

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

Dear Sir:

My name is Michael Kelly a creditor to RAPOWER 3 CASE 18-24865 DOC 16.

I AM AGAINST the motion by the creditor United States Department Of Justice Tax Division's to dismiss bankruptcy petition, or in the alternative, convert to chapter 7 or appoint chapter 11 trustee.

Thank you,

  
Michael Kelly