

EXHIBIT 15

October 20, 2016

VIA FEDEX

IRS Office of Appeals
Attn: Russell McGeehan
701 B Street, Suite 900
San Diego, CA 92101

Re: Request for records pursuant to the Freedom of Information Act

Dear Mr. McGeehan:

I have enclosed Form 2848 appointing me as the representative of my client, the Estate of Joseph Arleo (the "Estate") and Anthony Pesola, Administrator of the Estate, in the matter of the Internal Revenue Service's assessment of a willful FBAR penalty against the Estate.

FOIA request

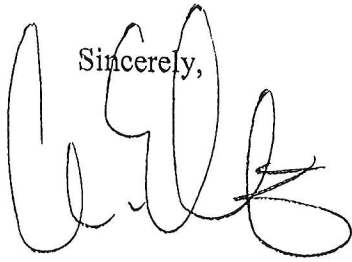
Pursuant to the Freedom of Information Act ("FOIA"), 5 U.S.C. 552, I request from your files copies of the following records: all the records: emails, transcripts, internal memos, factual analysis, research, review notes, correspondence, materials and information produced and/or obtained from third parties, and telephonic, audio, electronic and digital recordings and information regarding the IRS's case file for Joseph Arleo or the Estate of Joseph Arleo. My request also includes all materials and correspondence regarding Joseph Arleo and/or the Estate of Joseph Arleo provided by your office to the Department of Justice. **My request includes all information or materials related to all issues pursued against Joseph Arleo and/or the Estate, including FBAR, income tax, and Forms 3520 and 3520-A penalties.**

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 750
Washington, DC 20006

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

Sincerely,

A handwritten signature in black ink, appearing to read 'K. 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

OMB No. 1545-0140
 For IRS Use Only
 Received by:
 Name _____
 Telephone _____
 Function _____
 Date / /

Power of Attorney

Type or print. See the separate instructions.

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 Pesoli, Administrator for the Estate of Joseph Arleo
 35130 Russell Blvd., Davis, CA 95618

Taxpayer identification number(s) _____
 Daytime telephone number (202) 270-7273
 Plan number (if applicable) _____

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

Name and address
 Kevin Thorn, Thorn Law Group, PLLC
 880 16th Street, NW, Suite 800
 Washington, DC 20006

OAF No. _____
 PTIN _____
 Telephone No. 202-270-7273
 Fax No. 202-368-1399
 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
 888 16th Street, NW, Suite 800
 Washington, DC 20006

OAF No. _____
 PTIN _____
 Telephone No. 202-270-7273
 Fax No. 202-368-1399
 Check if new: Address Telephone No. Fax No.

Check if to be sent notices and communications

Name and address _____

OAF No. _____
 PTIN _____
 Telephone No. _____
 Fax No. _____
 Check if new: Address Telephone No. Fax No.

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

Description of Matter (Income, Employment, Payroll, Exclusion, 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)
Income	1040, 1041, 706, 3520, 3520A	1997-2014
Civil Penalty	N/A	1997-2014
Matters Related to FBAR	TD F 90-22.1 / 114, 3520, 3520A	1997-2014

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 Uses Not Recorded on CAF.

5 Acts authorized. Unless otherwise provided below, the representative(s) 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 representative, or sign certain tax returns.

Disclosure to third parties; Substitute or add representative(s); Signing a return;

Other acts authorized: Analogous acts for Foreign Bank and Financial Accounts Report related matters (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 details 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.


Signature

9/26/2014
Date

Administrator
Title (if applicable)

Anthony Pesola
Print Name

Print Name

PIN Number

Estate of Joseph Arleo
Print name of taxpayer from line 1 if other than individual

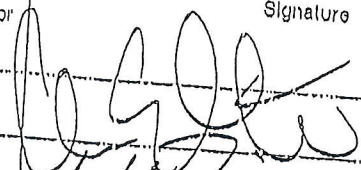
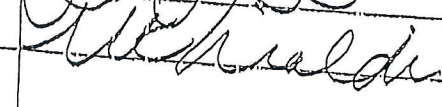
Part II Declaration of Representative

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.
 - l 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. REPRESENTATIVE(S) 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-l)	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	482683		10/1/2014
a	DC	493833		10/1/2014

Form **56**
 (Rev. December 2011)
 Department of the Treasury
 Internal Revenue Service

Notice Concerning Fiduciary Relationship

(Internal Revenue Code sections 6036 and 6903)

OMB No. 1545-0013

Part I Identification

Name of person for whom you are acting (as shown on the tax return)
 The Estate of Joseph Arleo

Address of person for whom you are acting (number, street, and room or suite no.)
 c/o Anthony Pesola 35130 Russell Blvd

City or town, state, and ZIP code (if a foreign address, see instructions.)
 Davis, CA 95616

Identifying number
 [REDACTED]

Decedent's social security no.

Fiduciary's name
 Anthony Pesola

Address of fiduciary (number, street, and room or suite no.)
 35130 Russell Blvd.

City or town, state, and ZIP code
 Davis, CA 95616

Telephone number (optional)
 ()

Section A. Authority

- 1 Authority for fiduciary relationship. Check applicable box:
- a Court appointment of testate estate (valid will exists)
 - b Court appointment of intestate estate (no valid will exists)
 - c Court appointment as guardian or conservator
 - d Valid trust instrument and amendments
 - e Bankruptcy or assignment for the benefit of creditors
 - f Other. Describe ▶
- 2a If box 1a or 1b is checked, enter the date of death ▶ 06/26/2008
- 2b If box 1c-1f is checked, enter the date of appointment, taking office, or assignment or transfer of assets ▶

Section B. Nature of Liability and Tax Notices

- 3 Type of taxes (check all that apply): Income Gift Estate Generation-skipping transfer Employment Excise Other (describe) ▶
- 4 Federal tax form number (check all that apply): a 706 series b 709 c 940 d 941, 943, 944 e 1040, 1040-A, or 1040-EZ f 1041 g 1120 h Other (list) ▶
- 5 If your authority as a fiduciary does not cover all years or tax periods, check here and list the specific years or periods ▶
- 6 If the fiduciary listed wants a copy of notices or other written communications (see the instructions) check this box and enter the year(s) or period(s) for the corresponding line 4 item checked. If more than 1 form entered on line 4h, enter the form number.

Complete only if the line 6 box is checked.

If this item is checked:	Enter year(s) or period(s)	If this item is checked:	Enter year(s) or period(s)
4a		4b	
4c		4d	
4e		4f	
4g		4h:	
4h:		4h:	

Form 56 (Rev. 12-2011)

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Part III Court and Administrative Proceedings

Name of court (if other than a court proceeding, identify the type of proceeding and name of agency)

Date proceeding initiated

Address of court

Docket number of proceeding

City or town, state, and ZIP code

Date

Time

a.m.
 p.m.

Place of other proceedings

Part III Signature

I certify that I have the authority to execute this notice concerning fiduciary relationship on behalf of the taxpayer.

Please Sign Here

Fiduciary's signature

Administrator

Title, if applicable

Date

9/26/2014

Form 56 (Rev. 12-2011)

Form **56**
 (Rev. December 2011)
 Department of the Treasury
 Internal Revenue Service

Notice Concerning Fiduciary Relationship

(Internal Revenue Code sections 6036 and 6903)

OMB No. 1545-0013

Part I Identification

Name of person for whom you are acting (as shown on the tax return)
 Joseph Arico

Identifying number

Decedent's social security no.
 [REDACTED]

Address of person for whom you are acting (number, street, and room or suite no.)
 c/o Anthony Pesola 35130 Russell Blvd

City or town, state, and ZIP code (if a foreign address, see instructions.)
 Davis, CA 95616

Fiduciary's name
 Anthony Pesola

Address of fiduciary (number, street, and room or suite no.)
 35130 Russell Blvd.

City or town, state, and ZIP code
 Davis, CA 95616

Telephone number (optional)
 ()

Section A. Authority

- 1 Authority for fiduciary relationship. Check applicable box:
- a Court appointment of testate estate (valid will exists)
 - b Court appointment of intestate estate (no valid will exists)
 - c Court appointment as guardian or conservator
 - d Valid trust instrument and amendments
 - e Bankruptcy or assignment for the benefit of creditors
 - f Other. Describe ▶

2a If box 1a or 1b is checked, enter the date of death ▶ 06/26/2008

2b If box 1c-1f is checked, enter the date of appointment, taking office, or assignment or transfer of assets ▶

Section B. Nature of Liability and Tax Notices

3 Type of taxes (check all that apply): Income Gift Estate Generation-skipping transfer Employment
 Excise Other (describe) ▶

4 Federal tax form number (check all that apply): a 706 series b 709 c 940 d 941, 943, 944
 e 1040, 1040-A, or 1040-EZ f 1041 g 1120 h Other (list) ▶

5 If your authority as a fiduciary does not cover all years or tax periods, check here ▶
 and list the specific years or periods ▶

6 If the fiduciary listed wants a copy of notices or other written communications (see the instructions) check this box ▶
 and enter the year(s) or period(s) for the corresponding line 4 item checked. If more than 1 form entered on line 4h, enter the form number.

Complete only if the line 6 box is checked.

If this item is checked:	Enter year(s) or period(s)	If this item is checked:	Enter year(s) or period(s)
4a		4b	
4c		4d	
4e		4f	
4g		4h:	
4h:		4h:	

Form 56 (Rev. 12-2011)

Page 2

Part III Court and Administrative Proceedings

Name of court (if other than a court proceeding, identify the type of proceeding and name of agency)

Date proceeding initiated

Address of court

Docket number of proceeding

City or town, state, and ZIP code

Date

Time

a.m.
 p.m.

Place of other proceedings

Part III Signature

Please Sign Here

I certify that I have the authority to execute this notice concerning fiduciary relationship on behalf of the taxpayer.



Fiduciary's signature

Administrator

Title, if applicable

Date

9/26/2014

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. 1545-0150
 For IRS Use Only
 Received by: _____
 Name _____
 Telephone _____
 Function _____
 Date / /

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 Arloo 39130 Russell Blvd. Davis, CA 95618	Social security number(s) [REDACTED]	Employer identification number
	Daytime telephone number (530) 753-2956	Plan number (if applicable)

herby 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 Kevin E. Thorn, Thorn Law Group, PLLC 888 16th Street, NW, Ste 800, Washington, DC 20008	CAF No. [REDACTED] Telephone No. 202.349.4033 Fax No. 202.355.1398 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 888 16th Street, NW, Ste 800, Washington, DC 20008	CAF No. [REDACTED] Telephone No. 202.349.4033 Fax No. 202.355.1398 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Chris Cheng, Thorn Law Group, PLLC 888 16th Street, NW, Ste 800, Washington, DC 20008	CAF No. [REDACTED] Telephone No. 202.349.4033 Fax No. 202.355.1398 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 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

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 5 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 name of that representative below.

Name of representative to receive refund check(s) ▶ _____

Form 2849 (Rev. 8-2008)

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.

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.

Anthony J. Pesola Signature 3/15/11 Date Estate Administrator Title (if applicable)

Anthony J. Pesola Print Name PIN Number

..... Signature Date Title (if applicable)

..... Print Name 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 C.F.R. 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>Don Gilman</i>	4/1/2011
a	DC	<i>M. Diab</i>	4/1/11