

Exhibit A



Summons

In the matter of Neldon Johnson (TIN # [REDACTED]) and Glenda Johnson (TIN # [REDACTED])

Internal Revenue Service (Division): Small Business/Self-Employed

Industry/Area (name or number): Western Area

Periods: Calendar year ending December 31, 2012

The Commissioner of Internal Revenue

To: Wells Fargo Bank

At: Subpoena Processing; 2700 S Price Road, 2nd Floor, Chandler, AZ 85286

You are hereby summoned and required to appear before Joel Zielke, Revenue Agent, or Designee an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

In lieu of appearance, you may mail the following documents to the address below before the date of the appearance.

Please produce for examination copies of signature cards, monthly bank statements, bank deposit slips, deposit items, credit memos, cancelled checks, and debit memos drawn on accounts which either Neldon Johnson (TIN # [REDACTED]) or Glenda Johnson (TIN # [REDACTED]) either owns or is a signer for the period December 2011 - January 2013.

The term 'credit memos' includes internal and external bank transfers of funds and wires and includes any internal memoranda evidencing the payor bank name, the payor account name and the payor account number for the accounts paying such transferred and wired funds. The term 'debit memos' includes internal and external bank transfers of funds and wires and includes any internal memoranda evidencing the recipient bank name, the recipient account name and the recipient account number for the accounts receiving such transferred and wired funds. The term 'cancelled checks' includes counter checks, cashier's checks and money orders. The term 'accounts' includes but is not limited to checking accounts, savings accounts, money market accounts, investment accounts, merchant accounts, credit card accounts, loan accounts, and the account into which the enclosed cashier's check was deposited, (Zions Bank, Check Number: 1635357, Amount: \$1,498,150.85, Date: 06/27/2012, Payee: Glenda Johnson).

You are authorized to receive reimbursement of up to \$500.00 for costs directly related to the search for, reproduction of, and transport of the records requested in this summons. If the amount of direct costs is expected to exceed this amount please contact the issuing officer listed below for further authorization.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

50 South 200 East, MS: 4544JZ, Salt Lake City, UT 84111; Phone 801-799-6685; Fax 801-799-6724

Place and time for appearance at 50 South 200 East, Salt Lake City, UT 84111



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 12-2001)
Catalog Number 21405J

on the 30th day of October, 2015 at 10 o'clock a m.

Issued under authority of the Internal Revenue Code this 1st ^(year) day of October, 2015 ^(year)

[Signature of Dewey D Parker]

Dewey D Parker

Signature of approving officer (if applicable)

Revenue Agent

Title

Revenue Agent Group Manager

Title

Part C — to be given to noticee

To: Neldon & Glenda Johnson**Date:** October 1, 2015**Address:** 4035 S 4000 West, Delta, UT 84624

Enclosed is a copy of a summons served by the IRS to examine records made or kept by, or to request testimony from, the person summoned. If you object to the summons, you are permitted to file a lawsuit in the United States district court in the form of a petition to quash the summons in order to contest the merits of the summons.

General Directions

1. You must file your petition to quash in the United States district court for the district where the person summoned resides or is found.
2. You must file your petition within 20 days from the date of this notice and pay a filing fee as may be required by the clerk of the court.
3. You must comply with the Federal Rules of Civil Procedure and local rules of the United States district court.

Instructions for Preparing Petition to Quash

1. Entitle your petition "Petition to Quash Summons."
2. Name the person or entity to whom this notice is directed as the petitioner.
3. Name the United States as the respondent.
4. State the basis for the court's jurisdiction, as required by Federal Rule of Civil Procedure. See Internal Revenue Code Section 7609(h).
5. State the name and address of the person or entity to whom this notice is directed and state that the records or testimony sought by the summons relate to that person or entity.

6. Identify and attach a copy of the summons.

7. State in detail every legal argument supporting the relief requested in your petition. See Federal Rules of Civil Procedure. Note that in some courts you may be required to support your request for relief by a sworn declaration or affidavit supporting any issue you wish to contest.

8. Your petition must be signed as required by Federal Rule of Civil Procedure 11.

9. Your petition must be served upon the appropriate parties, including the United States, as required by Federal Rule of Civil Procedure 4.

10. At the same time you file your petition with the court, you must mail a copy of your petition by certified or registered mail to the person summoned and to the IRS. Mail the copy for the IRS to the officer whose name and address are shown on the face of this summons. See 7609(b)(2)(B).

The court will decide whether the person summoned should be required to comply with the summons request. Your filing of a petition to quash may suspend the running of the statute of limitations for civil liability or for criminal prosecution for offenses under the tax laws for the tax periods to which the summons relates. Such suspension would be in effect while any proceeding (or appeal) with respect to the summons is pending.

The relevant provisions of the Internal Revenue Code are enclosed with this notice. If you have any questions, please contact the Internal Revenue Service officer before whom the person summoned is to appear. The officer's name and telephone number are shown on the summons.



Department of the Treasury
Internal Revenue Service

www.irs.gov

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Catalog Number 21405J

Part D — to be given to noticee

ZIONS BANK Salt Lake City, Utah 84101		CASHIER'S CHECK	1635357
Remitter GLEND A JOHNSON		Date June 27, 2012	31-5/1240
Pay ***ONE MILLION FOUR HUNDRED NINETY EIGHT THOUSAND ONE HUNDRED FIFTY and 85/100*** US Doll		\$ ***1,498,150.85***	
To The Order Of ***GLEND A JOHNSON***	Print Name Glenda Johnson	Type Check	Open Date 6/27/12
	Account Checking	Branch SLC	
	Ten Digits Only 1234567890	Sig [Signature]	Authorized Signature Rick B. Archibald
OSB 10 2877	Held N	HFF A	
⑈1635357⑈ ⑆124000054⑆ 002 25563 6⑈			

Security Features Included

4400
111
Hilda E. Johnson
DO NOT SIGN / WHITE / STAMP BELOW THIS LINE
1221-0527-84
2745782412
WELLS FARGO BANK NA SLC
80128720 E0085 PKT 84
1221-0527-84
2745782412
The following information is being furnished for your information only. It is not intended to be used for any other purpose.
1221-0527-84
2745782412

Date:07/23/12 Seq #:94126110 Account:2255636 Serial #:1635357 Amount:\$1,498,150.85 Dep Seq #:-