

**Steven Carver**

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**From:** Greg Shepard [greg@rapower3.com]  
**Sent:** Monday, November 11, 2013 8:07 AM  
**Subject:** Ra3 Audit/Appeal Great Info

TO ALL: This was just sent to me. IMO, this is a great approach and strategy. Regards, Greg

3 significant issues Rick Jameson emphasizes -

#1. This is leasing "personal property" which is not considered passive at all - no need to worry about establishing involvement and time spent (for this qualification). We buy and own the lenses (personally) and do business with them by leasing them. [Unless, someone has their business buy the lenses (where other people are involved).]

#2. We should not consider ourselves in an "energy" business. We are buying lenses and leasing them - THAT is our business - LEASING - NOT producing energy, though we lease the lenses because they produce heat (which qualifies for the credit). And our lenses are "Placed in service" as they are part of a solar energy system, extra backup equipment, in line to be added, etc., ie: in a state of readiness, and are also used currently for advertizing purposes. They qualify because they can and will be used to produce heat. They do not need to produce electricity (ever).

#3. Everyone should establish a separate business bank acct. (where the participant is DBA some business name) through which to work all RaPower (business) transactions- separate from all personal stuff (where they can do this under their own SS #).

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