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

UNITED STATES OF AMERICA, Plaintiff, vs. RAPOWER 3, LLC, <i>et al.</i> Defendants.	RESPONSE TO SUBPOENA TO PRODUCE DOCUMENTS AND CLAIM OF PRIVILEGE Case No. :15-cv-00828-DN-BCW
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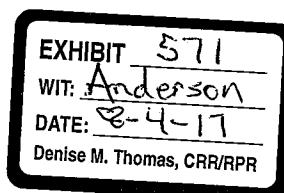
Todd Anderson, and the law firm and attorneys of Anderson Law Center, P.C., by and through the undersigned counsel, hereby respond to the subpoena issued by Erin R. Hines, and served on or about August 12, 2016, as follows:

Pursuant to Fed. R. Civ. P. 45(E)(2)(A), Respondent claims that some of the documents are or may be privileged (attorney/client privilege or attorney work product), as more fully set forth below.

DOCUMENTS PROVIDED

Respondent believes the following documents are either not privileged, or that privilege has been waived by the client publishing the documents to its website.

Document Description	Document Date	Marked as Attachment	Notes
Fax from IRS	2013 Feb 26	A	Three page fax to Todd Anderson from Department of Treasury, Internal Revenue Service. Fax includes presumably a screen shot from the Rapower3 website of a substantially similar but modified version of the draft letter "Re: Potential Tax Advantages." Notable



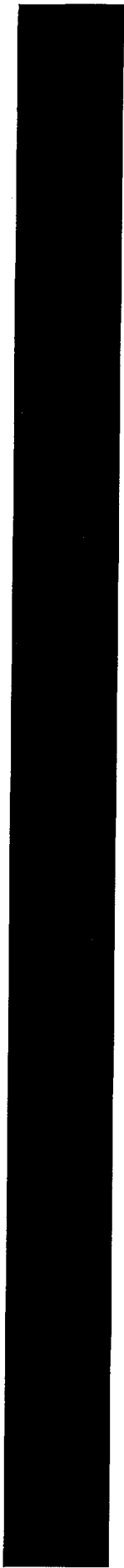
Anderson_Todd-00001

			differences between the screenshot and the actual ALC draft letter are that the letterhead is removed, and the proposed signatory is "Law Center, P.C.," excluding Anderson.
Letter to IRS	2013 Jun 11	B	Response Letter from Todd Anderson to IRS agent
Cease and Desist Letter	2013 Jun 30	C	Letter from ALC's attorney, Tate Bennett, to Neldon Johnson and Rapower 3
File including document "Re Potential tax advantages"	2012 Aug 08	D	Document downloaded by ALC from Rapower3 Website on 2013 Oct 11, but the date on the document is 8/8/12.
Draft Letter "Re: Potential tax advantages"		E	Draft letter prepared by ALC. The document, as provided, is dated July 27, 2016. The document as stored with ALC is in Microsoft Word format, is fully modifiable, and includes an automatically updating date field. The draft letter was never signed or delivered to any person as being a final draft with the contents being endorsed by Anderson Law Center, P.C. or its attorneys ("ALC"). The digital Word version can be provided upon further request.

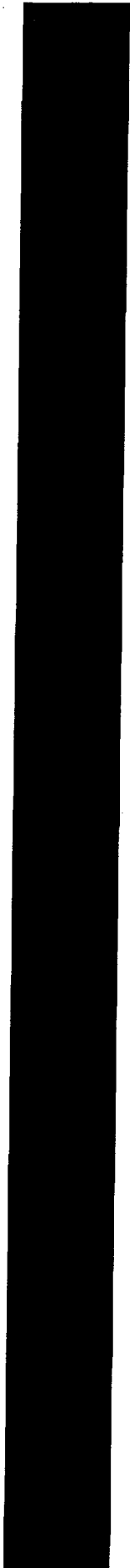
DOCUMENTS NOT PROVIDED

Pursuant to Fed. R. Civ. P. 45(E)(2)(A), responder claims that the following documents are or may be privileged (attorney/client privilege or attorney work product), and expressly makes such claim. Responder provides the following summary, which is intended to describe the nature of the withheld documents, communications or tangible things in a manner that, without revealing information itself privileged or protected, will enable the parties to assess the claim. All or part of the following can and will be provided upon order of the Court.

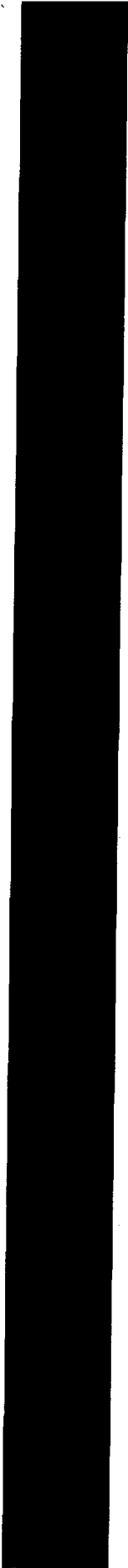
Document Description	Document Date	ALC Reference	Notes
Invoice 371 to Neldon and Glenda Johnson: for legal fees and costs		371	
Invoice 389 to Neldon and Glenda Johnson: for legal fees and costs		389	
Invoice 424 to Neldon and Glenda Johnson: for legal fees and costs		424	



Invoice 372 to Neldon and Glenda Johnson: for legal fees and costs		372	
Invoice 463 to Neldon and Glenda Johnson: for legal fees and costs		463	
Invoice 499 to Neldon and Glenda Johnson: for legal fees and costs		499	
Invoice 470 to Rapower-3: for legal fees and cost		470	
Letter Re: Return Check No. 395 (Microsoft Word, modifiable file)	2011 Jan 15 (approx.)	A	Unsigned, but believed to have been signed and mailed on or about January 15, 2011.
Scan of Email sent from Jessica Anderson to Todd F. Anderson	2011 Jun 11	B	Email is addressed to Neldon Johnson but the email was sent from Jessica L. Anderson to Todd F. Anderson. The body of the email is believed to be identical or substantially similar to an email that was sent to Neldon Johnson on or about June 11, 2011.
Document Entitled "Executive Summary"	undated	C	Author is unknown. Document provided to ALC by client.
Document Entitled "Patronage Dividends: A Primer."	2010 Oct 14	D	Document provided to ALC by client. File includes email from Greg Shepard to Neldon Johnson and Glenda Johnson dated 2010 Oct 14.
Document entitled "Donald L Korb Chief Counsel for the Internal Revenue Service Remarks at the 2005 University of Southern California Tax Institute The Economic Substance Doctrine in the Current Tax Shelter Environment, Los Angeles, California on January 25, 2005.		E	Document provided to ALC by client.
Document entitled "What is the Purpose of a Federal Tax Credit for Renewable Energy"		F	Document provided to ALC by client.
Document entitled "Rapower3 Equipment Purchase Agreement"		G	Document provided to ALC by client.
Document entitled "Solar Purchase Referral Fee Contract"		H	Document provided to ALC by client.



Document entitled "PaPower3 Operation and Maintenance Agreement" (Microsoft Word, modifiable file)		I	Document provided to ALC by client.
Pages from document entitled "PaPower3 Operation and Maintenance Agreement" – including Microsoft Word attorney comments.		J	Document provided to ALC by client, with attorney comments added.
PDF (scanned) version of document entitled "PaPower3 Operation and Maintenance Agreement" – pages appear out of order		K	Document provided to ALC by client.
PDF (scanned) version of document entitled "PaPower3 Operation and Maintenance Agreement"		L	Document provided to ALC by client.
Attorney notes from client meeting (Microsoft Word, modifiable file)	2010 Oct 14	M	Document believed to be created by Jessica Anderson after meeting with Neldon Johnson on or about 2010 Oct 14.
Letter Re: Response to Tax Questions Posed (Microsoft Word, modifiable file)	2010 Oct 21	N	Document created and subsequently modified by Jessica Anderson, with the final revisions on or about 2010 Oct 21. The file is believed to be identical to a letter that was sent to Neldon Johnson, via email, as referenced in the document.
Letter Re: Tax and Legal information regarding RaPower-3 Equipment Purchase (Microsoft Word, modifiable file)	2010 Oct 14	O	General Tax Disclaimer Document created by Jessica Anderson and believed to be sent to Neldon Johnson.
Document entitled "Employment Agreement Employment of Neldon P. Johnson by Rapwer-3, LLC" (Microsoft Word, modifiable file)	2010 Oct 04	P	Document created by Todd Anderson on behalf of Neldon Johnson. Word Version.
Document entitled "Employment Agreement Employment of Neldon P. Johnson by Rapwer-3, LLC" (PDF)	2010 Oct 04	Q	Document created by Todd Anderon on behalf of Neldon Johnson and believed to be delivered to Neldon Johnson. PDF Version with attorney comments.



Version with attorney note/comment)			
Document entitled "Employment Agreement Employment of Neldon P. Johnson by Rapwer-3, LLC" (PDF Version without attorney note/comment)	2010 Oct 04	R	Document created by Todd Anderon on behalf of Neldon Johnson and believed to be delivered to Neldon Johnson. PDF Version no comment or notes
Attorney notes	2010 Oct 06	S	Document created by Todd Anderson regarding questions purported by client to come from Mantyla McReynolds, LLC.
Letter Re: Response to Questions Posed to RaPower-3, LLC. (Microsoft Word, modifiable file)	2010 Oct 06	T	Document created by Todd Anderson regarding questions purported by client to come from Mantyle McReynolds, LLC.
Letter Re: Response to Questions Posed to RaPower-3, LLC. (PDF Version)	2010 Oct 06	U	Document created by Todd Anderson regarding questions purported by client to come from Mantyle McReynolds, LLC.

Dated this 15th day of August, 2016.

Respectfully provided,

By: 

Tate W. Bennett, Esq.
Attorney for Todd Anderson