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

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

UNITED STATES OF AMERICA,

Plaintiff,

vs.

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

Defendants.

**DEFENDANT RAPOWER -3, LLC
RESPONSES TO UNITED
STATES' FIRST SET OF
INTERROGATORIES**

Case No. 2:15-CV-0828 DN

Judge: Honorable David Nuffer

Magistrate Judge Brooke Wells

Defendant, RaPower-3, LLC, by and through counsel of record, Justin D. Heideman of the law firm Heideman & Associates, and provides the most complete responses given the time provided, and will be supplemented accordingly, to the following Interrogatories pursuant to Rule 33 of the Federal Rules of Civil Procedure.

GENERAL OBJECTIONS AND QUALIFICATIONS

Defendant objects to Plaintiff's discovery requests based on the following grounds:

Exhibit
D

1. Defendant objects to each and every discovery request to the extent that it seeks information prepared in anticipation of litigation or protected by the attorney-client privilege, the work product doctrine, or any other applicable privilege or immunity. To the extent that any discovery request may be construed as seeking privileged information, Defendant claims such privilege. The fact that Defendant does not specifically object to the discovery request on the grounds that it seeks privileged information shall not be a waiver of the applicable privilege or immunity. Communications between Defendant and the law firm of Heideman & Associates are privileged and together with work performed by that firm or by individuals retained by that firm or retained by Defendant for the purposes of this litigation will not be disclosed and will not be described in any further detail except as may be required by Rule 26(b)(5) or by any scheduling order or other order entered by the Court in this matter. The internal work and communications of Defendant in anticipation of litigation are also privileged and will not be disclosed. Any such documents prepared from the time litigation counsel was consulted with respect to this matter will not be described in any further detail.

2. Defendant objects to each and every discovery request to the extent that it seeks discovery regarding matters that are not relevant to the subject matter of the pending action or that are not reasonably calculated to lead to the discovery of admissible evidence and that further is protected as a matter of trade secret.

3. Defendant objects to each and every discovery request to the extent it purports to impose a burden of identifying documents not in Defendant's possession or control, or that cannot be found in the course of a reasonable search.

4. Defendant objects to each and every discovery request that can reasonably be construed to be overly broad, vague, ambiguous or unduly burdensome.
5. Defendant incorporates, by reference, each of these General Objections and Qualifications into the specific responses to Plaintiffs' discovery requests.

INTERROGATORIES

1. Identify all of your officers, directors, principals, owners, employees and registered agents.

RESPONSE: In addition to the objections set forth above and incorporated herein by reference, Defendant objects to Interrogatory No. 1 on the grounds that it is vague, confusing, compound, ambiguous, facially overbroad, unduly burdensome. Defendant further objects to Interrogatory No. 1 (or parts thereof) because it is not reasonably calculated to lead to the discovery of admissible evidence. Defendant also objects to Interrogatory No. 1 because Plaintiff exceeds the number of Interrogatories allowed by rule, including all discrete subparts. Without waiving these or the foregoing objections, Defendant responds as follows: Defendant shall supplement response subject to a protective order.

2. Identify all entities in which you have an ownership interest, including the name of the entity, the ownership percentage, the address of the entity and the business in which the entity is engaged.

RESPONSE: In addition to the objections set forth above and incorporated herein by reference, Defendant objects to Interrogatory No. 2 on the grounds that it is vague, confusing, compound, ambiguous, facially overbroad, unduly burdensome. Defendant further objects to

Interrogatory No. 2 (or parts thereof) because it is not reasonably calculated to lead to the discovery of admissible evidence. Defendant also objects to Interrogatory No. 2 because Plaintiff exceeds the number of Interrogatories allowed by rule, including all discrete subparts. Without waiving these or the foregoing objections, Defendant responds as follows: Defendant shall provide information subject to this Court's ruling on Defendant's Protective Order, and will supplement information as needed.

3. Identify all debts that you owe any person or entity for any activity related to a Lens, System or Component and any debts owed to you by any person or entity for any activity related to a Lens, System or Component. Include the dates of origination, terms of repayment, interest rate and amount currently owed.

RESPONSE: In addition to the objections set forth above and incorporated herein by reference, Defendant objects to Interrogatory No. 3 on the grounds that it is vague, confusing, compound, ambiguous, facially overbroad, unduly burdensome. Defendant further objects to Interrogatory No. 3 (or parts thereof) because it is not reasonably calculated to lead to the discovery of admissible evidence. Defendant also objects to Interrogatory No. 3 because Plaintiff exceeds the number of Interrogatories allowed by rule, including all discrete subparts. Without waiving these or the foregoing objections, Defendant responds as follows: Defendant is attempting to gather the information requested by Interrogatory No. 3 and will supplement this response as additional information is received and Defendant shall provide responses subject to a protective order.

4. Identify all Customers, including the number of Lenses purchased, the date of each

purchase, and the Customer's payment history.

RESPONSE: In addition to the objections set forth above and incorporated herein by reference, Defendant objects to Interrogatory No. 4 on the grounds that it is vague, confusing, compound, ambiguous, facially overbroad, unduly burdensome. Defendant further objects to Interrogatory No. 4 (or parts thereof) because it is not reasonably calculated to lead to the discovery of admissible evidence. Defendant also objects to Interrogatory No. 4 because Plaintiff exceeds the number of Interrogatories allowed by rule, including all discrete subparts. Without waiving these or the foregoing objections, Defendant responds as follows: Defendant will supplement this following the hearing on the protective order.

5. Identify all Distributors, the date on which they became a distributor, and the number of Lenses, Systems, or Components they sold and the dates on which the sales were made.

RESPONSE: In addition to the objections set forth above and incorporated herein by reference, Defendant objects to Interrogatory No. 5 on the grounds that it is vague, confusing, compound, ambiguous, facially overbroad, unduly burdensome. Defendant further objects to Interrogatory No. 5 (or parts thereof) because it is not reasonably calculated to lead to the discovery of admissible evidence. Defendant also objects to Interrogatory No. 5 because Plaintiff exceeds the number of Interrogatories allowed by rule, including all discrete subparts. Without waiving these or the foregoing objections, Defendant responds as follows: Defendant will supplement this response following the hearing on the protective order.

6. Identify all sponsors, the date on which they became a Sponsor, and which Customers they sponsored.

RESPONSE: In addition to the objections set forth above and incorporated herein by reference, Defendant objects to Interrogatory No. 6 on the grounds that it is vague, confusing, compound, ambiguous, facially overbroad, unduly burdensome. Defendant further objects to Interrogatory No. 6 (or parts thereof) because it is not reasonably calculated to lead to the discovery of admissible evidence. Defendant also objects to Interrogatory No. 6 because Plaintiff exceeds the number of Interrogatories allowed by rule, including all discrete subparts. Without waiving these or the foregoing objections, Defendant responds as follows: Defendant will supplement this response following the hearing on the protective order.

7. For each sponsor identified in response to Interrogatory No. 6, identify all customers in each sponsor's successive downlines.

RESPONSE: In addition to the objections set forth above and incorporated herein by reference, Defendant objects to Interrogatory No. 7 on the grounds that it is vague, confusing, compound, ambiguous, facially overbroad, unduly burdensome. Defendant further objects to Interrogatory No. 7 (or parts thereof) because it is not reasonably calculated to lead to the discovery of admissible evidence. Defendant also objects to Interrogatory No. 7 because Plaintiff exceeds the number of Interrogatories allowed by rule, including all discrete subparts. Without waiving these or the foregoing objections, Defendant responds as follows: Defendant will supplement this response following the hearing on the protective order.

8. Identify which customers have visited any System, Component or Lens and which customers have not visited any System, Component or Lens.

RESPONSE: In addition to the objections set forth above and incorporated herein by

reference, Defendant objects to Interrogatory No. 8 on the grounds that it is vague, confusing, compound, ambiguous, facially overbroad, unduly burdensome. Defendant further objects to Interrogatory No. 8 (or parts thereof) because it is not reasonably calculated to lead to the discovery of admissible evidence. Defendant also objects to Interrogatory No. 8 because Plaintiff exceeds the number of Interrogatories allowed by rule, including all discrete subparts. Without waiving these or the foregoing objections, Defendant responds as follows: Defendant keeps no record of who may or may not have visited any System, Component or Lens and which customers have not visited any System, Component or Lens. Defendant will supplement this response as additional information is received

9. Identify by name, address, telephone number, and email address, any person or entity that hosts a website you have owned or operated since January 1, 2005. Rapower3.com and hosted by wix.com. Iaus.boards.net is hosted by Proboards.com. Greg Shepard is responsible for maintaining these websites. Defendant will supplement this response as additional information is received

RESPONSE: In addition to the objections set forth above and incorporated herein by reference, Defendant objects to Interrogatory No. 9 on the grounds that it is vague, confusing, compound, ambiguous, facially overbroad, unduly burdensome. Defendant further objects to Interrogatory No. 9 (or parts thereof) because it is not reasonably calculated to lead to the discovery of admissible evidence. Defendant also objects to Interrogatory No. 9 because Plaintiff exceeds the number of Interrogatories allowed by rule, including all discrete subparts. Without waiving these or the foregoing objections, Defendant responds as follows: Rapower3.com and hosted by wix.com. Iaus.boards.net is hosted by Proboards.com. Greg Shepard is responsible for

maintaining these websites. Defendant will supplement this response as additional information is received.

10. Identify all websites (whether public or private), by URL, web host and person(s) responsible for maintaining the website, that promote any System, Lens, or Component or any business activity involving a System, Lens, or Component, regardless of whether you maintain the website or it is owned or maintained on your behalf.

RESPONSE: In addition to the objections set forth above and incorporated herein by reference, Defendant objects to Interrogatory No. 10 on the grounds that it is vague, confusing, compound, ambiguous, facially overbroad, unduly burdensome. Defendant further objects to Interrogatory No. 10 (or parts thereof) because it is not reasonably calculated to lead to the discovery of admissible evidence. Defendant also objects to Interrogatory No. 10 because Plaintiff exceeds the number of Interrogatories allowed by rule, including all discrete subparts. In particular, Defendant objects because Interrogatory No. 10 contains information that is of a proprietary nature and will be disclosed at the time of a proper protective order or valid non-disclosure agreement between the parties. Without waiving these or the foregoing objections, Defendant responds as follows: Rapower3.com and hosted by wix.com, Iaus.boards.net is hosted by Proboards.com, and Greg Shepard is responsible for maintaining these websites. Defendant will supplement this response as additional information is received.

11. Identify all social media accounts, by username and any other information required to access such account (including, but not limited to, Facebook, Twitter, Instagram, Snapchat, Tumblr, YouTube, Periscope, Pinterest, Google Plus, Flipboard, LinkedIn etc.) and email

addresses you controlled or operated since January 1, 2005.

RESPONSE: In addition to the objections set forth above and incorporated herein by reference, Defendant objects to Interrogatory No. 11 on the grounds that it is vague, confusing, compound, ambiguous, facially overbroad, unduly burdensome. Defendant further objects to Interrogatory No. 2 (or parts thereof) because it is not reasonably calculated to lead to the discovery of admissible evidence. Defendant also objects to Interrogatory No. 11 because Plaintiff exceeds the number of Interrogatories allowed by rule, including all discrete subparts. In particular, Defendant objects because Interrogatory No. 11 contains information that is of a proprietary nature and will be disclosed at the time of a proper protective order or valid non-disclosure agreement between the parties. Without waiving these or the foregoing objections, Defendant responds as follows: facebook.com/rapower3llc, twitter.com/rapower3, Rapower3.tumblr.com, linkedin.com/company/rapower3llc, google.com/+rapower3llc, youtube.com/user/rapower3llc, pinterest.com/rapower3. Defendant will supplement this response as additional information is received

12. Identify any electricity grid access agreements, interconnection agreement, or any other agreement in which you obtained the right to provide electricity to any entity. Your response should include the names of the entity or person you entered into the agreement with, the date and the terms of the agreement.

RESPONSE: In addition to the objections set forth above and incorporated herein by reference, Defendant objects to Interrogatory No. 12 on the grounds that it is vague, confusing, compound, ambiguous, facially overbroad, unduly burdensome. Defendant further objects to Interrogatory No. 12 (or parts thereof) because it is not reasonably calculated to lead to the

discovery of admissible evidence. Defendant also objects to Interrogatory No. 12 because Plaintiff exceeds the number of Interrogatories allowed by rule, including all discrete subparts. In particular, Defendant objects because Interrogatory No. 12 contains information that is of a proprietary nature and will be disclosed at the time of a proper protective order or valid non-disclosure agreement between the parties. Without waiving these or the foregoing objections, Defendant responds as follows: Defendant never entered into any agreements with the entities described in Interrogatory No. 8. Defendant will supplement this response as additional information is received.

13. Identify what efforts, if any, you made to make any application to the United States Department of the Treasury under Section 1603 of the American Recovery & Reinvestment Act of 2009 with respect to any Lens, System or Component. Your response should include the date of any application and date of response from the Government.

RESPONSE: In addition to the objections set forth above and incorporated herein by reference, Defendant objects to Interrogatory No. 13 on the grounds that it is vague, confusing, compound, ambiguous, facially overbroad, unduly burdensome. Defendant further objects to Interrogatory No. 13 (or parts thereof) because it is not reasonably calculated to lead to the discovery of admissible evidence. Defendant also objects to Interrogatory No. 13 because Plaintiff exceeds the number of Interrogatories allowed by rule, including all discrete subparts. Without waiving these or the foregoing objections, Defendant responds as follows: Defendant did not make any applications described in Interrogatory request No. 13 Defendant will supplement this response as additional information is received.

14. Identify the product (i.e., electricity, heat, hot water, cooling, desalinization, solar process heat or any other product) that the Lens, Systems, and Components are intended to produce, either in the past, currently, or in the future. To the extent that any product has been produced or is being

produced, identify when it was produced, in what form, in what measurable amount and the revenues received for such product.

RESPONSE: In addition to the objections set forth above and incorporated herein by reference, Defendant objects to Interrogatory No. 14 on the grounds that it is vague, confusing, compound, ambiguous, facially overbroad, unduly burdensome. Defendant further objects to Interrogatory No. 14 (or parts thereof) because it is not reasonably calculated to lead to the discovery of admissible evidence. Defendant also objects to Interrogatory No. 14 because Plaintiff exceeds the number of Interrogatories allowed by rule, including all discrete subparts. Without waiving these or the foregoing objections. Defendant objects because Interrogatory No. 2 contains information that is of a proprietary nature and will be disclosed at the time of a proper protective order or valid non-disclosure agreement between the parties.

15. Identify what, and how many Lenses, Systems and Components have been placed in service, as defined in 26 U.S.C. § 48(a)(1) and Treas. Reg. § 1.46-3(d). Your response should include the dates any Lens, System or Component was placed in service.

RESPONSE: In addition to the objections set forth above and incorporated herein by reference, Defendant objects to Interrogatory No. 15 on the grounds that it is vague, confusing, compound, ambiguous, facially overbroad, unduly burdensome. Defendant further objects to Interrogatory No. 15 (or parts thereof) because it is not reasonably calculated to lead to the discovery of admissible evidence. Defendant also objects to Interrogatory No. 15 because Plaintiff exceeds the number of Interrogatories allowed by rule, including all discrete subparts. In particular, Defendant objects because Interrogatory No. 15 contains information that is of a

proprietary nature and will be disclosed at the time of a proper protective order or valid non-disclosure agreement between the parties

16. Identify the costs you incurred to produce each lens, including the cost of procuring materials and manufacturing the final product that you sold to customers.

RESPONSE: In addition to the objections set forth above and incorporated herein by reference, Defendant objects to Interrogatory No. 16 on the grounds that it is vague, confusing, compound, ambiguous, facially overbroad, unduly burdensome. Defendant further objects to Interrogatory No. 16 (or parts thereof) because it is not reasonably calculated to lead to the discovery of admissible evidence. Defendant also objects to Interrogatory No. 16 because Plaintiff exceeds the number of Interrogatories allowed by rule, including all discrete subparts. In particular, Defendant objects because Interrogatory No. 16 contains information that is of a proprietary nature and will be disclosed at the time of a proper protective order or valid non-disclosure agreement between the parties

17. Identify how you determined the price each customer must pay per lens, to include the amount of profit, amount of down payment, and the terms of repayment.

RESPONSE: In addition to the objections set forth above and incorporated herein by reference, Defendant objects to Interrogatory No. 17 on the grounds that it is vague, confusing, compound, ambiguous, facially overbroad, unduly burdensome. Defendant further objects to Interrogatory No. 17 (or parts thereof) because it is not reasonably calculated to lead to the discovery of admissible evidence. Defendant also objects to Interrogatory No. 17 because Plaintiff exceeds the number of Interrogatories allowed by rule, including all discrete subparts. In particular, Defendant objects because Interrogatory No. 17 contains information that is of a

proprietary nature and will be disclosed at the time of a proper protective order or valid non-disclosure agreement between the parties

18. Describe how lenses are accounted for, including how you determine which lens(es) belong to which customer, recording when each lens was placed in service (as defined in 26 U.S.C. § 48(a)(1) and Treas. Reg. § 1.46-3(d)), whether or not each customer's down payment was paid, the outstanding principal remaining due for each lens, the revenue produced by each lens, and the amount of rental income due to each customer.

RESPONSE: : In addition to the objections set forth above and incorporated herein by reference, Defendant objects to Interrogatory No. 18 on the grounds that it is vague, confusing, compound, ambiguous, facially overbroad, unduly burdensome. Defendant further objects to Interrogatory No. 18 (or parts thereof) because it is not reasonably calculated to lead to the discovery of admissible evidence. Defendant also objects to Interrogatory No. 18 because Plaintiff exceeds the number of Interrogatories allowed by rule, including all discrete subparts. Without waiving these or the foregoing objections, Defendant responds as follows: Defendant is attempting to gather the information requested by Interrogatory No. 18 and will supplement this response as additional information is received

19. Identify by name, address and telephone number every domestic and foreign bank and/or financial institution in which you have an account or over which you have signatory authority or other such control, and provide the account number, and type of account. In addition, identify the record owner or title of each account.

RESPONSE: In addition to the objections set forth above and incorporated herein by reference, Defendant objects to Interrogatory No. 19 on the grounds that it is vague, confusing, compound, ambiguous, facially overbroad, unduly burdensome. Defendant further objects to Interrogatory No. 19 (or parts thereof) because it is not reasonably calculated to lead to the discovery of admissible evidence. Defendant also objects to Interrogatory No. 19 because Plaintiff exceeds the number of Interrogatories allowed by rule, including all discrete subparts. Without waiving these or the foregoing objections, Defendant responds as follows: Defendant is attempting to gather the information requested by Interrogatory No. 19 and will supplement this response as additional information is received.

20. Identify the gross income you have received in each year since 2005 from any source, by source, for any activity related to any System, Lens or other Component.

RESPONSE: In addition to the objections set forth above and incorporated herein by reference, Defendant objects to Interrogatory No. 20 on the grounds that it is vague, confusing, compound, ambiguous, facially overbroad, unduly burdensome. Defendant further objects to Interrogatory No. 20 (or parts thereof) because it is not reasonably calculated to lead to the discovery of admissible evidence. Defendant also objects to Interrogatory No. 20 because Plaintiff exceeds the number of Interrogatories allowed by rule, including all discrete subparts. Without waiving these or the foregoing objections, Defendant responds as follows: Defendant is attempting to gather the information requested by Interrogatory No. 20 and will supplement this response as additional information is received.

21. Identify each instance in which a customer complained that the customer was not

receiving adequate rental income from their Lens or Lenses.

RESPONSE: In addition to the objections set forth above and incorporated herein by reference, Defendant objects to Interrogatory No. 21 on the grounds that it is vague, confusing, compound, ambiguous, facially overbroad, unduly burdensome. Defendant further objects to Interrogatory No. 21 (or parts thereof) because it is not reasonably calculated to lead to the discovery of admissible evidence. Defendant also objects to Interrogatory No. 21 because Plaintiff exceeds the number of Interrogatories allowed by rule, including all discrete subparts. Without waiving these or the foregoing objections, Defendant responds as follows: To the best of Defendants knowledge, serial numbers were tracked through invoices of lens purchases. Defendant will supplement this response as additional information is received.

22. Identify all attorneys or other tax advisors you consulted or from whom you received tax advice regarding any Lens, System or Component, including the dates consulted, the dates any advice was received, and the form of the advice (*i.e.*, oral, email, memoranda, opinion letters, other written correspondence, etc.).

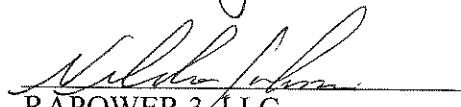
RESPONSE: In addition to the objections set forth above and incorporated herein by reference, Defendant objects to Interrogatory No. 22 on the grounds that it is vague, confusing, compound, ambiguous, facially overbroad, unduly burdensome. Defendant further objects to Interrogatory No. 22 (or parts thereof) because it is not reasonably calculated to lead to the discovery of admissible evidence. Defendant also objects to Interrogatory No. 22 because Plaintiff exceeds the number of Interrogatories allowed by rule, including all discrete subparts. Without waiving these or the foregoing objections, Defendant responds as follows: Defendant is attempting

to gather the information requested by Interrogatory No. 22 and will supplement this response as additional information is received.

VERIFICATION OF RESPONSES

Pursuant to 28 U.S.C. §1746, I declare under penalty of perjury that the foregoing responses to the UNITED STATES' FIRST INTERROGATORIES TO RAPOWER 3, LLC are true and correct.

EXECUTED this 11th day of July, 2016.


RAPOWER 3, LLC.

DATED and SIGNED this 14th day of July, 2016

HEIDEMAN & ASSOCIATES

/s/ Justin D. Heideman
JUSTIN D. HEIDEMAN
Attorney for Defendants

CERTIFICATE OF SERVICE

On this 14th day of July, 2016, I hereby certify a true and correct copy of the forgoing **DEFENDANT'S RAPOWER 3 RESPONSE TO UNITED STATES' FIRST INTERROGATORIES** was served on the following:

Party/Attorney	Method
<i>Former Attorneys for Defendants</i> James S. Judd Richard A. Van Wagoner Rodney R. Parker Samuel Alba Snow Christensen & Martineau 10 Exchange Place 11 th FL P.O. Box 45000 Salt Lake City, Utah 84145 Tele: (801) 521-9000 Email: jsj@scmlaw.com rvanwagoner@scmlaw.com rparker@scmlaw.com sa@scmlaw.com	Hand Delivery U.S. Mail, postage prepaid Overnight Mail Fax Transmission X Electronic Filing Notice and Email
<i>Attorney for Defendants</i> R. Gregory Shepard Roger Freeborn Donald S. Reay Reay Law PLLC 43 W 9000 S Ste B Sandy, Utah 84070 Tele: (801) 999-8529 Email: donald@reaylaw.com	Hand Delivery U.S. Mail, postage prepaid Overnight Mail Fax Transmission X Electronic Filing Notice and Email
<i>Pro Hac Vice Attorney for Plaintiff</i> Erin Healy Gallagher US Department of Justice (TAX) Tax Division P.O. Box 7238 Washington, DC 20044 Phone: (202) 353-2452 Email: erin.healygallagher@usdoj.gov	Hand Delivery U.S. Mail, postage prepaid Overnight Mail Fax Transmission X Electronic Filing Notice and Email

<i>Pro Hac Vice Attorney for Plaintiff</i> Erin R. Hines US Department Justice Central Civil Trial Section RM 8921 555 4 th St NW Washington, DC 20001 Tele: (202) 514-6619 Email: erin.r.hines@usdoj.gov	Hand Delivery U.S. Mail, postage prepaid Overnight Mail Fax Transmission X Electronic Filing Notice and Email
<i>Attorney for Plaintiff</i> John K. Mangum US Attorney's Office (UT) Tele: (801) 325-3216 Email: john.mangum@usdoj.gov	Hand Delivery U.S. Mail, postage prepaid Overnight Mail Fax Transmission X Electronic Filing Notice and Email
<i>Pro Hac Vice Attorney for Plaintiff</i> Christopher R. Moran US Department of Justice (TAX) Tax Division PO Box 7238 Washington, DC 20044 Tele: (202) 307-0234 Email: christopher.r.moran@usdoj.gov	Hand Delivery U.S. Mail, postage prepaid Overnight Mail Fax Transmission X Electronic Filing Notice and Email

HEIDEMAN & ASSOCIATES

/s/ Suzanne Peterson

Suzanne Peterson Legal Assistant