349,4033 Fax No. 202,355,1380 Check if new Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

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

**3 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)
Matters relating to Foreign Bank and Financial Accounts Report	TD F 90-22,1	2001-2010
Income	Form 1040	2001-2010
Civil Penalties	N/A	2001-2010

**4** Specific use not recorded on Generalized 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. 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 9 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 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (levels X and Y) authority is limited (for example, they may only practice under the supervision of another practitioner).

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

**9** 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 name of that representative below.

Name of representative to receive refund check(s) ▶ \_\_\_\_\_



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 Ratification/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.

**YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

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.

**IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.**

*[Signature]*  
 Signature  
 Anthony J. Resola  
 Print Name  
  
 PIN Number

2/15/11  
 Date  
 Estate Administrator  
 Title (if applicable)

.....  
 Signature  
 Date  
 Title (if applicable)  
 Print name of taxpayer from line 1 if other than individual  
 .....

**10.7(a) 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(c)(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	DC	<i>[Signature]</i>	4/11/2011
a	DC	<i>[Signature]</i>	4/11/11