

UNITED STATES COURT OF APPEALS
FOR THE TENTH CIRCUIT

Entry of Appearance and Certificate of Interested Parties

United States

v.

RaPower-3, LLC. et al.

Case No. 18-4119, 18-4150

INSTRUCTIONS: COUNSEL FOR A PARTY MUST FORTHWITH EXECUTE AND FILE THIS FORM, INDICATING METHOD(S) OF SERVICE ON ALL OTHER PARTIES. MULTIPLE COUNSEL APPEARING FOR A PARTY OR PARTIES AND WHO SHARE THE SAME MAILING ADDRESS MAY ENTER THEIR APPEARANCES ON THE SAME FORM BY EACH SIGNING INDIVIDUALLY.

In accordance with 10th Cir. R. 46.1, the undersigned attorney(s) hereby appear as counsel for
United States of America

Party or Parties

Plaintiff/Appellee

Appellant/Petitioner or Appellee/Respondent

, in the subject case(s).

Further, in accordance with 10th Cir. R. 46.1, the undersigned certify(ies) as follows: **(Check one.)**

On the reverse of this form is a completed certificate of interested parties and/or attorneys not otherwise disclosed, who are now or have been interested in this litigation or any related proceeding. Specifically, counsel should not include in the certificate any attorney or party identified immediately above.

X There are no such parties, or any such parties have heretofore been disclosed to the court.

Joan I. Oppenheimer (Co-Counsel)

Name of Counsel

/s/ Joan I. Oppenheimer

Signature of Counsel

U.S. Department of Justice, Tax Division
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Washington, DC 20044 (202) 514-2954

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E-Mail Address joan.i.oppenheimer@usdoj.gov

Name of Counsel

Signature of Counsel

Mailing Address and Telephone Number

E-Mail Address

I hereby certify that a copy of this Entry of Appearance and Certificate of Interested Parties was served on

(please insert date) 3/27/19

via (state method of service) CM/ECF.

to:

Counsel of Record

/s/ Joan I. Oppenheimer

(See Fed. R. App. P. 25(b))

(Signature)