

# EXHIBIT G

**Butler, Paul T. (TAX)**

**From:** trackingupdates@fedex.com  
**Sent:** Thursday, May 19, 2016 2:44 PM  
**To:** Butler, Paul T. (TAX)  
**Subject:** FedEx Shipment Notification

This shipment is scheduled to be sent on **05/19/2016.**

See "Preparing for Delivery" for helpful tips

Tracking # 783145602210



Anticipated ship date:  
**Thu, 5/19/2016**

Paul T. Butler, Esquire  
USDOJ  
Washington, DC 20001  
US



Scheduled delivery:  
**Tue, 5/24/2016 by 8:00 pm**

Jeffrey P. Pomerantz  
364-38109 Second Avenue  
Squamish, B.C.  
SQUAMISH, BC V8B0T7  
CA

**Shipment Facts**

**Tracking number:** [783145602210](#)  
**Service type:** FedEx International Economy  
**Packaging type:** FedEx Envelope  
**Number of pieces:** 1  
**Weight:** 0.50 lb.  
**Special handling/Services:** No Signature Required  
Deliver Weekday  
Residential Delivery

**Preparing for Delivery**

To help ensure successful delivery of your shipment, please review the below.

Won't be in?

You may be able to hold your delivery at a convenient FedEx World Service Center or FedEx Office location for pick up. Track your

# EXHIBIT H

**Butler, Paul T. (TAX)**

**From:** trackingupdates@fedex.com  
**Sent:** Thursday, May 19, 2016 2:52 PM  
**To:** Butler, Paul T. (TAX)  
**Subject:** FedEx Shipment Notification

This shipment is scheduled to be sent on **05/19/2016.**

See "Preparing for Delivery" for helpful tips

Tracking # 783145926763

Anticipated ship date:  
**Thu, 5/19/2016**

Paul T. Butler, Esquire  
USDOJ  
Washington, DC 20001  
US

Scheduled delivery:  
**Fri, 5/20/2016 by 4:30 pm**

Jeffrey P. Pomerantz  
250 H Street, #77  
BLAINE, WA 98230  
US



**Shipment Facts**

**Tracking number:** 783145926763  
**Service type:** FedEx Standard Overnight  
**Packaging type:** FedEx Envelope  
**Number of pieces:** 1  
**Weight:** 0.50 lb.  
**Special handling/Services:** Deliver Weekday  
Residential Delivery  
**Associated return tracking number(s):** 795150085771

**Preparing for Delivery**

To help ensure successful delivery of your shipment, please review the below.

Won't be in?

You may be able to hold your delivery at a convenient FedEx World Service Center or FedEx Office location for pick up. Track your

# EXHIBIT I

**Butler, Paul T. (TAX)**

**From:** trackingupdates@fedex.com  
**Sent:** Friday, May 20, 2016 2:42 PM  
**To:** Butler, Paul T. (TAX)  
**Subject:** FedEx Shipment 783145926763 Delivered

## Your package has been delivered

Tracking # 783145926763

Ship date:  
Thu, 5/19/2016

Delivery date:  
Fri, 5/20/2016 11:16 am

Paul T. Butler, Esquire  
USDOJ  
Washington, DC 20001  
US



Jeffrey P. Pomerantz  
250 H Street, #77  
BLAINE, WA 98230  
US



### Shipment Facts

Our records indicate that the following package has been delivered.

<b>Tracking number:</b>	<b><u>783145926763</u></b>
<b>Status:</b>	Delivered: 05/20/2016 11:16 AM Signed for By: J.BORCHART
<b>Signed for by:</b>	J.BORCHART
<b>Delivery location:</b>	BLAINE, WA
<b>Delivered to:</b>	Shipping/Receiving
<b>Service type:</b>	FedEx Standard Overnight
<b>Packaging type:</b>	FedEx Envelope
<b>Number of pieces:</b>	1
<b>Weight:</b>	0.50 lb.
<b>Special handling/Services:</b>	Deliver Weekday Residential Delivery
<b>Associated return tracking number(s):</b>	795150085771

Please do not respond to this message. This email was sent from an unattended mailbox. This report was generated at approximately 1:19 PM CDT on 05/20/2016.



**IMPORTANT!**

**FedEx is now conducting standard daily operations in southeastern U.S. Learn More**

FedEx Tracking

**783145926763**

Ship date:

**Thu 5/19/2016**

Washington, DC US



**Delivered**

Winged feet logo

Actual delivery:

**Fri 5/20/2016 11:16 am**

BLAINE, WA US

Returns

Travel History

Date/Time	Activity	Location
5/20/2016 - Friday		
11:16 am	Delivered	BLAINE, WA US
9:10 am	On FedEx vehicle for delivery	BLAINE, WA US
8:59 am	At local FedEx facility	BLAINE, WA US
5:19 am	At destination sort facility	BLAINE, WA US
3:52 am	Departed FedEx location	BLAINE, WA US
12:15 am	Arrived at FedEx location	BLAINE, WA US
5/19/2016 - Thursday		
9:25 pm	Left FedEx origin facility	WASHINGTON, DC US
7:34 pm	Picked up	WASHINGTON, DC US
1:51 pm	Shipment information sent to FedEx	WASHINGTON, DC US

Shipment Facts

Tracking number	783145926763	Service	FedEx Standard Overnight
Weight	0.5 lbs / 0.23 kgs	Delivered To	Shipping/Receiving
Total pieces	1	Total shipment weight	0.5 lbs / 0.23 kgs
Outbound reason		Terms	Shipper
Packaging	FedEx Envelope	Special handling section	Deliver Weekday Residential Delivery



Customer Focus

- New Customer Center
- Small Business Center
- Service Guide
- Customer Support

Company Information

- About FedEx
- Careers
- Investor Relations
- Subscribe to FedEx email

Featured Services

- FedEx Delivery Manager
- FedEx SameDay
- FedEx Home Delivery
- FedEx TechConnect
- Healthcare Solutions
- Online Retail Solutions
- Packaging Services
- Ancillary Clearance Services

Other Resources

- FedEx Compatible
- Developer Resource Center
- FedEx Ship Manager Software
- FedEx Mobile

Companies

- FedEx Express
- FedEx Ground
- FedEx Office
- FedEx Freight
- FedEx Custom Critical
- FedEx Trade Networks
- FedEx Cross Border
- FedEx Supply Chain

Follow FedEx

## **EXHIBIT J**



**Butler, Paul T. (TAX)**

**From:** trackingupdates@fedex.com  
**Sent:** Thursday, May 26, 2016 5:36 PM  
**To:** Butler, Paul T. (TAX)  
**Subject:** FedEx Shipment 783145602210 Delivered

## Your package has been delivered

Tracking # 783145602210

Ship date:  
**Thu, 5/19/2016**  
PAUL T. BUTLER, ESQUIRE  
USDOJ  
WASHINGTON, DC 20001  
US

Delivery date:  
**Thu, 5/26/2016 2:27 pm**

JEFFREY P. POMERANTZ  
364-38109 SECOND AVENUE  
SQUAMISH, B.C.  
SQUAMISH, BC V8B0T7  
CA



**Delivered**



### Shipment Facts

Our records indicate that the following package has been delivered.

<b>Tracking number:</b>	<u><a href="#">783145602210</a></u>
<b>Status:</b>	Delivered: 05/26/2016 2:27 PM Signed for By: C.BUX
<b>Signed for by:</b>	C.BUX
<b>Delivery location:</b>	SQUAMISH, BC
<b>Delivered to:</b>	Receptionist/Front Desk
<b>Service type:</b>	FedEx International Economy
<b>Packaging type:</b>	FedEx Envelope
<b>Number of pieces:</b>	1
<b>Weight:</b>	1.00 lb.
<b>Special handling/Services:</b>	No Signature Required Deliver Weekday Residential Delivery
<b>Associated return tracking number(s):</b>	795150069890



Shipping Tracking Manage Learn FedEx Office®

Login

IMPORTANT!

FedEx is now conducting standard daily operations in southeastern U.S. Learn More

FedEx Tracking

783145602210

Planned:  
Thu 5/19/2016

WASHINGTON, DC US



Delivered

Signature: CHX

Actual delivery:  
Thu 5/26/2016 2:27 pm

SOLANISH, BC CA

Returns

Travel History

Date/Time	Activity	Location
<b>5/26/2016 - Thursday</b>		
2:27 pm	Delivered	SOLANISH, BC
10:05 am	On FedEx vehicle for delivery	WASHINGTON
9:09 am	At local FedEx facility	WASHINGTON
8:56 am	Delivery exception	WASHINGTON
<b>5/25/2016 - Wednesday</b>		
4:45 pm	At local FedEx facility	WASHINGTON
<b>5/21/2016 - Tuesday</b>		
3:21 pm	At local FedEx facility	WASHINGTON
12:00 pm	Delivered to addressee	WASHINGTON
11:19 am	On FedEx vehicle for delivery	WASHINGTON
7:27 am	At local FedEx facility	WASHINGTON
<b>5/21/2016 - Saturday</b>		
8:31 am	International shipment release - Import	SEATTLE, WA
6:11 am	At destination sort facility	SEATTLE, WA
4:05 am	Departed FedEx location	SEATTLE, WA
3:46 am	In transit	SEATTLE, WA
12:05 am	In transit	SEATTLE, WA
<b>5/20/2016 - Friday</b>		
8:37 am	Arrived at FedEx location	SEATTLE, WA
<b>5/19/2016 - Thursday</b>		
7:34 pm	Picked up	WASHINGTON, DC
1:41 pm	Shipment information sent to FedEx	

Shipment Facts

<b>Tracking number</b>	783145602210	<b>Service</b>	FedEx International Economy
<b>Weight</b>	1 lbs / 0.45 kgs	<b>Delivered To</b>	Receptionist/Front Desk
<b>Total pieces</b>	1	<b>Total shipment weight</b>	1 lbs / 0.45 kgs
<b>Outbound reason</b>		<b>Terms</b>	Shipper
<b>Packaging</b>	FedEx Envelope	<b>Special handling section</b>	Deliver Weekday Residential Delivery, No Signature Required



Search or tracking number

Customer Focus  
New Customer Center  
Small Business Center  
Service Guide

Featured Services  
FedEx Delivery Manager  
FedEx SameDay  
FedEx Home Delivery

Companies  
FedEx Express  
FedEx Global  
FedEx Office

Follow FedEx

United States - English

Customer Support

FedEx TechConnect

FedEx Freight

Healthcare Solutions

FedEx Custom Critical

Company Information

Online Retail Solutions

FedEx Trade Networks

About FedEx

Packaging Services

FedEx CrossBorder

Careers

Auxiliary Clearance Services

FedEx SupplyChain

Investor Relations

**Other Resources**

Subscribe to FedEx email

FedEx Compatible

Developer Resource Center

FedEx Ship Manager Software

FedEx Mobile

## EXHIBIT K



accutype services vancouver



All Maps News Images Videos More Search tools

About 9,460 results (0.64 seconds)

Accutype Business Services

www.accutype.net/

Now (yes today!) you can have a new address in Vancouver Canada receive phone calls, mail and courier! Why? How about increasing your financial or social ...

Accutype Business Services - About Us - accutype.net

0329e4f.netsolhost.com/about.html

Her colleague Mimi, also caught the fever and joined Ursula in 1985 in a partnership to open a similar Service Bureau in West Vancouver. A lot has changed ...

Accutype Business Services - Mailbox Rental - accutype.net

0329e4f.netsolhost.com/prices.html

To establish an address in Vancouver, Canada with or without mail forwarding, you would rent a mailbox. Below are the sizes and terms, from which you may ...

Accutype Business Services - Mailbox Rental - accutype.net

0329e4f.netsolhost.com/mailbox-rental.html

Mailbox Rental. How does it work? Real Easy! Your Mailbox in Vancouver becomes your Alternate Address, just have a look at the samples below. You'll see ...

Accutype Secretarial Services - 207-1425 Marine Dr, West Vancouver ...

www.yellowpages.ca ... Outdoor Accessories & Equipment Mail Boxes Near Me

Accutype Secretarial Services - West Vancouver - phone number website & address - BC - Mail Boxes, Word Processing Fax Service Secretary Services ...

Accutype Secretarial Services West Vancouver BC, V7T 1B9 - Manta ...

www.manta.com/ic/ml68dbz/ca/accutype-secretarial-services

Get information, directions, products, services, phone numbers, and reviews on Accutype Secretarial Services in West Vancouver, BC. Discover more Secretarial ...

Accutype Secretarial Services (604) 926-1985, Fax Services in West ...

bigwhitelist.com West Vancouver Fax Services

Accutype Secretarial Services Fax Services Address: 207-1425 Marine Dr West Vancouver, BC Postcode V7T 1B9.

Accutype Secretarial Services - West Vancouver - British Columbia -

www.tuugo.me/Companies/accutype-secretarial-services/0080003057426

Accutype Secretarial Services - 1425 Marine Dr Suite 207, West Vancouver, British Columbia, 6049261985 - Secretarial Secretarial Services Services.

Accutype Secretarial Svc 1425 Marine Dr West Vancouver, BC ...

www.mapquest.com/canada/...vancouver/accutype-secretarial-svc-281021097 MapQuest

Get directions, reviews and information for Accutype Secretarial Svc in West Vancouver, BC ... Find Related Places. Secretarial Services - Paging & Answering ...

Accutype resume services & Can Colleges Tell When Students Don't ...

csdeu.net/accutype-resume-services/

Resume services's north vancouver profile. mundeie'n, slightly. Accutype keyboard is ergonomically designed to make typing. The included accutype keyboard ...

Searches related to accutype services vancouver


vancouver mailbox rental

virtual office vancouver

1425 marine drive suite 207 west vancouver

10911 - 82 street nw edmonton ab

1 2 3 4 5 6 7 8 9 10 Next



**Accutype Secretarial S**

Fax Service

**Address:** 1425 Marine Drive, #207, West Vancouver, Canada





**Phone:** +1 604-926-1985

Suggest an edit · Own this business?

Add missing information  
Add business hours

Reviews Write a review  
Be the first to review

People also search for

 The Network Hub Mailbox Rental Service	 The UPS Store Print Shop	 Express Mailbox Service Mailbox Rental Service	 The Mailbox Service
--	--	--	--

## EXHIBIT L

**Butler, Paul T. (TAX)**

**From:** trackingupdates@fedex.com  
**Sent:** Tuesday, June 07, 2016 3:55 PM  
**To:** Butler, Paul T. (TAX)  
**Subject:** FedEx Delivery Exception

## We were unable to complete delivery of your package

See "Resolving Delivery Issues" for recommended actions

See "Preparing for Delivery" for helpful tips

Tracking # 783145268039

Ship date:  
Thu, 5/19/2016



Delivery exception

Scheduled delivery:  
Pending



### Shipment Facts

FedEx attempted, but was unable to complete delivery of the following shipment:

<b>Tracking number:</b>	<u>783145268039</u>
<b>Status:</b>	Delivery exception
<b>Service type:</b>	FedEx International Economy
<b>Packaging type:</b>	FedEx Envelope
<b>Number of pieces:</b>	2
<b>Weight:</b>	1.50 lb.
<b>Special handling/Services:</b>	No Signature Required Deliver Weekday Residential Delivery
<b>Associated return tracking number(s):</b>	795150055058

### Resolving Delivery Issues

The reason delivery was not completed is outlined below. Where applicable, resolution recommendations are also provided.

Exception Reason	Recommended Action
1. Unable to deliver shipment, returned to shipper	No action is required. The package is being returned to the shipper.

## Preparing for Delivery

To help ensure successful delivery of your shipment, please review the below.

### Won't be in?

You may be able to hold your delivery at a convenient FedEx World Service Center or FedEx Office location for pick up. Track your shipment to determine Hold at FedEx location availability.

 Please do not respond to this message. This email was sent from an unattended mailbox. This report was generated at approximately 2:55 PM CDT on 06/07/2016.

To learn more about FedEx Express, please go to [fedex.com](http://fedex.com)

All weights are estimated.

The shipment is scheduled for delivery on or before the scheduled delivery displayed above. FedEx does not determine money-back guarantee or delay claim requests based on the scheduled delivery. Please see the FedEx Service Guide for terms and conditions of service, including the FedEx Money-Back Guarantee, or contact your FedEx customer support representative.

To track the latest status of your shipment, click on the tracking number above, or go to [fedex.com](http://fedex.com)

This tracking update has been sent to you by FedEx at your request. FedEx does not validate the authenticity of the requestor and does not validate, guarantee or warrant the authenticity of the request, the requestor's message, or the accuracy of this tracking update. For tracking results and terms of use, go to [fedex.com](http://fedex.com)

Thank you for your business.





IMPORTANT!

FedEx is now conducting standard daily operations in southeastern U.S. Learn More

FedEx Tracking

783145268039

Shipped  
Thu 5/19/2016



Pending

WASHINGTON, DC US

**Delivery exception**

NORTH VANCOUVER, BC CA

BURNABY BC

**Unable to deliver shipment, returned to shipper**

**Recommended action:**

No action is required. The package is being returned to the shipper.

No scheduled delivery date available at this time.

Returns

Travel History

Date/Time	Activity	Location
- 6/07/2016 - Tuesday		
12:43 pm	Received at local FedEx facility	BURNABY BC
11:00 am	At local FedEx facility	BURNABY BC
- 6/06/2016 - Monday		
10:51 am	At local FedEx facility	BURNABY BC
- 6/03/2016 - Friday		
10:43 am	At local FedEx facility	BURNABY BC
- 6/02/2016 - Thursday		
9:08 am	At local FedEx facility	BURNABY BC
- 6/01/2016 - Wednesday		
10:26 am	At local FedEx facility	BURNABY BC
- 5/31/2016 - Tuesday		
8:03 am	At local FedEx facility	BURNABY BC
- 5/30/2016 - Monday		
10:50 am	At local FedEx facility	BURNABY BC
- 5/27/2016 - Friday		
10:35 am	At local FedEx facility	BURNABY BC
- 5/26/2016 - Thursday		
10:37 am	At local FedEx facility	BURNABY BC
- 5/25/2016 - Wednesday		
10:42 am	At local FedEx facility	BURNABY BC
- 5/24/2016 - Tuesday		
5:36 pm	At local FedEx facility	BURNABY BC
2:16 pm	Delivery exception	BURNABY BC
10:26 am	On FedEx vehicle for delivery	BURNABY BC
7:27 am	At local FedEx facility	BURNABY BC
- 5/21/2016 - Saturday		
8:31 am	International shipment release - Import	PORTLAND BC
6:11 am	At destination sort facility	VANCOUVER BC
4:05 am	Departed FedEx location	SEASIDE TN
3:46 am	In transit	SEASIDE TN
12:07 am	In transit	MEMPHIS TN
- 5/20/2016 - Friday		

8:37 am Arrived at FedEx location NEW HARTON  
 5/19/2016 - Thursday  
 7:34 pm Picked up WASHINGTON DC  
 1:23 pm Shipment information sent to FedEx

**Shipment Facts**

<b>Tracking number</b>	783145268039	<b>Service</b>	FedEx International Economy
<b>Weight</b>	0.5 lbs / 0.23 kgs	<b>Total pieces</b>	1
<b>Total shipment weight</b>	0.5 lbs / 0.23 kgs	<b>Outbound reason</b>	
<b>Terms</b>	Shipper	<b>Packaging</b>	FedEx Envelope
<b>Special handling section</b>	Deliver Weekday Residential Delivery. No Signature Required		



Search or tracking number

**Customer Focus**

New Customer Center  
 Small Business Center  
 Service Guide  
 Customer Support

**Featured Services**

FedEx Delivery Manager  
 FedEx SameDay  
 FedEx Home Delivery  
 FedEx TotalConnect  
 Healthcare Solutions  
 Online Retail Solutions  
 Packaging Services  
 Auxiliary Clearance Services

**Companies**

FedEx Express  
 FedEx Ground  
 FedEx Office  
 FedEx Freight  
 FedEx Custom Critical  
 FedEx Trade Networks  
 FedEx CrossBorder  
 FedEx Supply Chain

**Follow FedEx**

United States - English

**Company Information**

About FedEx  
 Careers  
 Investor Relations  
 Subscribe to FedEx email

**Other Resources**

FedEx Compatible  
 Developer Resource Center  
 FedEx Ship Manager Software  
 FedEx Mobile



# FedEx Tracking

**776464364760**

Ship date

**Tue 6/07/2016**

BURNABY, BC CA



**Delivered**

Signature: WHAIGHT

Delivery date

**Wed 6/08/2016 10:30 am**

WASHINGTON, DC US

Stay connected wherever you are. Track while you travel. ▶

## Travel History

Date/Time	Activity	Location
6/08/2016 - Wednesday		
10:30 am	Delivered	WASHINGTON, DC

## Shipment Facts

Tracking number	776464364760	Service	FedEx International Priority
Clearance detail link	Clearance detail	Shipper reference	RETURN A2B 783145268039
Special handling section	Deliver Weekday		



- Additional Information
- About FedEx
- Service Information
- Service Guide
- Mobile Solutions
- Healthcare Solutions
- Aerospace Solutions
- FedEx Supply Chain
- Careers

- Customer Support
- Contact Us
- Frequently Asked Questions
- Send us an email
- Write to us
- Call FedEx Customer Service at 1.800.GoFedEx 1.800.463.3339

Follow FedEx



Canada - English

Ask FedEx

## EXHIBIT M

**UNITED STATES TAX COURT  
DOCKET ENTRIES**

Docket No. 025058-15

INDEX

Jeffrey P. Pomerantz &amp; Eleonore V. Pomerantz

v. COMMISSIONER OF INTERNAL REVENUE

Jeffrey P. Pomerantz  
Eleonore V. Pomerantz











Petitioner Counsel (Total 01)

NH0108 Nesathurai, Harishanker  
C2 Global Law LLP  
Suite 901  
360 Bay Street  
Ontario, Canada M5H 2V6

Respondent Counsel (Total 02)

MJ2175 McGinty, Jennifer S.  
300 Pearl Street  
Suite 460  
Olympic Towers  
Buffalo, NY 14202

RD0395 Reale, Debra Lynn  
333 East River Drive  
Suite 200  
Commerce Center One  
East Hartford, CT 06108

NO.	DATE	EVENT	FILINGS AND PROCEEDINGS	ACT/STAT DTE	SERVED	M
 0001	10/02/2015	PF	PETITION FILED by Petrs. Jeffrey P. Pomerantz & Eleonore V. Pomerantz: FEE PAID		R 10/14/2015	
 0002	10/02/2015	RQT	REQUEST FOR PLACE OF TRIAL AT BUFFALO, NY by Petrs. Jeffrey P. Pomerantz & Eleonore V. Pomerantz		R 10/14/2015	
 0003	11/23/2015	M011	MOTION FOR EXTENSION OF TIME TO FEBRUARY 12, 2016 TO FILE ANSWER by Resp. (NO OBJECTION)	GRM 11/25/2015	P 11/23/2015	
 0004	11/25/2015	GRM	GRANTED MOTION FOR EXTENSION OF TIME TO FEBRUARY 12, 2016 TO FILE ANSWER by Resp.		B 11/25/2015	
 0005	02/12/2016	A	ANSWER by Resp.		P 02/12/2016	
 0006	03/07/2016	O	ORDER CASES AT DOCKET NOS. 16976-15 AND 25058-15 ARE CONSOLIDATED.		B 03/07/2016	
 0007	03/28/2016	RTA	REPLY TO ANSWER by Petrs. Jeffrey P. Pomerantz & Eleonore V. Pomerantz		R 03/28/2016	
 0008	05/17/2016	RPT	STATUS REPORT by Resp.		P 05/17/2016	
 0009	08/30/2016	O	ORDER PARTIES BY 9/16/16 SHALL FILE A JOINT STATUS REPORT.		B 08/31/2016	
 0010	09/12/2016	RPT	STATUS REPORT by Resp.		P 09/12/2016	

# EXHIBIT N

RECEIVED FEB 28 2013

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 RICHMOND

Telephone (916) 974-5753

Function RAM

Date 03/01/2013

**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 JEFFREY P POMERANTZ 189-1075 MARINE DRIVE N VANCOUVER, BC, CANADA, V7P 3T6		Taxpayer identification number(s) 355-36-5631	
		Daytime telephone number	Plan number (if applicable)

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

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

Name and address HARI NESATHURAI DEVRY SMITH FRANK LLP 100-95 BARBER GREENE ROAD, TORONTO, ONTARIO, M3C 3E9	CAF No. PTIN Telephone No. 416-449-1400 Fax No. 416-449-7071
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	CAF No. PTIN Telephone No. Fax No.
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, 841, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions for line 3)
INCOME	1040	2007, 2008, 2009, 2010, 2011
FBAR	TD F90-22.1	2007, 2008, 2009, 2010, 2011
FOREIGN PARTNERSHIP/FOREIGN CORPORATION	8865/8858	2007, 2008, 2009, 2010, 2011

**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:

Form 2848 (Rev. 8-2012)

Page 2

- 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:  Date: 2-27-13 Title (if applicable):  
 Print Name: JEFFREY P POMERANTZ 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 2011-8 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 2011-8 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 LTO or STCP under section 10.7(a) 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(a)).

▶ 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-i, 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	NEW YORK	02NE5048168		2-27-13

Form 2848 (Rev. 8-2012)