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*Attorneys for RAPower-3, LLC, International Automated Systems, Inc.,  
LTB1, and Neldon Johnson*

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

<p>UNITED STATES OF AMERICA,</p> <p>Plaintiff,</p> <p>vs.</p> <p>RAPOWER-3, LLC, INTERNATIONAL AUTOMATED SYSTEMS, INC., LTB1, LLC, R. GREGORY SHEPARD, and NELDON JOHNSON,</p> <p>Defendants.</p>	<p>Civil No. 2:15-cv-00828-DN-EJF</p> <p><b>DECLARATION OF NELDON P. JOHNSON ON BEHALF OF HIMSELF, RAPOWER-3, LLC, INTERNATIONAL AUTOMATED SYSTEMS, INC., AND LTB1, LLC IN RELATING TO COMPLIANCE VERIFICATION OF ECF Doc. 491</b></p> <p>Judge David Nuffer</p>
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Pursuant to 28 U.S.C. § 1746, I hereby declare as follows:

1. My name is Neldon P. Johnson and I make this declaration under oath and based on my personal knowledge.
2. In compliance with the Receivership Order, ECF doc 491, I have provided information in response to each category required by Paragraph 25 of that Order, as follows:

**(a) the identity, location, and estimated value of all Receivership Property:**

**Neldon Johnson:** See attached, Exhibit 1.

**RaPower 3, LLC:** Assets are identified in Exhibit 2: RaPower-3, LLC Bankruptcy Schedules & Statements, p. 13-28.<sup>12</sup>

**International Automated Systems, Inc.:** Assets of this entity are identified in Exhibit 3: Form 10K, 2016 filing for IAUS. Pages 24, 25.<sup>3456</sup>

**LTB1, LLC:** None.

**(b) all employees (and job titles thereof), other personnel, attorneys, accountants, and any other agents or contractors of the Entity Receivership Defendants:**

**Neldon Johnson**

Employees: None

Other Personnel: None

Attorneys: J. David Nelson  
Denver C. Snuffer, Jr.  
Steven R. Paul  
Daniel B. Garriott  
Joshua D. Egan  
Nelson, Snuffer, Dahle & Poulsen, P.C.  
10885 S. State St., Sandy, UT 84070

Accountants: James Dalebout  
Dale Tax, LLC  
1945 N. 1120 W.  
Provo, UT 84604  
(801) 224-0897

Other Agents or Contractors: None.

**RaPower-3, LLC**

Employees: None

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<sup>1</sup> Amount of cash owned by RaPower3 has changed. Current cash of \$76,758.02 frozen in Bank of American Fork account already identified by Receiver. All other information identified in the bankruptcy Schedules and Statements remains current.

<sup>2</sup> Bankruptcy Schedules and Statements, In Re: RaPower 3, LLC, Ch. 11 Case No. 18-24865, Filed U.S. Bankruptcy Court, District of Utah, not attached to this Declaration, but provided directly to Receiver.

<sup>3</sup> Amount of cash owned by IAS, Inc. has changed. Current cash of \$1,353,811.57, frozen in Bank of American Fork account already identified by Receiver. All other information remains current.

<sup>4</sup> Land assets owned by IAS and identified on p. 24 of the 2016 10K are correctly identified in ECF 491, ¶20 q, r, t, and u.

<sup>5</sup> The used equipment identified and valued in the 10K is located in Oasis, Utah.

<sup>6</sup> IAUS 10K not attached to this Declaration, but provided directly to Receiver.

Other Personnel: None

Attorneys: J. David Nelson  
Denver C. Snuffer, Jr.  
Steven R. Paul  
Daniel B. Garriott  
Joshua D. Egan  
Nelson, Snuffer, Dahle & Poulsen, P.C.

Accountants: Gary Peterson  
3486 Westwood Dr.  
Salt Lake City, UT 84109  
(801) 915-4124

Other Agents or Contractors: None.

**International Automated Systems, Inc.**

Employees: None

Other Personnel: None

Attorneys: J. David Nelson  
Denver C. Snuffer, Jr.  
Steven R. Paul  
Daniel B. Garriott  
Joshua D. Egan  
Nelson, Snuffer, Dahle & Poulsen, P.C.

Accountants: Gary Peterson  
3486 Westwood Dr.  
Salt Lake City, UT 84109  
(801) 915-4124

Other Agents or Contractors: None.

**LTB1, LLC**

Employees: None

Other Personnel: None

Attorneys: J. David Nelson  
Denver C. Snuffer, Jr.  
Steven R. Paul  
Daniel B. Garriott  
Joshua D. Egan  
Nelson, Snuffer, Dahle & Poulsen, P.C.

Accountants: None

Other Agents or Contractors: None.

**(c) the names, addresses, and amounts of claims of all known creditors of the Receivership Defendants:**

**Neldon Johnson:**

United States of America  
c/o Department of Justice

\$50,025,480

**International Automated Systems, Inc.:**

United States of America  
c/o Department of Justice  
\$5,438,089

IAS is unaware of any other current creditors. To the extent those are later discovered, this response will be updated.

**RaPower-3, LLC:**

RaPower-3, LLC's Creditors are identified in the attached Bankruptcy Schedules and Statement of Affairs, pp. 30-82.

The debt to the United States of America, c/o Department of Justice is more accurately stated as \$25,874,066.

RaPower-3, LLC is unaware of any other current creditors. To the extent those are later discovered, this response will be updated.

**LTB1, LLC:** None

**(d) the existence of and information about all insurance policies owned by, issued to, or obtained by any of the Receivership Defendants or for which a Receivership Defendant is the beneficiary;**

**Neldon Johnson:** Mr. Johnson carries vehicle insurance policies obtained from Nationwide for each of his trucks.

**International Automated Systems, Inc.:** None

**RaPower-3, LLC:** None

**LTB1, LLC:** None

**(e) the password for all computers, electronic devices, software programs, online financial accounts, websites, social media accounts, cloud storage, servers, and any other book or record or account of the Receivership Defendants that is accessible by password;**

In order to avoid the unnecessary and dangerous deprivation of privacy, these will be provided to the Receiver upon request.

**(f) the status of any pending litigation to which any of the Receivership Defendants are involved, other than this instant case, including the names of the parties, the names of attorneys who have represented the Receivership Defendants, and the location of any records relating to the litigation which records are not under the control of Receivership Defendants; and**

This Court, by the Corrected Receivership Order (ECF 491) has stayed all litigation relating to these Defendants. The language of the Order is as follows:

44. The proceedings described below (“Ancillary Proceedings”)—excluding the instant proceeding, all appeals related to this proceeding, and all policy or regulatory actions and actions of the United States related to the above-captioned action—are stayed until further order of this Court: All civil legal proceedings of any nature, including but not limited to, bankruptcy proceedings, arbitration proceedings, foreclosure actions, default proceedings, or other actions of any nature involving:

- a. the Receiver in his capacity as Receiver;
- b. any Receivership Property, wherever located;
- c. any of the Receivership Defendants, including subsidiaries, partnerships, or joint ventures; or
- d. any of the Receivership Defendants’ past or present officers, directors, managers, agents, or general or limited partners sued for, or in connection with, any action taken by them while acting in such capacity—whether as plaintiff, defendant, third-party plaintiff, third-party defendant, or otherwise.

45. The Receiver shall file a notice of stay in any and all currently pending litigation (excluding this action) and in any and all actions that may be filed against Receivership Defendants while the receivership is ongoing.

46. The parties to any and all Ancillary Proceedings are enjoined from commencing or continuing any such legal proceeding, or from taking any action, in connection with any such proceeding, including, but not limited to, the issuance or employment of process.

47. All Ancillary Proceedings are stayed in their entirety, and all courts having any jurisdiction thereof are enjoined from taking or permitting any action until further order of this Court. Further, as to a cause of action accrued or accruing in favor of one or more of the Receivership Defendants against a third person or party, any applicable statute of limitation is tolled during the period in which the injunction against commencement of legal proceedings is in effect as to that cause of action.

48. Upon a determination by the Receiver that action should be taken in any of the Ancillary Proceedings, the Receiver shall seek a lift of stay of litigation from this Court prior to taking any action in the Ancillary Proceeding.

Neldon Johnson is involved in the following pending litigation:

*International Automated Systems, Inc. v. Millard County*, case no. 140700016 (Utah 4th Dist. Ct., Millard County, Fillmore Dep’t) – case has been resolved and is only pending dismissal. Represented by Nelson, Snuffer, Dahle & Poulsen, P.C. Files are at their offices.

*International Automated Systems v. Millard County*, case no. 150700037 (Utah 4th Dist. Ct., Millard County, Fillmore Dep't) – case has been resolved and is only pending dismissal. Represented by Nelson, Snuffer, Dahle & Poulsen, P.C. Files are at their offices.

*Neldon P. Johnson v. Thomas R. Mancini*, case no. 180700041 (Utah 4th Dist. Ct., Millard County, Fillmore Dep't) – case has been stayed by the Receivership Order. Neldon P. Johnson is acting pro se in this litigation.

*Neldon P. Johnson v. Internal Revenue Service, et al.*, case no. 180700040 (Utah 4th Dist. Ct., Millard County, Fillmore Dep't) – case has been stayed by the Receivership Order. Neldon P. Johnson is acting pro se in this litigation.

*Neldon Paul Johnson v. Internal Revenue Service, et al.*, Civil No. 4:18-cv-00062, United States District Court For The District Of Utah, Central Division. Case has been stayed by the Receivership Order. Neldon P. Johnson is acting pro se in this litigation.

International Automated Systems, Inc. is involved in the following pending litigation:

*International Automated Systems, Inc. v. Millard County*, case no. 140700016 (Utah 4th Dist. Ct., Millard County, Fillmore Dep't) ) – case has been resolved and is only pending dismissal. Represented by Nelson, Snuffer, Dahle & Poulsen, P.C. Files are at their offices.

*International Automated Systems v. Millard County*, case no. 150700037 (Utah 4th Dist. Ct., Millard County, Fillmore Dep't) ) – case has been resolved and is only pending dismissal. Represented by Nelson, Snuffer, Dahle & Poulsen, P.C. Files are at their offices.

RaPower-3, LLC is involved in the following pending litigation:

*International Automated Systems, Inc. v. Millard County*, case no. 140700016 (Utah 4th Dist. Ct., Millard County, Fillmore Dep't) ) – case has been resolved and is only pending dismissal. Represented by Nelson, Snuffer, Dahle & Poulsen, P.C. Files are at their offices.

*International Automated Systems v. Millard County*, case no. 150700037 (Utah 4th Dist. Ct., Millard County, Fillmore Dep't) ) – case has been resolved and is only pending dismissal. Represented by Nelson, Snuffer, Dahle & Poulsen, P.C. Files are at their offices.

LTB1, LLC is not involved in any other pending litigation.

**(g) a financial statement setting forth the identity, value, and location of all assets of each Receivership Defendant, including assets held outside the territory of the United States.**

**Neldon Johnson:** See response to (a) and (c), above.

**RaPower 3, LLC:** See response to (a) and (c), above.

**International Automated Systems, Inc.:** See response to (a) and (c), above.

**LTB1, LLC:** See response to (a) and (c), above.

3. Neldon Johnson has provided copies of the personal tax returns to the Receiver for the years required.

Tax returns for RaPower 3, LLC and International Automated Systems, Inc. are not in the possession of the Defendants. They have been requested of their accountant, Gary Peterson, but as of the date of this filing have not yet been provided. They will be provided as soon as the accountant makes them available.

LTB1, LLC has never filed a tax return.

4. Regarding the order to repatriate assets: Neldon Johnson certifies that my minority ownership interest in foreign companies Solstice Enterprises, DCL16A, Inc., is present in the United States. My minority ownership interest has never been removed from the jurisdiction of the United States. My interest is domestic, but the entities themselves are foreign. I do not have management control with which to be able to compel either of these foreign companies to become subject to the jurisdiction of the United States and understand that they are protected by international law and treaties.

**I declare under the penalty of perjury, that the foregoing is true and correct.**

DATED this 3rd day of December, 2018.

/s/ Neldon P. Johnson  
Neldon P. Johnson  
(Electronically signed with permission)



**CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing **DECLARATION OF NELDON P. JOHNSON ON BEHALF OF HIMSELF, RAPOWER-3, LLC, INTERNATIONAL AUTOMATED SYSTEMS, INC., AND LTB1, LLC IN RELATING TO COMPLIANCE VERIFICATION OF ECF Doc. 491** was sent to counsel for the United States in the manner described below.

Erin Healy Gallagher  
Erin R. Hines  
Christopher R. Moran  
US Dept. of Justice  
P.O. Box 7238  
Ben Franklin Station  
Washington, DC 20044  
*Attorneys for USA*

Sent via:  
 Mail  
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 Email: [erin.healygallagher@usdoj.gov](mailto:erin.healygallagher@usdoj.gov)  
[erin.r.hines@usdoj.gov](mailto:erin.r.hines@usdoj.gov)  
[christopher.r.moran@usdoj.gov](mailto:christopher.r.moran@usdoj.gov)  
 Electronic Service via Court's  
CM/ECF filing program

/s/ Steven R. Paul  
*Attorneys for Defendants*

# EXHIBIT 1

The identity, location and estimated value of all Receivership Property by Neldon Johnson:

	Asset Description	Location	Estimated Value
1	Cessna (N122213)	In the possession of the Insurance Company	Unknown
2	Mooney (N9400V)	Delta, UT	Unknown
3	2003 GMC Sierra K2500HD	Delta, UT	\$4,650.00
4	2009 Ford F250 Super Duty	Delta, UT	\$9,000.00
5	Personal property, clothing, etc.	Delta, UT	nominal
6	Social Security income		\$1,386/month
7	Stock in International Automated Systems, Inc.		Variable