RaPower3
Disruptive Energy Technologies

Made in the U.S.A.

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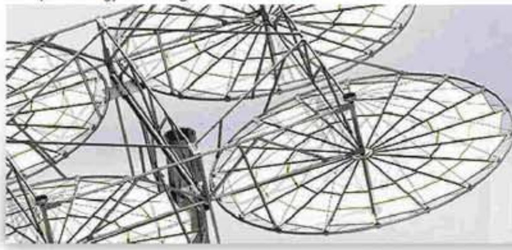

DISRUPTIVE ENERGY TECHNOLOGIES

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Turn Your Tax Liabilities Into Assets

Calculate How Many Lenses You Need

We recommend that you look at the taxes you paid last year and what you expect to pay this year in determining how many solar thermal lenses you should buy to maximize your profits. If you plan it right, you may be able to zero out your taxes while maximizing your solar business. Please consult your tax advisor on before purchasing.

Note: To find out what your 2013 taxes were, go to line 61 of your 2013 1040 Form. Guidelines for 2014 expected taxes: Are you making about the same as last year, look at your YTD (Year to Date pay stub); or meet with your tax preparer.

Do Your Own Detailed Calculations

OVERALL STRATEGY:
Our .00085 formula has been designed to give most taxpayers at least 1.5 times their money back in relation to their total down payment. For example, for a $10K down payment following our formula, you may get back at least $15K in tax benefits over five years or less. Most of the benefits will be gained within the first year.

Please note: the following 2014 formula is different than in the past as the bonus depreciation is no longer allowed. Furthermore, some taxpayers may have varying circumstances such as 1099 forms, AMT considerations along with carryback options which could alter the depreciation schedule by making the election under section 179. Using a qualified and knowledgeable tax preparer can be vital in attaining the maximum benefits allowed.

FORMULA OVERVIEW:
1. Current Year Purchase: Multiply what you expect to pay in taxes in 2014 by .00085.
2. One-year carry back purchase: Add your 2013 & 2014 taxes & multiply by .00085.

The Current Year Purchase Option:

Objective: To zero out your taxes for 2014 while maximizing your ability to bring clean, renewable energy to our country. Calculate Number of Systems (Lenses) to Purchase: Take what you think your taxable liability will be and times that by .00085.

Example: Taxable Liability is projected to be $10,000. (10,000 X .00085 = 8.5 Systems – round this up to nine).

Purchase Price: 9 systems X $3,500 = $31,500.

Down Payment: 9 systems X $1,050 = $9,450 but only a $945 upfront payment is required with the balance due next year with your refund or savings.

Tax Credit: $31,500 X 30% = $9,450.

Depreciation (Net Operating Loss): One half of the tax credit is $4,775. Subtract that from the purchase price of $31,500 = $26,775. The 2014 Depreciation is 20% or $5,355; the remaining 80% can be depreciated over the next four years. (Use DDB method).

Effect in Dollars In-Pocket from Depreciation: About $1,070 in 2015 and about $4,280 in the following four years (Assuming the tax payer is in the 20% tax bracket).

What Happens: You get back or save all $10,000 in your 2014 projected taxes plus, with some extra tax benefits to carry forward. In addition, there may be some state tax benefits on top of that. (Each state is different).

Money Details:
1. You purchased 9 systems and paid $9,450 as a down payment.
2. After your tax refund of $10,000 in 2014, you will have made $550 thanks to your RaPower3 purchase plus you will make about another $4,800 over the next four years.
3. Your profit is created by your depreciation.
4. Don't forget the rental income of $150 X 9 X five years = $6,750
and $68 X 9 X 30 years = $18,360 (for a total of $25,110).

Special Note: The greater one's taxable liability, the greater will be the depreciation benefit based on a percentage. Furthermore, some taxpayers may have varying circumstances such as 1099 forms, AMT

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considerations along with carryback options which could alter the depreciation schedule by making the election under section 179. Using a qualified and knowledgeable tax preparer can be vital in attaining the maximum benefits allowed.

The One-Year Carry Back Purchase Option:

Objective: To zero out your taxes for 2014 & get back as much as possible from 2013 while maximizing your ability to bring clean, renewable energy to our country. Since you can take your solar tax credits back one year, you may want to use the following option.

Calculate Number of Systems to Purchase: Take what you think your taxable liability will be in 2014 plus what you paid in 2013 and times that by .00085. (Round up).

Example: Taxable 2014 Liability is projected to be $10,000 plus there was $10,000 paid in 2013 taxes. (10,000 + 10,000 X .00085 = 17.

Purchase Price: 17 systems X $3,500 = $59,500.

Down Payment: 17 systems X $1,050 = $17,850.

Tax Credit: $59,500 X 30% = $17,850.

Depreciation (Net Operating Loss): One half of the tax credit is $8,925. Subtract that from the purchase price of $59,500 = $50,575.

Please Remember: Some taxpayers may have varying circumstances such as 1099 forms, AMT considerations along with carryback options which could alter the depreciation schedule by making the election under section 179. Using a qualified and knowledgeable tax preparer can be vital in attaining the maximum benefits allowed.

Special Note: There may be some state tax benefits on top of that. (Each state is different) Don't forget the rental income of $150 X 17 X five years = $12,750 and $68 X 17 X 30 years = $34,680 (for a total of $47,430). Also, the greater one's taxable liability, the greater will be the depreciation benefit based on a percentage.

**** Tax Law is extremely complex and each taxpayer has his/her own unique set of circumstances. Above, we have given general information we deem to be correct, but YOU SHOULD ALWAYS RELY ON ADVICE FROM YOUR OWN TAX ATTORNEY OR CPA.**

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AGREEMENTS

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