JOHN W. HUBER, United States Attorney (#7226)

JOHN K. MANGUM, Assistant United States Attorney (#2072)

111 South Main Street, Suite 1800

Salt Lake City, Utah 84111

Telephone: (801) 524-5682

Email: john.mangum@usdoj.gov

ERIN HEALY GALLAGHER, pro hac vice

DC Bar No. 985670, erin.healygallagher@usdoj.gov

ERIN R. HINES, pro hac vice

FL Bar No. 44175, erin.r.hines@usdoj.gov

CHRISTOPHER R. MORAN, pro hac vice

NY Bar No. 5033832, christopher.r.moran@usdoj.gov

Trial Attorneys, Tax Division

U.S. Department of Justice

P.O. Box 7238

Ben Franklin Station

Washington, D.C. 20044

Telephone: (202) 353-2452

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

UNITED STATES OF AMERICA,

Plaintiff.

VS.

RAPOWER-3, LLC, INTERNATIONAL AUTOMATED SYSTEMS, INC., LTB1, LLC, R. GREGORY SHEPARD, NELDON JOHNSON, and ROGER FREEBORN,

Defendants.

Civil No. 2:15-cv-00828 DN

UNITED STATES' RESPONSE TO DEFENDANTS' MOTION TO AMEND TERMS OF JUDGMENT

Judge David Nuffer Magistrate Judge Evelyn J. Furse Defendants moved to amend the judgment entered in this case. Specifically, they ask that the terms of judgment match the terms set forth in the order at the end of the Court's Findings of Fact and Conclusions of Law. The United States does not oppose this relief.

But the language Defendants have proposed for the amended judgment is incorrect in one respect. The amended judgment should state that judgment "is" entered in favor of the United States rather than judgment "shall be" entered in favor of the United States. With this change, the complete text of the disgorgement portion of the amended judgment should be:

"IT IS HEREBY ORDERED AND ADJUDGED that final judgment is entered in favor of Plaintiff United States of America and against Defendants RaPower-3 LLC, International Automated Systems Inc., R. Gregory Shepard, and Neldon Johnson, jointly and severally, in the amount of \$50,025,480 as equitable monetary relief, up to and including the amount of gross receipts each received from the solar energy scheme as follows:

- a. Neldon Johnson: \$50,025,480;
- b. International Automated Systems, Inc.; \$5,438,089;
- c. RaPower-3, LLC: \$25,874,066; and
- d. R. Gregory Shepard: \$702,001."

¹ ECF No. 474; ECF No. 468.

Dated: October 26, 2018

Respectfully submitted,

/s/ Erin Healy Gallagher

ERIN HEALY GALLAGHER

DC Bar No. 985760

Email: erin.healygallagher@usdoj.gov

Telephone: (202) 353-2452

ERIN R. HINES FL Bar No. 44175

Email: erin.r.hines@usdoj.gov Telephone: (202) 514-6619 CHRISTOPHER R. MORAN New York Bar No. 5033832

Email: christopher.r.moran@usdoj.gov

Telephone: (202) 307-0834 Trial Attorneys, Tax Division U.S. Department of Justice

P.O. Box 7238

Ben Franklin Station

Washington, D.C. 20044

FAX: (202) 514-6770

ATTORNEYS FOR THE

UNITED STATES

CERTIFICATE OF SERVICE

I hereby certify that on October 26, 2018 the foregoing UNITED STATES' RESPONSE TO DEFENDANTS' MOTION TO AMEND TERMS OF JUDGMENT was electronically filed with the Clerk of the Court through the CM/ECF system, which sent notice of the electronic filing to all counsel of record.

/s/ Erin Healy Gallagher
ERIN HEALY GALLAGHER
Trial Attorney