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Attorneys for Creditor, United States Department of Justice, Tax Division

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF UTAH

In re: RAPOWER-3, LLC,  Debtor	Bankr. No. 18-bk-24865  Chapter 11  Hon. Kevin R. Anderson
<b>CREDITOR UNITED STATES DEPARTMENT OF JUSTICE, TAX DIVISION'S NOTICE OF MOTION TO WITHDRAW THE REFERENCE</b>  <b>(Objection Deadline: August 10, 2018 (if served via CM/ECF); August 17, 2018 (if served by mail))</b>	

**PLEASE TAKE NOTICE** that Creditor the United States Department of Justice, Tax Division, has filed papers with the United States Bankruptcy Court for the District of Utah, Motion to Withdraw the Reference. This motion asks that the United States District Court for the District of Utah withdraw the reference for this case from the United States Bankruptcy Court for the District of Utah. Under Fed. R. Bankr. P. 5011(a), the District Court will decide this motion.

**YOUR RIGHTS MAY BE AFFECTED. You should read these papers carefully and discuss them with your attorney, if you have one in this bankruptcy case. If you do not have an attorney, you may wish to consult one.**

If you do not want the District Court to withdraw the reference for this case, then you or your attorney must take the following step:

Unless the District Court orders otherwise,<sup>1</sup> on or before August 10, 2018 (if you were served via CM/ECF) or August 17, 2018 (if you were served by mail) file with the District Court<sup>2</sup> a written Objection explaining your position. Your written objection must be filed electronically, by mail, or by hand-delivery at:

United States District Court, District of Utah  
351 S. West Temple, Rm. 1.100  
Salt Lake City, Utah 84101.

If you mail your objection to the District Court for filing, it must be deposited in the U.S. Mail in sufficient time for it to be received by the District Court on or before August 10, 2018 (if you

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<sup>1</sup> See DUCivR 83-7.4(d)(2).

<sup>2</sup> See DUCivR 83-7.4(d)(2).

were served via CM/ECF) or August 17, 2018 (if you were served by mail). You must also mail a copy to the undersigned counsel at:

Erin Healy Gallagher  
United States Department of Justice, Tax Division  
PO Box 7238  
Washington, DC 20044 and

Debtor's Counsel David E. Leta and Jeff D. Tuttle  
Snell & Wilmer  
15 West South Temple, Suite 1200  
Salt Lake City UT 84101-1547

US Trustee's Office  
John T. Morgan  
Washington Federal Bank Building  
405 South Main Street, Suite 300  
Salt Lake City UT 84111 and

All other parties in interest, which may include all creditors. A list of all creditors, with their addresses, is attached as Appendix A.

If you or your attorney do not take this step, the District Court may decide that you do not oppose the relief sought in the motion to withdraw the reference and may enter an order granting that relief.

Dated: July 27, 2018

Respectfully submitted,

/s/ Erin Healy Gallagher

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**JUSTICE, TAX DIVISION**