

JUSTIN D. HEIDEMAN (USB No. 8897)

HEIDEMAN & ASSOCIATES

2696 North University Avenue, Suite 180

Provo, Utah 84604

Telephone: (801) 472-7742

Facsimile: (801) 374-1724

Email: jheideman@heidlaw.com

Attorney for RAPower-3, LLC, International Automated Systems, Inc.LTB1 and Neldon Johnson

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

UNITED STATES OF AMERICA,

Plaintiff,

vs.

RAPOWER-3, LLC, INTERNATIONAL
AUTOMATED SYSTEMS, INC., LTB1, LLC,
R. GREGORY SHEPARD, NELDON
JOHNSON, and ROGER FREEBORN,

Defendants.

**CERTIFICATE OF SERVICE OF
DEFENDANT RAPOWER-3,
LLC'S, RESPONSES TO UNITED
STATES' FIRST SET OF
INTERROGATORIES**

Case No. 2:15-CV-0828 DN
Judge: Honorable David Nuffer
Magistrate Judge Brooke Wells

I hereby certify that on June 21, 2016 I served a copy of *Defendant's RaPower 3, LLC's, Responses to United States' First Set of Interrogatories* together with this Certificate of Service, by sending them via e-mail to the attorneys for Plaintiff as listed below and further, a copy of this document was electronically filed with the Clerk of the Court through the CM/ECF system, which sent notification of such filing to all attorneys to be noticed under this matter as follows:

Pro Hac Vice Attorney for Plaintiff

Erin Healy Gallagher
US Department of Justice (TAX)
Tax Division
P.O. Box 7238

Washington, DC 20044
Phone: (202) 353-2452
Email: erin.healygallagher@usdoj.gov

Erin R. Hines
US Department Justice
Central Civil Trial Section RM 8921
555 4th St NW
Washington, DC 20001
Tele: (202) 514-6619
Email: erin.r.hines@usdoj.gov

John K. Mangum
US Attorney's Office (UT)
Tele: (801) 325-3216
Email: john.mangum@usdoj.gov

Christopher R. Moran
US Department of Justice (TAX)
Tax Division
PO Box 7238
Washington, DC 20044
Tele: (202) 307-0234
Email: christopher.r.moran@usdoj.gov

Attorney for R. Gregory Shepard and Roger Freeborn

Donald S. Reay
Reay Law PLLC
43 West 9000 South, STE B
Sandy, Utah 84070
Tele: (801) 999-8529
Email: donald@reaylaw.com

DATED and SIGNED June 21, 2016.

HEIDEMAN & ASSOCIATES

/s/ Justin D. Heideman

Attorney for Defendants RaPower-3, LLC, International
Automated Systems, Inc., LTB1, and Neldon Johnson