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"Your Advocates - Close to Home"

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June 11, 2013

Internal Revenue Service
Attn: Kevin Matteson
50 South 200 East
Mail Stop 4245
Salt Lake City, UT 84111

Re.: *Draft Letter Used by Rapower-3 or Neldon Johnson*

Dear Mr. Matteson,

Per your request, I am writing regarding an unsigned document produced by my office that I am told is being used by Rapower-3 as an opinion letter to substantiate actions taken by Rapower-3 and possibly others. The document was a working draft regarding generic descriptions of tax regulations. I say it was a working document because I did not have enough information to provide a specific, legal opinion about tax consequences to any set specific circumstances. My representation of Mr. Johnson and/or Rapower-3 was ended before more details could be provided to me.

This document amounted to notes in letter format, and was never signed by me, was never provided with any intent to be specific advice or opinion to Rapower-3, any specific person, or regarding any specific set of circumstances or facts. It was never my intent that the draft be used for any purpose other than ongoing discussion as to the client's contemplated business.

Sincerely,
Anderson Law Center, P.C.

Todd F. Anderson

**Plaintiff
Exhibit**

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