



SMALL BUSINESS/SELF-EMPLOYED DIVISION

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224  
October 1, 2007

Chester E. Davis  
P.O. Box 2176  
Clackamas, OR 97015

Dear Mr. Davis:

This letter is in response to your Freedom of Information Act (FOIA) request, dated July 25, 2007 and received in the Detroit Disclosure office on September 5, 2007.

In response to your request for information concerning Kelley A. Baine, we are enclosing a copy of this attorney's Appointment Affidavits.

Your request was for the delegation of authority that provides the authority to Kelley A. Baine to legally represent the Commissioner of Internal Revenue before the U.S. Tax Court. Delegation Orders are usually not issued to employees by name, but rather are issued by duty to the position title. The Freedom of Information Act does not require an agency to conduct research. Delegation Orders may be found in the Internal Revenue Manual 1.2.2, Delegation Orders, on the Internal Revenue Service Internet web site at <http://www.irs.gov>.

To the extent responsive records exist in the Detroit Disclosure office; this constitutes a grant of your request.

**The Headquarters Office of the Internal Revenue Service does not maintain centralized files concerning taxpayers. Future FOIA requests should be directed to your local Disclosure office at 615 2<sup>nd</sup> Ave. MS W625, Seattle, WA 98174. That office has jurisdiction over the records for residents of Oregon.**

Should you have any questions concerning this correspondence, you may contact Senior Disclosure Specialist, ID #12-10676, by calling 313-234-1866. Please refer to case number 05-2007-03995.

Sincerely,

*Darlene Stewart*

Darlene Stewart  
Disclosure Officer, Detroit

Enclosure:  
Appointment Affidavits

STANDARD FORM 61  
REVISED SEPTEMBER 1970  
U.S. CIVIL SERVICE COMMISSION  
F.P.M. CHAPTER 295  
61-107

OMB APPROVAL NO. 50-R011B

# APPOINTMENT AFFIDAVITS

Attorney June 8, 1998  
 (Position to which appointed) (Date of appointment)

Treasury, I.R.S. District Counsel Laguna Niguel  
 (Department or agency) (Bureau or division) (Place of employment)

I, Kelley A. Blaine, do solemnly swear (or affirm) that—

### A. OATH OF OFFICE

I will support and defend the Constitution of the United States against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties of the office on which I am about to enter. So help me God.

### B. AFFIDAVIT AS TO STRIKING AGAINST THE FEDERAL GOVERNMENT

I am not participating in any strike against the Government of the United States or any agency thereof, and I will not so participate while an employee of the Government of the United States or any agency thereof.

### C. AFFIDAVIT AS TO PURCHASE AND SALE OF OFFICE

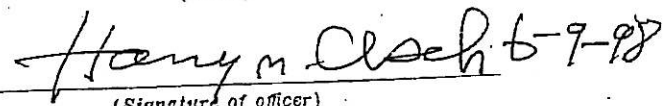
I have not, nor has anyone acting in my behalf, given, transferred, promised or paid any consideration for or in expectation or hope of receiving assistance in securing this appointment.

  
 (Signature of appointee)

Subscribed and sworn (or affirmed) before me this 9th day of June A.D. 1998,

at Laguna Niguel California  
(City) (State)

[SEAL]

  
 (Signature of officer)

Commission expires n/a District Counsel  
 (If by a Notary Public, the date of expiration of his Commission should be shown) (Title)

NOTE—The oath of office must be administered by a person specified in 5 U.S.C. 2903. The words "So help me God" in the oath and the word "swear" wherever it appears above should be stricken out when the appointee elects to affirm rather than swear to the affidavits; only these words may be stricken and only when the appointee elects to affirm the affidavits.