

---

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF UTAH, CENTRAL DIVISION

---

UNITED STATES OF AMERICA,

Plaintiff,

v.

RAPOWER-3, LLC, INTERNATIONAL  
AUTOMATED SYSTEMS, INC., LTB1,  
LLC, R. GREGORY SHEPARD, NELDON  
JOHNSON, and ROGER FREEBORN,

Defendants.

**PRETRIAL ORDER**

Civil No. 2:15-cv-00828 DN

District Judge David Nuffer

---

This matter having come before the court on March 19, 2018 at a pretrial conference held before the Honorable David Nuffer, pursuant to [Fed. R. Civ. P. 16](#); and Erin Healy Gallagher, Erin Hines, and Christopher Moran having appeared as counsel for plaintiff, and Denver C. Snuffer, Jr., Steven R. Paul, Daniel B. Garriott and Joshua D. Egan having appeared as counsel for defendant, the following action was taken:

1. **JURISDICTION.** This is an action for injunction and other equitable relief. Jurisdiction of the court is invoked under [28 U.S.C. §§ 1340](#) and 1345, and [26 U.S.C. § 7402\(a\)](#). The jurisdiction of the court is not disputed and is hereby determined to be present.

**VENUE.** Venue was determined by the court to be proper pursuant to [28 U.S.C. § 1391\(b\)\(2\)](#). Venue is laid in the Central Division of the District of Utah.

2. **GENERAL NATURE OF THE CLAIMS OF THE PARTIES**

(a) Plaintiff's claims:

The United States seeks to enjoin Defendants Neldon Johnson, International Automated Systems, Inc., RaPower-3, LLC, LTB1, LLC, and R. Gregory Shepard<sup>1</sup> from organizing, promoting, and selling the “solar energy scheme” that they have been promoting for more than a decade. The solar energy scheme purportedly offers a “disruptive and revolutionary” approach to capturing and using solar energy. The technology underlying the solar energy scheme, purportedly invented by Neldon Johnson, uses “solar lenses” on “solar towers.”

Defendants make money by selling “lenses” to customers, which the customers purportedly lease to LTB, LLC.<sup>2</sup> These transactions, however, are illusory. Although LTB is a company that exists only on paper and has never done anything, Defendants tell customers that LTB will operate and maintain the customer’s lens for them, as part of a system that will generate electricity. Defendants tell customers that LTB will sell electricity to a third-party power purchaser, and then pay customers “rental income” for use of their lenses. But Defendants’ purported technology has not worked, does not work, and will not work, to use solar radiation to generate electricity or other useable energy, much less any rental income from a third-party purchaser.

Although Defendants tell customers that the full price of a single lens is \$3,500, a typical solar lens customer does not pay the full price when he signs the purported equipment purchase agreement for the lens. Instead, a customer pays \$105 per lens at the time he signs the agreement. Then he pays an additional \$945 on or before June 30 of the following year, for a total of \$1,050. This leaves a purported \$2,450 balance remaining for the \$3,500 lens purchase price. But typical

---

<sup>1</sup> Defendants filed a notice of Freeborn’s death on December 17, 2017. Facts about Freeborn’s conduct will be included in the United States’ case nonetheless, because his conduct helps explain the facts and circumstances described and it is relevant to whether the remaining Defendants engaged in certain penalty conduct under [26 U.S.C. § 6700\(a\)\(2\)](#).

<sup>2</sup> LTB and Defendant LTB1, LLC, are indistinguishable.

solar lens customers have not paid this balance and will never ultimately pay this balance. That is because the obligation to pay the remaining \$2,450 starts only once the customer's lens has been installed and producing revenue for five years. No customer's lens has been installed and producing revenue for five years. RaPower-3 provides nearly interest-free financing for this \$2,450 debt remaining on each lens. The only security for the customer's promise to pay is the lens itself.

Defendants assure their customers that, by "purchasing" lenses, customers may claim a depreciation deduction and a solar energy tax credit. The underpinnings of Defendants' solar energy scheme are their statements assuring their customers that:

- their customers were in a "trade or business" related to leasing out solar lenses, or were holding the lenses "for the production of income," such that their customers were allowed a depreciation deduction related to the solar lenses and the solar energy credit in § 48;
- that their customers otherwise qualified for a depreciation deduction and the solar energy credit;
- that customers were allowed to deduct expenses against active income and use the solar energy credit to offset tax on active income; and
- that customers were "at risk" for the full purchase price of each lens.

The United States will show that Defendants made or furnished (and/or caused others to make or furnish) these statements while organizing or selling the solar energy scheme and their solar lenses and that Defendants knew or had reason to know that these statements were false or fraudulent as to material matters. Specifically:

- Defendants knew, or had reason to know, that their customers were not allowed a depreciation deduction or the solar energy credit because customers were not in a

“trade or business” related to the solar lenses and did not hold the lenses for the production of income;

- Defendants knew, or had reason to know, that their customers were not allowed a depreciation deduction or solar energy credit related to the solar lenses;
- Defendants knew, or had reason to know, that their customers were not allowed to deduct their purported expenses related to the solar lenses against their active income or use the credit to reduce their tax liability on active income; and
- Defendants knew, or had reason to know, that that the full “purchase” price of the lenses was not at risk in the year a customer signed Defendants’ transaction documents and claimed tax benefits related to his solar lenses.

The United States will also show that, in the course of organizing or selling the solar energy scheme and their solar lenses, Defendants told customers the price of each lens (currently \$3,500). That price is more than 200 percent of the correct value of the lens. The price of the lens is directly related to the amount of the depreciation deduction and solar energy credit Defendants tell their customers they are allowed. When Defendants told customers this falsely inflated purchase price, Defendants made or furnished, and/or caused others to make or furnish, a gross valuation overstatement as to a material matter.

Defendants have not stopped making all of the statements identified above and will not stop without an order from this Court. As a result, Defendants should be enjoined under [26 U.S.C. § 7408](#) because they engaged in conduct subject to penalty under [26 U.S.C. § 6700](#) and injunctive relief is appropriate to stop Defendants’ misconduct.

The United States will also show that Defendants should be enjoined under [26 U.S.C. § 7402\(a\)](#) because an injunction (and other equitable relief including disgorgement) is necessary or appropriate for the enforcement of the internal revenue laws. The United States will show, for example, that all Defendants spread the solar energy scheme to as many people as possible

through extensive marketing efforts. They enriched themselves by collecting money from selling lenses, commissions, and other income from recruiting still more people to sell lenses and expand the scheme still further. Defendants' customers have claimed the tax benefits Defendants promote on their federal income tax returns to unlawfully reduce or eliminate their lawful income tax liabilities. When Defendants' customers receive those tax benefits, they take the money that rightfully belongs to the United States Treasury and pay it to Defendants for their lenses. In this way, Defendants have used the solar energy scheme to transfer funds from the United States Treasury to themselves.

Shepard also assisted customers in preparing tax returns to claim unlawful depreciation deductions and solar energy credits on their tax returns. And Johnson and Shepard have facilitated and encouraged their customers' false or fraudulent arguments to both the IRS in audit and appeal and to the Tax Court – where at least 193 of their solar lens customers have filed petitions to challenge the IRS's disallowance of the very tax benefits Defendants promote.

(b) Defendant's claims:

For many years, before any of the events involved in this case, Defendant Neldon Johnson contemplated how to undertake a more efficient system for harnessing solar energy. As a developer and inventor, Mr. Johnson began in the mid-1990s in earnest to figure out how to make solar energy more efficient and effective as an energy source. Ten years into development, in December, 2006, Mr. Johnson submitted a patent application for a new method of manufacturing a Fresnel lens for use in a solar energy generation system at a much more efficient and low-cost rate. Following the lens improvement, other components were developed to solve issues as Mr. Johnson undertook to construct a solar energy generation system using the Fresnel lens to direct solar rays to heat a liquid that would pass through a turbine and generate electricity.

Because economically viable solar energy is a distant goal not a present economic reality, Congress passed tax incentives to stimulate risk-taking and development of new solar technology. The potential for economically viable solar energy shows promise, but at this point, after years of economic investment by many companies, no economically viable system exists and solar energy production remains insignificant. According to the US Department of Energy, solar energy comprises a mere .04% of US energy production.<sup>3</sup> Because solar energy is thought to be renewable, clean and abundant the government is committed to the quest to harness the unrealized potential. But tax incentives alone do not make progress. Individuals and companies must take risks and do the hard work of creating what does not now exist. To incentivize the expensive and risky development of the elusive workable solar energy technology in an economically viable form, the government has determined as a matter of public policy to give tax incentives to stimulate risk-takers to venture into hazarding the challenge of trying to make solar energy work. Neldon Johnson was already involved in this effort prior to the government deciding to offer tax incentives for the associated risks.

This case involves the intersection between the private effort to confront and overcome the challenge of developing a viable solution to harness solar energy and the government policy to provide tax incentives to continue to pursue a successful solution. Development by Johnson has resulted in him inventing approximately 31 newly patented components to date (with others contemplated and in the process of being developed for submission to the US Patent and Trademark Office).<sup>4</sup>

The policy underlying the tax code sections involved in this case was to stimulate the kind of risk-taking and inventive effort that Neldon Johnson was and is undertaking. For years his

---

<sup>3</sup> 2013 *Renewable Energy Data Book*, p. 7 , attached as Exhibit 4 hereto.

<sup>4</sup> Doc. 269-1 (A list of N. Johnson patents).

research and development has progressed, now to the point that energy production is possible. Neldon Johnson engineered a new form of Fresnel lens that took an older, established lens and adapted it to make it more economic, efficient and adapted to environmental challenges. His lenses perform despite dust and other environmental contaminants that interfere with mirror based solar collectors.

The lenses used in development efforts were manufactured according to the Johnson design and thousands of them have been produced. They have been used in the initial test site, and through years of testing, many have been destroyed in the testing and proving process. Wind damage presented an engineering challenge that required experimentation and development of better frames, brackets and fasteners. Now thousands of the lenses have been installed for use in solar towers with secure frames, brackets and fasteners developed by Johnson.

Two different electrical generation methods have been developed and patented by Mr. Johnson. One involves a recently patented photovoltaic system and the other involves a new and patented turbine generator. Both systems are dependent on the Fresnel lenses for gathering and concentrating usable solar energy. Both of these new systems required the Fresnel lenses to be used continuously for extensive research and development. In the process of developing the photovoltaic and turbine systems, numerous Fresnel lenses were destroyed, but because of interested and conscientious citizens who want to support the effort, they have purchased solar lenses.

The Fresnel lens that are sold by RaPower3 qualify as solar energy property as defined by the Internal Revenue Code ([26 CFR 1.48-9](#)) which are specifically designed for and capable of generating solar process heat that can be used for the generation of electricity and for other useful purposes, and are specifically designed for and capable of producing concentrated sunlight for use

with concentrated photovoltaic cells in the production of electricity. They have been put into actual use for many years. The Fresnel lens system has been necessary and used at a research and development site as the other components have been developed, tested, refined and patented.

Beginning in approximately 2009, Defendant International Automated Systems, Inc., began selling lenses to consumers for the first time to support the continuing research and development of the alternative solar energy system. Lenses were sold to the public from an existing inventory of manufactured and finished products. In 2010, Defendant RaPower-3, LLC was formed to sell the lenses to the public, and all the prior purchases were either refunded or transferred to RaPower, at the option of the purchaser-owner.

From the beginning of public sales, all of the lens components sold had been manufactured and delivered to the Delta, Utah, job sites where they have been continually in use for research and development. More than 200 solar towers are presently under construction, thousands of lenses are currently installed and many thousands of additional lenses are in the process of installation at the site.

As early as 2010, Defendants' had an understanding and justified belief that the IRS Investment Tax Credit – Section 48 – would allow purchasers of the RaPower-3 lenses to claim a solar energy tax credit and a depreciation deduction.<sup>5</sup> That belief was reasonable at the time, and

---

<sup>5</sup> The tax code has provided energy credits related to solar energy equipment as far back as 1992. The law changed year by year in some ways, but always allowed for some form of tax credit for alternative energy creation. A big change came in 2008 (effective 2009) to Section 48, which:

- Extended through 2010 tax credits for other facilities, including closed and open-loop biomass, **solar energy**, small irrigation power, landfill gas, trash combustion, and hydropower. Modifies rules for and definitions of refined coal, trash and biomass facilities, and hydropower production.
- Extended through 2016 the energy tax credit for solar energy, fuel cell, and microturbine property. Allowed a new energy tax credit for combined heat and power system property. Increased to \$1,500 the credit limitation for fuel cell property. Modified energy tax credit rules to allow: (1) offsets of tax credit amounts against alternative minimum tax (AMT) liabilities; and (2) public utility property to qualify for such credit.

continues to be reasonable, because Defendants obtained and relied upon legal advice about the tax benefits from two different law firms and thereafter received similar confirming advice from other CPAs and Enrolled Agents of the IRS. Defendants' two designated trial expert witnesses, who are a CPA/Lawyer and an IRS Enrolled Agent, both have the opinion that the tax laws make available favorable tax treatment for purchasers of RaPower-3 solar lenses.

Defendants have expressed their reasonable and justified belief that there are potential tax benefits from purchasing the Fresnel lens being used in the development of the solar energy system Mr. Johnson has been developing. However, Defendants have informed purchasers that they make no guarantee of tax benefits. The sales agreements state, in relevant part:

Seller and Purchaser acknowledge that they each understand that the Alternative Energy System **may qualify** for certain tax incentives and benefits under the 2005 Energy Policy Act and other statutes. **Purchaser agrees to obtain the evaluation and opinion of its own tax attorney or accountant as to any tax matters relating to this Agreement and to the Alternative Energy System. Seller does not guarantee any tax incentive or benefit to Purchaser.** Seller hereby transfers to Purchaser any and all energy tax credits, if any, related to the Alternative Energy System. Seller shall not claim any such energy tax credits. (Emphasis added.)

In addition, the tax opinion memoranda from the attorneys who advised Defendants were provided to the public. These inform the purchasers, in relevant part, of the need to obtain personal tax advice from their own qualified tax preparer. One of the two memoranda, after discussing the internal revenue code, ends with this disclaimer language:

Anderson Law Center, P.C. as an institution or its attorneys **are not offering you advice on any personal income tax requirements or issues.** The purpose of this communication for [sic] **general information only and does not represent personal tax advice** either expresses [sic] or implied. You are encouraged to **seek professional tax advice for personal or corporate income tax questions and assistance.** (Emphasis added.)

- 
- Extended through 2016 the tax credit for residential energy efficient property. Eliminated the limitation on the tax credit for solar electric property. Allowed a residential energy tax credit for 30% of small wind energy and geothermal heat pump property expenditures.

The second tax memorandum provides an analysis under the internal revenue code but ends with this statement:

The analysis set forth in this memorandum **was not intended or written to be used, and it cannot be used, by any taxpayer for the purpose of avoiding United States federal tax penalties that may be imposed on the taxpayer.** The analysis was written to support the promotion or marketing of the transactions or matters addressed in this memorandum. **Each taxpayer should seek advice based upon the taxpayer's particular circumstances from an independent tax advisor.** (Emphasis added.)

No Defendant in this case prepared a tax return, either for himself/itself or for any purchaser of a lens. Defendants each individually had a qualified tax preparer prepare and file tax returns and determine what, if any, benefits were available to offset taxes.

While Defendants have expressed their understanding, opinion, and belief about the qualification for tax benefits, Defendants have never prepared or asserted any right to a deduction, having left that entirely up to tax professionals upon whom Defendants have relied.

While many of the RaPower-3 lens owners have had their tax returns audited and the tax treatment denied by the IRS, at least 193 of those audits have been appealed to the US Tax Court. At this time, no federal court has ruled against any taxpayer who purchased lenses from RaPower-3 and claimed tax benefits relating to that purchase. There is no judicial finding that the solar tax credit or the associated depreciation is improper or related to a tax avoidance scheme.

The IRS has taken the position in those audits and in this case that the tax treatment undertaken by purchasers of the Fresnel lenses is not allowed under its interpretation of the code. However, thus far, the Tax Court has not agreed or sided with the IRS to deny the claimed tax benefits to any RaPower-3 customer.

"Any one may so arrange his affairs that his taxes shall be as low as possible; he is not bound to choose that pattern which will best pay the Treasury; there is not even a patriotic duty to increase one's taxes." *Helvering v. Gregory*, 69 F.2d 809, 810 (2d Cir. 1934), aff'd, 293 U.S. 465 (1935)(opinion by Judge Learned Hand). "Over and over again courts have said that there is nothing sinister in so arranging one's affairs as to keep taxes as low as possible. Everybody does so, rich and poor; and all do right, for nobody owes any public duty to pay more than the law demands." *Commissioner v. Newman*, 159 F.2d 848, 850 (2d Cir. 1947) (J. Hand dissenting).

The government is not able to show that the actions of Defendants, in connection with the sale of Fresnel lenses, violate any section of the internal revenue code. Additionally, Defendants will demonstrate that Defendants offered to solar lens customers that Mr. Johnson would at any time refund the person's money and let them out of their contracts. In December 2010, Johnson promised to refund customers' money and void their Equipment Purchase Agreement, if they did not receive the tax benefits.

Additionally, Mr. Johnson, via Greg Shepard, reiterated this offer as late as January, 2015, to customers who were being audited for having claimed the tax benefits that Defendants promote. He said:

We . . . believe we will prevail against the IRS in court. However, if you would like to part company, **we will refund your money and you can pay the IRS** and move in a different direction. You can most likely get the IRS to drop the penalties. But, if you decide on the refund, then you would give up all bonuses and rental fees associated with those solar lenses. (Emphasis added.)

The proposed injunction in this case amounts to restraining Defendants from expressing an opinion about the internal revenue code. The more people who learn there are tax incentives the more potential interest there may be in taking the risks associated with developing solutions to solar energy production and thereby furthering the government policy to encourage such risk-

taking and development. To date, no federal tribunal has found that Defendants' opinion is incorrect--much less fraudulent. An injunction is not necessary to enjoin them from continuing to share their reasoned opinion. In the event this Court finds that their opinion is incorrect Defendants will then have the benefit of that ruling and govern themselves accordingly. An adverse ruling in this case would alone be sufficient to put the Defendants on notice and for Defendants to discontinue promulgation of their interpretation of the tax treatment of the Fresnel lenses sold to the public.

Mr. Johnson was willing to refund any monies to allow solar lens customers to "pay the IRS and move in a different direction." Defendants cannot be engaged in a conspiracy to defraud the government of tax revenues, when they offer to return all purchase money to their customers to facilitate the customer's payment of taxes to the IRS.

The statements RaPower-3 or other Defendants made at any relevant time were reasonable considering their reliance on the advice of legal counsel and accounting professionals. Even though the legal professionals tried to distance themselves from Defendants under the weight of Plaintiff's investigation in this case, none of the legal advisors have withdrawn the legal positions and advice given in their memoranda.

In this action, Plaintiff seeks "disgorgement" of Defendants' "ill-gotten gains." Plaintiff has identified this gain as \$47,461,050 which stands for "a conservative estimate of the disgorgement that may be awarded by this Court."<sup>6</sup> Plaintiff seeks disgorgement "to compensate the U.S. Treasury for the millions of dollars it has lost due to Defendants' unlawful conduct that resulted in their unjust enrichment"<sup>7</sup> but to date has not provided any calculation of this damage.

---

<sup>6</sup> [Doc. 252](#) at pg. 9.

<sup>7</sup> [Doc 322](#) at pg. 5 (citing [Doc. 309](#)).

To be entitled to disgorgement, Plaintiff need produce a reasonable approximation of the defendant's ill-gotten gains.<sup>8</sup> "Exactitude is not a requirement; so long as the measure of disgorgement is reasonable, any risk of uncertainty should fall on the wrongdoer whose illegal conduct created that uncertainty."<sup>9</sup> There must be a "relationship between the amount of disgorgement and the amount of ill-gotten gain," and a district court may not order disgorgement of an amount obtained without wrongdoing or obtained during a period where there is no record evidence of fraud.<sup>10</sup> Any additional sum is impermissible as it would constitute a penalty.<sup>11</sup>

In this case, disgorgement is improper because the Defendants at all times were not perpetuating a fraudulent tax scheme. Instead they were promoting in good faith the availability tax credits and depreciation associated with a person's purchase of the Fresnel lenses. Defendants appropriately shared their reasoned opinions, as supported by attorneys, certified public accountants, and IRS enrolled agents, that the credits are legitimate. Furthermore, Defendants have offered to all lens purchasers to refund the purchase price of lenses if buyers requested. Disgorgement to the United States is improper here. The injury, if there is one, is to the taxpayer who bought the solar lens if they are later denied the anticipated tax benefit (although this has not happened). Defendants have offered and intend to return the purchase monies to the affected taxpayers, assuming they choose to ask for the refund. The purchasers are entitled to remain the owner of the Fresnel lenses they purchased, even if the IRS succeeds in denying them favorable tax treatment. In either case, if Defendants refund the purchases and the taxpayers pay the IRS or if the purchasers do not want a refund and pay the associated taxes, the government should not be

---

<sup>8</sup> See [S.E.C. v. Calvo](#), 378 F.3d 1211, 1217 (11th Cir. 2004).

<sup>9</sup> [Id.](#)

<sup>10</sup> [C.F.T.C. v. Sidoti](#), 178 F.3d 1132, 1138 (11th Cir. 1999).

<sup>11</sup> [United States v. Mesadieu](#), 180 F. Supp. 3d 1113, 1121 (M.D. Fla. 2016).

entitled to any “disgorgement” from Defendants. That is a matter between a buyer and seller in free commerce, and the government should have no right to interfere with free commerce if the buyer and seller are both satisfied with their transaction.

Second, the proceeds were used not to enrich Defendants. Income from the sale of lenses was invested in further research and development of the solar energy project and manufacture and installation of hundreds of solar towers. And significant progress has been made toward production of solar-based energy production. Defendants intend to show that RaPower-3 has spent more on development of the solar energy property (lenses, components, towers and turbines) than has been received from the sale of solar lenses. Therefore even if “disgorgement” were appropriate in this case, there is nothing to disgorge.

Third, Plaintiff knows that its calculation of gross receipts is fundamentally flawed. For example, March 13, 2017, Plaintiff deposed Mike Penn, a purchaser of lenses from RaPower-3. In his deposition, he testified that he never paid for any of the lenses he purchased. Yet, Plaintiff in Exhibit 742-A on March 9, 2018, attributed 18 lenses to Mr. Penn (and in turn \$18,900 in revenue to RaPower-3) despite this testimony.<sup>12</sup> In any event, Defendants intend to provide evidence at trial that costs have exceeded the revenue generated from the sale of the Fresnel lenses.

3. UNCONTROVERTED FACTS. The following facts are established by admissions in the pleadings, by order pursuant to [Fed. R. Civ. P. 56\(d\)](#), or by stipulation of counsel:<sup>13</sup>

---

<sup>12</sup> Deposition of Mike Penn, pg. 14:16 - 15:21

<sup>13</sup> Trial Exhibit 1, including these uncontroverted facts, is attached. [ECF No. 288](#), Trial Order ¶ 5.

The parties agree that jurisdiction and venue are proper. All of the parties and claims are properly before this court.

The parties further agree that there are at least 193 petitions pending in Tax Court, filed by Defendants' customers. The IRS disallowed these customers' depreciation deductions and/or solar energy credits related to Defendants' solar lenses. Defendants' customers are challenging the IRS's disallowance of these tax benefits. Neldon Johnson is paying for these customers' representation in Tax Court.

In December 2010, Johnson promised to refund customers' money and void their Equipment Purchase Agreement if they did not receive the tax benefits Defendants promote. In January 2015, Johnson, via Shepard, reiterated this offer to customers who were being audited for having claimed the tax benefits that Defendants promote. He said, "We ... believe we will prevail against the IRS in court. However, if you would like to part company, we will refund your money and you can pay the IRS and move in a different direction. You can most likely get the IRS to drop the penalties."

4. **CONTESTED ISSUES OF FACT.** The contested issues of fact remaining for decision are:

- **PLAINTIFF:** Did Defendants organize (or assist in the organization of) the solar energy scheme, a plan or arrangement having some connection to taxes;
- **DEFENDANTS:** Did Defendants organize (or assist in the organization of) an unlawful solar energy scheme;
- Did Defendants sell, directly or indirectly, solar lenses pursuant to the solar energy scheme;

- Did Defendants make or furnish (and/or cause others to make or furnish) statements including:
  - that their customers were in a “trade or business” related to leasing out solar lenses, or were holding the lenses “for the production of income,” such that their customers were allowed a depreciation deduction related to the solar lenses and the solar energy credit in § 48;
  - that their customers otherwise qualified for a depreciation deduction and the solar energy credit;
  - that their customers were allowed to deduct expenses against active income and use the solar energy credit to offset tax on active income; and
  - that their customers were “at risk” for the full purchase price of each lens
- Were these statements false or fraudulent as to material matters;
- Did Defendants know, or have reason to know, that these statements were false or fraudulent as to material matters because:
  - Defendants knew, or had reason to know, that their customers were not allowed a depreciation deduction or solar energy tax credit related to the solar lenses;
  - Defendants knew, or had reason to know, that Johnson’s purported solar energy technology did not work, and would not work to generate commercially viable electricity or other energy;
  - Defendants knew, or had reason to know, that their customers were not in a “trade or business” related to the solar lenses and did not buy lenses for the production of income;

- Defendants knew, or had reason to know, that no customer has been paid rental income generated from the use of his lens to produce power bought by a third party; that no customer has been paid a “bonus” with respect to any lens; and the only way a customer has “made money” from buying a lens is from the purported tax benefits;
- Defendants knew, or had reason to know, that their transaction documents were meaningless;
- Defendants knew, or had reason to know, that their customers are not required to pay the full down payment, much less the full purchase price for a lens;
- Defendants knew, or had reason to know, that Johnson, and not their customers, controlled the customers’ purported “solar lens leasing businesses”;
- Defendants knew, or had reason to know, that their customers do not have special expertise or prior experience in the solar lens leasing business;
- Defendants knew, or had reason to know, that their customers were not allowed to deduct their purported expenses related to the solar lenses against their active income or use the credit to reduce their tax liability on active income;
- Defendants knew, or had reason to know, that that the full “purchase” price of the lenses was not at risk in the year a customer signed transaction documents;
- Defendants knew, or had reason to know, that advice from independent professionals did not support their claims about tax benefits;
- Defendants knew, or had reason to know, that the IRS disallowed their customers’ depreciation deductions and solar energy tax credits; and

- Defendants knew, or had reason to know, that the Oregon Tax Court rejected their customers' depreciation deductions and solar energy tax credits.
- **PLAINTIFF:** Did Defendants tell customers the price of a solar lens;
- **DEFENDANTS:** Did Defendants have a duty to tell customers the price of a solar lens;
- Was the price of a solar lens directly related to the amount of the depreciation deduction and solar energy credit Defendants promoted;
- Was the price Defendants stated for the solar lens a gross valuation overstatement;
- **PLAINTIFF:** Did Defendants' customers negotiate the price of a lens;
- **DEFENDANTS:** Was the lens price arrived at through arm's length bargaining between a willing seller and a willing buyer;
- Did Defendants engage in other conduct that impeded the enforcement of internal revenue laws;
- How extensive was each Defendants' participation in the solar energy scheme;
- How frequently did each Defendant engage in abusive conduct;
- What was each Defendants' degree of scienter while engaging in the solar energy scheme;
- Whether Defendants recognize their own culpability for participating in the solar energy scheme;
- Whether Defendants' occupations put them in a position where future violations of the internal revenue laws could be anticipated;
- How extensive was the harm caused by Defendants' misconduct;
- What is the amount of Defendants' gross receipts from their misconduct;

- **DEFENDANTS:** What expenses were incurred by RaPower in its business;
- **DEFENDANTS:** What is the amount of net profit of RaPower;
- Whether the United States is entitled to disgorgement from Defendants for their misconduct; and
- If so, what amount of disgorgement should be ordered.

5. **CONTESTED ISSUES OF LAW.** The contested issues of law, in addition to those implicit in the foregoing issues of fact, are:

There are no special issues of law other than those implicit in the foregoing issues of fact, including:

- Whether Defendants engaged in conduct subject to penalty under [26 U.S.C. § 6700](#);
- Whether an injunction is appropriate to prevent recurrence of such conduct under § 7408;
- Whether an injunction and other equitable relief including disgorgement of Defendants' gross receipts to the United States is necessary or appropriate for the enforcement of the internal revenue laws;
- **DEFENDANTS:** Whether the United States is entitled to disgorgement of Defendants' net profits; and,
- **DEFENDANTS:** The proper measure of disgorgement claimed by Plaintiff.

6. **EXHIBITS.** The following were received in evidence or were identified and offered:

(a) Plaintiff's exhibits: A list of Plaintiffs' exhibits identified and offered is attached hereto as Exhibit 2.

(b) Defendant's exhibits: A list of Defendants' exhibits identified and offered is attached hereto as Exhibit 3.

(c) Exhibits received in evidence and placed in the custody of the clerk may be withdrawn from the clerk's office upon signing of receipts therefor by the respective parties offering them. The exhibits shall be returned to the clerk's office within a reasonable time and in the meantime shall be available for inspection at the request of other parties.

(d) Exhibits identified and offered that remain in the custody of the party offering them shall be made available for review by the offering party to any other party to the action that requests access to them in writing.

(e) Except as otherwise previously indicated by objections filed in this case, the authenticity of received exhibits has been stipulated but they have been received subject to objections, if any, by an opposing party. If other exhibits are to be offered, the necessity for which reasonably cannot now be anticipated, they will be submitted to opposing counsel at least 3 business days prior to trial, unless used in rebuttal.

7. WITNESSES.

(a) In the absence of reasonable notice to opposing counsel to the contrary:

(i) plaintiff will call as witnesses:

Jessica Anderson

Todd Anderson

Kenneth W. Birrell

Cody Buck

Terri Eppich  
Richard Jameson  
Neldon Johnson  
Dr. Thomas Mancini  
Preston Olsen  
Ken Oveson  
JoAnna Perez  
Amanda Reinken  
Lamar Roulhac  
Robert Rowbotham  
Matthew Shepard  
R. Gregory Shepard  
Lynette Williams

(ii) plaintiff may call as witnesses:

Records Custodian, Bank of American Fork  
Records Custodian, Cyprus Credit Union  
Records Custodian, JPMorgan Chase Bank, N.A.  
Records Custodian, Key Bank  
Records Custodian, Millard County Credit Union  
Records Custodian, Wells Fargo Bank, N.A.  
Records Custodian, Zions First National Bank

(iii) plaintiff will use the following depositions, as identified in its Designations from the transcript for each witness:

Robert Aulds, March 14, 2017  
Roger A. Freeborn, May 31, 2017  
Peter C. Gregg, November 16, 2016  
Roger Halverson, October 18, 2016  
John Howell, August 23, 2017  
International Automated Systems, Inc., June 29, 2017

Neldon Johnson, vol. 1, June 28, 2017, and vol. 2, October 3, 2017

LTB1, LLC, July 1, 2017

Frank F. Lunn, August 1, 2016

PacifiCorp, November 15, 2016

Mike Penn, March 13, 2017

RaPower-3, LLC, June 30, 2017

R. Gregory Shepard, May 22, 2017

Brian Zeleznik, August 2, 2016

(b) In the absence of reasonable notice to opposing counsel to the contrary:

(i) defendant will call as witnesses:

Neldon P. Johnson

R. Gregory Shepard

Paul Jones

Richard Jameson

Kurt Hawes

(ii) defendant may call as witnesses:

Glenda Johnson

Matt Shepard

LeGrand Johnson

Randall Johnson

Kenneth Birrell

Todd Anderson

Jessica Anderson

(iii) defendant will use the following depositions:<sup>14</sup>

Robert Aulds, taken March 14, 2017

Roger Halverson, taken October 18, 2016

Peter Gregg, taken November 16, 2016

---

<sup>14</sup> **PLAINTIFF:** Because Defendants did not follow the procedure for designating deposition text ([ECF No. 288](#) ¶ 3; Deposition Designation Form Instructions), the United States requests that it be allowed to supplement the Designation Forms with its objections, counter-designations, and completeness designations to Defendants' submissions no later than Thursday, March 22. The United States disclosed the page and line citations to be added to the Forms on March 9. ([ECF No. 327.](#))

PacifiCorp, taken November 15, 2016

John Howell, taken August 23, 2017

Mike Penn, taken March 13, 2017

Brian Zeleznik, taken August 2, 2016

(c) In the event that witnesses other than those listed are to be called to testify at the trial, a statement of their names, addresses, and the general subject matter of their testimony will be served upon opposing counsel and filed with the court at least 3 business days prior to the date counsel reasonably expects the witness to testify. This restriction shall not apply to rebuttal witnesses whose testimony, where required, cannot reasonably be anticipated before the time of trial.

8. AMENDMENTS TO PLEADINGS. There were no requests to amend pleadings.

9. DISCOVERY. Discovery has been completed.

10. TRIAL SETTING.

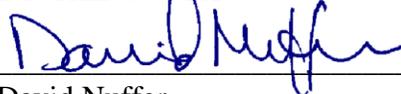
The case was set for trial without a jury on April 2, 2018, at 8 o'clock a.m. at Salt Lake City. Trial will continue on April 3-5, 19-20, 23-26, and if necessary May 9 and June 4, 2018. Estimated length of trial is 10 days.

11. POSSIBILITY OF SETTLEMENT. Possibility of settlement is considered poor.

The foregoing proposed (prior to execution) pretrial order is hereby APPROVED, ADOPTED, and ORDERED.

Dated April 2, 2018.

BY THE COURT:



David Nuffer  
United States District Judge

JOHN W. HUBER, United States Attorney (#7226)  
JOHN K. MANGUM, Assistant United States Attorney (#2072)  
111 South Main Street, Ste. 1800  
Salt Lake City, Utah 84111  
Telephone: (801) 524-5682  
Email: john.mangum@usdoj.gov

ERIN HEALY GALLAGHER, *pro hac vice*  
DC Bar No. 985670, erin.healygallagher@usdoj.gov  
ERIN R. HINES, *pro hac vice*  
FL Bar No. 44175, erin.r.hines@usdoj.gov  
CHRISTOPHER R. MORAN, *pro hac vice*  
NY Bar No. 5033832, christopher.r.moran@usdoj.gov  
Trial Attorneys, Tax Division  
U.S. Department of Justice  
P.O. Box 7238  
Ben Franklin Station  
Washington, D.C. 20044  
Telephone: (202) 353-2452

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF UTAH, CENTRAL DIVISION

---

UNITED STATES OF AMERICA,

Plaintiff,

vs.

RAPOWER-3, LLC, INTERNATIONAL  
AUTOMATED SYSTEMS, INC., LTBI,  
LLC, R. GREGORY SHEPARD,  
NELDON JOHNSON, and ROGER  
FREEBORN,

Defendants.

---

Civil No. 2:15-cv-00828 DN

**STATEMENT OF  
UNCONTROVERTED FACTS**

Chief Judge David Nuffer

Pursuant to the Trial Order, the parties offer the following Statement of Uncontroverted  
Facts:

The parties agree that jurisdiction and venue are proper. All of the parties and claims are properly before this court.

The parties further agree that there are at least 193 petitions pending in Tax Court, filed by Defendants' customers. The IRS disallowed these customers' depreciation deductions and/or solar energy credits related to Defendants' solar lenses. Defendants' customers are challenging the IRS's disallowance of these tax benefits. Neldon Johnson is paying for these customers' representation in Tax Court.

In December 2010, Johnson promised to refund customers' money and void their Equipment Purchase Agreement if they did not receive the tax benefits Defendants promote. In January 2015, Johnson, via Shepard, reiterated this offer to customers who were being audited for having claimed the tax benefits that Defendants promote. He said, "We ... believe we will prevail against the IRS in court. However, if you would like to part company, we will refund your money and you can pay the IRS and move in a different direction. You can most likely get the IRS to drop the penalties."

Respectfully submitted,

/s/ Erin Healy Gallagher

ERIN HEALY GALLAGHER

DC Bar No. 985760

Email: erin.healygallagher@usdoj.gov

Telephone: (202) 353-2452

ERIN R. HINES

FL Bar No. 44175

Email: erin.r.hines@usdoj.gov

Telephone: (202) 514-6619

CHRISTOPHER R. MORAN

New York Bar No. 5033832

Email: christopher.r.moran@usdoj.gov

Telephone: (202) 307-0834

Trial Attorneys, Tax Division

U.S. Department of Justice

P.O. Box 7238

Ben Franklin Station

Washington, D.C. 20044

FAX: (202) 514-6770

**ATTORNEYS FOR THE  
UNITED STATES**

/s/ Denver C. Snuffer, Jr.

Denver C. Snuffer, Jr. . (#3032) [denversnuffer@gmail.com](mailto:denversnuffer@gmail.com)

Steven R. Paul (#7423) [spaul@nsdplaw.com](mailto:spaul@nsdplaw.com)

Daniel B. Garriott (#9444) [dbgariott@msn.com](mailto:dbgariott@msn.com)

Joshua D. Egan (#15593) [Joshua.d.egan@gmail.com](mailto:Joshua.d.egan@gmail.com)

**NELSON, SNUFFER, DAHLE & POULSEN**

10885 South State Street

Sandy, Utah 84070

Telephone: (801) 576-1400

Facsimile: (801) 576-1960

*Attorneys for Defendants*

**APPENDIX I RESUME OF DR. THOMAS R. MANCINI****Principal, TRMancini Solar Consulting, LLC**

December 2016

**Contact Information:** 9924 Lorelei Lane NE  
Albuquerque, NM 87111  
Telephone: (505) 264-0614  
email: [Trmancini@aol.com](mailto:Trmancini@aol.com)

**Professional Experience: August 2011 to present**

TRMancini Solar Consulting draws on more than 35 years of experience with solar thermal technology and policy development to provide consultation on Concentrating Solar Power (CSP, aka solar thermal electric technologies) technology development, energy policy, and project development in the U.S. and internationally.

**January 1985 to July 2011**

Sandia National Laboratories, Albuquerque, NM, Program Manager, Distinguished Member of the Technical Staff (DMTS), and Senior Member of the Technical Staff (SMTS)

**March 2002 to July 2011:** CSP Program Manager at Sandia National Laboratory (SNL) responsible for budget, technology development planning, staffing, and program execution. This involved working with the U. S. Department of Energy CSP Program and the National Renewable Energy Laboratory during a time of Program growth and expansion by industry into the renewable market place. During this time, the DOE budget increased from a close-out budget of \$6m to more than \$50M annually for the CSP Program.

**March 2004 to February 2011:** Chair of the International Energy Agency's (IEA) Solar Power and Chemical Energy Systems (SolarPACES) Working Group. SolarPACES is the international group dedicated to the development and deployment of CSP technology worldwide. During this time, the membership of the group grew from about 10 to 18 countries and it reached out to industry involving its first industrial member.

**March 1999 to December 2001:** Program Manager Biomass Power, SNL, responsible for budget, technology development planning, staffing, and program execution. Started the DOE Small Biopower Program and implemented technical rigor in the evaluation of biomass power systems.

**January 1995 to July 1999:** DMTS, SNL, Task leader for Dish-Engine Development and Project manager for a large cost-shared program with industry to develop a commercial dish/Stirling power generator. Activities involved working with DOE Program Managers in Washington, D. C., staff members at the National Renewable Energy Laboratory, staff members at

Sandia National Laboratories and industrial contractors.

Task Leader for solar market development activities in the International Energy Agency's Solar Power and Chemical Energy Systems (Solar PACES) program working with colleagues in Russia, Spain, Germany, and Israel.

**Professional Experience (cont.):** **January 1985 to December 1995:** SMTS at SNL and Task Lead for Solar Concentrator Development; Manager of Innovative Concentrator Project, SKI Sheet-Metal Concentrator Project, Stretched-Membrane Dish Development Project, Sol-Gel Mirror Development Project, NASA SCAD Testing Feasibility Study, Faceted, and Stretched-Membrane Dish Development Project.

**August 1975 to December 1985**

Assistant, Associate and Full Professor of Mechanical Engineering, New Mexico State University, Las Cruces, New Mexico. Responsibilities included: teaching courses in thermodynamics, dynamics, heat transfer, fluid mechanics, honors technology and society, and solar energy; and conducting research in solar heating and cooling, and solar power systems. Advised and graduated 10 graduate students.

**1984 to 1985:** Full Professor of Mechanical Engineer, NMSU, Las Cruces, New Mexico.

**1979 to 1984:** Associate Professor of Mechanical Engineering, NMSU, Las Cruces, New Mexico.

**1982 to 1984:** Adjunct Associate Professor of Petroleum Engineering, New Mexico Institute of Mining and Technology, Socorro, New Mexico.

**1975 to 1979:** Assistant Professor of Mechanical Engineering, New Mexico State University, Las Cruces, New Mexico.

**September 1969 to August 1975**

**1975:** Research Associate in the Mechanical Engineering Department of Colorado State University, Fort Collins, Colorado. Responsible for the development of a numerical model of a solar, absorption air-conditioning system.

**1974:** Assistant Civil Engineer in the Civil Engineering Department of Colorado State University. Responsible for the collection and reduction of wind tunnel data for determining wind loads on buildings and other structures.

**1973:** Instructor in the Mechanical Engineering Department of Colorado State University. Taught Junior and Senior level Heat Transfer courses. 1969 to 1973: Graduate Research Assistant in the Mechanical Engineering Department of Colorado State University. Responsible for experimental research in double-diffusive natural convection.

**Education:** Doctor of Philosophy Degree in Mechanical Engineering from Colorado State University, June 1975

Master of Science Degree in Mechanical Engineering from Colorado State University, August 1970

Bachelor of Science Degree in Mechanical Engineering from Colorado State University, June 1969

<b>Professional Activities/</b>	2004 to 2011: Chair of the IEA Solar Power and Chemical Energy Systems (SolarPACES) Working Group
<b>Awards:</b>	2002 ASME Solar Division Yellott Award Chair ASME/COE Energy Committee 2000 – 2003 ASME Energy Committee, 1997 – 2004 1997 ASME Dedicated Service Award Associate Editor for Solar Thermal Power of the ASME Journal of Solar Energy Engineering, 1995 - 2001 1994 Elected Fellow of the American Society of Mechanical Engineers 1991 Member of the ASME Energy Resources Board 1991 – 1992 ASME Solar Energy Division Chair 1986 – 1988 ASME SED, Chair of the Solar Thermal Committee Organized more than 10 technical conferences for ASME, IEA, and other organizations.
<b>Technical Publications</b> :	More than 70 publications in the technical literature in such broad topic areas as passive solar cooling, active heating and cooling, and solar power generation.

The following is a list of Dr. Mancini's publications in the technical area of solar energy. The "*bold italic*" references are those related to concentrating solar technology.

***Handbook of Clean Energy Systems, Volume I: Renewable Energy: Chapter XX: Introduction to Concentrating Solar Power Systems, T. R. Mancini, Handbook Editor: Jinyue Yan, Volume 1 Editors: Prof. Hong-xing Yang and Prof. Robert F. Boehm, Wiley, June 2015, ISBN: 978-1-118-38858-7.***

***Mancini, T. R., and P. Heller, et. al. "Dish-Stirling Systems: An Overview of Development and Status," JSEE 2002, Vol 125, No. 2, May 2003.***

***Stone, K. W., Mancini, T. R. et. al., "Performance of the SES/Boeing Dish Stirling System," ASME Solar Energy Conference, Washington D. C., April 2001.***

***Stone, K. W., Mancini, T. R. et. al., "SES/Boeing Dish Stirling System Operation," ASME Solar Energy Conference, Washington D. C., April 2001.***

***Mancini, T. R., "Solar Dish/Stirling Systems," invited, "keynote" lecture, European Stirling Conference, Osnabruck, Germany, February 1998.***

***Advances in Solar Energy, Chapter on Solar Thermal Power, publication of the American Solar Energy Society, Mancini, T. R., Kolb G. J., and Prairie, M. R., April 1997.***

***Mancini, T. R., "Solar Dish/Engine Systems," invited "keynote" lecture, 8th Symposium on Solar Electricity, Sede Boqer, Israel, November 1997.***

***Mancini, T. R., "Advances in Solar Concentrators," presented at the SOLTECH Conference, Palm Springs, California, March 1996.***

***Mancini, T. R., "An Overview of Parabolic Dish Concentrator Development,"***

*Proceedings of the Fifth Task III Meeting, Solar PACES, Paul Scherrer Institute, Villigen, Switzerland, March 1995.*

*Proceedings of the 30th Intersociety Energy Conversion Engineering Conference, Orlando, FL, Editors D. Y. Goswami, L. D. Kannberg, T. R. Mancini, S. Somasundaram, ASME Publications, 1995.*

*Mancini, T. R., and Gallup D. R., "Comparative Analysis of Solar Thermal Power Generation: A User's Perspective," invited keynote presentation at the Comparative Analysis of Solar Power, Jerusalem, Israel, February, 1994.*

*Gallup, D. R., and T. R. Mancini, "The Utility-Scale Joint-Venture Program," Proceedings of the 29th IECEC Conference, Monterey, CA, August 1994.*

*Mancini, T. R., "The DOE Solar Thermal Electric Program," invited overview paper, Proceedings of the 29th IECEC Conference, Monterey, CA, August, 1994.*

*Mancini, T. R., J. M. Chavez, and G. J. Kolb, "The Promise and Progress of Solar Thermal Power," Mechanical Engineering Magazine, vol. 116, no. 8, August, 1994.*

*Mancini, T. R., "An Overview of Concentrators and Receivers for Solar Thermal Systems," invited keynote presentation at the 7th International Symposium on Solar Thermal Concentrating Technologies," Moscow, Russia, September 26-30, 1994.*

*Dudley, V. J., G. J. Kolb, A. R. Mahoney, T. R. Mancini, C. W. Matthews, M. Sloan, and D. Kearney, "SEGS LS-2 Solar Collector," SAND94-1884, Sandia National Laboratories Report, Albuquerque, NM, December 1994.*

*"Analysis and Design of Two Stretched-Membrane Parabolic Dish Concentrators," by T. R. Mancini Proceedings of the 1991 ASME-JSES-JSME International Solar Energy Conference, Reno, NV, March 17-22, 1991.*

*Alpert, D. J., Mancini, T. R., Houser, R. M., Grossman, J. W., Schissel, P. O., Carasso, M., Jorgensen, G., and Scheve, M., Solar Concentrator Development in the United States, Solar Energy Materials, pp. 307-319, Elsevier Science Publishers B. V., 1991.*

*Grossman, J.W., Mancini, T. R, Houser R. M., and Erdman, W. W., "Task 3 Report: On-Sun Test and Evaluation of the NASA STAR Facets," Report for the National Aeronautics and Space Administration, Lewis Research Center, Cleveland, Ohio, June 1991.*

*Solar Engineering 1991, Editors T. R. Mancini, K. Watanabe, and D. E. Klett, Proceedings of the Second ASME-JSES-JSME International Solar Energy Conference, Reno, Nevada, March 17-22, 1991.*

*"Analysis and Design of Two Stretched-Membrane Parabolic Dish Concentrators," by T. R. Mancini, ASME Journal of Solar Energy Engineering, August 1991.*

*Alpert, D. J., Mancini, T. R., Houser, R. M., Grossman, J. W., Schissel, P. O., Carasso, M., Jorgensen, G., and Scheve, M., Solar Concentrator Development in the United States, presented at the 5th Symposium on Solar High-Temperature Technologies, Davos, Switzerland, August 1990.*

*Solar Energy in the 1990s, Editors T. R. Mancini and W. M. Worek, SED-Vol. 10, The American Society of Mechanical Engineers, November, 1990.*

**Holmes, J. T., Alpert, D. J., Mancini, T. R., Murphy, L. M., Schissel, P. O., Development of Concentrating Collectors for Solar Thermal Systems, Proceedings of the 24th Intersociety Energy Conversion Engineering Conference, vol. 6, pp. 1971-1978, Washington D. C., August 1989.**

**Mancini, T. R., Cameron, C. P., and Goldberg, V. R., NASA SCAD Concentrator Terrestrial Testing Feasibility Study, Report for the National Aeronautics and Space Administration, Lewis Research Center, Cleveland, Ohio, September 1988.**

**Ratzel, A. C., Boughton, B. D., Mancini, T. R., and Diver, R. B., "CIRCE: A Computer Code for the Analysis of Point-Focus Concentrators," presented at the ASME-JSES Solar Energy Conference, Honolulu, Hawaii, March 1987.**

**Leonard, J. A., Diver, R. B., and Mancini, T. R., Proceedings of the Concentrating Solar Collector Workshop, SAND87-0131, Sandia National Laboratories, Albuquerque, New Mexico, June 1987.**

**Mancini, T. R., "The DOE Innovative Concentrator Project," Solar Engineering 1986, publication of the ASME Solar Energy Division, 1986.**

**Mancini, T. R., "Innovative Point-Focus Concentrator Projects," presented at the American Solar Energy Society Conference, Boulder, Colorado, June 1986.**

Mancini, T. R., Performance Evaluation of the New Mexico State University Passive Solar House, Final Report submitted to the U. S. Department of Energy, San Francisco Operations Office, June 1983.

Mancini, T. R., "The Performance of a Roof-Pond Solar House: The New Mexico State University Experience," 8th Annual Passive Solar Conference, Glorieta, New Mexico, September 1983.

Mancini, T. R., "The New Mexico State University Passive Cooling Test Facility," Passive and Hybrid Cooling Workshop Manual, Solar Rising Conference, Philadelphia, Pennsylvania, May 1981.

Mancini, T. R., Suter, K. J., and Price, D. M., "The New Mexico State University Passive Skytherm Solar House: Summer Cooling Data 1981," presented at the ASME Solar Energy Division meeting, Albuquerque, New Mexico, April 1981.

Mancini, T. R., Mulholland, G. P., and Wilson, D. B., The Utilization of Solar Energy in the Potash Industry at Carlsbad, New Mexico, Final Report submitted to the New Mexico Energy and Minerals Department, March 1980.

**Abernathy, G. H., and Mancini, T. R., Solar Powered Agricultural Irrigation Pump, New Mexico Energy Institute, Report No. 21, Las Cruces, New Mexico, February 1979.**

Mancini, T. R., Smith, P. R., and Petersen, J. L., Preliminary Performance Evaluation of the New Mexico State University Solar House, New Mexico Energy Institute, Report No. 17, Las Cruces, New Mexico, May 1979.

**Mancini, T. R., Fox, J. B., and Mulholland, G. P., Solar Radiation Simulation, Final Project Report submitted to the White Sands Missile Range, White Sands, New Mexico, May 1979.**

Mancini, T. R., An Economical Solar Heated and Cooled House for Southern New Mexico, Final Project Report submitted to the New Mexico Energy Institute, Las Cruces,

New Mexico, July 1979.

Mancini, T. R., Evaluation of a Roof-Pond Solar House, Final Project Report submitted to the Department of Energy, July 1979.

Fate, R. E., and Mancini, T. R., "The Performance of a Roof-Pond Solar House," Proceedings of the Fourth Annual Passive Solar Conference, Kansas City, Missouri, October 1979.

Mancini, T. R., Performance Evaluation of the New Mexico State University Solar House, Final Report submitted to the New Mexico Energy Institute, Las Cruces, New Mexico, December 1979.

Miller, W. C., and Mancini, T. R., "The Effects of Selected Parameters on the Heating and Cooling Performance of a Passive Solar House," Proceedings of the Second Annual Passive Solar Conference, Philadelphia, Pennsylvania, March 1978.

Mancini, T. R. and Matzkanin, R. L., "The New Mexico State University Solar House," Proceedings of the Solar Heating and Cooling Operational Results Conference, Colorado Springs, Colorado, December 1978.

Matzkanin, R. L., and Mancini, T. R., "Performance Evaluation of the New Mexico State University Solar House," ASME paper No. 78HA/SOL-8, ASME Winter Annual Meeting, San Francisco, California, December 1978.

Miller, W. C., and Mancini, T. R., "Numerical Simulation of a Solar Heated and Cooled House Using Roof Ponds and Movable Insulation," Proceedings of the Solar World Conference, AS/ISES, Orlando, Fla., June 1977.

Moore, R., Smith, P. R., and Mancini, T. R., et. al., "A Unique Solar Residence Using Conventional Construction Techniques," Proceedings of the Solar World Conference, AS/ISES, Orlando, Fla., June 1977.

***Abernathy, G. H., and Mancini, T. R., "Design and Installation of a Solar-Powered Irrigation Pump," Paper No. 77-4020, presented at the American Society of Agricultural Engineers, Raleigh, North Carolina, 1977.***

***Abernathy, G. H., and Mancini, T. R., "Can Sunshine Power the Pump?," Agricultural Engineering Magazine, Vol. 58, No. 10, October 1977.***

Mancini, T. R., Peterson, J. L., and Smith, P. R., "Preliminary Performance Evaluation of the New Mexico State University Solar House," ASME Heat Transfer in Solar Energy Systems, December 1977.

Wilbur, P. J. and Mancini, T. R., "Energy Storage in a Solar Absorption Air Conditioning System," Solar Energy, Vol. 18, pp. 569 to 576, 1976.

**Defendants' Experts' Curriculum Vitae**

1. Kurt Haws, JD CPA
2. Neldon P. Johnson
3. Richard Jameson

# Curriculum Vitae

---

*Kurt O. Hawes, JD, MBA*

# Curriculum Vitae

---



*Kurt O. Hawes, JD, MBA*

1366 E. Murray Holladay Road  
Salt Lake City, Utah 84117

**Direct Line:** 801-666-8410

**Reception:** 801-987-8302

**Email:** kurt@khaweslaw.com

**Websites:** www.khaweslaw.com

## CV Summary

Kurt Hawes is an attorney, holding both JD and MBA degrees, and practicing law in the state of Utah specializing in tax matters, corporate and business law, government relations, and estate matters. Kurt has worked with small, medium, and large businesses as well and individual business owners. Kurt's professional experience comes from government employment – both at the Securities and Exchange Commission and clerking for a federal judge, working in law firms, and with privately held and public businesses. Kurt has served as the Chair for the Tax Section of the Utah State Bar and participates in local professional associations related to his practice. Kurt also presents at professional education seminars.

## Professional Experience

Kurt is currently a partner as an attorney at the law firm of K. Hawes Associates, PLLC. Kurt's practice focuses on tax related matters, business and corporate matters, including formation, dissolution, sale/acquisition transactions, and interim transactions, government relations and lobbying, and trust and estate matters. After graduating from the J. Reuben Clark Law School at Brigham Young University, Kurt began his law career as a clerk with the law firm Clyde Snow & Sessions. From there, Kurt has practiced in large regional and small local law firms, as well as serving as general counsel for Washakie Renewable Energy, handling much of the tax audit defense and government relations for the company.

Kurt's experience includes providing diverse professional services in the following areas:

- Business/Individual Representation Before the IRS and Various State Taxing Agencies
- Tax Planning
- Partnership/Business Owner Disputes
- Joint Venture Agreements
- Business Agreements
- Trust and Estate Matters
- Government Relations and Lobbying
- Business Entity Formation and Compliance
- Tax Compliance
- Business Acquisition and Sales
- Non-profit Formation and Compliance
- Business Owner Agreements
- Trust Matters
- International Tax Matters
- Probate Matters

## Professional Licenses, Admissions, and Affiliations

Attorney, Utah State Bar No. 09799

Admitted to Practice Before the Utah Supreme Court

Admitted to Practice Before the Utah Federal District Court

Admitted to Practice Before the United States Tax Court

Admitted to Practice Before the United States Supreme Court

Member, Utah State Bar

Former Chair and Officer (various positions), Tax Section of the Utah State Bar

Kurt O. Hawes, JD, MBA

Page 2, CV cont.

### **Educational Background**

J. Reuben Clark Law School, Brigham Young University, Juris Doctor

*Kurt served as president of the Moot Court*

Marriott School of Management, Brigham Young University, Master of Business Administration

*Coursework emphasis in finance; Member of Beta Gamma Sigma Honor Society*

University of Utah, B.A., French Studies

Kurt's degree granting institutions are listed above. However, Kurt has attended other learning institutions and has participated in various continuing education programs with emphasis in business, corporate, taxation, and estate matters.

### **Publications and Presentations**

"Nexus," Tax Section, Utah State Bar, Salt Lake City, Utah, 2012

"The Taxability of Judgments," Utah State Bar Summer Conventions, Snowmass, Colorado, 2011

Seminar Presenter, "Utah Sales Tax," Lorman Educational Services, Salt Lake City, Utah, 2005-2010

Seminar Presenter, "Utah Property Tax", Lorman Educational Services, Salt Lake City, Utah, 2005-2009

## **QUALIFICATIONS**

Mr. Neldon P. Johnson is the founder of International Automated Systems Inc. and has been its President and Chief Executive Officer since 2001, he also serves as its Chairman of the Board. Mr. Johnson is the primary inventor of the Self-Check system, AFIM and the DWM technologies. He directs International Automated Systems's research and development program. Mr. Johnson has been developing the Self-Check system since 1983.

Mr. Johnson has taken training courses and has taught courses in electronics programming, microwave and wave switch programs. From 1965 to 1968, he served as an engineer at American Telephone and Telegraph, Inc. From 1975 to 1990, he was employed at Ream's Grocery Store and had management responsibilities for operations. He has real estate holdings, one of which was a supermarket of approximately 25,000 square feet in Salem, Utah. The supermarket was called U-Check. It was his time at U-Check that the self checkout system he invented was developed.

Mr. Johnson studied physics and mathematics at Brigham Young University in Provo, Utah and graduated from Utah Technical College's Electronics Technology Program in 1964.

Mr. Johnson, inventor of the IAS technologies, developed his patented bladeless turbine over a decade ago. He thought his turbine would match up well with concentrated solar power energy, but found that conventional polished glass mirror technology that reflected the sun's rays to a tiny focal point was expensive, inefficient and used too much water. He turned to a Fresnel lens where the sun's rays would refract while bending the sun's rays to a much larger focal point. He hooked up Fresnel lenses to his turbine and produced electricity. Thus, he had proof of concept.

Mr. Johnson has filed for patents to protect approximately 60 inventions. Attached hereto is a listing of patents that includes patent applications that are pending as well as patents that have already been granted by the United States Patent and Trademark Office (USPTO).

### **PUBLICATIONS:**

Mr. Johnson has not been published in the previous 10 years.

### **OTHER EXPERT TESTIMONY:**

Mr. Johnson has not given testimony as an expert at trial or by deposition in the previous 4 years.

### **COMPENSATION:**

Mr. Johnson is not being compensated for his expertise or his testimony in this case.

# Patents by Inventor Neldon P. Johnson

Neldon P. Johnson has filed for patents to protect the following inventions. This listing includes patent applications that are pending as well as patents that have already been granted by the United States Patent and Trademark Office (USPTO).

## **Fluid direct contact heat exchange apparatus and method**

**Patent number:** 9599404

**Abstract:** A fluid direct contact heat exchanger having a contact chamber with a source fluid inlet provided by a source fluid inlet pipe, a source fluid outlet provided by a source fluid outlet pipe, a transfer fluid inlet provided by a transfer fluid inlet pipe, and a transfer fluid outlet provided by a transfer fluid outlet pipe. The source fluid and the transfer fluid have substantially different specific gravities and the source fluid and the transfer fluid are each insoluble in the other. The heat exchanger incorporates a heat transfer inducement element in the contact chamber which has a rotatable inducer shaft and a transfer accelerator element attached to the inducer shaft.

**Type:** Grant

**Filed:** August 27, 2013

**Date of Patent:** March 21, 2017

**Assignee:** Black Night Enterprises, INC.

**Inventor:** Neldon P. Johnson

## **CAPACITOR ENHANCED MULTI-ELEMENT PHOTOVOLTAIC CELL**

**Publication number:** 20160365730

**Abstract:** A multi-element photovoltaic cell having two or more photovoltaic elements with an isolation layer interposed between all contiguous photovoltaic elements. Each photovoltaic element has an element front conductor and an element rear conductor which are in electrical contact with the photovoltaic layer of the photovoltaic element. The current from a respective photovoltaic element which is generated as incident solar radiation irradiates the photovoltaic cell, flows independently of the other photovoltaic elements to one or more capacitor banks controlled by a photovoltaic controller. The photovoltaic controller controls charging and discharging of element capacitors of the capacitor banks so as to optimize the efficiency of the photovoltaic cell.

**Type:** Application

**Filed:** June 12, 2015

**Publication date:** December 15, 2016

**Inventor:** Neldon P. Johnson

#### **Folded stack segmented film capacitor**

**Patent number:** 9418791

**Abstract:** A folded stack, segmented capacitor having a continuous capacitor base element which is folded two or more times, in one or more first stack folds and one or more second stack folds, to form three or more stack layers. Each of the stack layers has a primary electrode, which may be a continuous metallic film, and a segmented secondary electrode comprised of a plurality of secondary electrode elements electrically connected to a conductor element by a fuse element. The primary electrode is separated from the segmented secondary electrode and the plurality of secondary electrode elements by a continuous primary dielectric element. The secondary electrode elements are separated from the conductor element by a conductor insulation layer. The fuse elements pass through the conductor insulation layer from the secondary electrode elements to the conductor element.

**Type:** Grant

**Filed:** October 17, 2014

**Date of Patent:** August 16, 2016

**Assignee:** Black Night Enterprises, Inc.

**Inventor:** Neldon P. Johnson

#### **WATER RECLAMATION SYSTEM AND METHOD**

**Publication number:** 20150225256

**Abstract:** A water reclamation system and method incorporating a solar collector or other energy source, an energy source heat transfer element, a primary heat exchanger, a bladeless turbine, a collection chamber, a reclaimed water condenser, and a sludge scraper assembly. One or more pumps, control valves or other flow control devices may provide pressurization and control the flow of unheated transfer fluid, heated transfer fluid, raw water, and heated raw water. Embodiments vary from highly automated embodiments which incorporate an intricate system of sensors, control valves, pumps, and other components connected to and controlled by a control module which uses a complex algorithm to continuously and autonomously monitor and control the operation of all system components, to a totally manual system with no sensors, no

automated components, and no control module.

**Type:** Application

**Filed:** February 12, 2014

**Publication date:** August 13, 2015

**Inventor:** Neldon P. Johnson

#### **SOLAR RECEIVER WITH DIRECT ABSORPTION MEDIA IRRADIATION**

**Publication number:** 20150219364

**Abstract:** A solar receiver having a receiver vessel with a receiver chamber, a receiver cover with a receiver window, a receiver fluid inlet, a receiver fluid outlet, and an absorption media matrix in the receiver chamber. In operation of the solar receiver, incident solar radiation is transmitted through the receiver window to the absorption media matrix. Receiver fluid is circulated through the receiver chamber and the absorption media matrix. Heat is transferred from the absorption media matrix to the receiver fluid.

**Type:** Application

**Filed:** February 5, 2014

**Publication date:** August 6, 2015

**Inventor:** Neldon P. Johnson

#### **Solar energy receiver**

**Patent number:** 9068763

**Abstract:** Solar receiver having a receiver funnel, a solar absorber, and an absorber rotation drive mechanism. The receiver funnel has a funnel entrance and a funnel exit. The solar absorber may have a spherical shape and has an absorber rotation axis. The solar absorber is rotatably positioned in the funnel exit. The solar absorber has an internal absorber fluid chamber, an absorber fluid intake and an absorber fluid outlet. The absorber rotation drive mechanism provides for rotating the solar absorber about the absorber rotation axis.

**Type:** Grant

**Filed:** February 20, 2013

**Date of Patent:** June 30, 2015

**Assignee:** Black Night Enterprises, Inc.

**Inventor:** Neldon P. Johnson

**PHOTOVOLTAIC CONTROLLER AND METHOD FOR PHOTOVOLTAIC ARRAY****Publication number:** 20150108939

**Abstract:** A photovoltaic controller for a photovoltaic array of photovoltaic cells. The photovoltaic controller incorporates a capacitor charge circuit electrically connected to each photovoltaic cell, cell capacitors connected to each photovoltaic cell by the capacitor charge circuit, capacitor charge switches, a capacitor discharge circuit electrically connected to each cell capacitor, an output circuit connected to the capacitor discharge circuit, capacitor discharge switches, a plurality of capacitor voltage sensors, and a photovoltaic control module in communication with the capacitor voltage sensors, the capacitor charge switches and the capacitor discharge switches.

**Type:** Application**Filed:** October 23, 2013**Publication date:** April 23, 2015**Inventor:** Neldon P. Johnson**APPARATUS AND METHOD FOR SECURED COMMERCIAL TRANSACTIONS****Publication number:** 20150088742

**Abstract:** A transaction security code database and a method and apparatus for generating the transaction security code database. The transaction security code database is comprised of multiple transaction security codes, each transaction security code constituting a transaction code generated based upon a transaction initiated by a user, which is appended to or linked to a security code which is based upon a biometric sensor code generated by a biometric sensor from a biometric presentation of a biometric feature of the user.

**Type:** Application**Filed:** September 26, 2013**Publication date:** March 26, 2015**Inventor:** Neldon P. Johnson**FLUID DIRECT CONTACT HEAT EXCHANGE APPARATUS AND METHOD****Publication number:** 20150060024

**Abstract:** A fluid direct contact heat exchanger having a contact chamber with a source fluid inlet provided by a source fluid inlet pipe, a source fluid outlet provided by a source fluid outlet pipe, a transfer fluid inlet provided by a transfer fluid inlet pipe, and a transfer fluid outlet provided by a transfer fluid outlet pipe. The source fluid and the

transfer fluid have substantially different specific gravities and the source fluid and the transfer fluid are each insoluble in the other. The heat exchanger incorporates a heat transfer inducement element in the contact chamber which has a rotatable inducer shaft and a transfer accelerator element attached to the inducer shaft.

**Type:** Application

**Filed:** August 27, 2013

**Publication date:** March 5, 2015

**Inventor:** Neldon P. Johnson

### **Facet deformation minimizing fresnel lens die roller and manufacturing method**

**Patent number:** 8900500

**Abstract:** A die roller and method for making a die roller for use in manufacturing Fresnel lens angular segments or sub-segments, the die roller having one or more segment dies and curvilinear Fresnel facet dies, the Fresnel facet dies having a collar, a peak, and a base, the collar being sloped, the peak being rounded, and the base being rounded, according to a die algorithm based upon one or more facet factors, in order to reduce the deformation of Fresnel lens angular segments or sub-segments extruded with the die roller.

**Type:** Grant

**Filed:** January 8, 2011

**Date of Patent:** December 2, 2014

**Assignee:** Black Night Enterprises, Inc.

**Inventor:** Neldon P. Johnson

### **SOLAR ENERGY RECEIVER**

**Publication number:** 20140230808

**Abstract:** Solar receiver having a receiver funnel, a solar absorber, and an absorber rotation drive mechanism. The receiver funnel has a funnel entrance and a funnel exit. The solar absorber may have a spherical shape and has an absorber rotation axis. The solar absorber is rotatably positioned in the funnel exit. The solar absorber has an internal absorber fluid chamber, an absorber fluid intake and an absorber fluid outlet. The absorber rotation drive mechanism provides for rotating the solar absorber about the absorber rotation axis.

**Type:** Application

**Filed:** February 20, 2013

**Publication date:** August 21, 2014

**Inventor:** Neldon P. Johnson

**Apparatus and method for secured commercial transactions**

**Patent number:** 8571996

**Abstract:** A transaction security code database and a method and apparatus for generating the transaction security code database. The transaction security code database is comprised of multiple transaction security codes, each transaction security code constituting a transaction code generated based upon a transaction initiated by a user, which is appended to or linked to a security code which is based upon a biometric sensor code generated by a biometric sensor from a biometric presentation of a biometric feature of the user.

**Type:** Grant

**Filed:** April 20, 2007

**Date of Patent:** October 29, 2013

**Assignee:** N.P. Johnson Family Limited Partnership

**Inventor:** Neldon P. Johnson

**FACET DEFORMATION MINIMIZING FRESNEL LENS DIE ROLLER AND MANUFACTURING METHOD**

**Publication number:** 20120177768

**Abstract:** A die roller and method for making a die roller for use in manufacturing Fresnel lens angular segments or sub-segments, the die roller having one or more segment dies and curvilinear Fresnel facet dies, the Fresnel facet dies having a collar, a peak, and a base, the collar being sloped, the peak being rounded, and the base being rounded, according to a die algorithm based upon one or more facet factors, in order to reduce the deformation of Fresnel lens angular segments or sub-segments extruded with the die roller.

**Type:** Application

**Filed:** January 8, 2011

**Publication date:** July 12, 2012

**Applicant:** N. P. JOHNSON FAMILY LIMITED PARTNERSHIP

**Inventor:** Neldon P. Johnson

**SYSTEM AND METHOD FOR SECURED VOTING TRANSACTIONS**

**Publication number:** 20120037701

**Abstract:** A secured electronic system and method for taking and counting votes. A

database of unique ballot security codes, each ballot security code consisting of a ballot code representing the ballot selections of a voter and a security code derived from sensing with a biometric sensor a biometric presentation of a biometric feature of the voter. Each ballot security code is checked before entry into the database to verify that the security code component is not within a voter template of the security code component for any prior ballot security code, to prevent multiple votes being cast by any voter. Recounts are validated by verifying the uniqueness of the security code component of each ballot security code and verifying that each security code is not within a voter template of any other security code. Each ballot security code may also be checked against a registration data base thereby verifying that the voter is registered.

**Type:** Application

**Filed:** October 31, 2011

**Publication date:** February 16, 2012

**Inventor:** Neldon P. Johnson

#### **System and method for secured voting transactions**

**Patent number:** 8047435

**Abstract:** A secured electronic system and method for taking and counting votes. A database of unique ballot security codes, each ballot security code consisting of a ballot code representing the ballot selections of a voter and a security code derived from sensing with a biometric sensor a biometric presentation of a biometric feature of the voter. Each ballot security code is checked before entry into the database to verify that the security code component is not within a voter template of the security code component for any prior ballot security code, to prevent multiple votes being cast by any voter. Recounts are validated by verifying the uniqueness of the security code component of each ballot security code and verifying that each security code is not within a voter template of any other security code. Each ballot security code may also be checked against a registration data base thereby verifying that the voter is registered.

**Type:** Grant

**Filed:** January 31, 2007

**Date of Patent:** November 1, 2011

**Assignee:** N.P. Johnson Family Limited Partnership

**Inventor:** Neldon P. Johnson

#### **Presnel lens angular segment manufacturing apparatus and method**

**Patent number:** 7789651

**Abstract:** A roller extruder for manufacturing Fresnel lens angular segments from raw plastic, the roller extruder having a blank roller and a die roller positioned a desired roller clearance from the blank roller, the die roller having two peripheral lens dies with an angular displacement between the lens dies increasing linearly from a die junction at the inside roller edge to approximately one hundred eighty degrees at the outside roller edge, and the die roller having peripheral Fresnel facet dies.

**Type:** Grant

**Filed:** July 11, 2007

**Date of Patent:** September 7, 2010

**Assignee:** N. P. Johnson Family Limited Partnership

**Inventor:** Neldon P. Johnson

#### **Fresnel lens angular segment manufacturing apparatus and method**

**Patent number:** 7789650

**Abstract:** A roller extruder for manufacturing Fresnel lens angular segments from raw sheet plastic, the roller extruder having a blank roller and a die roller positioned a desired roller clearance from the blank roller, the die roller having two peripheral lens dies with an angular displacement between the lens dies increasing linearly from a die junction at the inside roller edge to approximately one hundred eighty degrees at the outside roller edge, and the die roller having peripheral Fresnel facet dies.

**Type:** Grant

**Filed:** December 22, 2006

**Date of Patent:** September 7, 2010

**Assignee:** N.P. Johnson Family Limited Partnership

**Inventor:** Neldon P. Johnson

#### **Fresnel lens angular segment manufacturing apparatus and method**

**Patent number:** 7789652

**Abstract:** A roller extruder for manufacturing Fresnel lens angular segments from raw plastic, the roller extruder having a blank roller and a die roller positioned a desired roller clearance from the blank roller, the die roller having two peripheral lens dies with an angular displacement between the lens dies increasing linearly from a die junction at the inside roller edge to approximately three hundred sixty degrees at the outside roller edge, and the die roller having peripheral Fresnel facet dies.

**Type:** Grant

**Filed:** December 24, 2007

**Date of Patent:** September 7, 2010

**Assignee:** N.P. Johnson Family Limited Partnership

**Inventor:** Neldon P. Johnson

#### **Voltage controller**

**Patent number:** 7705560

**Abstract:** A voltage controller having an input distribution network with imbedded input switches, a number of charge storage elements such as capacitors, an output distribution network with imbedded output switches, and a switch actuator which controls the input switches and output switches to provide for the controlled charging and discharging of the charge storage elements.

**Type:** Grant

**Filed:** August 15, 2006

**Date of Patent:** April 27, 2010

**Assignee:** N. P. Johnson Family Limited Partnership

**Inventor:** Neldon P. Johnson

#### **Magnetic transmission**

**Patent number:** 7449807

**Abstract:** A magnetic transmission having an input shaft and an output shaft with two or more gear assemblies, each gear assembly having an input sprocket affixed to the input shaft, an output armature with peripheral electromagnets affixed to the output shaft, a transfer drum concentric with the output armature and having electromagnets inset from the inside surface of the transfer drum and a drum sprocket on the periphery of the transfer drum, and a transfer chain engaging the input sprocket and the drum sprocket. A gear assembly actuator is used to select and energize a desired gear assembly. A hysteresis clutch can also be used in lieu of the output armature and the transfer drum.

**Type:** Grant

**Filed:** February 9, 2006

**Date of Patent:** November 11, 2008

**Assignee:** N.P. Johnson Family Limited Partnership

**Inventor:** Neldon P. Johnson

# Patents by Inventor Neldon P. Johnson

Neldon P. Johnson has filed for patents to protect the following inventions. This listing includes patent applications that are pending as well as patents that have already been granted by the United States Patent and Trademark Office (USPTO).

## **Apparatus and method for secured commercial transactions**

**Publication number:** 20080262973

**Abstract:** A transaction security code database and a method and apparatus for generating the transaction security code database. The transaction security code database is comprised of multiple transaction security codes, each transaction security code constituting a transaction code generated based upon a transaction initiated by a user, which is appended to or linked to a security code which is based upon a biometric sensor code generated by a biometric sensor from a biometric presentation of a biometric feature of the user.

**Type:** Application

**Filed:** April 20, 2007

**Publication date:** October 23, 2008

**Inventor:** Neldon P. Johnson

## **System and method for secured voting transactions**

**Publication number:** 20080184037

**Abstract:** A secured electronic system and method for taking and counting votes. A database of unique ballot security codes, each ballot security code consisting of a ballot code representing the ballot selections of a voter and a security code derived from sensing with a biometric sensor a biometric presentation of a biometric feature of the voter. Each ballot security code is checked before entry into the database to verify that the security code component is not within a voter template of the security code component for any prior ballot security code, to prevent multiple votes being cast by any voter. Recounts are validated by verifying the uniqueness of the security code component of each ballot security code and verifying that each security code is not within a voter template of any other security code. Each ballot security code may also be checked against a registration data base thereby verifying that the voter is registered.

**Type:** Application

**Filed:** January 31, 2007

**Publication date:** July 31, 2008

**Inventor:** Neldon P. Johnson

**Fresnel lens angular segment manufacturing apparatus and method**

**Publication number:** 20080150189

**Abstract:** A roller extruder for manufacturing Fresnel lens angular segments from raw plastic, the roller extruder having a blank roller and a die roller positioned a desired roller clearance from the blank roller, the die roller having two peripheral lens dies with an angular displacement between the lens dies increasing linearly from a die junction at the inside roller edge to approximately one hundred eighty degrees at the outside roller edge, and the die roller having peripheral Fresnel facet dies.

**Type:** Application

**Filed:** July 11, 2007

**Publication date:** June 26, 2008

**Inventor:** Neldon P. Johnson

**Fresnel lens angular segment manufacturing apparatus and method**

**Publication number:** 20080150175

**Abstract:** A roller extruder for manufacturing Fresnel lens angular segments from raw sheet plastic, the roller extruder having a blank roller and a die roller positioned a desired roller clearance from the blank roller, the die roller having two peripheral lens dies with an angular displacement between the lens dies increasing linearly from a die junction at the inside roller edge to approximately one hundred eighty degrees at the outside roller edge, and the die roller having peripheral Fresnel facet dies.

**Type:** Application

**Filed:** December 22, 2006

**Publication date:** June 26, 2008

**Inventor:** Neldon P. Johnson

**Fresnel lens angular segment manufacturing apparatus and method**

**Publication number:** 20080150179

**Abstract:** A roller extruder for manufacturing Fresnel lens angular segments from raw plastic, the roller extruder having a blank roller and a die roller positioned a desired

roller clearance from the blank roller, the die roller having two peripheral lens dies with an angular displacement between the lens dies increasing linearly from a die junction at the inside roller edge to approximately three hundred sixty degrees at the outside roller edge, and the die roller having peripheral Fresnel facet dies.

**Type:** Application

**Filed:** December 24, 2007

**Publication date:** June 26, 2008

**Inventor:** Neldon P. Johnson

#### **Voltage controller**

**Publication number:** 20080054327

**Abstract:** A voltage controller having an input distribution network with imbedded input switches, a number of charge storage elements such as capacitors, an output distribution network with imbedded output switches, and a switch actuator which controls the input switches and output switches to provide for the controlled charging and discharging of the charge storage elements.

**Type:** Application

**Filed:** August 15, 2006

**Publication date:** March 6, 2008

**Inventor:** Neldon P. Johnson

#### **Pressurized fluid bladeless turbine engine with opposing fluid intake assemblies**

**Patent number:** 7314347

**Abstract:** A bladeless pressurized fluid turbine engine having a bladeless turbine, internal, concentric or circumferential shaft fluid ways which transmit pressurized gas to the turbine, and a pair of opposing pressurized fluid intake assemblies. Each intake assembly has a fixed outer housing, two or more shaft seals sealing between the shaft and the outer housing forming fluid supply chambers between adjacent shaft seals, and a pair of shaft bearings bearing between the shaft and the outer housing. The outer housing has one or more fluid intake ports for each fluid supply chamber and each shaft fluid way has a shaft fluid intake which is hydraulically connected to a fluid supply chamber.

**Type:** Grant

**Filed:** October 7, 2004

**Date of Patent:** January 1, 2008

**Assignee:** N.P. Johnson Family Limited Partnership

**Inventor:** Neldon P. Johnson

**Pressurized fluid turbine engine**

**Patent number:** 6997674

**Abstract:** A bladeless pressurized fluid turbine engine having a bladeless turbine, internal, concentric or circumferential shaft fluid ways which transmit pressurized gas to the turbine, and a pressurized fluid intake assembly. The intake assembly has a fixed outer housing, two or more shaft seals sealing between the shaft and the outer housing forming fluid supply chambers between adjacent shaft seals, and a pair of shaft bearings bearing between the shaft and the outer housing. The outer housing has one or more fluid intake ports for each fluid supply chamber and each shaft fluid way has a shaft fluid intake which is hydraulically connected to a fluid supply chamber.

**Type:** Grant

**Filed:** May 4, 2004

**Date of Patent:** February 14, 2006

**Assignee:** N. P. Johnson Family Limited Partnership

**Inventor:** Neldon P. Johnson

**Pressurized gas turbine engine with electrothermodynamic enhancement**

**Patent number:** 6783320

**Abstract:** Pressurized gas turbine engine with efficiency enhanced by an electrothermodynamic power convertor. The turbine has peripheral nozzles which are supplied with pressurized gas or pressurized liquid by internal nozzle gas ways. Pressurized liquid is flashed by the nozzles. The electrothermodynamic power convertor has a collector plate which envelopes the turbine engine expansion chamber and a charged screen which is positioned radially between the gas nozzles and the collector plate. Collector plate insulation is affixed between the collector plate and the walls of the expansion chamber.

**Type:** Grant

**Filed:** March 18, 2003

**Date of Patent:** August 31, 2004

**Assignee:** International Automated Systems, Inc.

**Inventor:** Neldon P. Johnson

**Pressurized gas turbine engine with electrothermodynamic enhancement**

**Publication number:** 20040005214

**Abstract:** Pressurized gas turbine engine with efficiency enhanced by an electrothermodynamic power convertor. The turbine has peripheral nozzles which are supplied with pressurized gas or pressurized liquid by internal nozzle gas ways. Pressurized liquid is flashed by the nozzles. The electrothermodynamic power convertor has a collector plate which envelopes the turbine engine expansion chamber and a charged screen which is positioned radially between the gas nozzles and the collector plate. Collector plate insulation is affixed between the collector plate and the walls of the expansion chamber.

**Type:** Application

**Filed:** March 18, 2003

**Publication date:** January 8, 2004

**Inventor:** Neldon P. Johnson

#### **Shelf pricing display apparatus**

**Patent number:** 6624757

**Abstract:** An electronic display strip is attached to the shelf front of retail shelves, each shelf having an address code assigned through a control computer. Display fields of variable locations and lengths within each display strip are assigned to each product on a shelf through the control computer. Shelf and display field address codes, product information and product price information are transmitted on a continuous or intermittent basis by the control computer through a communications link to signal processors at each display strip. A control circuit for the display strip stores the information in a display memory and energizes the display field matching the display field address code for the product, thereby displaying the product information and product price in the display field.

**Type:** Grant

**Filed:** April 12, 2000

**Date of Patent:** September 23, 2003

**Inventor:** Neldon P. Johnson

#### **Pressurized gas turbine engine**

**Patent number:** 6533539

**Abstract:** A pressurized gas turbine engine is disclosed which utilizes a new turbine design. Pressurized gas is supplied by nozzle gas ways in the turbine to gas nozzles affixed to the perimeter of the turbine. The gas nozzles may be recessed in the turbine

perimeter or extend from the turbine perimeter. The gas nozzles may be equipped with gas exit cones to enhance the efficiency of the nozzles. The axis of the nozzles have an oblique angle with the direction of rotation of the turbine. Pressurized gas is supplied to the nozzle gas ways through one or more shaft gas ways in the turbine shaft, or is supplied through engine gas ports in the front wall of the turbine engine to gas supply zones which are hydraulically separated by seal rings on the front face of the turbine, each gas supply zone being hydraulically connected to one or more nozzle gas ways.

**Type:** Grant

**Filed:** March 21, 2001

**Date of Patent:** March 18, 2003

**Assignee:** International Automated Systems, Inc.

**Inventor:** Neldon P. Johnson

#### **PRESSURIZED GAS TURBINE ENGINE**

**Publication number:** 20030049119

**Abstract:** A pressurized gas turbine engine is disclosed which utilizes a new turbine design. Pressurized gas is supplied by nozzle gas ways in the turbine to gas nozzles affixed to the perimeter of the turbine. The gas nozzles may be recessed in the turbine perimeter or extend from the turbine perimeter. The gas nozzles may be equipped with gas exit cones to enhance the efficiency of the nozzles. The axis of the nozzles have an oblique angle with the direction of rotation of the turbine. Pressurized gas is supplied to the nozzle gas ways through one or more shaft gas ways in the turbine shaft, or is supplied through engine gas ports in the front wall of the turbine engine to gas supply zones which are hydraulically separated by seal rings on the front face of the turbine, each gas supply zone being hydraulically connected to one or more nozzle gas ways.

**Type:** Application

**Filed:** March 21, 2001

**Publication date:** March 13, 2003

**Inventor:** Neldon P. Johnson

#### **Fingerprint sensor and method**

**Patent number:** 6444969

**Abstract:** A device for sensing and digitizing a fingerprint from a subject finger comprising a prism, a pixilated LED array affixed to the bottom surface of the prism and providing for the internal illumination, with a plurality of sub-beams, of the contact surface where the finger of the subject is pressed on the top surface of the prism, and a

photoelectric sensor to detect the sub-beam radiation reflected from the fingerprint valley points. A sensor lens may also used for focusing the sub-beam radiation on the sensor. A lens wafer may be affixed between the prism and the LED array for focusing the radiation from each LED on its corresponding illumination point on the contact surface. The fingerprint ridge contact points do not reflect incident sub-beam radiation.

**Type:** Grant

**Filed:** January 26, 2001

**Date of Patent:** September 3, 2002

**Assignee:** International Automated Systems, Inc.

**Inventor:** Neldon P. Johnson

#### **Fingerprint sensor and method**

**Publication number:** 20020018584

**Abstract:** A device for sensing and digitizing a fingerprint from a subject finger comprising a prism, a pixilated LED array affixed to the bottom surface of the prism and providing for the internal illumination, with a plurality of sub-beams, of the contact surface where the finger of the subject is pressed on the top surface of the prism, and a photoelectric sensor to detect the sub-beam radiation reflected from the fingerprint valley points. A sensor lens may also used for focusing the sub-beam radiation on the sensor. A lens wafer may be affixed between the prism and the LED array for focusing the radiation from each LED on its corresponding illumination point on the contact surface. The fingerprint ridge contact points do not reflect incident sub-beam radiation.

**Type:** Application

**Filed:** January 26, 2001

**Publication date:** February 14, 2002

**Inventor:** Neldon P. Johnson

#### **Fingerprint sensing device and method**

**Patent number:** 6255641

**Abstract:** A device for sensing and digitizing a fingerprint from a subject finger comprising a prism, a pixilated illuminating radiation source such as a surface-emitting laser or a radiation source and a LCD affixed to the bottom surface of the prism and providing for the internal illumination, with a plurality of sub-beams, of the contact surface where the finger of the subject is pressed on the top surface of the prism, a photoelectric sensor to detect the sub-beam radiation reflected from the fingerprint valley points, and a lens for focusing the sub-beam radiation on the sensor. The

fingerprint ridge contact points do not reflect incident sub-beam radiation. A computer can provide for sequential emission of the sub-beams so that a single cell photoelectric sensor can be used to detect the reflected sub-beams or a multiple cell photoelectric sensor can be used, with each cell corresponding to a particular sub-beam. Reflected sub-beam radiation corresponds to a fingerprint valley point.

**Type:** Grant

**Filed:** November 19, 1999

**Date of Patent:** July 3, 2001

**Assignee:** International Automated Systems, Inc.

**Inventor:** Neldon P. Johnson

### **Signal demodulation method and apparatus**

**Patent number:** 6236691

**Abstract:** A method and apparatus for separating multiple frequency information signals. This invention provides a method and apparatus for separating a communications signal, which is comprised of multiple component information waves of distinct frequencies, into its component waves for demodulation. The extraction of the component information waves is accomplished by determining the mid-cycle zero crossing points of the component information waves by reference to a reference wave, determining the amplitude of the combined wave at these zero crossing points and generating amplitude equations for each of these zero crossing points. These amplitude equations are solved to determine the amplitude coefficients of the component information waves, thereby extracting the transmitted information.

**Type:** Grant

**Filed:** March 16, 1999

**Date of Patent:** May 22, 2001

**Assignee:** International Automated Systems, Inc.

**Inventor:** Neldon P. Johnson

### **Fingerprint sensing apparatus and method**

**Patent number:** 6191410

**Abstract:** A device for sensing and digitizing a fingerprint from a subject finger comprising a prism, a pixilated illuminating radiation source such as a surface-emitting laser or a radiation source and a LCD affixed to the bottom surface of the prism and providing for the internal illumination, with a plurality of sub-beams, of the contact surface where the finger of the subject is pressed and the top surface of the prism, and a

photoelectric sensor to detect the sub-beam radiation reflected from the fingerprint valley points. The fingerprint ridge contact points do not reflect incident sub-beam radiation. A computer can provide for sequential emission of the sub-beams so that a single cell photoelectric sensor can be used to detect the reflected sub-beams or a multiple cell photoelectric sensor can be used, with each cell corresponding to a particular sub-beam. Reflected sub-beam radiation corresponds to a fingerprint valley point. Non-reflected sub-beam radiation corresponds to a fingerprint ridge point.

**Type:** Grant

**Filed:** June 23, 1999

**Date of Patent:** February 20, 2001

**Assignee:** International Automated Systems, Inc

**Inventor:** Neldon P. Johnson

#### **Method and apparatus for reducing receiver imposed distortion**

**Patent number:** 6137831

**Abstract:** Method and apparatus for reducing the distortion imposed upon a combined information wave by a receiver filter or other signal processor. The method includes a step of adjusting the amplitude of the positive and negative segments of the combined information wave such that the positive and negative segments have pre-selected and equal amplitudes. The apparatus includes an adder circuit for combining the component information waves and the reference wave to form the combined information wave, a wave shaper to produce an equalized wave, and a wave multiplier for proportionally adjusting, on a half cycle basis, the amplitudes of the equalized positive and negative segments. The method further includes a step of pre-distorting the combined information wave to compensate for the distortion effect of a receiver filter or other signal processor.

**Type:** Grant

**Filed:** June 20, 1997

**Date of Patent:** October 24, 2000

**Inventor:** Neldon P. Johnson

#### **Apparatus and method for digital information transfer**

**Patent number:** 6122323

**Abstract:** A method and apparatus for multiple frequency, multiple channel digital information transfer through time slot allocation. The apparatus consists of one or more transmitting devices and one or more receiving devices. Multiple source signals are each

allocated a time slot and a frequency. A continuous synchronizing wave defines the time slots and provides for time slot tracking. Digital signals from each source are allocated a time slot and assigned one of the information wave frequencies in that time slot. The information waves are combined with the synchronizing wave and transmitted to one or more receivers as one signal in each time slot. The manner in which the waves are combined allows the components to be extracted by the receivers largely through the use of curve fitting techniques rather than through the use of filters.

**Type:** Grant

**Filed:** March 23, 1998

**Date of Patent:** September 19, 2000

**Assignee:** International Automated Systems, Inc.

**Inventor:** Neldon P. Johnson

**PREV 1 2 3 NEXT**

# Patents by Inventor Neldon P. Johnson

Neldon P. Johnson has filed for patents to protect the following inventions. This listing includes patent applications that are pending as well as patents that have already been granted by the United States Patent and Trademark Office (USPTO).

## **Signal extraction method and apparatus**

**Patent number:** 6088403

**Abstract:** A method and apparatus for separating multiple frequency information signals. This invention provides a method and apparatus for separating a communications signal, which is comprised of multiple component information waves of distinct frequencies, into its component waves for demodulation. The extraction of the component information waves is accomplished by determining the mid-cycle zero crossing points of the component information waves by reference to a reference wave, determining the amplitude of the combined wave at these zero crossing points and generating amplitude equations for each of these zero crossing points. These amplitude equations are solved to determine the amplitude coefficients of the component information waves, thereby extracting the transmitted information.

**Type:** Grant

**Filed:** November 19, 1999

**Date of Patent:** July 11, 2000

**Inventor:** Neldon P. Johnson

## **Communications method and apparatus for digital information**

**Patent number:** 5689529

**Abstract:** A method and apparatus for single signal, multiple channel digital information transfer through pulses with time slot allocation. The apparatus consists of one or more transmitting devices and one or more receiving devices. Multiple source signals are each allocated a unique time slot between successive synchronization pulses. Digital signals from each source are converted to analog information pulses synthesized from a combination of a fundamental frequency wave and a finite number of its harmonics. The total signal, which consists of successive synchronization pulses interspersed with information pulses for each signal source, each within its allocated

time slot, is transmitted to the receivers. Each receiving device extracts the fundamental frequency and harmonic components through the use of narrow bandpass, high Q filters for each information pulse in its time slot and uses the known algorithm to reproduce the input digital signals.

**Type:** Grant

**Filed:** April 5, 1996

**Date of Patent:** November 18, 1997

**Assignee:** International Automated Systems, Inc.

**Inventor:** Neldon P. Johnson

#### **Digital communications modulation method and apparatus**

**Patent number:** 5640422

**Abstract:** A method and apparatus for single signal, multiple channel digital information transfer through waves with time slot allocation. The apparatus consists of one or more transmitting devices and one or more receiving devices. Multiple source signals are each allocated a unique time slot between successive synchronization waves. Digital signals from each source are converted to analog information waves having a positive wave segment and a negative wave segment. The ratio of the amplitude of the positive wave segment to the amplitude of the negative wave segment, the positive-to-negative ratio, for each signal source, is a function of the magnitude of the source digital. The sum of the amplitude of the positive wave segment and the absolute value of the amplitude of the negative wave segment, the positive-to-negative offset, is maintained at a pre-set value at transmission.

**Type:** Grant

**Filed:** September 26, 1995

**Date of Patent:** June 17, 1997

**Assignee:** International Automated Systems, Inc.

**Inventor:** Neldon P. Johnson

#### **Process for encrypting a fingerprint onto an I.D. card**

**Patent number:** 5598474

**Abstract:** The invention and process utilizes any number of biological parts to provide a proof of legitimacy and from them generate and verify a personal identification card (ID). This rendition of the invention deals mainly with fingerprints, but does not preclude the use of other biological parts. The invention is unique in being able to render complex forms into unique biological characteristic codes of the unique

biological parts, especially the fingerprint, and then to be able to encode that code onto the magnetic strip of an ID card or credit card. The invention renders complex biological forms into numeric representations of the unique biological parts and especially the fingerprint. The number generated thereby is encoded onto the magnetic strip of an ID card or credit card.

**Type:** Grant

**Filed:** March 10, 1995

**Date of Patent:** January 28, 1997

**Inventor:** Neldon P. Johnson

#### **Modulation method and apparatus for digital communications**

**Patent number:** 5517528

**Abstract:** A method and apparatus for single signal, multiple channel digital information transfer through pulses with time slot allocation. The apparatus consists of one or more transmitting devices and one or more receiving devices. Multiple source signals are each allocated a unique time slot between successive synchronization pulses. Digital signals from each source are converted to positive analog information spikes which are combined in their respective time slot with a negative reference spike of uniform magnitude to form an information pulse. The total signal, which consists of successive synchronization pulses interspersed with information pulses for each signal source, each within its allocated time slot, is transmitted to the receivers. Each receiving device extracts the maximum information spike values and the reference spike values for one or more of the signal sources.

**Type:** Grant

**Filed:** August 2, 1994

**Date of Patent:** May 14, 1996

**Assignee:** International Automated Systems, Inc.

**Inventor:** Neldon P. Johnson

#### **Automated self-service checkout system**

**Patent number:** 4787467

**Abstract:** An apparatus for self-service check out which calculates, within a main computer, the cumulative total weight of items, based on pre-determined and pre-programmed weights, and compares the computerized cumulative total weight to the weight determined by a second weigh scale means which determines the total weight of all items placed in a receiving container means. Items scanned by electronic means are

itemized by the computer which directs the printing of an itemized register tape. Fraudulent mishandling of items by the customer is overcome by communication between the computer and ending weigh scale when weights calculated by each correspond within a determined tolerance level. In an alternate embodiment, a weighing of pre-scanned items in total is required to correspond with the total weight calculated by the computer and the end weigh scale, within a determined tolerance level.

**Type:** Grant

**Filed:** July 31, 1987

**Date of Patent:** November 29, 1988

**Inventor:** Neldon P. Johnson

**PREV 1 2 3**

**RICHARD JAMESON MST, EA**  
**782 South River Road #142**  
**St. George, UT 84790**  
**435-559-6802**

## **EDUCATION**

### **Southern Utah State College 1980**

Bachelor of Science in Industrial Technology  
Majors in Business Administration and Economics

### **Utah State University 1985**

Master of Social Science Interdisciplinary Public Administration  
Major in Economics

### **William Howard Taft University 2008**

Master of Science in Taxation

### **Professional Certificates**

IRS Enrolled Agent #46729 1990

### **National Tax Practice Institute:**

Fellow 1999

Master Graduate of Examination 2004

## **EMPLOYMENT EXPERIENCE**

### **1968-1969**

#### **United States Army**

Fire Control Crewman Nike Hercules Missile

### **1970-1976**

#### **Eureka Paper Box Company**

Right Angle Glue Machine Operator, Shipping Clerk and Truck Driver

**1980-1987**

**Health Director Paiute Indian Tribe Cedar City, UT**

Oversaw the delivery of health services to tribal members, wrote and supervised block grants for child care and energy assistance. Director of the tribe's Head Start Program. Supervised 22 full and part time employees.

**1987-1988**

**Tax Preparer H&R Block Cedar City, UT**

Prepared tax returns for HRB clients as needed.

**1988-2009**

**Owner H&R Block Franchise Cedar City, UT**

Operated the H&R Block office that prepared about 2,500 tax returns per year, supervised 21 full and part time employees. Prepared tax returns and handled audits and appeals for clients.

**1990-2006**

**Owner H&R Block Franchise St. George, UT**

Operated the H&R Block offices (3) that prepared about 3,500 tax returns per year, supervised 28 full and part time employees. Prepared tax returns and handled audits and appeals for clients.

**2009-Oct 2013**

**Tax Preparer H&R Block Cedar City UT**

Prepared tax returns for HRB clients as needed.

**Nov. 2013-Present**

**Partner in North Star Tax Services St. George, UT**

Prepare tax returns for clients as needed. Assist clients with audits and appeals as needed.

## Exhibit 2

## United States' Exhibit List

The United States will use:			
Pl. Ex. No.	Bates - Begin	Bates - End	Description
1	US001716	US001721	Website capture from RaPower3: "Frequently Asked Questions"
2	US002856	US002857	Website capture from International Automated Systems, Inc.: "Solar Panels"
5	US001798	US001799	Website capture from RaPower3: "Opportunity Overview"
8A	Gregg_P&R-000564	Gregg_P&R-000583	History of RaPower3 by R. Gregory Shepard
9	US002866	US002869	Letter from R. Gregory Shepard of RaPower3 to "Department of Treasury Auditors and Appeals Officers" regarding audits of RaPower3 taxpayers
10	US002672	US002677	Letter from R. Gregory Shepard of RaPower3 to "IRS Agents and Appeals Officers" regarding audits of RaPower3 Taxpayers
13	US002846	US002851	Website capture from RaPower3 "Open Letter to the IRS" / "Holy Grail of Solar Energy" by Neldon Johnson
14	US002852	US002853	Website capture from International Automated Systems, Inc.: "News / IAUS Response to Department of Justice's Claims Against Its Technology"
16	US001836	US001850	Website download from International Automated Systems, Inc.: "New Solar Breakthrough May Compete With Gas"
16A	Ra3 008175	Ra3 008233	White Paper on International Automated Systems, Inc. technology and solar power.
17	US001851	US001890	Website download from International Automated Systems, Inc.: "IAUS Technical Overview"
19	US001793	US001795	Website capture from RaPower3: "Your BIG and Quick Payback"
20	US001667	US001669	Website capture from RaPower3: "Turn Your Tax Liabilities Into Assets / Calculate How Many Lenses You Need"
21	US001722	US001724	Website capture from RaPower3: "Site Tours"

Exhibit

2

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
23	US001654	US001658	Website download from RaPower3: Letter from Todd F. Anderson of Anderson Law Center, P.C. to "Potential RaPower-3 Customer" regarding "Potential tax advantages"
23A	Ra3 008255	Ra3 008258	Anderson Law Center, P.C. Letter re: "Potential tax advantages"
24	US001734	US001735	Website capture from RaPower3: "Turn Your Tax Liabilities Into Assets / Calculate How Many Lenses You Need"
25	US001738	US001739	Website capture from RaPower3: "Satisfying the IRS Depreciation Conditions"
26	US001740	US001741	Website capture from RaPower3: "RaPower3 Basics"
27	US001747	US001748	Website capture from RaPower3: "Tax Information"
28	US002865	US002865	"Tax Benefits for Jim" prepared by R. Gregory Shepard as Chief Director of Operations at RaPower3
29	US001523	US001523	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Questions Answered"
30	US001116	US001116	Email from R. Gregory Shepard to undisclosed recipients including Samuel Otto re: "Ra3 Active/Passive Status"
32	US001528	US001528	Email from R. Gregory Shepard to unknown recipients re: "Ra3 Audit/Appeal Great Info"
34	US001671	US001673	Website capture from RaPower3: "Your BIG and Quick Payback"
38	Lunn_F&L-00072	Lunn_F&L-00074	Email/Memo from Frank F. Lunn re: "FW: RE Soalr Field" and attaching "IMGW.Master.solco1.diagram.psd" and "ATT00001.htm"
40	PLEX00040	PLEX00040	"2011 Tax Benefits"
41	Lunn_F&L-00184	Lunn_F&L-00185	Emails between Frank F. Lunn, Brian Zeleznik, R. Gregory Shepard, and RaPower3 re: "first unit purchased"
43	Lunn_F&L-00067	Lunn_F&L-00068	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Important Tax Info"

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
44	Lunn_F&L-00200	Lunn_F&L-00200	Letter from R. Gregory Shepard as Director of Operations for RaPower3 to Frank F. Lunn regarding "Alternative Energy Systems" that RaPower3 "put into service" on or before 12/31/2011
45	Lunn_F&L-00266	Lunn_F&L-00271	Memorandum from Frank F. Lunn to Kim Roberts of Woodward & Associates, Inc. re: "2011 RaPower3 Purchases and Supporting Information"
47	ZELEZ_B&A001281	ZELEZ_B&A001283	Email from R. Gregory Shepard to Brian Zeleznik re: "Mega Tour Report"
48	Lunn_F&L-00184	Lunn_F&L-00185	Email from Roger A. Freeborn to Roger A. Freeborn re: "FW Ra3"
49	Lunn_F&L-00461	Lunn_F&L-00462	Email from R. Gregory Shepard to unknown recipients re: "Ra3 Vital Tax Info"
50	Lunn_F&L-00492	Lunn_F&L-00493	"The 1976 IRS Coal Plant Ruling: Rev. Rul. 76-256, 1976-2 CB 46 -- IRC Sec. 167"
51	Lunn_F&L-00463	Lunn_F&L-00465	"Preparation Notes for RaPower3 Court Appeals"
52	Lunn_F&L-00478	Lunn_F&L-00481	April 15, 2015 Sample letter to the IRS that Frank F. Lunn received from R. Gregory Shepard or RaPower3's website
53	Lunn_F&L-00025	Lunn_F&L-00025	Email from R. Gregory Shepard re: "IRS Audit Info"
54	ZELEZ_B&A000722	ZELEZ_B&A000726	Email chain between Brian Zeleznik and Roger A. Freeborn re: "BFS Stimulus Plan" and attaching "IAS-EquipPurchRev[9].pdf", "IAUS 2009 Referral Contract.doc" and "IAUS instructions.doc"
56	ZELEZ_B&A000679	ZELEZ_B&A000681	Email chain between Brian Zeleznik and Roger A. Freeborn re: "RaPower3"
57	ZELEZ_B&A002061	ZELEZ_B&A002061	Letter from Neldon Johnson as President & CEO. International Automated Systems, Inc. to Brian Zeleznik regarding "Alternative Energy Systems" International Automated Systems, Inc. "put into service" on or before 12/24/2009
58	ZELEZ_B&A002062	ZELEZ_B&A002062	Letter from R. Gregory Shepard as Director of Operations RaPower3 to Brian Zeleznik regarding "Alternative Energy Systems" RaPower3 "put into service" on or before 12/31/2010

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
59	ZELEZ_B&A002067	ZELEZ_B&A002067	Abraham Zeleznik Trust Fund register
60	ZELEZ_B&A001837	ZELEZ_B&A001881	RaPower3 LLC Member Activity Reports and Payment Receipts received by Brian Zeleznik
61	ZELEZ_B&A000607	ZELEZ_B&A000607	Emails between Brian Zeleznik and R. Gregory Shepard re: "Ra3 Bonus Contracts"
62	ZELEZ_B&A000573	ZELEZ_B&A000574	Email chain between Brian Zeleznik and Roger A. Freeborn re: "Thursday 10/7"
63	ZELEZ_B&A001886	ZELEZ_B&A001912	Form 1040 federal income tax return for Brian Zeleznik and Amy Zeleznik's TY2010 prepared by Bryan Bolander
64	ZELEZ_B&A001913	ZELEZ_B&A001939	Form 1040 federal income tax return for Brian Zeleznik and Amy Zeleznik's TY2011 prepared by Bryan Bolander
65	ZELEZ_B&A001940	ZELEZ_B&A002002	Form 1040 federal income tax return for Brian Zeleznik and Amy Zeleznik's TY2012 prepared by Kenneth Riter
66	ZELEZ_B&A002003	ZELEZ_B&A002022	Form 1040 federal income tax return for Brian Zeleznik and Amy Zeleznik's TY2013 prepared by Woodward & Associates, Inc.
67	ZELEZ_B&A002023	ZELEZ_B&A002043	Form 1040 federal income tax return for Brian Zeleznik and Amy Zeleznik's TY2014 prepared by Woodward & Associates, Inc.
68	ZELEZ_B&A002044	ZELEZ_B&A002060	Form 1040 federal income tax return for Brian Zeleznik and Amy Zeleznik's tax year 2015 prepared by Woodward & Associates, Inc.
69	ZELEZ_B&A000907	ZELEZ_B&A000909	Emails between R. Gregory Shepard and Brian Zeleznik re: "Audit Alert!!"
70	ZELEZ_B&A000920	ZELEZ_B&A000921	Email from R. Gregory Shepard to R. Gregory Shepard re: "Ra3 Audit/Appeal Info" and attaching "RaPower3 Payback.doc"
70A	Shepard_Greg-00295	Shepard_Greg-00296	"RaPower3 PAYBACK"
71	Zelez_B&A000922	Zelez_B&A000925	Email from R. Gregory Shepard to Brian Zeleznik re: "Ra3 IRS Audit/ Appeal- The Basics" and attaching "IRS Audit Basics.doc"
72	Zelez_B&A000942	Zelez_B&A000943	Email from R. Gregory Shepard to Brian Zeleznik re: "Ra3 New IRS Ploy"
73	Zelez_B&A000951	Zelez_B&A000952	Email from R. Gregory Shepard to Jessica Woodward and Brian Zeleznik re: "Ra3 Zeleznik Audit"

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
74	ZELEZ_B&A000953	ZELEZ_B&A000954	Email from R. Gregory Shepard to Jessica Woodward re: "BJ Ra3 Account"
75	ZELEZ_B&A000974	ZELEZ_B&A000975	Email from R. Gregory Shepard to Jessica Woodward re: "Zelevnik appeal"
76	ZELEZ_B&A001107	ZELEZ_B&A001110	Email from Jessica Woodward to R. Gregory Shepard re: "Zelevnik IRS examination/appeals" and attaching "letter#1.pdf" and "letter#2.pdf"
77	ZELEZ_B&A001147	ZELEZ_B&A001148	Email from Brian Zelevnik to R. Gregory Shepard re: "LTB1, LLC"
78	ZELEZ_B&A001626	ZELEZ_B&A001627	Email from R. Gregory Shepard to Paul Jones, Esq., Brian Zelevnik, & Jessica Woodward re: "RaPower3 Notice of Deficiency"
80	ZELEZ_B&A000778	ZELEZ_B&A000778	Email from Roger A. Freeborn to Roger A. Freeborn re: "NOTICE" forwarding email from R. Gregory Shepard dated 6/2/2013
81	ZELEZ_B&A001882	ZELEZ_B&A001885	Brian Zelevnik's "Personal Statement" for his solar lens business
82	ZELEZ_B&A000890	ZELEZ_B&A000891	Emails between Brian Zelevnik and R. Gregory Shepard re: "Ra3 BJ Maximizing Your Business Part 2"
83	ZELEZ_B&A000851	ZELEZ_B&A000851	Email chain between R. Gregory Shepard and Brian Zelevnik re: "tax refund question"
84	ZELEZ_B&A000822	ZELEZ_B&A000837	Emails between R. Gregory Shepard to Brian Zelevnik re: "Ra3 CPA Info" and "Ra3 Zelevnik Info," attaching "Tax Letter Text.doc,"
85	ZELEZ_B&A000770	ZELEZ_B&A000773	Email from Roger A. Freeborn to Roger A. Freeborn re: "FW: 2013 strategy" and attaching "INDIVIDUALIZED RAPOWER3 BENEFIT REPORT FOR.docx" and "ATT00103.htm"
87	ZELEZ_B&A001744	ZELEZ_B&A001744	Emails from R. Gregory Shepard re: [no subject]
88	ZELEZ_B&A000649	ZELEZ_B&A000650	Emails between Roger A. Freeborn and R. Gregory Shepard re: [no subject]
89	ZELEZ_B&A001093	ZELEZ_B&A001097	Email from R. Gregory Shepard re: "Ra3 Audit/Appeal" and attaching "IRS Oregon Audit Letter.doc"
91	PLEX00091	PLEX00091.0004	"IAUS offering turbo charged solar tax credit benefit program" by Sterling D. Allan

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
92	Rowbotham_R-01175	Rowbotham_R-01182	Equipment Lease Agreement between R. Gregory Shepard as a partner in MJM Holdings and Neldon Johnson as President of International Automated Systems, Inc.
93	Rowbotham_R-01174	Rowbotham_R-01174	Email from R. Gregory Shepard to Robert Rowbotham re: "Diagrams" and attaching "IAUS Lens.jpg" and "Solar Plant Diagram.jpg"
94	Rowbotham_R-01192	Rowbotham_R-01199	Equipment Purchase Agreement between MJM Holdings and International Automated Systems, Inc.. signed by R. Gregory Shepard and Neldon Johnson.
95	Rowbotham_R-00077	Rowbotham_R-00083	Equipment Purchase Agreement between International Automated Systems, Inc. and KBR for one alternative energy system signed by Robert Rowbotham and Neldon Johnson as President of International Automated Systems, Inc..
103	Rowbotham_R-01076	Rowbotham_R-01076	Letter from Neldon Johnson as President and CEO of International Automated Systems, Inc. to Robert Rowbotham, regarding "Alternative Energy Systems" placed in service by International Automated Systems, Inc. on or before 12/24/2008
104	Rowbotham_R-00042	Rowbotham_R-00042	Letter from R. Gregory Shepard as Director of Operations of RaPower3 LLC to Robert Rowbotham regarding alternative energy systems that RaPower3 LLC "put into service" on or before 12/31/2011
105	Rowbotham_R-00041	Rowbotham_R-00041	Letter from R. Gregory Shepard as Director of Operations of RaPower3 LLC to Robert Rowbotham regarding alternative energy systems that RaPower3 LLC "put into service" on or before 12/31/2010
106	Rowbotham_R-00043	Rowbotham_R-00043	Alternative Energy System Purchase Referral Fee Contract between Robert Rowbotham and RaPower3 LLC. Signed by Robert Rowbotham and Neldon Johnson as Managing Partner of RaPower3 LLC.

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
107	Pears_L&V-004338	Pears_L&V-004339	Email from R. Gregory Shepard to undisclosed recipients re: "Solar Unit Parlay"
108	Gregg_P&R-000928	Gregg_P&R-000930	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Great News Part Two" and attaching "Ra3 Bonus Contract.docx"
112	Hadderton_C&M-00160	Hadderton_C&M-00160	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Leaders"
114	Gregg_P&R-002242	Gregg_P&R-002244	Email from R. Gregory Shepard to undisclosed recipients re: "Convention Photos" and attaching "Convention Monday.JPG" and "Convention Tuesday.JPG"
115	Gregg_P&R-001144	Gregg_P&R-001144	Email from R. Gregory Shepard to undisclosed recipients re: "Another Success Story"
119	Olsen_P&E-00642	Olsen_P&E-00649	RaPower3 LLC Equipment Purchase Agreement for 13 alternative energy systems signed by Preston Olsen as sole member of PFO Solar, LLC and Neldon Johnson as Director of RaPower3 LLC
121	Olsen_P&E-00169	Olsen_P&E-00177	Operation and Maintenance Agreement between LTB1, LLC and Preston Olsen, signed by Neldon Johnson as director of RaPower3 LLC
122	Olsen_P&E-00593	Olsen_P&E-00593	2009 Solar Purchase Fee Referral Contract between Neldon Johnson and PFO Solar, LLC, signed by Preston Olsen and Neldon Johnson
123	Olsen_P&E-00591	Olsen_P&E-00591	Letter from Neldon Johnson as President & CEO of International Automated Systems, Inc. to PFO Solar, LLC re: "Alternative Energy Systems" - were "put into service" by International Automated Systems, Inc. on or before 12/30/2009
124	Olsen_P&E-00194	Olsen_P&E-00194	Letter from R. Gregory Shepard, Chief Director of Operations of RaPower3 LLC to Preston Olsen stating 10 solar lenses "put into service" by RaPower3 LLC on or before 12/31/2014

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
125	Olsen_P&E-00233	Olsen_P&E-00233	Letter from R. Gregory Shepard, Chief Director of Operations of RaPower3 LLC to Preston Olsen stating 15 solar lenses "put into service" by RaPower3 LLC on or before 12/31/2013
126	Olsen_P&E-00641	Olsen_P&E-00641	Letter from R. Gregory Shepard, Chief Director of Operations of RaPower3 LLC to Preston Olsen re: 13 solar lenses "put into service" by RaPower3 LLC on or before 12/31/2012
127	Olsen_P&E-00452	Olsen_P&E-00465	Form 1040-X for Elizabeth Olsen and Preston Olsen's TY2008 prepared by Bryan Bolander
128	Olsen_P&E-00466	Olsen_P&E-00485	Form 1040 for Elizabeth Olsen and Preston Olsen's TY2009 prepared by Bryan Bolander
129	Olsen_P&E-00359	Olsen_P&E-00380	Form 1040 for Elizabeth Olsen and Preston Olsen's TY2010 prepared by Bryan Bolander
130	Olsen_P&E-00385	Olsen_P&E-00402	Form 1040 for Elizabeth Olsen and Preston Olsen's TY2011 prepared by Bryan Bolander
132	Olsen_P&E-00492	Olsen_P&E-00510	Form 1040 for Elizabeth Olsen and Preston Olsen's TY2014, prepared by Richard Jameson
134	Olsen_P&E-01377	Olsen_P&E-01377	Email chain between Matthew Shepard and Preston Olsen re: "Thursday Trip"
135	Olsen_P&E-01357	Olsen_P&E-01360	Email between Preston Olsen and Matthew Shepard re: "Passive/Active question"
136	Olsen_P&E-01338	Olsen_P&E-01340	Email from Matthew Shepard to Preston Olsen re: [no subject]
141	Olsen_P&E-01849	Olsen_P&E-01860	Email between R. Gregory Shepard and Preston Olsen re: "IAUS Inventory"
142	Olsen_P&E-02241	Olsen_P&E-02242	Email from Preston Olsen to R. Gregory Shepard re: "Ra3 Preston"
147	Olsen_P&E-01075	Olsen_P&E-01081	Email from R. Gregory Shepard to Preston Olsen re: "Ra3 Audit Document for IRS" and forwarding "RA3 TEAM MEMO #24."
149	Olsen_P&E-01373	Olsen_P&E-01374	Email between Preston Olsen and Matthew Shepard re: "My dad's comments."
151	Olsen_P&E-00963	Olsen_P&E-00969	Email from Preston Olsen to R. Gregory Shepard re: "RaPower3 Update"

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
154	Olsen_P&E-01924	Olsen_P&E-01926	Email from Matthew Shepard to Preston Olsen re: "Kirton McConkie Opinion Letter" and attaching "Tax Letter - Kirton Mcconke.pdf," [sic]
158	Olsen_P&E-03213	Olsen_P&E-03231	Form 1040 for "Andrea"
163	Olsen_P&E-00256	Olsen_P&E-00262	Letter from Richard Jameson to IRS on behalf of Elizabeth Olsen and Preston Olsen re. "TAX YEARS 2013 & 2014"
168	CARVER_STEVEN-00055	CARVER_STEVEN-00090	Form 1040 for TY2010 for Samuel Otto and Gloria Otto prepared by Steven Carver
169	CARVER_STEVEN-00118	CARVER_STEVEN-00136	Form 1040 for TY2011 for Samuel Otto and Gloria Otto prepared by Steven Carver
170	CARVER_STEVEN-00165	CARVER_STEVEN-00186	Form 1040 for TY2012 for Samuel Otto and Gloria Otto prepared by Steven Carver
171	CARVER_STEVEN-00209	CARVER_STEVEN-00225	Form 1040 for TY2013 for Samuel Otto and Gloria Otto prepared by Steven Carver
172	CARVER_STEVEN-00299	CARVER_STEVEN-00317	Form 1040 for TY2014 for Samuel Otto and Gloria Otto prepared by Steven Carver
173	CARVER_STEVEN-00408	CARVER_STEVEN-00433	Form 1040 for tax year 2015 for Samuel Otto and Gloria Otto prepared by Steven Carver
174	Otto_S&G-00005	Otto_S&G-00012	Equipment Purchase Agreement for 10 systems signed by Samuel Otto and Neldon Johnson as Director of RaPower3 LLC
175	Otto_S&G-00018	Otto_S&G-00026	Checks from Samuel Otto to RaPower3 LLC
176	Otto_S&G-00013	Otto_S&G-00015	Letters from R. Gregory Shepard to Samuel Otto noting that the "alternative energy systems" he purchased from RaPower3 were "put into service" by RaPower3
177	CARVER_STEVEN-00037	CARVER_STEVEN-00038	Email from Samuel Otto to Steven Carver re: "Fwd: Ra3 Depreciation Form 4562," forwarding an email with the same subject from R. Gregory Shepard to undisclosed recipients
178	CARVER_STEVEN-00028	CARVER_STEVEN-00028	Email from Samuel Otto to Steven Carver re: "Fwd: Ra3 Turbo Tax Form 3468" forwarding an email with the same subject from R. Gregory Shepard to undisclosed recipients
179	CARVER_STEVEN-00043	CARVER_STEVEN-00043	Email from R. Gregory Shepard to undisclosed recipients including Samuel Otto re: "Ra3 CPA-Accountant Info"

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
181	Halverson_Roger-00020	Halverson_Roger-00024	Equipment Purchase Agreement for 50 "Alternative Energy Systems," signed by Patricia Lambrecht as Member of Ilios, LLC and Neldon Johnson. as CEO of International Automated Systems, Inc.
182	Halverson_Roger-00076	Halverson_Roger-00076	Email from R. Gregory Shepard to Roger Halverson re: "Energy Improvement and Extension Act of 2008"
184	Halverson_Roger-00063	Halverson_Roger-00064	Email from R. Gregory Shepard to Roger Halverson re: "Solar Tax Credit Info"
185	Halverson_Roger-00068	Halverson_Roger-00069	Letter from Neldon Johnson as CEO of International Automated Systems, Inc. to Patricia Lambrecht regarding the status of her "solar energy system" with proposed "Solar Lease Bonus Fee Contract" signed by Neldon Johnson on behalf of International Automated Systems, Inc.
186	Halverson_Roger-00070	Halverson_Roger-00070	Letter from Roger Halverson to International Automated Systems, Inc. re: "Equipment Purchase Agreement by Ilios, LLC"
187	GOVT0003037	GOVT0003037	Letter from Neldon Johnson as President of International Automated Systems, Inc. to Ilios, LLC regarding confirmation of Ilios, LLC's purchase of 50 "Alternative Energy Solar Lens Systems" on December 15, 2008
188	Halverson_Roger-00066	Halverson_Roger-00066	Letter from Glenda Johnson of RaPower3 LLC to Patricia Lambrecht enclosing a check for \$7,500.00 "for the 3d quarters [sic] power purchase"
189	Halverson_Roger-00071	Halverson_Roger-00073	Email chain between Roger Halverson and R. Gregory Shepard re: "FW: IASU"
191	Halverson_Roger-00077	Halverson_Roger-00082	Patricia Lambrecht's TY2009 Schedule C for Ilios, LLC and Form 3800
193			Subpoena to testify at a deposition in a civil action to PacifiCorp
196			Connecting to PacifiCorp's transmission and distribution system
198			Optical disc containing native files
198A			Native file of PacifiCorp's Interconnection Queue, file name 161107 PacifiCorp queue.xlsx

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
198B			Native file of PacifiCorp's Open Access Transmission Tariff, file name 20161005_OATT master.PDF
198C			Native file of PacifiCorp's Transmission Service Queue, file name tsr_queue.xlsx
199	PAC00014	PAC00096	Agreement to amend standard large generator interconnection agreement for a qualifying facility between PacifiCorp and Pavant Solar
201	PAC00224	PAC00253	Service agreement for network integration transmission service under PacifiCorp's open access transmission tariff, vol. no. 11
213	Gregg_P&R-001220	Gregg_P&R-001222	Email from Roger A. Freeborn to Roger A. Freeborn re: FW: Ra3 Great News attaching "Solar Purchase Referral Fee Contract.doc"
214	Gregg_P&R-000630	Gregg_P&R-000630	Email chain from Roger A. Freeborn to Roger A. Freeborn re: "FW: <a href="http://goo.gl/Yzqmx">http://goo.gl/Yzqmx</a> "
216	Gregg_P&R-001212	Gregg_P&R-001213	Email from Roger A. Freeborn to Roger A. Freeborn re: "FW: RaPower3 Update 2/2012"
217	Gregg_P&R-001703	Gregg_P&R-001703	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 More Turbo Tax Info"
218	Gregg_P&R-001940	Gregg_P&R-001940	Email from Roger A. Freeborn to Roger A. Freeborn re: "FW: Update"
220	Gregg_P&R-002948	Gregg_P&R-002948	Email from Roger A. Freeborn to Roger A. Freeborn re: "Tax Free for 15"
237	Gregg_P&R-002490	Gregg_P&R-002490	Email from Roger A. Freeborn to undisclosed recipients re: "FW: RaPower3 WEBINAR & UpDate"
242	Gregg_P&R-001812	Gregg_P&R-001812	Email from R. Gregory Shepard to undisclosed recipients re: "RaPower3 Update"
243	Gregg_P&R-001858	Gregg_P&R-001858	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Turbo Tax problems"
244	Gregg_P&R-000952	Gregg_P&R-000952	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Success"
245	Gregg_P&R-000726	Gregg_P&R-000727	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Update & Winner" attaching "RAPOWER3 CLIENT SYNOPSIS.doc"

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
246	Gregg_P&R-002298	Gregg_P&R-002298	Email from Roger A. Freeborn to Roger A. Freeborn re: "06.22.2010 RaPower3 Update"
249	Gregg_P&R-001407	Gregg_P&R-001410	Email from Roger A. Freeborn to Roger A. Freeborn re: "FW: \$1,000s in FREE Government Money for YOU" and attaching "1.Ra3 Depreciation Dec.doc"
260	Gregg_P&R-002787	Gregg_P&R-002791	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Update & Member Alert" and attaching "055.JPG," "058.JPG," "062.JPG," and "067.JPG"
267	Gregg_P&R-001994	Gregg_P&R-001996	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Audit/Appeal News" and attaching "Delta Photo.JPG" and "011.JPG"
270	Gregg_P&R-001436	Gregg_P&R-001437	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Convention and Update" and attaching "Convention Tuesday.jpg"
279	Gregg_P&R-002173	Gregg_P&R-002174	Email from R. Gregory Shepard to unknown recipients re: "Ra3 New Oregon Audit Info"
282	Gregg_P&R-003413	Gregg_P&R-003414	Email from R. Gregory Shepard to unknown recipients re: "Ra3 IRS Audit/Appeal Info"
292	Gregg_P&R-001961	Gregg_P&R-001965	Email from R. Gregory Shepard to Peter C. Gregg re: "RaPower3 Team Memo #25"
294	Gregg_P&R-004335	Gregg_P&R-004362	Email from Roger A. Freeborn to Peter C. Gregg re: "FW: Solar Energy \$" and attaching "SOLAR TAX CREDITS.doc," "GOVERNOR HUNTSMAN GIVES SOLR MANDATE.doc," "IAUS Press Releases.doc," "Tracking_pod.wmv," "IMG_4230.jpg," "solar-flow chart.pdf," "IAS-EquipPurchRev[7].pdf," "IAUS Tax Chart.xls," "IAUS 2009 Referral Contract.doc," "Greg Email_07-13-09.html," and "Renewable Energy Development Corp. PR.doc"
295	Gregg_P&R-000240	Gregg_P&R-000240	Invoice from RaPower3 LLC to Peter C. Gregg re: 2/9/2010 purchase of 2 solar thermal lenses
296	Gregg_P&R-000247	Gregg_P&R-000248	Team Member Compensation Contract electronically signed by Peter C. Gregg and Roger A. Freeborn

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
297	Gregg_P&R-000003	Gregg_P&R-000003	Alternative Energy System Purchase Referral Fee Contract (BONUS) signed by Peter C. Gregg and Neldon Johnson as Managing partner of RaPower3 LLC for 2 systems.
298	Gregg_P&R-003382	Gregg_P&R-003382	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Audit/Appeal Counsel"
299	Gregg_P&R-000729	Gregg_P&R-000730	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 IRS Status Report"
299	Gregg_P&R-000729	Gregg_P&R-000730	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 IRS Status Report"
300	Gregg_P&R-002353	Gregg_P&R-002353	Email from R. Gregory Shepard to Peter C. Gregg re: "Oregon"
301	Gregg_P&R-004071	Gregg_P&R-004074	Email from Peter C. Gregg to R. Gregory Shepard re: "Visiting Utah"
302	Gregg_P&R-001085	Gregg_P&R-001086	Email chain between R. Gregory Shepard and Peter C. Gregg re: "Question"
303	Gregg_P&R-002308	Gregg_P&R-002312	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 R&D History: Turbine - Biomass" and attaching "DSC_0125.jpg," "DSC_120.jpg," "DSC_0122.jpg," and "DSC_003_2-2-2007.jpg"
304	Gregg_P&R-001444	Gregg_P&R-001445	Email chain between R. Gregory Shepard and Peter C. Gregg re: "Ra3 Great Tool"
305	Gregg_P&R-002143	Gregg_P&R-002143	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Audit Appeal Info"
307	Gregg_P&R-000004	Gregg_P&R-000031	Form 1040 Federal income tax return for Peter C. Gregg and Ranae Gregg for TY2009, self-prepared
308	Gregg_P&R-003954	Gregg_P&R-003998	Form 1040 Federal income tax return for Peter C. Gregg and Ranae Gregg for TY2010, self-prepared
309	Gregg_P&R-004188	Gregg_P&R-004190	Email from R. Gregory Shepard to undisclosed recipients re: "FW: Ra3 Q&A Comments"
310	Gregg_P&R-000244	Gregg_P&R-000244	Invoice from RaPower3 LLC to Peter C. Gregg re: 4/12/2011 purchase of 26 solar thermal lenses

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
311	Gregg_P&R-000520	Gregg_P&R-000520	Check #686 to RaPower3 LLC from Peter C. Gregg in the amount of \$2,730.00 re: "26 systems @ 10%"
312	Gregg_P&R-000001	Gregg_P&R-000001	Alternative Energy System Purchase Referral Fee Contract (BONUS) signed by Peter C. Gregg and Neldon Johnson as Managing partner of RaPower3 LLC for 7 systems.
313	Gregg_P&R-000133	Gregg_P&R-000133	Letter from R. Gregory Shepard as Director of Operations for RaPower3 LLC to Peter C. Gregg re: "Alternative Energy Systems" placed into service on or before 12/31/2010 and qualification for the solar energy tax credit
314	Gregg_P&R-004007	Gregg_P&R-004038	Form 1040 Federal income tax return for Peter C. Gregg and Ranae Gregg's TY2011, self prepared
315	Gregg_P&R-004810	Gregg_P&R-004825	Form 1040 Federal income tax return for Peter C. Gregg and Ranae Gregg's TY2012, self-prepared
316	Gregg_P&R-000157	Gregg_P&R-000177	Client Copy Form 1040 for Peter C. Gregg and Ranae Gregg for TY2013 prepared by Richard Jameson of Northstar Tax Services
317	Gregg_P&R-000186	Gregg_P&R-000220	Client Copy Form 1040 for Peter C. Gregg and Ranae Gregg for TY2014 prepared by Richard Jameson of Northstar Tax Services
318	Gregg_P&R-000134	Gregg_P&R-000134	Form 1099-Misc issued from RaPower3 LLC to Peter C. Gregg for nonemployee compensation in the amount of \$1,055.25 for TY2012
319	Gregg_P&R-000185	Gregg_P&R-000185	Form 1099-Misc issued from RaPower3 LLC to Peter C. Gregg for nonemployee compensation in the amount of \$3,501.75 for TY2013
320	Gregg_P&R-000229	Gregg_P&R-000229	Form 1099-Misc issued from RaPower3 LLC to Peter C. Gregg for nonemployee compensation in the amount of \$756.00 for TY2014
321	Gregg_P&R-003191	Gregg_P&R-003191	Letter from RaPower3 LLC to Peter C. Gregg re: Alternative energy systems placed in service before December 31, 2010

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
322	Gregg_P&R-004402	Gregg_P&R-004402	Letter from RaPower3 LLC to Peter C. Gregg re: Alternative energy systems placed in service before December 31, 2012
323	Gregg_P&R-004557	Gregg_P&R-004557	Email from Roger A. Freeborn to Peter C. Gregg re: "taxes"
324	Gregg_P&R-001854	Gregg_P&R-001854	Email chain between Roger A. Freeborn and Peter C. Gregg re: "IRS Audit"
325	Gregg_P&R-001917	Gregg_P&R-001918	Email chain between R. Gregory Shepard and Peter C. Gregg re: "Ra3 Tax Material"
326	Gregg_P&R-000282	Gregg_P&R-000282	Email chain from Peter C. Gregg to Glenda Johnson at glendaejohnson@hotmail.com re: "Peter C. Gregg Account Audit"
327	Gregg_P&R-004409	Gregg_P&R-004409	Letter from RaPower3 LLC to Peter C. Gregg re: Alternative energy systems placed in service before December 31, 2011
328	Gregg_P&R-001223	Gregg_P&R-001226	Email from R. Gregory Shepard to Peter C. Gregg re: "Ra3 IRS Audits" and attaching "Greg 1 6-7-13.jpg," "Greg 2 6-7-13.jpg," and "Greg 3 6-7-13.jpg"
329	Gregg_P&R-002202	Gregg_P&R-002204	Email chain between Peter C. Gregg, Bryan Bolander and R. Gregory Shepard re: "Ra3 IRS Audits"
330	Gregg_P&R-001465	Gregg_P&R-001467	Email chain between R. Gregory Shepard and Peter C. Gregg re: "Oregon Dept of Treasury"
331	Gregg_P&R-001986	Gregg_P&R-001986	Email chain between R. Gregory Shepard and Peter C. Gregg re: "Ra3 Oregon Audit"
332	Gregg_P&R-004139	Gregg_P&R-004140	Email from Peter C. Gregg to R. Gregory Shepard re: "Oregon Audit"
333	Gregg_P&R-001354	Gregg_P&R-001354	Email chain between R. Gregory Shepard and Peter C. Gregg re: "Oregon Audit"
334	Gregg_P&R-004415	Gregg_P&R-004415	Email from Peter C. Gregg to Richard Jameson re: "FOLLOW UP"
336	Gregg_P&R-001687	Gregg_P&R-001687	Email from R. Gregory Shepard to unknown recipients re: "Ra3 Audit/Subpoena Info"
341	Gregg_P&R-001787	Gregg_P&R-001787	Email from R. Gregory Shepard to unknown recipients re: "RaPower3 Audit/Appeal Great Stuff"
346	Gregg_P&R-003095	Gregg_P&R-003096	Email from R. Gregory Shepard to Peter C. Gregg re: "Kevin Gregg and RaPower3"

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
347	Gregg_P&R-001818	Gregg_P&R-001829	Email from R. Gregory Shepard to undisclosed recipients re: "RaPower3 Andrea's Tax Forms" and attaching "Greg 1 2-25-11.jpg," "Greg 2 2-25-11.jpg," "Greg 3 2-25-11.jpg," "Greg 4 2-25-11.jpg," "Greg 5 2-25-11.jpg," "Greg 6 2-25-11.jpg," "Greg 7 2-25-11.jpg," "Greg 8 2-25-11.jpg," "Greg 9 2-25-11.jpg," "Greg 10 2-25-11.jpg," and "Greg 11 2-25-11.jpg"
348	Gregg_P&R-003343	Gregg_P&R-003344	Email from R. Gregory Shepard re: "Ra3 Audit/Appeal Info & Update" and attaching "IRS Business Activities (1).docx"
349	Gregg_P&R-001807	Gregg_P&R-001809	Email chain from "Unspecified Sender" forwarding an email from Roger A. Freeborn to Roger A. Freeborn dated 10/26/10 re: "FW: Ra3 Two-person \$28,980 Challenge"
351			Website capture from www.RaPower3.com: "CPA Information"
352			Website capture from www.RaPower3.com: "Your Revenue"
354			Answer by RaPower3 LLC, International Automated Systems, Inc., LTB1, LLC, Neldon Johnson
356	KM00057	KM00082	Email from Jason Clements, CEO of Solartech, to Kenneth W. Birrell re: "Solar program contracts" and attaching "Equipment_Purchase_Agreement_Don (1).pdf"; "Operation_and_Maintenance_Don.pdf"; "Referral_Contract_new - Converted Doc.rtf"; "Disclaimer_new - Converted doc.rtf"; "Solar - Imputed Interest - Treasury Regulations.docx"

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
357	KM00091	KM00101	Emails from Jason Clements, CEO of Solartech, to Kenneth W. Birrell re: "Technical Specs for Solar designs" and attaching "Solar-AngleView-24x30-[HTF] -LowRes.pdf; Solar-electrical-Drawings-24x30-LowRes.pdf; Solar-PodOnly-24x30-LowRes.pdf; Solar-SideViewWhole-24x30 -[HTF] -LowRes.pdf; Solar-TopTrussNotes-90-24x30-LowRes.pdf; Solar-TopViewTruss Only-24x30-LowRes.pdf; Solar-TrussSideView-24x30-LowRes.pdf; Solar-TurbineGenset-24x30-[HTF] LowRes.pdf" and "Solar Panel Foundation.pdf"
358	KM00001	KM00004	Letter from Kenneth W. Birrell of Kirton McConkie to Xsun Energy, LLC, attn Neldon Johnson, and signed by Neldon Johnson as CEO of International Automated Systems, Inc. re: "Legal Services Agreement"
361	KM00112	KM00143	Email from Kenneth W. Birrell to Jason Clements re: "Generlized [sic] Documents" and attaching "Solar Lenses Purchase Agreement-4819-4563-0737 ver. 1.docx; Operation and Maintenance Agreement-4848-3530-9585 ver. 1.docx; Promissory Note-4814-2619-2401 ver. 1.doc"
362	KM00148	KM00163	Email from Kenneth W. Birrell to Jason Clements re: "Generalized Documents" and attaching "Tax Issues Relating to Purchasing Solar Lenses Memo.pdf"
363	KM00164	KM00208	Email from Kenneth W. Birrell to Jason Clements re: "Revised Documents" and attaching "Solar Lenses Purchase Agreement-4819-4S63-0737 ver. 1.docx; Operation and Maintenance Agreement-4848-3S30-9585 ver. 1.docx; Promissory Note-4814-2619-2401 ver. 1.doc; Solar Lenses Tax Treatment Memo.pdf"

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
364	KM00014	KM00025	Kirton McConkie invoices to Neldon Johnson of Xsun Energy, LLC for professional services rendered
365	KM00211	KM00211	Email from Jason Clements to Kenneth W. Birrell re: "Request for Documents"
370	KM00274	KM00322	Letter from Kenneth W. Birrell to Neldon Johnson and R. Gregory Shepard regarding "Use of Kirton McConkie Memorandum Dated October 31, 2012" and attaching Memorandum plus exhibits
371	PLEX00371	PLEX00371.0066	International Automated Systems, Inc. Form 10-K for the fiscal year ended June 30, 2009
372	MM004317	MM004318	Email chain between R. Gregory Shepard and Ken Oveson re: "Greg/IAUS"
373	MM004325	MM004326	Email chain between Ken Oveson, Whitney Wright and R. Gregory Shepard re: "FW: Solar Placed in Service"
383	Ra3 004771	Ra3 004771	Letter from Neldon Johnson, Rawpower to OrgillP, OrgillS and DawR
387			Email from RaPower3 to Mike Penn re: "Welcome to RaPower3!"
388			Email from RaPower3 to Mike Penn re: "Recent RaPower3 Purchase"
389			Form 1040 for Mike Penn and Jann Penn for TY2011 prepared by John Howell
390	HOWELL_JOHN-003938	HOWELL_JOHN-003955	Form 1040X for Mike Penn and PennJ for TY2011 prepared by John Howell
391			Form 1040 for Mike Penn and Jann Penn for TY2012 prepared by John Howell
392			Form 1040 for Mike Penn and Jann Penn for TY2013 prepared by John Howell
394	Aulds_R&M-00190	Aulds_R&M-00196	Website capture from RaPower3 LLC Member Office for Robert Aulds re: Downline and "Member Geneology"
395	Aulds_R&M-00096	Aulds_R&M-00189	RaPower3 LLC Member Activity Report for Robert Aulds for 12/31/2011 - 4/30/2013
396	Aulds_R&M-00074	Aulds_R&M-00094	2012 RaPower3 Convention Schedule - June 25 - 27 with handwritten notes
397	Aulds_R&M-00324	Aulds_R&M-00353	Form 1040 for Robert Aulds and M. Gillespie-Aulds for TY2011 prepared by John Howell

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
398	Aulds_R&M-00006	Aulds_R&M-00006	Website capture from RaPower3 LLC Member Office re: "The Following is our Commission Payment Legend" from Robert Aulds's account
399	Aulds_R&M-00008	Aulds_R&M-00011	Website capture from RaPower3 LLC Member Office re: "RaPower3 LLC 2010 & 2011 Tax Form Instructions" from Robert Aulds's account
400	HOWELL_JOHN-003185	HOWELL_JOHN-003219	Form 1040X for TY2010 for Robert Aulds and M. Gillespie-Aulds prepared by John Howell
401	Aulds_R&M-00296	Aulds_R&M-00323	Form 1040 for Robert Aulds and M. Gillespie-Aulds for TY2012 prepared by John Howell
402	Aulds_R&M-00255	Aulds_R&M-00295	Form 1040 for Robert Aulds and M. Gillespie-Aulds for TY2013 prepared by John Howell
403	Aulds_R&M-00213	Aulds_R&M-00254	Form 1040 for Robert Aulds and M. Gillespie-Aulds for TY2014 prepared by John Howell
404	HOWELL_JOHN-008796	HOWELL_JOHN-008837	Form 1040 for Robert Aulds and M. Gillespie-Aulds for tax year 2015 prepared by John Howell
413			Neldon Johnson's Response to United States' First Interrogatories
414			Defendant RaPower-3, LLC Responses to United States' First Set of Interrogatories
415			Defendant International Automated Systems, Inc.'s Responses to United States' First Set of Interrogatories
416			Defendant LTB1, LLC's Responses to United States' First Set of Interrogatories
417	Battle_Hinton-00003	Battle_Hinton-00006	"Ra3 Team Message, Memo #3"
420	Gregg_P&R-001914	Gregg_P&R-001916	Email from R. Gregory Shepard to RaPower3 LLC team members re: "Ra3 Construction Update" and attaching "016.JPG," and "017.JPG"
424	Shepard_Greg-00798	Shepard_Greg-00799	Email from R. Gregory Shepard to Matthew Shepard re: "2nd email to Radio"
426	Shepard_Greg-03593	Shepard_Greg-03596	Email from R. Gregory Shepard to Matthew Shepard re: "[Test] Welcome to the RaPower3 Team!"

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
427	Gregg_P&R-001920	Gregg_P&R-001924	Email from R. Gregory Shepard to Peter C. Gregg re: "[BULK]RaPower3 Member Memo #9"
428	Gregg_P&R-001122	Gregg_P&R-001122	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 New Neat Website Feature"
433	Shepard_Greg-00306	Shepard_Greg-00306	Pro Forma RaPower3 LLC for 620 lenses prepared by Matthew Shepard
434	Shepard_Greg-00292	Shepard_Greg-00292	ProForma prepared for John Starley / Marriott by Matthew Shepard of RaPower3 LLC
435	Shepard_Greg-03511	Shepard_Greg-03511	Email from R. Gregory Shepard to Don Gillette and Matthew Shepard re: "Shepard's 2nd Draft"
437	Shepard_Greg-00378	Shepard_Greg-00380	15 Years in the Making: International Automated Systems, Inc. Research and Development Historical Timeline by Matthew Shepard
438	Olsen_P&E-01879	Olsen_P&E-01882	Email chain between Matthew Shepard and Preston Olsen re: "RaPower3 Member Password Reset"
441	US001703	US001715	Website capture from <a href="http://[rapower3].tumblr.com">http://[rapower3].tumblr.com</a> : "RaPower3 Solar Energy"
448			Deposition Designations for Mike Penn
449			International Automated Systems, Inc.'s Supplemental Responses to United States' First Interrogatories
450			RaPower-3's Supplemental Responses to United States' First Interrogatories
451			Neldon Johnson's Supplemental Responses to United States' First Interrogatories
452			LTB1's Supplemental Responses to United States' First Interrogatories
459			List of websites authenticated by R. Gregory Shepard
460			Screenshot photo of lens palettes from site visit
462	Ra3 000717	Ra3 000723	Equipment Lease Agreement between International Automated Systems, Inc. and R. Gregory Shepard

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
463	Ra3 000551	Ra3 000557	Independent Representative Agreement between International Automated Systems, Inc. and R. Gregory Shepard
464	Ra3 000731	Ra3 000737	Equipment Sublease Agreement between R. Gregory Shepard and LTB1, LLC, for alternative energy system
465	Ra3 000738	Ra3 000738	Solar Lease Bonus Fee Contract between MJM Holdings and International Automated Systems, Inc.
466	Jameson 022559	Jameson 022559	RaPower3 LLC letter signed by Neldon Johnson as manager of RaPower3 LLC to R. Gregory Shepard re: 10 lenses placed in service on or before 12/31/2006
467	Shepard_Greg-03588	Shepard_Greg-03588	Email from R. Gregory Shepard to Glenda Johnson re: "RaPower3 LLC Memo Approval Requested"
468	Shepard_Greg-01156	Shepard_Greg-01157	Email chain between R. Gregory Shepard, Glenda Johnson, Mike-George Robbins, and Roger Hamblin re: "FW: Ra3: Mike-George Robbins"
469	Ra3 006116	Ra3 006117	Email chain between Nicholas Kontos, R. Gregory Shepard, Glenda Johnson re: "Fw: Tarika Sands Is not interested anymore"
470	US001123	US001187	Transcript of hearing held June 13, 2013 before the Public Service Commission of Utah In the Matter of: the Application of Rocky Mountain Power for Approval of Changes to Renewable Avoided Cost Methodology for Qualifying Facilities Projects Larger than Three Megawatts
471	Shepard_Greg-01142	Shepard_Greg-01144	Email chain between R. Gregory Shepard and Robert Tilden re: "RaPower3 LLC March 2016 Audit Info"
472	BOLANDER-BRYAN-000683	BOLANDER-BRYAN-000683	Email from R. Gregory Shepard to Bryan Bolander re: "Ra3 Placed in Service Letter"
473	Shepard_Greg-03375	Shepard_Greg-03379	Email from R. Gregory Shepard to R. Gregory Shepard re: "RaPower3 LLC Team Memo #64"
474	Shepard_Greg-00118	Shepard_Greg-00119	Screen shots of Lens Calculator

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
475	Jameson 022634	Jameson 022635	Email from R. Gregory Shepard to undisclosed recipients re: "RaPower3 LLC Warranty Info"
476	Jameson 022620	Jameson 022620	Email from R. Gregory Shepard to undisclosed recipients re: "RaPower3 LLC WOW! NOW WHAT?"
477	BOLANDER-BRYAN-000676	BOLANDER-BRYAN-000677	Email from R. Gregory Shepard to Quinn Smith cc'ing Bryan Bolander re: "Solar energy equipment purchases from RaPower3 LLC and tax credits/savings"
478	Gregg_P&R-000645	Gregg_P&R-000675	Email from R. Gregory Shepard to Peter C. Gregg re: "RaPower3 LLC Tax Material" and attaching "Tax Letter Text.doc" "projects_plastic_steel.jpg", "Delta_Site.jpg"; "HansenBarnett CPA 2005.txt" and "Tax Letter Original.doc"
479	Shepard_Greg-03799	Shepard_Greg-03802	"Kirton McConkie Memorandum Comments"
480	Anderson_Todd-00024	Anderson_Todd-00026	Letter from Tate Bennett to Neldon Johnson and RaPower3 LLC, c/o Neldon Johnson re: "Unauthorized Use of Proprietary Information"
481	Shepard_Greg-08222	Shepard_Greg-08225	Website capture from International Automated Systems, Inc. & RaPower3 LLC Proboards re: "Gather your Own Info. as to the IRS/DOJ Accusations"
482	Ra3 002745	Ra3 002745	"Summary: 50 systems: Patricia Lambrecht / Ilios, LLC"
483	Ra3 006356	Ra3 006427	International Automated Systems, Inc. RaPower3 LLC Brochure
489	PLEX00489	PLEX00489.0003	Letter from United States to Donald Reay re. documents to be authenticated by Roger A. Freeborn
490	Freeborn_Roger-00030	Freeborn_Roger-00062	Disruptive Energy Technologies, RaPower3 LLC Energy Projects
491	Freeborn_Roger-00074	Freeborn_Roger-00132	"Executive Summary" with International Automated Systems, Inc. whitepaper
492	ANDERSON_MATTO00381	ANDERSON_MATT000382	Letter from Roger A. Freeborn as RaPower3 LLC National Director
493	Ra3 009514	Ra3 009516	RaPower3 LLC Member Activity Report for Roger A. Freeborn for 12/1/2011 - 12/31/2011

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
494	Freeborn_Roger-00623	Freeborn_Roger-00623	Flowchart advertisement - 18000 Lens Purchase
495	Freeborn_Roger-00624	Freeborn_Roger-00624	Flowchart advertisement - 1000 Lens Purchase
496	Freeborn_Roger-00066	Freeborn_Roger-00066	Flowchart advertisement - 10 Lens Purchase
497	Freeborn_Roger-00070	Freeborn_Roger-00070	Flowchart advertisement - 1,800 Lens Purchase
498	TCF-000063	TCF-000063	Friends of Meadowbrook Endowment Fund
499	TCF-000082	TCF-000082	Friends of Meadowbrook
500	TCF-000083	TCF-000083	Letter from Richard Freeborn re. "Need a Tax Credit"
501	Negron_Derek-00036	Negron_Derek-00038	Correspondence from Roger A. Freeborn to unknown recipients regarding John Howell and "growing the business"
503	Freeborn_Roger-00620	Freeborn_Roger-00621	Correspondence from Roger A. Freeborn to R. Gregory Shepard
504	Gregg_P&R-002660	Gregg_P&R-002690	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Convention Manual" and attaching "2012 RA3 Convention Manual.pdf" and "Untitled attachment 02279.txt"
505	US001736	US001737	Website capture from RaPower3 LLC: "Start Your Own RaPower3 LLC Business"
507			International Automated Systems, Inc. 10-K for Fiscal Year ending June 30, 2016
509			Disc with video clips from the site visit to Delta Installation
510	Ra3 005695	Ra3 005714	Contracts between Xsun Energy, LLC and LTB1, LLC and Richard Rowe: Operation & Maintenance Agreement; Bonus Referral Contract; Equipment Purchase Agreement
511	Olsen_P&E-00195	Olsen_P&E-00202	Equipment Purchase agreement between RaPower3 LLC and Preston Olsen for PFO Solar, LLC for 10 alternative energy systems
512	Olsen_P&E-00203	Olsen_P&E-00216	Operation and Maintenance Agreement between LTB1, LLC and Preston Olsen, signed by Neldon Johnson as director of RaPower3 LLC
513	Ra3 008930	Ra3 008930	Handwritten diagram of business structure with notes

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
514	Ra3 005521	Ra3 005521	Email from J. David Nelson to Neldon Johnson, Randale Johnson, LaGrand Johnson, and Glenda Johnson re: "Section 1603 application 2011E48SE023259"
515	Hamblin_R&C-00171	Hamblin_R&C-00172	Memorandum of Understanding between RaPower3 LLC and Roger Hamblin
518	Ra3 003059	Ra3 003059	Purchase Order from International Automated Systems, Inc. to Plaskolite
519	Ra3 003066	Ra3 003066	Check No. 19081 from International Automated Systems, Inc. to Plaskolite in the amount of \$107,386.44
520	PSK00001	PSK000009	Invoices from Plaskolite to International Automated Systems, Inc.
523	Ra3 003308	Ra3 003310	Sales Representation Agreement between International Automated Systems, Inc. and SC Systems, LLC, William Pack as signatory
525	Ra3 014005	Ra3 014008	Lease Sales Presentation - International Automated Systems, Inc. Solar
526	Ra3 000565	Ra3 000566	Letter from ECI International, Inc. (The Energy Conservation Initiative) to Randale Johnson as VP, Business Development, of International Automated Systems, Inc.
530	Ra3 002097	Ra3 002098	Email chain between William Pack, LaGrand Johnson, and Randale Johnson re: "FW: Letter for 2006 Lessee"
531	Ra3 013964	Ra3 013992	"IAUS Solar Unit Purchase Overview"
532	Ra3 013993	Ra3 014004	International Automated Systems, Inc. Powerpoint: Solar Equipment Purchase and "US Energy Policy 2005"
533	Ra3 003526	Ra3 003532	Equipment Purchase Agreement between International Automated Systems, Inc. and Roger A. Freeborn for 2 systems in Delta, UT
534	Ra3 003988	Ra3 003990	Placed in Service Letters from International Automated Systems, Inc., signed by Neldon Johnson to various customers.
535	Ra3 008005	Ra3 008008	Copy of Solar contracts 2009.xls "Def Rev"
537	Ra3 008144	Ra3 008159	Copy of Operation and Maintenance Agreement with handwritten notes
538	Ra3 006353	Ra3 006353	Letter from Richard Blake to International Automated Systems, Inc. and Neldon Johnson

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
539			Screenshot of YouTube video: "RaPower3 LLC - Neldon Johnson Explains the Solar Lens"
540	BANKOFAMERICA NFORK-000001	BANKOFAMERICA NFORK-000003	Signature cards for International Automated Systems, Inc. bank account with Neldon Johnson and LaGrand Johnson
544	Shepard_Greg-00302	Shepard_Greg-00302	RaPower3 LLC brochure: "Power to the Poeople[sic]!"
545	Ra3 015863	Ra3 015885	RaPower3 LLC customer list
546	Jameson 022559	Jameson 022562	Placed in service letters from International Automated Systems, Inc. and RaPower3 LLC, signed by Neldon Johnson, to R. Gregory Shepard
547			Website capture from www.RaPower3 LLC.com: "Overview of the 'Placed in Service' Letter
548	Ra3 011818	Ra3 011820	Website capture from RaPower3 LLC.com: "Tax Attorney Opinion Letter"
550	Gregg_P&R-001738	Gregg_P&R-001741	Email from R. Gregory Shepard to undisclosed recipients re: RaPower3 LLC Construction Update #3 and attaching "035.JPG," "036.JPG," and "037.JPG"
551	US001728	US001729	Website capture from RaPower3 LLC: "CPA Information"
553	Gregg_P&R-000902	Gregg_P&R-000902	Email from R. Gregory Shepard to unknown recipients re: IRS Audit Info
554	Ra3 001476	Ra3 001494	Letter from LTB1, LLC signed by Chris Taylor as manager to Sunergy, LLC at 8100 W Charleston, Suite 200, Las Vegas, NV 89117
555	Shepard_Greg-03643	Shepard_Greg-03656	Operation & Maintenance Agreement between R. Gregory Shepard and LTB1, LLC for 40 lenses (the 4 2008 systems purchased)
556	Jameson 022989	Jameson 022989	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Audit Solar Distillation"
557	Gregg_P&R-001251	Gregg_P&R-001252	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Great Audit Info" and attaching "Five Acre Frito-Lay Heat.jpg"

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
558	Jameson 005174	Jameson 005174	Placed in service letter from Neldon Johnson as Manager of RaPower3 LLC, to Lindsay Davis
559	RA3 023533	RA3 023594	CONFIDENTIAL DRAFT / New Solar Breakthrough May Compete with Fossil Fuels
560			Photograph of lens assembly
561	LUCITE0048	LUCITE0059	Lucite CP / Lucite L Technical Bulletin
562			Video clip: Solar Lens Test.avi
563	LUCITE0742	LUCITE0772	Optical Properties of PMMA by Ian M Robinson of Lucite International
564			Photograph of receiver at Figure 5(c)
565			Site Tour Video Clip 3 10:30:24 through 10:31:50 (time-stamp on video as whole)
566			Photograph of International Automated Systems, Inc. turbine
567			Video clip: Solar Tech04.avi
570	Anderson 000212	Anderson 000220	Letter from Jessica Anderson of Anderson Law Center, P.C. to RaPower3 LLC / Neldon Johnson re: Response to tax questions posed
574	Anderson 000141	Anderson 000141	Email from R. Gregory Shepard to Neldon Johnson and Glenda Johnson re: "Ra3 Tax Depreciation"
575	Anderson 000143	Anderson 000151	Donald L Korb, Chief Counsel for the IRS, Remarks at the 2005 USC Tax Institute: The Economic Substance Doctrine in the Current Tax Shelter Environment
579			Deposition Designations for Neldon Johnson, vol. 1
581			Deposition Designations for International Automated Systems, Inc.
582	Anderson 000080	Anderson 000080	Email from Jessica Anderson to Todd F. Anderson re: "Investment Property/Income Defined"
587	HOWELL_JOHN-002710	HOWELL_JOHN-002742	Invoices from RaPower3 LLC to John Howell, Operation and Maintenance Agreement, Equipment Purchase Agreement, Distributor Application, and Alternative Energy System Purchase Referral Fee Contract (2nd Billion Dollars) between John Howell and RaPower3 LLC

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
588	HOWELL_JOHN-002681	HOWELL_JOHN-002681	Letter from R. Gregory Shepard of RaPower3 LLC to John Howell
589	Ra3 005959	Ra3 005959	RaPower3 LLC Member Activity Report for John Howell for 5/1/2012 - 5/31/12
590	Ra3 005952	Ra3 005953	RaPower3 LLC Member Activity Report for Rocking H Enterprises, Inc. - John Howell for 5/1/2012 - 5/31/2012
591	HOWELL_JOHN-002989	HOWELL_JOHN-002994	"SERIES" documents by R. Gregory Shepard
592	HOWELL_JOHN-002793	HOWELL_JOHN-002793	"Network Marketing Questions"
595			Screenshot of Howell Tax Service Facebook page linking to www.RaPower3 LLC.com
596			Screenshot of Howell Tax Service Facebook page linking to www.RaPower3 LLC.com
597	Gregg_P&R-001355	Gregg_P&R-001355	Email from R. Gregory Shepard to undisclosed recipients re: "RaPower3 LLC Tax Questions Answered"
598	HOWELL_JOHN-008285	HOWELL_JOHN-008307	Form 1040 for Charles Kowing and Tammy Kowing for TY2014 prepared by John Howell
599	US046188	US046232	Form 1040 for James W. Woodson and JoAnn G. Woodson for TY2013 prepared by John Howell
601	BT_000285	BT_000285	Email exchange between R. Gregory Shepard, William J Coates and John Howell re: "Ra3 Audit"
602	Gregg_P&R-002698	Gregg_P&R-002699	Email from R. Gregory Shepard re: "Ra3 Audit/Appeal Update"
603	HOWELL_JOHN-002611	HOWELL_JOHN-002613	"Form 4564 (Part 2) Information Document Request" - Suggested answers for IRS Questions and Requests for Documents
605	HOWELL_JOHN-000348	HOWELL_JOHN-000350	Letter from John Howell to IRS regarding Robert Aulds and M. Gillespie-Aulds's audit for TY2010 and TY2011
606	Riter_Kenneth-01066	Riter_Kenneth-01066	Email from R. Gregory Shepard to John Howell, Richard Jameson, Kenneth Riter, and Kenneth Alexander re: "IRS Tactics Against Tax Preparers"
608	HOWELL_JOHN-000335	HOWELL_JOHN-000346	Letter from John Howell to IRS regarding Robert Aulds and M. Gillespie-Aulds's audit for TY2012, TY2013 and TY2014

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
609	HOWELL_JOHN-001559	HOWELL_JOHN-001565	Letter from John Howell to IRS regarding Maurice Henry's audit for TY2014 and tax year 2015
637	Gregg_P&R-000413	Gregg_P&R-000430	Letter from Richard Jameson at Northstar Tax Services to IRS Appeals Officer on behalf of Peter C. Gregg and Ranae Gregg with attachments in color
642	Riter_Kenneth-01375	Riter_Kenneth-01376	Email from Richard Jameson to Kenneth Riter re: "RaPower3 LLC tax clients"
646			Checks from International Automated Systems, Inc. to Neldon Johnson in the amounts of \$2,994.81, \$3,500.00, and \$2,500.00
647			Check from International Automated Systems, Inc. to N.P. Johnson Family Limited Partnership in the amount of \$3,933.47
648			Checks from International Automated Systems, Inc. to LaGrand Johnson in the amount of \$1,754.66 and to Glenda Johnson in the amount of \$2,167.58
649			Check from Cobblestone Centre, LC to Howard County Tax Office in the amount of \$2,227.57
650			Check from Cobblestone Centre, LC to Randale Johnson in the amount of \$30,000
668			** PARTIALLY SEALED BY THE COURT, see ECF No. 245 ** Email from Steven Paul to DOJ re: USA v. RaPower - document production, with attachments
669			** PARTIALLY SEALED BY THE COURT, see ECF No. 246 ** Email from Steven Paul to DOJ re: USA v. RaPower - discovery dispute
673			Deposition Designations for LTB1, LLC
674	US000678	US000679	Website capture from RaPower3 LLC.com: "Success Stories"
676	US001659	US001660	Website capture from RaPower3 LLC: "RaPower3 LLC Basics"
677	US001678	US001679	Website capture from RaPower3 LLC: "Start Your Own RaPower3 LLC Business"
678			United States' Requests for Admission to Roger A. Freeborn

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
679			Website capture from RaPower3 LLC: "Order Lenses"
680			Website capture from RaPower3 LLC: "Home System"
681			Deposition Designations for Neldon Johnson, Vol. 2
682			Deposition Designations for RaPower3 LLC
683			Deposition Designations for John Howell, Vol. 2
685			Deposition Designations for R. Gregory Shepard
687			Deposition Designations for Robert Aulds
688			Deposition Designations for Roger A. Freeborn
689			Deposition Designations for Peter C. Gregg
690			Deposition Designations for Roger Halverson
693			Deposition Designations for Frank F. Lunn
697			Deposition Designations for Brian Zeleznik
713			Deposition Designations for PacifiCorp
714			Website capture - www.RaPower3 LLC.com/home-epower
715			Website download RaPower3 LLC MailChimp Archive: RaPower3 LLC Newsletter "November 16th [2016] Newsletter"
716			Composite Exhibit: Website captures from store4.me/InternationalAutomatedSys/
717			Website capture - www.RaPower3 LLC.com/press-questions
718			Website download, RaPower3 LLC MailChimp Archive: RaPower3 LLC Newsletter - "November 8th 2017 Newsletter"
719			Website download, RaPower3 LLC MailChimp Archive: RaPower3 LLC Newsletter - "August 9th 2017 Newsletter"
720			Website download, RaPower3 LLC MailChimp Archive: RaPower3 LLC Newsletter "May 2nd [2017] Newsletter"
721			Website capture - www.RaPower3 LLC.com/cashin

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
722			Website download, RaPower3 LLC MailChimp Archive: RaPower3 LLC Newsletter - "This is Really Something"
723			Website download, RaPower3 LLC MailChimp Archive: RaPower3 LLC Newsletter - "October 4th 2017 Newsletter"
724			Website capture - RaPower3 LLC Business Opportunity
728			Website capture - www.RaPower3 LLC.com/tax-questions
729			Website download, RaPower3 LLC MailChimp Archive: RaPower3 LLC Newsletter "May 11th [2017] Newsletter"
731			Composite Exhibit: Website downloads Radio Shows from RaPower3 LLC website
732			Composite Exhibit: Website Downloads: RaPower3 LLC Newsletters Downloaded from MailChimp Archives on December 8, 2017
733			Composite Exhibit: Website captures from www.RaPower3.com on Dec. 8, 2017
734			Summary Chart: Defendants' Gross Receipts
735			Summary Chart: RaPower3 LLC's Gross Receipts
736			Summary Chart: R. Gregory Shepard's Gross Receipts
737			Summary Chart: Neldon Johnson's Gross Receipts
738			Summary Chart: International Automated Systems, Inc.'s Gross Receipts
739			Summary Chart: SOLCO I LLC's Gross Receipts
740			Summary Chart: Xsun Energy, LLC's Gross Receipts
741			Summary Chart: Cobblestone Centre, LC's Gross Receipts
742A			Summary Chart: Count of Lenses from Pl. Ex. 669
742B			Summary Chart: Count of Lenses from Feb. 2018
749			Information extracted from RaPower-3 LLC customer database on February 28, 2018

## Exhibit 2

## United States' Exhibit List

<b>Pl. Ex. No.</b>	<b>Bates - Begin</b>	<b>Bates - End</b>	<b>Description</b>
750			Summary Chart: Gross Receipts Reported and Tax Benefits Claimed for Tax Years 2013 through 2016
752			Summary Chart: Tax Benefits Claimed for Tax Years 2013 through 2016
754			Figures from Dr. Thomas Mancini's July 28, 2017 Report
756			Appendix I from Dr. Thomas Mancini's July 28, 2017 Report: Dr. Thomas Mancini's C.V.
757			Appendix II from Dr. Thomas Mancini's July 28, 2017 Report: List of Facts and Data Considered
759			Appendix IV from Dr. Thomas Mancini's July 28, 2017 Report: Analysis of the International Automated Systems, Inc. Solar Dish Technology
778			Answer by R. Gregory Shepard
780			Final Judgment as to International Automated Systems, Inc. in SEC v. IAUS and Neldon Johnson
781			Final Judgment as to Neldon Johnson in SEC v. IAUS and Neldon Johnson

## Exhibit 2

## United States' Exhibit List

The United States may use:			
Pl. Ex. No.	Bates - Begin	Bates - End	Description
3	US002858	US002859	Website capture from International Automated Systems, Inc.: "Solar"
4	US001742	US001746	Website capture from RaPower3: "RaPower3 Technology"
6	US001814	US001817	Website capture from RaPower3: "RaPower3 News"
90	Gregg_P&R-001744	Gregg_P&R-001744	Email from John Rowbotham to John Rowbotham re: "Update from R. Gregory Shepard"
96	Rowbotham_R-00067	Rowbotham_R-00067	Invoice from RaPower3 LLC to Robert Rowbotham re: 2/9/2010 purchase of 10 600 Watt Solar Thermal Lens
97	Rowbotham_R-00025	Rowbotham_R-00029	Invoice from RaPower3 LLC to Robert Rowbotham re: 12/29/2011 purchase of 7 600 Watt Solar Thermal Lens and associated checks
98	Rowbotham_R-00031	Rowbotham_R-00040	Invoice from RaPower3 LLC to Robert Rowbotham re: 12/30/2010 purchase of 5 600 Watt Solar Thermal Lens and associated checks
99	Rowbotham_R-00076	Rowbotham_R-00076	Check No. 178 from KBR to International Automated Systems, Inc. in the amount of \$9,000
101	Rowbotham_R-01249	Rowbotham_R-01249	Printout of MJM Holdings' RaPower3 LLC Member Office
102	Rowbotham_R-00086	Rowbotham_R-00087	Email from Dave Mantyla to James Gilson re: "RawPower3 Deposition" and attaching a spreadsheet
109	Gregg_P&R-000953	Gregg_P&R-000955	Email from Roger A. Freeborn to Roger A. Freeborn re: "UpDate 5.6.2010" and attaching "Ra3 Computer Box.bmp"
109A	Gregg_P&R-003105	Gregg_P&R-003105	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Parlay"
110	Sikich_M&C-02621	Sikich_M&C-02621	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Update: Residual Income"
111	Gregg_P&R-000763	Gregg_P&R-000764	Email from R. Gregory Shepard to undisclosed recipients re: "More on Bonus Contracts" and attaching "RaPower3 Bonus Contract.doc"

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
113	Sikich_M&C-02613	Sikich_M&C-02615	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Two More Convention Clips" and attaching "Clip 05.mp4" and "Clip 10.mp4"
116	Gregg_P&R-000700	Gregg_P&R-000701	Email from R. Gregory Shepard re: "Ra3 Audit/Appeal Video Clip"
117	Hadderton_C&M-00517	Hadderton_C&M-00518	Email from R. Gregory Shepard re: "Ra3 Audit Ammunition"
120	Olsen_P&E-01737	Olsen_P&E-01738	Email chain between Preston Olsen, R. Gregory Shepard and Glenda Johnson re: "Ra3 Olsen Bonus Contracts"
131	Olsen_P&E-00517	Olsen_P&E-00533	Form 1040 for Elizabeth Olsen and Preston Olsen's TY2013, prepared by Richard Jameson
133	Olsen_P&E-01379	Olsen_P&E-01390	Email from Matthew Shepard to Preston Olsen re: "Solar Tax Credit Program"
137	Olsen_P&E-00911	Olsen_P&E-00912	Email between R. Gregory Shepard and Preston Olsen re: "Ra3 progress"
138	Olsen_P&E-00707	Olsen_P&E-00709	Email from R. Gregory Shepard to Preston Olsen re: "Ra3 Question: Details [sic]Answer"
139	Olsen_P&E-00752	Olsen_P&E-00752	Email between Preston Olsen and Matthew Shepard re: "RaPower3 info"
140	Olsen_P&E-01510	Olsen_P&E-01510	Email to Preston Olsen from NetDeposit re: "Payment Schedule for RaPower-3"
143	Olsen_P&E-02352	Olsen_P&E-02355	Email from Preston Olsen to R. Gregory Shepard re. "Ra3 Audit- Kirton McConkie Letter"
144	Olsen_P&E-02325	Olsen_P&E-02325	Email chain between Preston Olsen and R. Gregory Shepard re: "Ra3 News"
145	Olsen_P&E-01221	Olsen_P&E-01222	Email chain between R. Gregory Shepard and Preston Olsen re: "Ra3 Tax Audit Update"
146	Olsen_P&E-01290	Olsen_P&E-01290	Email from R. Gregory Shepard to Preston Olsen re: "Ra3 Olsen Purchase"
148	Olsen_P&E-02659	Olsen_P&E-02659	Email from Preston Olsen to R. Gregory Shepard re: "IAUS Ra3 Article"
150	Olsen_P&E-01362	Olsen_P&E-01365	Emails between Preston Olsen and Matthew Shepard re: "Purchase Agreement Exhibit A"
152	Olsen_P&E-00739	Olsen_P&E-00740	Email between Preston Olsen and R. Gregory Shepard re: "Ra3 Update from Lance"

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
153	Olsen_P&E-02209	Olsen_P&E-02214	Email between Preson Olsen and Bryan Bolander re: 2013 - Tax Questions
155	Olsen_P&E-02285	Olsen_P&E-02286	Emails from R. Gregory Shepard to Preston Olsen re: "Ra3 Audit/Appeal New Letter"
156	Olsen_P&E-02387	Olsen_P&E-02389	Email from Preston Olsen to R. Gregory Shepard re: "Ra3 Audit/Appeal Info"
157	Olsen_P&E-01182	Olsen_P&E-01183	Email chain between R. Gregory Shepard and Preston Olsen re: "Ra3 IRS Status Report"
159	Olsen_P&E-02105	Olsen_P&E-02105	Email from R. Gregory Shepard to Preston Olsen re: "RaPower3 Team Memo #44"
160	Olsen_P&E-00407	Olsen_P&E-00413	Appeals Protest Letter from Bryan Bolander to IRS re: Elizabeth Olsen and Preston Olsen re: TY2010, TY2011, and TY2012
161	Olsen_P&E-02278	Olsen_P&E-02278	Email from R. Gregory Shepard to Preston Olsen re: "Ra3 Preston's Questions"
162	Olsen_P&E-02037	Olsen_P&E-02038	Email from R. Gregory Shepard to Preston Olsen re: "Ra3 Preston"
204	Gregg_P&R-000705	Gregg_P&R-000705	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Questions-Answers"
205	Gregg_P&R-002352	Gregg_P&R-002352 (ShepardG)	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Depreciation Form 4562"
206	Gregg_P&R-002189	Gregg_P&R-002189	Email from Roger A. Freeborn to Roger A. Freeborn re: "Pay no taxes till after 2010"
207	Gregg_P&R-001217	Gregg_P&R-001219	Email from Roger A. Freeborn to Roger A. Freeborn re: "GO GREEN - MAKE MONEY" and attaching "RaPower3 Basics.UpDatedoc.doc"
208	Gregg_P&R-002360	Gregg_P&R-002439	Email from Roger A. Freeborn to Roger A. Freeborn re: "\$1Million in Cash Credits & Benefits" and attaching "BILLS-111hr4853eas2.pdf," "Soalr Tax Benefit History.pdf," and "Ra3 Carrybacks.doc"
209	Gregg_P&R-002343	Gregg_P&R-002343	Email from Roger A. Freeborn to Roger A. Freeborn re: "FW: GO GREEN-STOP TAXES-MAKE MONEY"
210	Gregg_P&R-001180	Gregg_P&R-001181	Email from Roger A. Freeborn to Roger A. Freeborn re: "FW: UpDate 3.11"
211	Gregg_P&R-001593	Gregg_P&R-001593	Email from Roger A. Freeborn to Roger A. Freeborn re: "FW: Good news"

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
212	Gregg_P&R-001718	Gregg_P&R-001718	Email from Roger A. Freeborn to Roger A. Freeborn re: FW: RE: \$60K in 60 Days
215	Gregg_P&R-001013	Gregg_P&R-001016	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Complete Convention Schedule" and attaching "2012 RaPower3 Convention Schedule.doc"
219	Gregg_P&R-002003	Gregg_P&R-002005	Email from Roger A. Freeborn to Roger A. Freeborn re: "FW: PAY RAISE PLAN" and attaching "RaPower3 Breakdown.xls"
221	Gregg_P&R-000717	Gregg_P&R-000718	Email from Roger A. Freeborn to Roger A. Freeborn re: "FW: PAY RAISE PLAN"
222	Gregg_P&R-002337	Gregg_P&R-002337	Email from Roger A. Freeborn to Roger A. Freeborn re: "Tax Free for 15 years"
223	Gregg_P&R-001985	Gregg_P&R-001985	Email chain between R. Gregory Shepard and Peter C. Gregg re: "2013 taxes"
224	Gregg_P&R-002753	Gregg_P&R-002754	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Solar Plant Diagram" and attaching "Solar-Plant-Diagram.jpg," "Burn_WMV V9.wmv"
225	Gregg_P&R-001746	Gregg_P&R-001751	Email from R. Gregory Shepard re: "Ra3 Audit/Appeal Helpful Letter" and attaching "Addendum Letter.docx"
226	Gregg_P&R-002186	Gregg_P&R-002186	Email from R. Gregory Shepard to unknown recipients re: "Ra3 Audit/Appeal March 2014 Update"
227	Gregg_P&R-001599	Gregg_P&R-001600	Email from R. Gregory Shepard to unknown recipients re: "Ra3 Audit/Appeals Just in Time"
228	Gregg_P&R-003028	Gregg_P&R-003028	Email from R. Gregory Shepard to unknown recipients re: "Ra3 Audit/Appeal: Another Boost"
229	Gregg_P&R-002471	Gregg_P&R-002474	Email from R. Gregory Shepard to unknown recipients re: "Stunning Article for Audits" and attaching "California Solar Drought.doc"
230	Gregg_P&R-001798	Gregg_P&R-001799	Email from R. Gregory Shepard re: "Ra3 Audit-More IRS Absurdity"
231	Gregg_P&R-003220	Gregg_P&R-003224	Email from R. Gregory Shepard re: "Ra3 Audit-McKonkie Letter" and attaching "Tax Kirton Comments.doc"
232	Gregg_P&R-002272	Gregg_P&R-002272	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Clarification and Conference Call"

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
233	Gregg_P&R-002345	Gregg_P&R-002345	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Series #2 Solar Lenses" with attachment "SERIES #2.doc"
234	Gregg_P&R-002834	Gregg_P&R-002835	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Intro Info" and attaching "RaPower3 Intro Info.doc"
235	Gregg_P&R-002136	Gregg_P&R-002136	Email from R. Gregory Shepard to undisclosed recipients re: Ra3 Payment Rules"
236	Gregg_P&R-003238	Gregg_P&R-003238	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Success"
238	Gregg_P&R-000882	Gregg_P&R-000886	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 2nd set of photos" and attaching "014.JPG," "016.JPG," "017.JPG," and "018.JPG"
239	Gregg_P&R-000693	Gregg_P&R-000693	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 New Program Preview"
240	Gregg_P&R-001594	Gregg_P&R-001598	Email from Roger A. Freeborn to Roger A. Freeborn re: "FW: RaPower3 Basics.Revised Update" and attaching "RaPower3 Basics.UpDatedoc.doc"
241	Gregg_P&R-002704	Gregg_P&R-002704	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Tax Info"
247	Gregg_P&R-002273	Gregg_P&R-002275	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 :The Seven Rules"
248	Gregg_P&R-001997	Gregg_P&R-001997	Email from Roger A. Freeborn to Roger A. Freeborn re: "FW IRS Clarification"
250	Gregg_P&R-001348	Gregg_P&R-001348	Email from R. Gregory Shepard to undisclosed recipients re: "RaPower3 New Info"
251	Gregg_P&R-000975	Gregg_P&R-000979	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 By The Numbers" and attaching "Ra3 By Numbers.docx" and "Ra3 By Numbers.doc"
252	Gregg_P&R-001397	Gregg_P&R-001399	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Active/Passive Status" and attaching "RaPower3 Active/Passive Rulesa.doc" and "RaPower3 Active'Passive Rules.docx"

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
253	Gregg_P&R-002321	Gregg_P&R-002321	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Questions Answered"
254	Gregg_P&R-003385	Gregg_P&R-003385	Email from R. Gregory Shepard to undisclosed recipients re: [no subject]
255	Gregg_P&R-003192	Gregg_P&R-003211	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 IRS Audit/Appeal Bonus Info" and attaching "Bonus\$2KContract[1].docx," "Tax Letter-Delta.pdf," and "Tax Letter Text.doc"
256	Gregg_P&R-003388	Gregg_P&R-003389	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Ongoing tests" and attaching "009.JPG"
257	Gregg_P&R-003086	Gregg_P&R-003091	Email from R. Gregory Shepard to undisclosed recipients re: "RaPower3 Update" and attaching "IMG_5013.JPG," "IMG_5014.JPG," "IMG_5016.JPG," and "IMG_5018.JPG"
258	Gregg_P&R-003067	Gregg_P&R-003069	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 More Update" and attaching "006.JPG" and "008.JPG"
259	Gregg_P&R-002945	Gregg_P&R-002947	Email from R. Gregory Shepard to undisclosed recipients re. Ra3 Update and Nuke Closure
261	Gregg_P&R-002736	Gregg_P&R-002739	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Tour Photos" and attaching "001.JPG," "003.JPG," and "004.JPG"
262	Gregg_P&R-002454	Gregg_P&R-002458	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 History & Taxes" and attaching "P1010539.jpg," "P1010542.jpg," "Pallets.jpg," and "turbine.jpg"
263	Gregg_P&R-002443	Gregg_P&R-002445	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Heat Exchanger News" and attaching "011.JPG" and "012.JPG"
264	Gregg_P&R-002164	Gregg_P&R-002165	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Important Info" and attaching "015.JPG"

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
265	Gregg_P&R-002087	Gregg_P&R-002092	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Renderings and Tour" and attaching "Component render.jpg," "Concentrator render/jpg," "lens drawing.jpg," "Tower render.jpg," and "Turbine render.jpg"
266	Gregg_P&R-002166	Gregg_P&R-002168	Email from R. Gregory Shepard to to undisclosed recipients re: "Ra3 Delta Coal News" with attachment "Ra3 Bad Air.doc"
268	Gregg_P&R-002603	Gregg_P&R-002604	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 info" and attaching "resize.jpg"
269	Gregg_P&R-001800	Gregg_P&R-001804	Email from R. Gregory Shepard to unknown recipients re: "Ra3 Audit/Appeal Q&A" and attaching "005.JPG," "007.JPG," "010.JPG," and "011.JPG"
271	Gregg_P&R-001404	Gregg_P&R-001406	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Audit/Appeal Breaking News" and attaching "008.JPG" and "009.JPG"
272	Gregg_P&R-001391	Gregg_P&R-001395	Email from R. Gregory Shepard to unknown recipients re: "Ra3 Audit 2nd Batch" and attaching "008.JPG," "013.JPG," "Transformer at Main Terminal.jpg," and "Transformer at House.jpg"
273	Gregg_P&R-001383	Gregg_P&R-001387	Email from R. Gregory Shepard to undisclosed recipients re: "FRa3 Photos" and attaching "051aa.JPG," "052a.JPG," "054a.JPG," and "055a.JPG"
274	Gregg_P&R-001311	Gregg_P&R-001314	Email from R. Gregory Shepard to undisclosed recipients re: "New IAUS Info" and attaching "IAUS Louver System.docx"
275	Gregg_P&R-001197	Gregg_P&R-001201	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Update photos" and attaching "049.JPG," "053.JPG," "051.JPG," and "050.JPG."
276	Gregg_P&R-001080	Gregg_P&R-001081	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 News" and attaching "043.JPG"
277	Gregg_P&R-000890	Gregg_P&R-000895	Email from Roger A. Freeborn to Roger A. Freeborn re: "RaPower3 \$100,000 WEBINAR"

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
278	Gregg_P&R-000680	Gregg_P&R-000683	Email from R. Gregory Shepard to Peter C. Gregg re: "RaPower3 Team Memo #51"
280	Gregg_P&R-004875	Gregg_P&R-004876	Email from Peter C. Gregg to Richard Jameson re: "FW: Ra3 Addendum for Genevieve Traub" and attaching "Genevieve Traub Addendum.docx"
281	Gregg_P&R-001811	Gregg_P&R-001811	Email from Richard Jameson to Peter C. Gregg re: "FOLLOW UP ON CREDITS"
283	Gregg_P&R-001778	Gregg_P&R-001783	Email form R. Gregory Shepard to unknown recipients re: "[BULK] Ra3 Court Appeal Update" and attaching "Paul Jones Letter Generic.docx"
284	Gregg_P&R-003075	Gregg_P&R-003075	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 IRS Update"
285	Gregg_P&R-000729	Gregg_P&R-000730	Email from R. Gregory Shepard re: "Ra3 IRS Status Report"
286	Gregg_P&R-003035	Gregg_P&R-003035	Email from R. Gregory Shepard to unknown recipients re: "Ra3 Audit/Appeal Update"
287	Gregg_P&R-003020	Gregg_P&R-003024	Email from R. Gregory Shepard to unknown recipients, cc to Paul Jones, Esq., re: "Ra3/IRS Hazards of Litigation" and attaching "IRS Hazards of Litigation.doc"
288	Gregg_P&R-001017	Gregg_P&R-001022	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Tour Guide 2014" and attaching "Tour Guide 2014.pdf"
289	Gregg_P&R-000960	Gregg_P&R-000963	Email from R. Gregory Shepard to Peter C. Gregg re: "RaPower3 Team Memo #12"
290	Gregg_P&R-001335	Gregg_P&R-001336	Email from R. Gregory Shepard to unknown recipients re: "Ra3 IRS Audit Update"
293	Gregg_P&R-003225	Gregg_P&R-003231	Email from R. Gregory Shepard to Peter C. Gregg re: "IRS Appeal Info" and attaching "007.JPG," "027.JPG," "032.JPG," "002.JPG," and "IRS Appeal Info.doc"
306	Gregg_P&R-001634	Gregg_P&R-001635	Email from Peter C. Gregg to Peter C. Gregg with no subject and attaching "Fuel.pdf"
335	Gregg_P&R-001656	Gregg_P&R-001658	Email chain between R. Gregory Shepard and Peter C. Gregg re: "Ra3 Vital Tax Info for Peter"
337	Gregg_P&R-001160	Gregg_P&R-001163	Email chain between R. Gregory Shepard and Peter C. Gregg re: "RaPower3 Team Memo #47"

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
338	Gregg_P&R-001257	Gregg_P&R-001258	Email from R. Gregory Shepard to unknown recipients re: "Ra3 Oregon Audits - Detailed Info"
339	Gregg_P&R-000641	Gregg_P&R-000641	Email from R. Gregory Shepard to unknown recipients re: "Oregon Audit Group"
340	Gregg_P&R-001132	Gregg_P&R-001141	Email from R. Gregory Shepard re: "RaPower3 Audit Ammunition" and attaching "Bonus \$2K Contract.doc;" "4d6d18_8576c642777394c67a1893c88bc45d578.pdf;" and "Millard County Official Permit.pdf"
342	Gregg_P&R-004451	Gregg_P&R-004455	Complaint for Peter C. Gregg and Ranae Gregg in the Oregon Tax Court, signed by Richard Jameson
343	Gregg_P&R-000316	Gregg_P&R-000319	Draft Letter to Genevieve Traub
345	Gregg_P&R-000964	Gregg_P&R-000964	Email from R. Gregory Shepard to unknown recipients re: "Ra3 Something New"
355	KM00083	KM00090	Email from Jason Clements, CEO of Solartech, to Kenneth W. Birrell re Accountant Packet and attaching "Info for Accountants_new2.pdf"
359	KM00050	KM00053	Letter from Todd F. Anderson of Anderson Law Center, P.C. to "Potential RaPower-3 Customer" re: "Potential tax advantages"
366	KM00212	KM00212	Email from Jill Cottam to Kenneth W. Birrell forwarding email from Glenda Johnson re: "Tax opinion letter / SOLCO I LLC / Neldon Johnson"
367	KM00213	KM00226	Email from Kenneth W. Birrell to Glenda Johnson re: "Tax opinion letter / SOLCO I LLC / Neldon Johnson" and attaching "Solar Lenses Memo.pdf"
368	KM00227	KM00259	Email from Kenneth W. Birrell to Glenda Johnson re: "FW Generlized [sic] Documents" and attaching "Solar Lenses Purchase Agreement-4819-4S63-0737 ver. 1.docx; Operation and Maintenance Agreement-4848-3S30-9585 ver. 1.docx; Promissory Note-4814-2619-2401 ver. 1.doc"

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
374	MM004327	MM004328	Email chain between Ken Oveson, Whitney Wright and R. Gregory Shepard re: "FW: Greg's Solar Priorities"
375	Olsen_P&E-00862	Olsen_P&E-00862	Email between R. Gregory Shepard and Preston Olsen re: "Solar/CPA"
376	MM004391	MM004394	Invoice from Mantayla McReynolds to Bigger Faster Stronger for professional service
377	MM004395	MM004409	Invoice from Mantayla McReynolds to Bigger Faster Stronger for professional service
411			Shepard's First Supplemental Response to United States' First Interrogatories to R. Gregory Shepard
412			Freeborn's First Supplemental Response to United States' First Interrogatories to Roger A. Freeborn
418	ANDERSON_MAT T000209	ANDERSON_MAT T000210	Mega Tour Report from R. Gregory Shepard as Chief Director of Operations of RaPower3 LLC
419	US001686	US001688	Website capture from RaPower3: "Site Tours"
421	Shepard_Greg-03437	Shepard_Greg-03441	Email from R. Gregory Shepard to R. Gregory Shepard re: "RaPower3 Team Memo #73"
423	ANDERSON_MAT T000282	ANDERSON_MAT T000285	"Ra3 Tem Memo #17"
425	Shepard_Greg-01076	Shepard_Greg-01077	Email from R. Gregory Shepard to Matthew Shepard re: "October 2016 Newsletter"
429	Shepard_Greg-00758	Shepard_Greg-00778	RaPower3 Solar's Twitter Feed for 2014
430	Shepard_Greg-00779	Shepard_Greg-00781	RaPower3 Solar's Twitter Feed for 2015
432	Riter_Kenneth-01341	Riter_Kenneth-01342	Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Meeting in Murray"
436	Shepard_Greg-03614	Shepard_Greg-03614	Email from R. Gregory Shepard to Matthew Shepard re: "Urgent Memo"
439	Shepard_Greg-03681	Shepard_Greg-03682	Email from R. Gregory Shepard re: "Ra3 Closed Loop System for Audits" and attaching "Ra CLOSED LOOP. . . .doc"

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
440	Gregg_P&R-001168	Gregg_P&R-001168	Email from R. Gregory Shepard to unknown recipients re: "Ra3 IRS Update"
442	Shepard_Greg-00179	Shepard_Greg-00199	Survey conducted by Matthew Shepard re. Statements by Deseret News
443	Ra3 002590	Ra3 002590	Check No. 18789 from International Automated Systems, Inc. to Matthew Shepard in the amount of \$4,500.00
444	Ra3 002887	Ra3 002887	Check No. 18990 from International Automated Systems, Inc. to Matthew Shepard in the amount of \$2,700.00
445	Ra3 002689	Ra3 002689	"Summary: Commission Checks for Dec. 2008"
446	Shepard_Greg-03896	Shepard_Greg-03912	Form 1120S for Shepard Global, Inc. for TY2014 prepared by Richard Jameson
461			Screenshot of Plaskolite label from palettes of lenses
516	Jameson 008134	Jameson 008143	Email from Roger Hamblin to Glenda Johnson and Richard Jameson re: "Roger's Audit" and attaching "Hamblin Appeal IRS Letter.docx"
542	Ra3 014137	Ra3 014137	RaPower3 LLC Money Transferred and Expenses for International Automated Systems, Inc. 8/1/11 - 10/4/11
543	Ra3 012657	Ra3 012657	RaPower3 LLC Money Transferred and Expenses for International Automated Systems, Inc. 5/1/12 - 5/30/12
569	Anderson 000240	Anderson 000241	Letter from Todd F. Anderson to Cody Buck of Mantayla McReynolds re: "Response to Questions Posed to RaPower-3, LLC"
576	Anderson 000153	Anderson 000160	Correspondence with the NATP
600	HOWELL_JOHN-003158	HOWELL_JOHN-003173	Memorandum regarding "Opinion of Counsel on Matters Pertaining to Purchase of Solar Lenses"
610	MM001243	MM001244	Email from LaGrand Johnson to Stacey Hansen of Mantayla McReynolds re. "Audit Inquiry"
611	MM001542	MM001542	"RaPower3 Questions" with answers and signed by Neldon Johnson
612	MM001554	MM001554	International Automated Systems, Inc. Technology Rights to Technology Amortization Schedule

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
613	MM001559	MM001603	Schedule of International Automated Systems, Inc.' customers and deposits through October 2009
614	MM001144	MM001146	International Automated Systems, Inc.' List of customers
615	MM000745	MM000745	Income statement from customers of International Automated Systems, Inc.
616	MM001167	MM001168	International Automated Systems, Inc.' List of customers and lenses
619	Anderson 000161	Anderson 000161	Solar Purchase Referral Fee Contract (blank)
620	Anderson 000163	Anderson 000170	RaPower3 LLC Equipment Purchase Agreement (blank) e-signed by R. Gregory Shepard
621	Anderson 000199	Anderson 000208	RaPower3 LLC Operation and Maintenance Agreement
624	Jameson 003361	Jameson 003361	Email from R. Gregory Shepard to Richard Jameson and Lori Gailey re: "Ra3 Jameson/Gailey" with attachments "Tax Letter-Delta.pdf" and "021.jpg"
625	Gregg_P&R-003026	Gregg_P&R-003027	Email from R. Gregory Shepard re: "Ra3 Audit/Appeal Info"
626	Olsen_P&E-02228	Olsen_P&E-02229	Email from R. Gregory Shepard to Preston Olsen re: "Ra3 Audit / Appeal Info"
627			26 U.S.C. section 469
628			26 C.F.R. 1.469-1T
629			26 CFR 1.469-5T
630			26 CFR 1.469-4
631	US001639	US001640	Website capture from RaPower3: "2013 Tax Forms"
632	Jameson 009120	Jameson 009120	Emails between Richard Jameson and Ted Fullerton re: "St George accountant that does RaPower3 returns"
633	Jameson 008077	Jameson 008082	Email from Mark Sikich to Richard Jameson re: "FW: Program Question"
634	Shepard_Greg-03866	Shepard_Greg-03895	Form 1040 for R. Gregory Shepard and Diana Shepard for TY2013 prepared by Richard Jameson
635	Shepard_Greg-03860	Shepard_Greg-03865	Form 1120 for Shepard Global, Inc. for TY2013 prepared by Richard Jameson
636	Shepard_Greg-03913	Shepard_Greg-03930	Form 1040 for R. Gregory Shepard and Diana Shepard for TY2014 prepared by Richard Jameson

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
638	GOVT0013980	GOVT0013984	Letter from Richard Jameson to IRS re. Ryan Cook
639	Jameson 005146	Jameson 005174	Letter from Richard Jameson to IRS re: Lindsay Davis's tax year 2015 tax return audit
640	Riter_Kenneth-01387	Riter_Kenneth-01388	Email from Lori Gailey to Kerry Martin re: "Solar Power Purchase"
641	Jameson 003371	Jameson 003371	Email from Richard Jameson to coachm_96@hotmail.com, cc to Lori Gailey, re: "TAX QUESTION RA POWER 3"
643			"Expert" Report of Neldon Johnson
644			Expert Report of Dr. Thomas Mancini
645			Screen capture of generator at Delta Installation
684			Composite Exhibit: Bank records
700			United States' Request to Enter onto Land for Inspection
705			United States' Document Subpoena to Richard Jameson
706			Richard Jameson's Response to the United States' Document Subpoena
707			Washington Institute for Graduate Studies: "Academic Excellence"
708	R_Jameson_Subpoena-000050	R_Jameson_Subpoena-000075	Collection of documents regarding economic substance and substance over form
709			I.R.C. section 1231, Property used in the trade or business and involuntary conversions
710	R_Jameson_Subpoena-000185	R_Jameson_Subpoena-000190	Rental Activities and Passive Limitations (collection of documents)
711	R_Jameson_Subpoena-000241	R_Jameson_Subpoena-000249	Richard Jameson's response to IRS request for information in his penalty investigation
743			Composite Exhibit - Checks from RaPower3 LLC (through Zions Bank, Wells Fargo, and Millard County Credit Union) to Neldon Johnson and his family members
744			Composite Exhibit - Checks from International Automated Systems, Inc. (through Bank of American Fork) to Neldon Johnson and his family members

## Exhibit 2

## United States' Exhibit List

Pl. Ex. No.	Bates - Begin	Bates - End	Description
745			Composite Exhibit - Checks from RaPower3 LLC (through Millard County Credit Union, Wells Fargo, and Zions Bank) to R. Gregory Shepard and his related companies and family members
746			Composite Exhibit - Checks from International Automated Systems, Inc. (through Bank of American Fork) to R. Gregory Shepard and his related companies and family members
747			Composite Exhibit - Checks from RaPower3 LLC (through Millard County Credit Union, Wells Fargo, and Zions Bank) to Roger A. Freeborn
748			Composite Exhibit: Checks from Cobblestone Centre, LC (through Wells Fargo) to Neldon Johnson's family members
755			Tables from Dr. Thomas Mancini's July 28, 2017 Report
758			Appendix III from Dr. Thomas Mancini's July 28, 2017 Report: Glossary of Terms
760	Ra3 002747	Ra3 002747	Addendum to International Automated Systems, Inc. Solar Energy Equipment Purchase Agreement between Lynette Williams and International Automated Systems, Inc.
761	Williams_Lynette-00001	Williams_Lynette-00026	Form 1040 for Lynette Williams for TY2010 prepared by Bryan Bolander
762	Ra3 004658	Ra3 004658	Letter from International Automated Systems, Inc. to Lynette Williams
763	Williams_Lynette-00033	Williams_Lynette-00049	Form 1040 for Lynette Williams for TY2011 prepared by Bryan Bolander
764	BOLANDER-BRYAN-000700	BOLANDER-BRYAN-000701	Email chain ending with email from R. Gregory Shepard to Lynette Williams cc Bryan Bolander re: AMT and the 5 years another thought
765			Video attachment to email at Gregg_P&R-003099 "Clip 05.mp4"
766	Lunn_F&L-00498	Lunn_F&L-00523	Form 1040 for Frank F. Lunn and Lisa Lunn for TY2009 prepared by Woodward & Associates, Inc., Jessica Woodward

## Exhibit 2

## United States' Exhibit List

<b>Pl. Ex. No.</b>	<b>Bates - Begin</b>	<b>Bates - End</b>	<b>Description</b>
767	Lunn_F&L-00730	Lunn_F&L-00748	Form 1065 for Kahuna Builders, LLC for TY2010 prepared by Woodward & Associates, Inc. by Philip C Wegeng
768	Lunn_F&L-00645	Lunn_F&L-00675	Form 1040 for Frank F. Lunn and Lisa Lunn for TY2010 prepared by Woodward & Associates, Inc., Philip C Wegeng
769	Lunn_F&L-00757	Lunn_F&L-00775	Form 1065 for Kahuna Builders, LLC for TY2011 prepared by Woodward & Associates, Inc. by Philip C Wegeng
770	Lunn_F&L-00676	Lunn_F&L-00712	Form 1040 for Frank F. Lunn and Lisa Lunn for TY2011 prepared by Woodward & Associates, Inc. by Philip C Wegeng
771	Lunn_F&L-00842	Lunn_F&L-00896	Form 1040 for Frank F. Lunn and Lisa Lunn for TY2012 prepared by Woodward & Associates, Inc., Philip C Wegeng
772	Lunn_F&L-00776	Lunn_F&L-00790	Form 1065 for Kahuna Builders, LLC for TY2013 prepared by Woodward & Associates, Inc. by Philip C Wegeng
773	Lunn_F&L-00536	Lunn_F&L-00597	Form 1040 for Frank F. Lunn and Lisa Lunn for TY2013 prepared by Woodward & Associates, Inc., Philip C Wegeng
774	Lunn_F&L-00814	Lunn_F&L-00830	Form 1065 for Kahuna Builders, LLC for TY2014 prepared by Woodward & Associates, Inc. by Philip C Wegeng
775	Lunn_F&L-00598	Lunn_F&L-00644	Form 1040 for Frank F. Lunn and Lisa Lunn for TY2014 prepared by Woodward & Associates, Inc., Philip C Wegeng
777	Jameson 022618	Jameson 022619	Email from R. Gregory Shepard re: "Ra3 Great Tool"
779	Shepard_Greg-03931	Shepard_Greg-03953	Form 1120S for Shepard Global, Inc. for tax year 2015 prepared by Richard Jameson
1005			Dr. Thomas Mancini notes regarding trip to Delta Installation with Skyler Bradbury, Kevin Matteson, and others
1006			Dr. Thomas Mancini notes regarding trip to Delta Installation with DOJ

# UNITED STATES DISTRICT COURT

Central Division

DISTRICT OF

Utah

UNITED STATES OF AMERICA,

## EXHIBIT AND WITNESS LIST

V.

RAPOWER-3, LLC, ET AL

Case Number: 2:15-cv-00828-DN-EJF

PRESIDING JUDGE David Nuffer					PLAINTIFF'S ATTORNEY Erin Healy-Gallagher	DEFENDANT'S ATTORNEY Denver Snuffer
TRIAL DATE (S) April 2-5, 19, 20, 23-26, May 9, June 4					COURT REPORTER	COURTROOM DEPUTY
PLF. NO.	DEF. NO.	DATE OFFERED	MARKED	ADMITTED	DESCRIPTION OF EXHIBITS* AND WITNESSES	
	3				Bates #US2858-59 IAUS Solar webpage	
	15				Bates #US1796-1797 RaPower webpage re: Technology	
	18				Bates #US1749-1761 Kirton McConkie Memorandum re: taxes	
	22				Bates #HBM1-5 Tax advice Hansen, Barnett & Maxwell, CPAs	
	31				Bates #US1532-1535 Greg Shepherd email	
	33				Bates #US1120-1122 IRS Audit Appeal Basics	
	143				Bates #Olsen_P&E2352-2355 Greg Shepherd email	
	150				Bates #Olsen_P&E1362-1365 Matt Shepherd email	
	160				Bates #Olsen_P&E407-413 Bolander CPA appeal for Olson to IRS	
	185				Bates #Halverson_Roger 65, 68-69, Letter to Patty Lambrecht	
	188				Bates #Halverson_Roger-66, Check to Patty Lambrecht	
	190				Bates #Halverson_Roger67 \$440.22 Check on 7/5/11 to Lambert	
	210				Bates #Gregg-P&R-1180-1181, Email from R. Freeborn	
	211				Bates #Gregg-P&R-1593, Email from R. Freeborn	
	224				Bates #Gregg-P&R-2753-2754, Email G. Shepard Re: Solar Plant Diagram	
	225				Bates #Gregg-P&R-1746-1751. Email from G. Shepard Re Audit/Appeal letter	
	231				Bates #Gregg-P&R-3220-3224, Email from G. Shepard Re Audit-McConkie letter	
	236				Bates #Gregg-P&R-3238, Email from G. Shepard Re Success	
	241				Bates #Gregg-P&R-2704, Email from G. Shepard Re Ra3 tax info-working with CPA	
	248				Bates #Gregg-P&R-1997, Email from R. Freeborn Re IRS clarification	
	250				Bates #Gregg-P&R-1348, Email from G. Shepard Re Ra3 new info	
	255				Bates #Gregg-P&R-3192-3211, Email from Shepard Re Audit/Appeal-Bonus info	

261				Bates #Gregg-P&R-2036-2039, Email from Shepard Re Tour photos, transformer
262				Bates #Gregg-P&R-2454-2458, Email from Shepard Re Ra3 History and Taxes, photos
264				Bates #Gregg-P&R-2164-2165, Email from Shepard Re Important info - photos
271				Bates #Gregg-P&R-1404-1406, Email from Shepard Re Audit/Appeal - breaking news,
275				Bates #Gregg-P&R-1197-1201, Email from Shepard Re Photos - delta tour
276				Bates #Gregg-P&R-1080-1081, Email from Shepard Re Ra3 news-heat storage
278				Bates #Gregg-P&R-680-683, Email from Shepard Re RaPower3 Team memo #51
283				Bates #Gregg-P&R-1778-1783, Email from Shepard Re Paul Jones Letter - generic
284				Bates #Gregg-P&R-3075, Email from Shepard Re IRS update
287				Bates #Gregg-P&R-3020-3024, Email from Shepard Re IRS hazards of litigation, article
288				Bates #Gregg-P&R-1017-1022, Email from Shepard Re March 2014 Tour Guide photos
289				Bates #Gregg-P&R-960-963, Email from Shepard Re RaPower3 Team Memo #12
290				Bates #Gregg-P&R-1335, Email from Shepard Re audit update
293				Bates #Gregg-P&R-3225-3231, Email from Shepard Re IRS appeal info, photos, etc.
335				Bates #Gregg-P&R-1656-1658, Email from Shepard Re audit assistance
340				Bates #Gregg-P&R-1132-1141, Email from Shepard Re "audit ammunition"
355				Bates #KM00083-90, Email from Jason Clement Re: Accountant Packet, attachment
359				Bates #KM00050-53, Copy of Anderson letter dated 11/15/10
360				Bates #KM00054-56, Copy of Cloward Sorenson letter to IAS re tax credits
366				Bates #KM00212, 1/14/13 email from G. Johnson to K. Birrell
367				Bates #KM00213-226, 1/14/13 email from K. Birrell to Glenda Johnson
368				Bates #KM00227-259, 1/14/13 email and revised "form" versions of SOLCO I agr.
374				Bates #MM004327-4328, 8/25/13 email from Shepard Re solar priorities
376				Bates #MM004391-4394, Client billing from Mantyla McReynolds
377				Bates #MM004395-4409, Client billing from Mantyla McReynolds
405				Bates #Gregg_P&R-000983-986 1/23/14 email from Greg Shepard to various recipients
421				Bates #Shepard_Greg-03437-3441 Greg Shepard email
439				Bates #Shepard_Greg-03681-3682 Greg Shepard email
442				Bates #Shepard_Greg-00179-199 responses to Deseret News article
453				United States' Objections and Responses to Defendants' First Discovery Requests U.S.
488				Notice of Subpoena to United States
536				Bates #Ra3 001980-2012 Draft Power Purchase Agreement
542				Bates #Ra3 014137 RaPower3 Money Transferred and Expenses for IAS 8/11-10/11
543				Bates #Ra3 012657 RaPower3 Money Transferred and Expenses for IAS 5/12 - 5/12

576				Bates #Anderson 000153-160 Memo from the NATP
586				Bates #Howell_John-002450-2459 Various site photographs
607				John Howell letter to IRS dated 5/28/15
611				Bates #MM001542 RaPower3 Questionnaire
612				Bates#MM001554 Rights to Technology Amortization Schedule dated 6/30/10
621				Bates #Anderson 00163-173 RaPower3 Operation and Maintenance Agreement
631				Bates #US 001639-1640 Screen shot of rapower3.com/#tax-forms (5.1.2014)
643				Expert Report of Neldon Johnson
651				Expert Report of Kurt O. Hawes
				Expert Report of Richard Jameson
1008				Bates #TRMancini119-253 US DOE Renewable Energy Data Book
1050				Bates #TRMancini28-68 Contract for Services
1051				Bates #TRMancini68.0001-68.0006 Amendment to Contract for Services
1004				Bates #TRMancini16-19 Statement of Expert Services
1500				Video of site
1501				Video of site
1502				Video of site
1503				Video of site
1504				Video of site
1505				Video of site
1506				Video of site
1507				Video of site
1508				Video of site
1509				Video of site
1510				Bates #Johnson000398-417, Fresnel Lens Theoretical Analysis
1511				Bates #Johnson000418 Email from Bill Pack to Randy Johnson
1512				Bates #Johnson000419-420 Email from Mike Mazur to Randy Johnson
1513				Bates #Johnson000421-425 Email from Randy Johnson to Mike Mazur
1514				Bates #Johnson000426 Email from Randy Johnson to Mike Mazur Re solar site

\* Include a notation as to the location of any exhibit not held with the case file or not available because of size.



# 2013 Renewable Energy Data Book



## Acknowledgments

This report was produced by Sean Esterly and Rachel Gelman, edited by Karin Haas, and designed by Stacy Buchanan and Alfred Hicks of the U.S. Department of Energy's National Renewable Energy Laboratory (NREL). We greatly appreciate the input, review, and support of Ookie Ma, Steve Capanna, Fred Joseck, Hoyt Battey, Douglas Hollett, Minh Le, Jay Nathwani, Tien Nguyen, Christopher Richard, Valerie Reed, and Logan Putnam of DOE, as well as Doug Arent, Austin Brown, Jacquelin Cochran, Paul Denholm, David Feldman, Bryan Hannegan, Jeff Logan, Maggie Mann, David Mooney, Robin Newmark, Michael Pacheco, Gian Porro, Paul Schwabe, and Keith Wipke of NREL.

The primary data represented and synthesized in the *2013 Renewable Energy Data Book* come from the publicly available data sources identified on page 124.

*Front page background photo from iStock/10400515*

*Front page inset photos (left to right): iStock/754519, iStock/4393369, iStock/354309, iStock/2101722, iStock/2574180, iStock/5080552, Leslie Eudy, NREL 17854, iStock/11265066*

*Page 2: iStock/721000, page 6: iStock/5751076, page 16: photo from Invenergy LLC, NREL 14369, page 40: iStock/750178, page 52: iStock/754519, page 62: iStock/4393369, page 68: iStock/354309, page 74: iStock/2101722, page 80: iStock/2574180, page 84: iStock/5080552, Page 88: photo by Leslie Eudy, NREL 17854, page 96: iStock/11265066, page 108: iStock/330791, page 118: iStock/3459287*

## Key Findings

- **United States overall energy consumption** grew to 97.3 quadrillion Btu in 2013, a **2.4% increase** from 2012. Energy consumption from coal and renewables grew slightly, while consumption from petroleum and natural gas fell slightly.
- United States **electric power sector energy consumption** grew to 38.4 quadrillion Btu in 2013, a **0.6% increase** from 2012.\*
- **Renewable electricity\*\* grew to nearly 15% of total installed capacity and 13% of total electricity generation in the United States** in 2013. Installed renewable electricity capacity exceeded 171 gigawatts (GW) in 2013, generating 534 TWh.
- In 2013 in the United States, solar electricity was the fastest growing electricity generation technology, with **cumulative installed capacity increasing by nearly 66% from the previous year**.
- In the United States, **wind electricity generation increased 20% in 2013**, while wind electricity capacity grew 1.8%.

\*Source: Energy Information Administration (EIA); full references are provided beginning on page 125.

\*\*Unless noted, renewable electricity includes hydropower and biopower

## Key Findings (continued)

- In the United States, renewable electricity has been capturing a growing percentage of new capacity additions during the past few years. **In 2013, renewable electricity accounted for more than 61% of all new electricity capacity installations** in the United States. By comparison, renewable electricity captured 4% of new capacity additions in 2004 and 57% in 2008.\*
- The installed **global renewable electricity\* capacity more than doubled between 2000 and 2013**, and comprises 27% of the total electricity capacity globally, representing a significant and growing portion of the total energy supply.
- Worldwide, solar photovoltaics (PV) and concentrated solar power (CSP) are among the fastest growing renewable electricity technologies—**between 2000 and 2013, solar electricity generation worldwide increased by a factor of nearly 68.**
- Biodiesel was the fastest growing biofuel type, with production increasing by 64% in the United States and 17% globally, from a relatively small base.

# Table of Contents

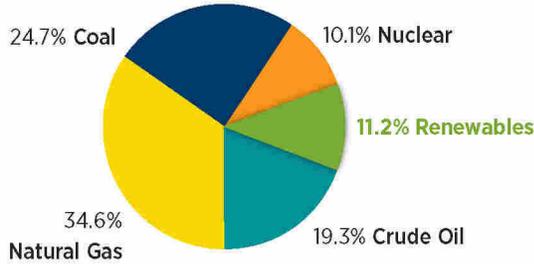
U.S. Energy Background Information .....	I
Renewable Electricity in the United States .....	II
Global Renewable Energy Development .....	III
Wind .....	IV
Solar .....	V
Geothermal .....	VI
Biopower .....	VII
Hydropower .....	VIII
Advanced Water Power .....	IX
Hydrogen .....	X
Renewable and Alternative Fuels .....	XI
Clean Energy Investments .....	XII
Glossary .....	XIII
References .....	XIV

## I. U.S. Energy Background Information

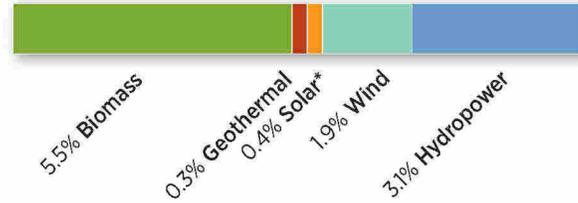


# U.S. Energy Production and Consumption (2013)

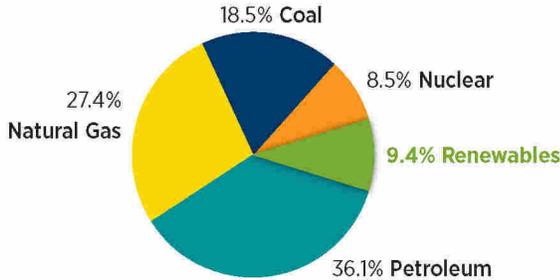
## U.S. Energy Production (2013): 81.8 Quadrillion Btu



## U.S. Renewable Energy Production: 9.2 Quadrillion Btu



## U.S. Energy Consumption (2013): 97.3 Quadrillion Btu



## U.S. Renewable Energy Consumption: 9.2 Quadrillion Btu



Source: EIA

The difference in the amount of energy consumed and produced is made up by net imports. All data are reported as primary energy.

\*Solar PV data provided includes only on-grid systems of 1MW or higher in capacity. Grid-connected distributed capacity and associated generation of 1MW or less, a rapidly growing market segment, is included in subsequent figures in later sections.