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From: Greg Shepard <greg@rapower3.com>

Sent: Tuesday, October 29, 2013 6:44 PM

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To:

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Subject:

Ra3 Audit/Appeal Info

TO ALL:

I would like to introduce and highly recommend two tax preparers who are IRS Enrolled Agents. Both are nearly finished with their Doctorate in Taxation. They are partners in North Star Tax Services.

Rick Jameson: 435-669-9225 rick@northstartaxservices.com

Lori Galley: 760-902-0777 lori@northstartaxservices.com

Both toured the manufacturing plant and the project site. Both impressed Neldon Johnson with extensive knowledge in battling the IRS in complex cases like our RaPower3 audits and appeals.

They are now picking up some RaPower3 members who are in the audit/appeal stage. If you'd like them to represent you, give them a call or e-mail.

Gregg_P&R-003026

DEPOSITION EXHIBIT

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One of our members, who was the first one to get audited, had some problems with documents being filed properly and because of that; he lost the audit and the appeal. Rick took over close to the end of the appeal. He put in place the ground work to re-file the returns. Rick did file amended returns (that included the correct paperwork) and the client has now received his refunds for 2008 and 2009. The 2010 amended return has been selected for exam.

FROM RICK JAMESON: One other item of note right from the IRS website: An examination may be conducted by mail or through an in-person interview and review of the taxpayer's records. The interview may be at an IRS office (office audit) or at the taxpayer's home, place of business, or accountant's office (field audit). Taxpayers may make audio recordings of interviews, provided they give the IRS advance notice. If the time, place, or method that the IRS schedules is not convenient, the taxpayer may request a change, including a change to another IRS office if the taxpayer has moved or business records are there.

IMPORTANT DISTINCTION: RaPower3 Team Members purchase our solar lenses and that's all. The purchase does not include owning part of the tower, turbine, heat exchanger or anything else. ONLY THE SOLAR LENS.

Finally, going down to Delta again tomorrow plus I have a conference call on an audit in Texas. I expect to win that one.

Remember, I put updates on the NEWS section of rapower3.com

Regards, Greg

* HIPPA

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