

GREG SHEPARD  
858 CLOVER MEADOW DRIVE  
SALT LAKE CITY, UT 84123

Dear Greg,

This letter is regarding the "Alternative Energy Systems" that you purchased from RaPower3 LLC. RaPower3 put into service your equipment for 10 solar lenses on or before December 31, 2005. This will qualify you for the Internal Revenue Service solar energy tax credit.

*(However for your personal information, Section 103 Div. B Energy Credit (code Sec.48), "For projects whose construction time is expected to equal or exceed two years, the Credit may be claimed as is placed in service.")*

We appreciate your business and look forward to the opportunity to work with you to help solve our Nation's energy needs. If you have any questions you may correspond with us at the below address.

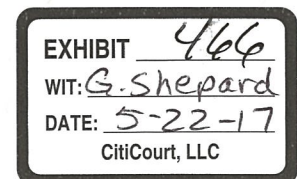
Respectfully Yours,

A handwritten signature in black ink, appearing to read "Neldon Johnson".

Neldon Johnson  
Manager of RaPower3

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RaPower3 4035 S. 4000 W. Deseret, Utah 84624



Confidential Attorney Eyes Only

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