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## RaPower3 Basics

### OBAMA'S 2011 STATE OF THE UNION ADDRESS

"Two years ago I said that we needed to reach a level of research and development we haven't seen since the space race and in a few weeks I will be sending a budget to congress that helps us meet that goal. Especially clean energy technology.

Already we're seeing the promise of renewable energy. We need to get behind this innovation. To help pay for it, I'm asking congress to eliminate the billions in taxpayers dollars we currently give to oil companies. And instead of subsidizing yesterday's energy, let's invest in tomorrow's energy."

#### 1. What are the two kinds of solar energy technologies?

**First, photovoltaic** or PV technology. These are the panels put on rooftops of homes or buildings to produce electricity. Photovoltaic panels can also be installed in solar field to produce electricity for commercial purposes.

**Second**, there is **Concentrated Solar Power** or CSP technology. CSP uses solar lenses to create heat from the sun. RaPower3 uses a type of CSP.

#### 2. What are the two ways CSP heat from the solar lenses are utilized?

**First**, the CSP solar lenses can heat water or a liquid which in turn propels a turbine which can then **produce electricity**. The electricity can provide power for a home or a building. Excess power can then be sold to a power company like many taxpayers do with their photovoltaic panels. Electricity can be used to power wells to provide water to farm areas. Electricity can also be put on the grid and sold to a city or utility company depending on the state.

**Second**, the heat can be used for **non-electricity purposes**. For example, CSP can be used to heat a building or a greenhouse. This qualifies for the tax credits. We can also use heat to produce pure distilled water. We can take the voluminous brackish water from Delta or salt water from the ocean and run it through our turbine. As the steam comes out our turbine's jet nozzle, all the particles drop to the bottom, so when the steam condenses, we have pure distilled water. We are planning on using this water production for extensive irrigation purposes in desert areas and diminishing the devastating effects of droughts.

Again, **our lenses provide solar process heat** for a variety of purposes. All of which, qualify for the tax credits. We can also produce electricity and the pure water at the same time at no extra cost. This is the innovation congress and President Obama wanted by passing the ARRA.

Finally, we can create temperatures with our solar lenses in excess of 2,000 degrees. This allows us to make an inexpensive zinc air battery. This could replace volatile lithium batteries. Innovation. No electricity but qualifies for the tax credit.

#### 3. What are the tax forms for the tax credits and what do the instructions say?

The IRS tax forms are 3468 and 3800. We put the allowable 30% tax credit on line 12b which states: Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions)

Instructions from the IRS for form 3468:

To qualify as energy property, property must be **equipment that uses solar energy to:**

- Generate electricity,
- Heat or cool (or provide hot water for use in) a structure, or
- **Provide solar process heat** (but not to heat a swimming pool).

It is clear our solar lenses produce heat for a variety of purposes. They can also generate electricity for several purposes outside of power being put on the grid, although, we can also put power on the

**Plaintiff Exhibit**  
26

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The Basics

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Lens Purchase Agreement



Operations & Maintenance



Commission Agreement



Policies & Procedures



Distributor Application

DOCUMENTS



IAUS Tech White Papers



Tax Opinion Letter



Tax Memorandum



RaPower3 History



Millard County Permit

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