

UNITED STATES DISTRICT COURT

DISTRICT OF UTAH



UNITED STATES
V.
RAPOWER-3, LLC, et al

DEFENDANTS' WITNESS LIST

Case Number: 2:15-cv-00282-DN

PRESIDING JUDGE David Nuffer					PLAINTIFF'S ATTORNEY Erin Healy-Gallagher					DEFENDANT'S ATTORNEY Denver C. Snuffer, Jr.				
TRIAL DATE (S) April 2-5, 19-20, 23-26					COURT REPORTER					COURTROOM DEPUTY				
PLF. NO.	DEF. NO.	DATE OFFERED	MARKED	ADMITTED	DESCRIPTION OF EXHIBITS* AND WITNESSES									
					<p>Neldon P. Johnson Mr. Johnson is a named defendant herein and is expected to testify regarding the history and development of the solar technology used and marketed by RaPower-3, LLC; as manager of the defendant entities, he is expected to testify as to the development of solar related technology, the invention and patenting of a new method of producing Fresnel lenses, how the Fresnel lenses were used to develop framing, fastening, and aligning mechanisms for concentrating solar heat, then the use of Fresnel lenses to develop several generations of improved solar collectors, how the Fresnel lenses helped in the development of several refinements in heat exchangers, how a new and patented turbine engine was able to exploit the heated liquid produced from the Fresnel lenses, and how a recently developed photovoltaic system was also patented after using the Fresnel lenses to focus solar radiation on the new cells; and to testify concerning transactions relating to solar energy development, lens sales, finances of the entities; gross and net revenues and all other matters raised in the pleadings as both Plaintiff's allegations and Defendants' affirmative defenses and claims. He will also testify of his understanding of advice and instruction he received from lawyers, CPAs and Enrolled Agents about the qualification of the Fresnel lenses for certain favorable tax incentive treatment to stimulate private money investment in development of solar technology. He will explain that the development has been funded by private purchases of lenses, which have been sold from inventory, and many have needed to be replaced due to destruction during development research and development, and that the Fresnel lenses were critical to the process of research, development, testing and improvement. He will explain the patented technology developed by him, its purposes, uses, innovation and improvement of technology and how they will lead to generation of lower cost electricity by more efficient use of solar energy.</p>									
					<p>R. Gregory Shepard Mr. Shepard is a named defendant herein and is expected to testify regarding his role at RaPower-3, LLC and in rebuttal to the government's claims and allegations against him; his knowledge of the solar energy technology and advancements over the years he has been affiliated with RaPower-3, LLC; his financial involvement with lens sales; and his tax treatment of lens purchases by him.</p>									
					<p>Kurt Hawes Mr. Hawes has been designated as a defense expert and is expected to testify that as an attorney and tax expert he would recommend to clients that the solar lenses purchased from RaPower-3, LLC and subsequently leased for use in an alternative energy system qualify as energy property as defined by Section 48 of the Internal Revenue Code and entitle any purchaser of lenses to the energy tax credit under Section 48; that solar tax credits can be taken for solar lenses purchased that are placed in service and held out for lease; that, depending on the specific facts of a client's situation, would recommend that clients are materially participating in a leasing business if they leased the solar lenses for practical use; and in relation to the lease of the lenses, a client could claim depreciation relating to the lenses used in their leasing business.</p>									

					<p>Richard Jameson Mr. Jameson has been designated as a defense expert and is expected to testify that as an experienced tax preparer and certified IRS Enrolled Agent that solar lenses purchased by individuals or business entities from RaPower-3, LLC qualify under section 48 of the Internal Revenue Code as "energy equipment" and for tax reporting purposes, individuals who purchase RaPower-3, LLC solar lenses can claim the energy credit for the year their lens(es) are placed in service? In addition, Mr. Jameson is expected to testify the conditions under which buyers of solar lenses from RaPower-3, LLC qualify to deduct depreciation on their federal tax returns.</p>
					<p>Paul Jones Paul Jones is expected to testify in rebuttal to the government's testimony on the status of audits of owners of RaPower-3 lenses and the progress of cases in the tax court.</p>
					<p>Gary Peterson Based on the deposition testimony for government witnesses Perez and Reinken, Mr. Peterson will be called to testify in rebuttal to the government's testimony on gross profitability of the businesses and individuals and to testify regarding the income and expenses of the defendants and on any other accounting or financial matter based on his experience as the companies' accountant.</p>
					<p>MAY CALL WITNESSES</p>
					<p>Glenda Johnson Mrs. Johnson is the wife of Neldon Johnson and may be called to testify regarding her role in RaPower-3, LLC and the defendant entities; business finances, income, accounting, and customer relations. In addition, Mrs. Johnson may be called to offer rebuttal testimony on any accounting matter based on her experience as the companies' bookkeeper</p>
					<p>Matt Shepard Mr. Shepard may be called upon to testify as to the solar energy technology and his role in the development of the solar energy equipment and in rebuttal to the government's testimony on the solar technology and customer relations.</p>
					<p>LeGrand Johnson Mr. Johnson may be called upon to testify as to the solar energy technology and his role in the development of the solar energy equipment and in rebuttal to the government's testimony on the solar technology and customer relations.</p>
					<p>Randall Johnson Mr. Johnson may be called upon to testify as to the solar energy technology and his role in the development of the solar energy equipment and in rebuttal to the government's testimony on the solar technology and customer relations.</p>
					<p>Kenneth Birrell Mr. Birrell may be called to testify as to the advice and opinions given to Defendants on which they relied in making statements that the purchase of lenses qualifies lens buyers for the solar tax credit in IRC Section 48 and depreciation deduction relating to a solar lens leasing business</p>
					<p>Todd Anderson Mr. Anderson may be called to testify as to the advice and opinions given to Defendants on which they relied in making statements that the purchase of lenses qualifies lens buyers for the solar tax credit in IRC Section 48 and depreciation deduction relating to a solar lens leasing business</p>
					<p>Jessica Anderson Mrs. Anderson may be called to testify as to the advice and opinions given to Defendants on which they relied in making statements that the purchase of lenses qualifies lens buyers for the solar tax credit in IRC Section 48 and depreciation deduction relating to a solar lens leasing business</p>

* Include a notation as to the location of any exhibit not held with the case file or not available because of size.