

JOHN W. HUBER, United States Attorney (#7226)
JOHN K. MANGUM, Assistant United States Attorney (#2072)
185 South State Street, Suite 300
Salt Lake City, Utah 84111
Telephone: (801) 524-5682
Email: john.mangum@usdoj.gov

ERIN HEALY GALLAGHER, *pro hac vice*
DC Bar No. 985670, erin.healygallagher@usdoj.gov
CHRISTOPHER R. MORAN, *pro hac vice*
NY Bar No. 5033832, christopher.r.moran@usdoj.gov
Trial Attorneys, Tax Division
U.S. Department of Justice
P.O. Box 7238
Ben Franklin Station
Washington, D.C. 20044
Telephone: (202) 353-2452

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF UTAH, CENTRAL DIVISION

UNITED STATES OF AMERICA,	Civil No. 2:15-cv-00828 DN
Plaintiff,	UNITED STATES' EXHIBIT LIST FOR ITS BRIEF IN OPPOSITION TO THE MOTION TO BIFURCATE (ECF DOC. 90)
vs.	Judge David Nuffer Magistrate Judge Brooke C. Wells
RAPOWER-3, LLC, INTERNATIONAL AUTOMATED SYSTEMS, INC., LTB1, LLC, R. GREGORY SHEPARD, NELDON JOHNSON, and ROGER FREEBORN,	
Defendants.	

Pl. Ex. Identifier	Description
A	Email correspondence from Gregory Shepard produced by a third-party customer dated July 19, 2012
B	Printout of www.rapower3.com: "Start Your Own RaPower3 [<i>sic</i>] Business" dated March 2, 2015
C	Printout of www.rapower3.com: "Start Your Own RaPower3 [<i>sic</i>] Business" dated May 1, 2014
D	Email correspondence from Gregory Shepard produced by a third-party customer dated February 19, 2016
E	United States First Requests for the Production of Documents to Defendant Neldon Johnson
F	Excerpts from the Deposition of Frank F. Lunn
10	Letter from Gregory Shepard dated March 20, 2015, from IRS files
19	Printout of www.rapower3.com: "Your BIG and <i>Quick</i> Payout" dated March 2, 2015
25	Printout of www.rapower3.com: "Satisfying the IRS Depreciation Conditions" dated March 2, 2015
26	Printout of www.rapower3.com: "RaPower3 [<i>sic</i>] Basics" dated March 2, 2015
32	Email correspondence from Gregory Shepard produced by a third-party customer dated November 11, 2013
34	Printout of www.rapower3.com: "Your BIG and <i>Quick</i> Payout" dated May 1, 2014
35	Subpoena for the production of documents to Frank F. Lunn
89	Email correspondence from Gregory Shepard produced by a third-party customer dated January 17, 2014

Dated: October 3, 2016

Respectfully submitted,

/s/ Erin Healy Gallagher

ERIN HEALY GALLAGHER

DC Bar No. 985760

Email: erin.healygallagher@usdoj.gov

Telephone: (202) 353-2452

CHRISTOPHER R. MORAN

New York Bar No. 5033832

Email: christopher.r.moran@usdoj.gov

Telephone: (202) 307-0834

Trial Attorneys, Tax Division

U.S. Department of Justice

P.O. Box 7238

Ben Franklin Station

Washington, D.C. 20044

FAX: (202) 514-6770

ATTORNEYS FOR THE

UNITED STATES

CERTIFICATE OF SERVICE

I hereby certify that on October 3, 2016, the foregoing document was electronically filed with the Clerk of the Court through the CM/ECF system, which sent notice of the electronic filing to the following:

Justin D. Heideman
HEIDEMAN & ASSOCIATES
2696 North University Avenue, Suite 180
Provo, Utah 84604
jheideman@heidlaw.com
ATTORNEY FOR RAPOWER-3, LLC,
INTERNATIONAL AUTOMATED SYSTEMS, INC.,
LTB1, LLC, and NELDON JOHNSON

Donald S. Reay
MILLER, REAY & ASSOCIATES
donald@reaylaw.com
ATTORNEY FOR R. GREGORY SHEPARD
AND ROGER FREEBORN

/s/ Erin Healy Gallagher
ERIN HEALY GALLAGHER
Trial Attorney