

**From:** Greg Shepard <greg@rapower3.com>  
**Sent:** Friday, February 19, 2016 10:16 PM  
**To:**  
**Subject:** Ra3 New Oregon Audit Info

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Hello To All in Oregon:

(Below is what I sent to those who have an IRS audit)

**First Our Technology Update:** We are doing very well. All the R&D has been completed. Both the Manufacturing and Construction stations have been tested and approved. I think, but not sure, the last station for mass production at our manufacturing plant will be completed by Friday. I think, but not sure, that towers will start going up next month. This, of course, will be really great for our case against the IRS/DOJ.

**Second, Your Audit Update:** Not a lot to report because the wheels of justice always work slowly. The IRS has been told to get an expert witness and sign the non-disclosure statement. They, at first, balked at that-orders from Washington DC. So, perhaps their expert witness will come down to Delta next month.

The guy who is auditing me also wants to come down. However, he doesn't want to sign a ND statement. Hmmmm . . . too bad.

**Things in the Works:** There are some things in the works that should help our cause with the IRS. The attorneys are reviewing that strategy. That could possibly happen next month.

**Are things OK or worse? Absolutely Better than Ever!!**

**Oregon Update:** Not much new to report. But, you are my source. So you must keep me informed on how you are wading through the lengthy Oregon audit process. Because this process is substantially different than the IRS, the following is are some guidelines that I thought of:

1. The Two culprits in the Oregon audit are Rod and Genevieve. They believe we have a tax avoidance scam and they are going to do everything they can to make you pay. They do not believe our technology is real. They don't understand the principle of R&D. Therefore, they want results now; meaning income. Since we have no income yet or proof that our towers are up and running, they have gone to a new ploy which is classifying your solar business as a hobby. (it's an IRS term and classification) This classification would deny your tax benefits. When there is no income over a long time, it can be classified as a hobby and thus denying tax benefits. Finally, there were several communications with Sheryl Dekker who accused IAUS/Neldon Johnson as having no permits, no business licenses, and no workmen's compensation. This was taken as gospel by the Oregon auditors. Sheryl Dekker, in front of attorneys from both sides, admitted she lied because Neldon was "mean" to her. Consequently there is a multi-million dollar lawsuit against Dekker and Millard County. However, the Oregon auditors will not recognize that occurrence and stick with Dekker's lies.
2. Oregon is the only state contesting our tax benefits. You are responsible for meeting all deadline dates. If you need help, the auditors have been helpful in the past of explaining your situation; but be wary and guarded. They are your enemy. My recommendation, if you can, is keep on appealing. It is my understanding there are five stages before you go to a final court. Do not be confused with a prelim meeting with a judge. Your auditors can explain this to you-so call them. You will be denied at every turn no matter how compelling

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Exhibit**

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your argument is. You will have to pay your state debt before you can go to court (different than the IRS). If you feel you do not want to keep going, you probably can strike some sort of a deal with the auditors and then make monthly payments. If you do want to keep going, we can get an Oregon attorney to represent you at the final court stage. Paul Jones, out of Salt Lake City, cannot be the lead attorney being out of state. Time is on our side: we will soon be putting up towers and receiving revenue. This will shoot down most of their arguments.

**New Approach:** Our attorneys believe in a tax law which states that if your lenses are used for research and development, then they qualify for depreciation. That should win it for you in the final court proceedings. I will have more info on this later, so that you can present this to a judge.

Regards, Greg

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