I purchased 4 credits for 2012. GREAT

I have not received any receipts or certificates for my purchases. JUST LOGIN TO OUR MEMBER AREA AT rapower3.com. YOU WILL NEED YOUR USER/SPONSOR NAME AND PASSWORD. ONCE YOU ARE THERE, YOU CAN ACCESS ALL KINDS OF INFO INCLUDING RECEIPTS AND INVOICES. ONE TRICK YOU WILL NEED TO KNOW: ON THE LEFT HAND SIDE CLICK "VIEW PURCHASES." THEN CLICK THE LITTLE BOX WITH AN x IN IT.

Do I need these to give to my CPA before he can do my taxes? YOU CAN IF HE REQUESTS IT.

If so, how can I get the proper documentation needed? SOON YOU WILL BE E-MAILED A PACKET OF INFO. THAT'S WHAT YOU WILL WANT TO GIVE TO YOUR CPA

Thanks, G.L.

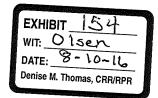
Greg Shepard

RaPower3

4035 South 4000 West

Deseret, UT 84624

www.rapower3.com



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Kirton McConkie Tax Opinion Letter

3 message(s)

Date: Fri Dec 14 2012 11:48:00 GMT-0700 (MST)

From: Matthew Shepard To: Shane Luke, Preston Olsen

CC:

ID: 13b9abef1b2b57fe

Hi guys,

Attached you will find the new "generic" tax opinion letter from Kirton McConkie. They did put their firm letterhead on the document. I think it is quite good.

Matt

3 Attachments:

Tax Letter-Kirton McConke.pdf

Re: Kirton McConkie Tax Opinion Letter

3 message(s)

Date: Fri Dec 14 2012 13:58:26 GMT-0700 (MST)

From: Preston Olsen
To: Matthew Shepard

CC:

ID: 13b9b3600daf574d

Thanks, Matt.

Preston

On Fri, Dec 14, 2012 at 11:48 AM, Matthew Shepard < matthew.shepard@gmail.com > wrote: Hi guys,

Attached you will find the new "generic" tax opinion letter from Kirton McConkie. They did put their firm letterhead on the document. I think it is quite good.

Matt

Fwd: Kirton McConkie Tax Opinion Letter

3 message(s)

Date: Wed Jan 23 2013 17:23:00 GMT-0700 (MST)

From: Preston Olsen

To: warburton@ballardspahr.com, Fred Olsen

CC:

ID: 13c69efad0dc17fb

I am following up on our brief conversation the other day about the Utah company that is looking to sell solar lenses to someone looking to take tax credits and accelerated depreciation. Here is the legal memo that Kirton prepared for the deal. They also sent me some of the purchase and operating agreements that were used in previous deals. If you know anyone that might be interested in looking at something like this, please let me know. We could get paid some commission (assuming we think Ballard is OK with that). I have been told that about \$180 M have been sold to date. That would be pretty awesome commission...

Case 2:15-cv-00828-DN-BCW Document 86-24 Filed 09/02/16 Page 3 of 3

Preston

----- Forwarded message -----

From: Matthew Shepard < matthew.shepard@gmail.com >

Date: Fri, Dec 14, 2012 at 11:48 AM

Subject: Kirton McConkie Tax Opinion Letter

To: Shane Luke <shane@envoy-energy.com>, Preston Olsen prestonfx@gmail.com>

Hi guys,

Attached you will find the new "generic" tax opinion letter from Kirton McConkie. They did put their firm letterhead on the document. I think it is quite good.

Matt

3 Attachments:

Tax Letter-Kirton McConke.pdf

Ra3 2013 Plan of Action

2 message(s)

Date: Sat Jan 19 2013 14:33:53 GMT-0700 (MST)

From: Greg Shepard To: undisclosed-recipients

CC:

ID: 13c54bbdd7c49615

THE FOLLOWING WAS A RECENT EMAIL FROM RAPOWER3 TEAM MEMBER K.K.

Greg,

I am curious as to why the 10% initial payment program is being cancelled. Most people, myself included, would not be able to do the entire amount up front. I am concerned that we are pushing the smaller investor away. If I have to come up with the full 1050 for each unit, it will severely limit the number of units I can purchase in the future. Can you shed some light on this for me?

Thanks,

HERE'S MY ANSWER USING J.T.'s PLAN OF ACTION:

J.T. needs nine lenses (Systems) for his 2013 taxes. He's told his employer to add a few allowances in order to get him \$800 more a month in spendable income. Now, he will use one of two options: First Option: purchase one system in January and pay \$800; purchase one system in February and pay \$800; purchase another system in March and again pay \$800; then in April purchase zero systems but pay \$750. That means after four monthe J.T. will own another three systems and will have paid his full down payment of \$3,150. Then, he will repeat this process every four months so at the end of the year, J.T. will have all nine systems fully paid for = \$9,450.

Second Option: Simply put the \$800 in a savings account each month and then every four months purchase and fully pay for three systems.