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Buck, Cody Michael

February 15, 2017

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IN THE UNITED S	STATES DISTRICT COURT
FOR THE DISTRICT C	OF UTAH, CENTRAL DIVISION
UNITED STATES OF AMERICA,)) Deposition of:)
Plaintiff,) CODY MICHAEL BUCK
VS.) Time on record: 1 Hour,) 29 Minutes
RAPOWER3, LLC, INTERNATIONAL AUTOMATED SYSTEMS,)) Case No. 2:15-cv-00828 DN)
INC., LTB1, LLC, R.) Judge David Nuffer
GREGORY SHEPARD,)
NELDON JOHNSON and)
ROGER FREEBORN,)
)
Defendants.)
February 15,	2017 * 1:05 p.m.
Location: United S	States Attorney's Office
111 South Main	n Street, Suite 1800
	ke City, Utah Plaintiff Exhibit 384
	awn M. Perry, CSR
Notary Public in an	nd for the State of Utah

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2 (Pages 2 to 5)

2	4
1 APPEARANCES 2 FOR THE PLAINTIFF: 3 Christopher R. Moran Erin Healy Gallagher 4 Erin R. Hines (Telephonically) United States Department of Justice 5 Trial Attorneys, Tax Division P.O. Box 7328 6 Washington, D.C. 20044 (202) 307-0834 7 (202) 514-6770 (fax) 8 christopher.r.moran@usdoj.gov 9 erin.healygallagher@usdoj.gov 9 FOR THE DEFENDANTS, RAPOWER3, LLC, INTERNATIONAL AUTOMATED SYSTEMS, INC., LTB1, LLC, AND NELDON 10 JOHNSON: 11 Ohristian D. Austin Attorney at Law 12 Christian D. Austin Attorney at Law 13 Heideman & Associates 2696 No. University Avenue 14 Suite 180 Provo, Utah 84604 15 (801) 374-1724 (fax) 16 caustin@heidlaw.com 17 FOR THE WITNESS: 18 Eric G. Benson Attorney at Law Sait Lake City, Utah 84111 12	1 P R O C E E D I N G S 2 CODY MICHAEL BUCK, 3 called as a witness, being first sworn, 4 was examined and testified as follows: 5 EXAMINATION 6 BY MR. MORAN: 7 Q. Good morning, Mr. Buck. We met 8 previously, but I'll introduce myself again. My name 9 is Chris Moran. I'm here on behalf of the United 10 States Department of Justice, Tax Division, appearing 11 on behalf of the United States. 12 Have you had your deposition taken before? 13 A. No. 14 Q. Then I'm going to walk you through some of 15 the ground rules, just to familiarize yourself. 16 Mr. Benson has probably gone over it with you, but 17 we'll do it again here. 18 MS. HEALY GALLAGHER: Do appearances. 19 MR. MORAN: Before we go any further, can 10 their appearances on the record? 12 MR. BENSON: Yeah. Eric Benson appearing 13 on behalf of Cody Buck. 14 MR. AUSTIN: And Christian Austin on 15 behalf of Ra
1 INDEX 2 CODY MICHAEL BUCK PAGE 3 Examination by Mr. Moran 4 4 Examination by Mr. Austin 52 5 *** 6 6 E X H I B I T S 7 7 NO. DESCRIPTION PAGE 8 Exhibit 371 Form 10-K 30 9 *** 11 12 13 14 15 16 17 18 19 20 21 22 23 23 24 25	MS. HEALY GALLAGHER: And Erin Healy Gallagher also for the U.S. Department of Justice, Tax Division. Erin Hines, also for the DOJ, is on the phone. MR. MORAN: And counsel for Roger Freeborn and R. Gregory Shepard is Donald Reay, and he is not in attendance today. This deposition will be governed by the Federal Rules of Civil Procedure and the local rules of the District of Utah. Any exhibits that we mark today will be kept by me and I will give them to the court reporter at the end of the week. Q. Mr. Buck, can you please state your name and address for the record? A Cody Michael Buck. Q. Okay. Business address is fine. A Business, 178 South Rio Grande Street, Suite 200, Salt Lake City, Utah 84101. Q. And who is your employer? A My current employer is BDO USA. Well, I'm a partner of BDO USA. Q. Was BDO USA previously known as were

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3 (Pages 6 to 9)

6	8
¹ you previously employed by a different employer?	¹ Q. Throughout today there may be objections
² A. Yes.	² by either by any of the attorneys in the room.
³ Q. What was that?	³ Unless your attorney directs you not to answer, I
⁴ A. Mantyla McReynolds.	⁴ would just ask you to let that attorney place his
⁵ Q. Okay. And what happened to Mantyla	⁵ objection on the record and then provide an answer to
⁶ McReynolds?	⁶ the question. Do you understand?
⁷ A. The partners determined to join BDO USA.	⁷ A. Understood.
⁸ It was effective July 1st of 2016.	⁸ Q. It may happen today that you will give an
⁹ Q. Okay. So until July 1st, 2016, you were	⁹ answer as completely as you can but then later on in
¹⁰ employed by Mantyla McReynolds?	¹⁰ the deposition you realize that you would like to
¹¹ A. Correct.	¹¹ expand on that answer or correct some portion of it.
¹² Q. Were you a partner there?	¹² And that's perfectly fine; just tell me that you'd
¹³ A. I was from 2015 to 2016.	¹³ like to do so, that you would like to clear up an
¹⁴ Q. Okay. We'll talk a little bit more about	¹⁴ answer that you gave previously, and I'll be happy to
¹⁵ your employment later on.	¹⁵ give you the time to make that correction for the
¹⁶ A. Okay.	¹⁶ record.
¹⁷ Q. You already said you had never been	¹⁷ A. Understood.
¹⁸ deposed before. One of the most important things	¹⁸ Q. I also have some opportunities to take
¹⁹ today is that the court reporter who is sitting to my	¹⁹ breaks through the deposition, probably every 90
²⁰ left is able to record everything, all my questions	²⁰ minutes or so. We're here in the afternoon, so there
²¹ and your answers. Therefore, I need you to speak	 shouldn't be a need for a lunch break.
²² loudly enough so that she can hear you, as well as	²² If you, at any point, want to talk to your
 everyone else in the room, and answer my questions 	 attorney, Mr. Benson, that's fine. The only thing
 verbally. That means head nods and uh-huhs won't do 	 ²⁴ I'd ask is that you not do that while a question is
²⁵ the job. I will need a yes, a no, and if you want to	 ²⁵ pending. So if you would like to consult with Mr.
7	9
¹ further explain your answer, go ahead, but no uh-huhs	¹ Benson, answer whatever question is pending as fully
² or head nodding or things of that nature.	² as you can and I'll be happy to give you some time
³ A. Understood.	³ and some privacy to talk to Mr. Benson.
⁴ Q. If you could just speak up a little bit.	⁴ A. Understood.
⁵ A. Understood.	⁵ Q. Like I said earlier, we're here today to
⁶ Q. We also have a tendency in casual	⁶ get as accurate a record as we can as it relates to
⁷ conversation to speak over one another. In this	⁷ the facts of this case, so I have to ask, is there
⁸ deposition I'll ask you to wait until I'm done asking	⁸ anything that would prevent you from understanding
⁹ a question before you provide your response. The	⁹ and answering questions today?
¹⁰ court reporter can't take down what we're saying if	¹⁰ A. No.
¹¹ you and I are speaking over each other. So I'll do	¹¹ Q. Okay. Have you had any alcoholic drinks
¹² my best to police myself on that, and I just ask you	¹² in the last eight hours?
¹³ to do the same. Sound good?	¹³ A. Eight hours? No.
14 A. Understood.	¹⁴ Q. Okay. Are you feeling sick or unwell
¹⁵ Q. When I do finish each question, your	¹⁵ today?
¹⁶ obligation is to give full and complete answers. Do	¹⁶ A. No. I am a Type 1 diabetic, so that could
¹⁷ you understand that obligation?	¹⁷ change.
¹⁸ A. Yes, I do.	¹⁸ Q. Okay. If you need to step out for a
¹⁹ Q. It's also my obligation to ask	¹⁹ MR. BENSON: If that happens
²⁰ understandable questions of you. So if I ask you a	²⁰ Q. (BY MR. MORAN) drink of water or
²¹ question that you don't fully understand, please feel	²¹ anything, or sugar we don't want you passing out
free to ask me to rephrase or say that you don't	 anything, or sugar we don't want you passing out on us. If you need to take more frequent breaks than
²³ understand, and I'll do my best to clear up any	on us. If you need to take more nequent breaks than
 ambiguities. 	 ²³ 90 minutes, you just let me know. ²⁴ A. Okay.
²⁵ A. Understood.	 A. Okay. Q. I'm going to ask you some questions about

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4 (Pages 10 to 13)

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	10	12
1	your background, just so we can more fully understand	¹ functions are?
2	how you came to have some familiarity with the facts	² A. So the tax services is, you know,
3	of this case.	³ preparation of tax returns.
4	How long have you worked at Mantyla	⁴ The audit services is establishing
5	McReynolds?	⁵ opinions on financial statements.
6	A. Since 2003. January, about.	⁶ Q. Okay. We'll start out with the audit part
7	Q. Do you have any family?	⁷ of it. What's a financial statement?
8	A. Parents.	⁸ A. It's a description of a business's
9	Q. Okay. Are you married?	⁹ financial position and the results of their
10	A. Siblings. No, I'm not.	¹⁰ operations.
11	Q. So no children?	¹¹ Q. Why does a business maintain financial
12	A. No children.	¹² statements?
13	Q. Can you walk me through your education,	¹³ A. To report to investors and interested
14	starting with the end of high school?	¹⁴ parties, such as banks.
15	A. I've got an associate's degree from Salt	¹⁵ Q. Anyone else?
16	Lake City Community College and then a bachelor's	¹⁶ A. If it's a public company, the general
17	degree from the University of Utah, as well as a	¹⁷ public users, in order to make investment decisions.
18	master's in professional accountancy from the	¹⁸ Q. You just said a public company. What do
19	University of Utah.	¹⁹ you mean by public company?
20	Q. Okay. What was your bachelor's in?	²⁰ A. A company that's publicly traded or
21	A. Accounting.	²¹ registers with the SEC.
22	Q. Okay. When did you graduate from when	²² Q. Are any of the reports that you just
23	did you get your bachelor's and master's?	 talked about filed with the SEC?
24	A. My master's I believe was around 2002, and	²⁴ A. Yes.
25	so my bachelor would have been around 2001.	²⁵ Q. And you stated you started out as an
	11	13
1	Q. And you said you started at Mantyla	¹ associate?
2	McReynolds in January of 2003?	² A. Correct.
3	A. Correct.	³ Q. And you said at the time your time was
4	Q. Was that your first job after	⁴ split between audit and tax?
5	completing	5 A. Correct.
6	A. College, yes.	⁶ Q. So did you do both?
7	Q. Let me finish the question.	7 A. I did.
8	A. I'm sorry.	⁸ Q. Can you give me an idea of the breakdown
9	-	⁹ of your percentage of your time?
10	Q. When you started at Mantyla McReynolds,	¹⁰ A. I I don't recall. My assumption would
11	was that your first job after completing your	¹¹ be that it was predominantly tax when I first
12	accounting education?	¹² started. But as since I started, our business on
13	A. Correct.	Started. Dut as Since i Started, our business on
14	Q. What was your first position at Mantyla	the assurance side grew significantly, and so I would
15	McReynolds?	Say by 2004 I was full-time addit.
16	A. An associate.	¹⁵ Q. Okay. You just said business on the ¹⁶ assurance side?
17	Q. In what department?	
18	A. The well, at the time we didn't have	A. Thi sony, 2000.
19	interdepartmentals, when I started, so everyone did a	Q. 50 by 2005 you were
20	little tax, a little audit.	A. Full-time assurance.
20	Q. Okay. You just	
21	MR. BENSON: Speak up a little bit.	A. Auuit.
22	THE WITNESS: Sorry.	Q. Okdy.
23	MR. MORAN: Thank you.	A. That's another form of audit.
24	Q. You just said tax and audit. Can you	Q. So assurance and addit are synonymous?
~~	explain to me what the difference in those two	A. Assurance is typically, the broad

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5 (Pages 14 to 17)

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	14	16
1	description over financial reporting is assurance,	¹ A. Do I recall?
2	and underneath that you would have audit services, as	² Q. Yes.
3	well as review services and the like.	³ A. I I believe it was 2011 or 2012.
4	Q. Okay. You said by 2005 you were doing	⁴ Q. Fair enough. I'm just looking for a
5	mostly assurance auditing?	⁵ ballpark. I'm trying to understand your trajectory
6	A. Correct.	⁶ as your responsibilities increased at Mantyla
7	Q. Okay. Do you have experience in the tax	⁷ McReynolds.
8	side of accounting?	⁸ So you became senior manager in 2012,
9	A. Minimal. A first-year associate is, you	⁹ 2013. Were there any promotions subsequent to that?
10	know, primarily just inputting tax returns.	¹⁰ A. And then I was made income partner at
11	Q. And that's what you did?	¹¹ Mantyla McReynolds in 2015.
12	A. Correct.	¹² Q. And throughout your promotions from
13	Q. And subsequently you focused your practice	¹³ associate to manager to senior manager to partner,
14	on assurance?	¹⁴ were you always focused on assurance and auditing?
15	A. Correct.	¹⁵ A. Correct.
16	Q. One other question about your education.	¹⁶ Q. Okay. And not tax?
17	Do you have any other formal education?	¹⁷ A. No tax.
18	A. Beyond grade school and what I've	¹⁸ Q. Okay. Are you familiar with a company
19	previously given? No.	¹⁹ known as International Automated Systems?
20	Q. Okay. All right. After 2005, you said	²⁰ A. Yes.
21	that's when you focused primarily on assurance and	²¹ Q. How?
22	auditing practice?	A. We were the auditing firm for them.
23	A. Correct.	²³ Q. When did you first hear of International
24 25	Q. What changed in 2005?	Automated Systems?
25	A. Our business, the assurance or audit side,	A. When the partner brought them on as a
	15	17
1	had grown. That's what the focus of my education was	¹ client, which I believe was I believe it was in
2	in college.	² 2006 or 2007. I'm pretty sure it was 2006.
3	Q. Okay.	³ Q. Who was that partner?
4	A. In college you typically at least with	⁴ A. Jon Lelegren.
5	the University of Utah you have two primary	^₅ Q. Can you spell that, please?
6	tracks. When I went there it was audit information	⁶ A. J-o-n, L-e-n sorry. Can I write it
7	track and a tax track. My track was the audit	⁷ down first?
8	information systems track.	⁸ MR. BENSON: It's not a test.
9	Q. And in 2005 were you still an associate?	⁹ THE WITNESS: I can't remember if there is
10	A. I don't recall.	¹⁰ an E in there.
11	Q. Okay. At some point were you promoted	¹¹ Q. (BY MR. MORAN) To the best of your
12	from associate?	¹² recollection.
13	A. Yes.	¹³ A. I think it's L-e-I-e-g-r-e-n, Lelegren.
14	Q. To what?	¹⁴ Q. Is he still employed at Mantyla
15	A. A manager.	¹⁵ McReynolds, which became BDO Seidman?
16	Q. Do you recall about when that was?	¹⁶ A. No.
17	A. It it would have been I would	¹⁷ Q. Do you remember when he ceased being
18	guess I would assume 2006, 2007, is about when.	¹⁸ employed there?
19	Q. Were you ever promoted from manager?	¹⁹ A. It would have been it would have been
20	A. Say that again.	²⁰ 2010. Well, it was probably 2011.
21	Q. Were you ever promoted from manager to	Q. Okay. So he was the partner that brought
22	something else?	²² in International Automated Systems?
23	A. From manager? Yes, I was promoted to	A. Correct.
24	senior manager.	Q. Do you know now he learned of
25	Q. Do you recall when that was?	²⁵ International Automated Systems?

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6 (Pages 18 to 21)

	18	20
1	A. I do not recall.	¹ client's.
2	Q. And if that was in 2006, would you have	² MR. MORAN: Mr. Austin, I don't understand
3	still have been an associate?	³ what you are saying. I'm not familiar with an
4	A. Yes, I was probably an associate in 2006.	⁴ accounting privilege. What are you referring to?
5	I was probably a senior associate at that time.	5 MR. AUSTIN: The accountant, tax
6	Q. And I think you were, based on your	⁶ preparation professional who renders advice related
7	previous testimony, promoted to manager shortly	 ⁷ to the preparation of a tax return. Any
8	A. Around there, yeah. Around that same	⁸ communications that the professional has with the
9	time, yes.	⁹ taxpayer related to taxes is privileged to the same
10	Q. What was Mantyla McReynolds retained to	¹⁰ extent that the communication would be privileged if
11	what services was Mantyla McReynolds retained to	¹¹ it were between an attorney and the taxpayer.
12	provide for International Automated Services?	¹² MR. MORAN: Do you have a case or a
13	A. Purely auditing services.	¹³ statutory citation for that?
14	Q. You talked about this earlier, but could	¹⁴ MR. AUSTIN: I don't I don't if you
15	you describe for me exactly what Mantyla McReynolds	¹⁵ want to take a break, I can point you to authority,
16	did under the auspices of audit services for	¹⁶ but I would assume that since you represent the
17	International Automated Systems?	¹⁷ government in this case you would be familiar with
18	MR. AUSTIN: I would object to the extent	¹⁸ that.
19	that it's privileged. Tax advice.	¹⁹ MR. BENSON: So I'll just for the
20	THE WITNESS: We would provide opinions on	²⁰ record, I have no objection so far to this line of
21	their financial statements that were prepared by	²¹ questioning, to the extent that a question is asked
22	management, which would include a balance sheet, a	that elicits any information that touches on
23	statement of operations, cash flow statements, equity	 attorney-client communications, which we have
24	statements and related footnotes.	 extensively reviewed based on the audit, and there
25	Q. (BY MR. MORAN) So did Mantyla when I	²⁵ were some communications that have been pulled
	19	21
1		
2	say Mantyla, I'm referring to the firm Mantyla	because, in an abundance of caution, we determined
3	McReynolds.	ancre were privileged communications.
4	A. Yes.	³ Regarding the more narrow tax preparer
5	Q. Did Mantyla provide draft those	
2		⁴ privilege, that's, I think, a very, very narrow
6	financial statements?	 ⁵ exception, but I will advise my client to not answer
6	financial statements? A. No.	 ⁵ exception, but I will advise my client to not answer ⁶ any questions if one of those recognized privileges
7	financial statements? A. No. Q. Who drafted them?	 ⁵ exception, but I will advise my client to not answer ⁶ any questions if one of those recognized privileges ⁷ is implicated. We'll just take on your questioning,
7 8	financial statements? A. No. Q. Who drafted them? MR. AUSTIN: Objection. Privilege.	 ⁵ exception, but I will advise my client to not answer ⁶ any questions if one of those recognized privileges ⁷ is implicated. We'll just take on your questioning, ⁸ Counsel, as far as my advice to my client.
7 8 9	financial statements? A. No. Q. Who drafted them? MR. AUSTIN: Objection. Privilege. THE WITNESS: I believe I can't think	 ⁵ exception, but I will advise my client to not answer ⁶ any questions if one of those recognized privileges ⁷ is implicated. We'll just take on your questioning, ⁸ Counsel, as far as my advice to my client. ⁹ MR. AUSTIN: If you want me to quote you
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7 8 9 10 11 12 13 14 15 16	 financial statements? A. No. Q. Who drafted them? MR. AUSTIN: Objection. Privilege. THE WITNESS: I believe I can't think of the company's name at this time. It was a CPA out of I want to say South Jordan area. I think his name was Swensen, Bryan Swensen. Q. (BY MR. MORAN) Sorenson? A. Sorenson. MS. HEALY GALLAGHER: Hang on. MR. AUSTIN: I'm just going to make a 	 ⁵ exception, but I will advise my client to not answer ⁶ any questions if one of those recognized privileges ⁷ is implicated. We'll just take on your questioning, ⁸ Counsel, as far as my advice to my client. ⁹ MR. AUSTIN: If you want me to quote you ¹⁰ from the IRS Restructuring Reform Act of 1988, it ¹¹ states that "With respect to tax advice, the same ¹² common law protections of confidentiality which apply ¹³ to a communication between a taxpayer and an attorney ¹⁴ shall also apply to a communication between a ¹⁵ taxpayer and any federally-authorized tax ¹⁶ practitioner, to the extent the communication would
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7 (Pages 22 to 25)

22 24 to debate issues of law in the context of a tax treatment, that is the same advice that an 2 deposition on the record. The authority you're attorney would give if -- if such advice was sought 3 citing refers to ministerial acts, not to tax advice. by a client, and attorneys routinely do give. And 4 Preparation of a tax return, in and of itself, may, the purpose of the language in the statute is to make 5 in many circumstances, not render -- or not -- may it clear that when it is another professional that 6 not fall within the protections of provisions cited, is -- that is providing that type of advice, then but tax advice does. And were it not -- were there that communication is also protected. not something covered by that, Counsel, then it would So I'm not going to sit here and have a 9 be surplusage to even include it in the statute. further debate with you on the record. This is why I 10 10 So if you want to have a debate with me don't bother to argue with you generally about the 11 11 about this, that's fine. I'll just put on the record cases you try to throw in my face in the middle of a 12 12 that my clients do not waive the confidentiality of deposition, because they are typically inapposite 13 13 any communications made with the witness in this case and -- and it's pointless and almost certainly going 14 14 as it relates to tax advice and/or opinions regarding to be fruitless for us to sit here and have a debate 15 15 the applicability of deductions and/or credits. about it 16 16 That, in my view, falls within the protections of the MR. MORAN: I agree that it will be 17 17 statute and is not merely a ministerial act. And to fruitless. The appropriate remedy would have been to 18 18 the extent that that privilege is breached by the file a motion to quash this deposition, which your 19 19 client didn't do. witness, then, of course, my clients have remedies 20 20 MR. AUSTIN: Again, as I stated to you available for that. 21 21 MR. MORAN: And I would also cite you yesterday, it's not my job to go out and try to 22 22 to -- my colleague, Miss Healy Gallagher, is handing figure out in advance whether you're going to act 23 23 you a copy of United States v. -- or Valero Energy inappropriately and prevent you from doing it. It's 24 24 Corporation v. United States, a previously cited not my job -- it's not my job to anticipate that you 25 25 case. I see you've been delivered a copy. might misconstrue case law that I think probably is 23 25 I would also cite you to United States v. easily identified as inapposite to the particular 2 BDO Seidman, 337 F.3d 82. Miss Healy Gallagher is -privilege that I'm raising and seek a -- a -- a 3 MR. AUSTIN: Let me read the case into the advisory opinion from the court compelling you to not record since you want to cite it. seek to breach the privilege. MR. MORAN: I'm not citing the case. I think -- I think if you -- I think that MR. AUSTIN: Yeah, you did. if you, just as with the other witnesses that we've MR. MORAN: I'm not the one asserting a had this week, were intent on attempting to just 8 privilege here. breach the privilege and debate the case and debate 9 the law with another attorney on the record in a MR. AUSTIN: On the record you just handed 10 10 deposition, that perhaps was not a good plan. But me a case, and so the -- this case -- accounting 11 11 advice. Let me read to you from the head notes. it's not my responsibility to teach you how to 12 12 "Preparation of tax returns is an accounting, not a practice. 13 13 legal service, therefore, information, so that it MR. MORAN: And it's not the government's 14 14 responsibility to assert privilege on behalf of your might be used on a tax return, is not privileged 15 15 under tax practitioner client's privilege." client. We're going to continue with this 16 16 Now, this is maybe too fine a distinction deposition. And if the witness's attorney directs 17 17 him not to answer, he can consult with his attorney. for you to grasp, because you're looking really smug, 18 18 But I'm going to continue asking my guestions. but I can -- if you want to give me 30 minutes, I'll 19 19 give you cases that explain that just because you MR. AUSTIN: You can ask whatever 20 20 transmit information to a tax preparer for the questions you want, but -- but you're the one who 21 21 decided to try to argue case law with me in the purposes of permitting the tax preparer to create a 22 22 middle of a deposition. return, does not render the transmitted information 23 23 MR. BENSON: Is there any way we could go confidential. However, Counsel, to the extent that 24 24 off the record for a couple of minutes, maybe, just there is advice given with regard to the 25 25 to deal with this issue? applicability of the tax code and the propriety of

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8 (Pages 26 to 29)

26	28
¹ MR. MORAN: Sure.	¹ THE WITNESS: I will not pithy? I am
² MR. BENSON: I don't know if we want to do	² not going to answer, based on the advice of counsel.
³ it on the record, but maybe to just practically speak	³ Q. (BY MR. MORAN) Mr. Buck, is International
⁴ about this.	⁴ Automated Systems a public company?
⁵ MR. MORAN: Go off the record.	5 MR. BENSON: Same objection. I would
⁶ (A break was taken from 1:53 p.m. to	⁶ instruct the witness not to answer.
⁷ 1:54 p.m.)	⁷ THE WITNESS: I will not answer, based on
⁸ MR. MORAN: I'm going back on the record.	⁸ the advice of counsel.
⁹ Do you have something you wanted to say?	⁹ Q. (BY MR. MORAN) Mr. Buck, what are
¹⁰ MR. BENSON: Yeah. Do you want to ask a	¹⁰ International Automated Systems withdrawn.
¹¹ question or do you want maybe are we on the	¹¹ Mr. Buck, you testified earlier that you
¹² record?	¹² were assigned to audit International Automated
¹³ THE REPORTER: Yes.	¹³ Systems for assurance purposes. Do you recall that
¹⁴ MR. BENSON: So we've had some discussions	¹⁴ testimony?
¹⁵ about some potential privilege issues that may or may	¹⁵ MR. BENSON: Same objection. I would
¹⁶ not exist, and it sounds like there could be	¹⁶ allow the witness to answer anything about the his
¹⁷ potential litigation over these issues. So I would	¹⁷ initial work at Mantyla McReynolds in the assurance
 like to make a record that I will be instructing my 	¹⁸ department. However, anything touching on the
¹⁹ client not to answer any questions that pertain to	¹⁹ representation, the scope of the representation with
²⁰ the representation and/or tax advice that was given	²⁰ IAS, I would instruct him not to answer.
²¹ to a former client, which is IAS, subject to the	²¹ MR. MORAN: Would it be helpful if the
²² determination of these privilege issues at a later	²² court reporter read the question back to you?
²³ date by a federal judge.	²³ THE WITNESS: Yes, please.
²⁴ MR. MORAN: Okay. Could you read back the	²⁴ (Record was read as follows: "Mr. Buck,
²⁵ last question that was asked?	²⁵ you testified earlier that you were assigned to
	you toolling currier that you were adolghed to
27	29
¹ (Record was read as follows: "Who drafted	¹ audit International Automated Systems for
² them?	² assurance purposes. Do you recall that
³ "MR. AUSTIN: Objection. Privilege.	³ testimony?")
⁴ "THE WITNESS: I believe I can't think	⁴ MR. BENSON: Do you recall that you
⁵ of the company's name at this time. It was a	5 testified about that?
⁶ CPA out of I want to say South Jordan area.	6 THE WITNESS: Yes.
⁷ I think his name was Swensen, Bryan Swensen.")	⁷ Q. (BY MR. MORAN) Was anyone else at Mantyla
⁸ Q. (BY MR. MORAN) Mr. Buck, before our break	⁸ McReynolds assigned to audit International Automated
⁹ you mentioned a gentleman by the name of Bryan	⁹ Systems?
¹⁰ Sorenson?	¹⁰ MR. BENSON: Same objection. I would
¹¹ MR. BENSON: Same objection that I just	¹¹ advise the client not to answer anything relating to
¹² stated on the record.	¹² IAS.
¹³ MR. MORAN: Are you instructing the	¹³ THE WITNESS: I will not answer that,
¹⁴ witness not to answer?	¹⁴ based on the advice of counsel.
¹⁵ MR. BENSON: Yes.	
	¹⁵ Q. (BY MR. MORAN) Mr. Buck, are you familiar
¹⁶ Q. (BY MR. MORAN) Mr. Buck, your attorney	 Q. (BY MR. MORAN) Mr. Buck, are you familiar with a person by the name of Stacey Hansen?
 Q. (BY MR. MORAN) Mr. Buck, your attorney has instructed you not to answer the question. Are 	
	¹⁶ with a person by the name of Stacey Hansen?
 ¹⁷ has instructed you not to answer the question. Are 	 ¹⁶ with a person by the name of Stacey Hansen? ¹⁷ A. Yes.
 has instructed you not to answer the question. Are you going to follow that advice? 	 ¹⁶ with a person by the name of Stacey Hansen? ¹⁷ A. Yes. ¹⁸ Q. How are you familiar with Stacey Hansen?
 has instructed you not to answer the question. Are you going to follow that advice? A. Yes, I'll follow the advice of my counsel. 	16 with a person by the name of Stacey Hansen? 17 A. Yes. 18 Q. How are you familiar with Stacey Hansen? 19 A. She was an associate at our at Mantyla
 has instructed you not to answer the question. Are you going to follow that advice? A. Yes, I'll follow the advice of my counsel. Q. Mr. Buck, is Bryan Sorenson associated 	 ¹⁶ with a person by the name of Stacey Hansen? ¹⁷ A. Yes. ¹⁸ Q. How are you familiar with Stacey Hansen? ¹⁹ A. She was an associate at our at Mantyla ²⁰ McReynolds.
 has instructed you not to answer the question. Are you going to follow that advice? A. Yes, I'll follow the advice of my counsel. Q. Mr. Buck, is Bryan Sorenson associated with an entity known as Cloward and Sorenson, LLC? 	 ¹⁶ with a person by the name of Stacey Hansen? ¹⁷ A. Yes. ¹⁸ Q. How are you familiar with Stacey Hansen? ¹⁹ A. She was an associate at our at Mantyla ²⁰ McReynolds. ²¹ MR. BENSON: Sorry. I'm going to ask you
 has instructed you not to answer the question. Are you going to follow that advice? A. Yes, I'll follow the advice of my counsel. Q. Mr. Buck, is Bryan Sorenson associated with an entity known as Cloward and Sorenson, LLC? MR. BENSON: Same objection. I would 	16 with a person by the name of Stacey Hansen? 17 A. Yes. 18 Q. How are you familiar with Stacey Hansen? 19 A. She was an associate at our at Mantyla 20 McReynolds. 21 MR. BENSON: Sorry. I'm going to ask you 22 to speak up again. I know we had a break, but
 has instructed you not to answer the question. Are you going to follow that advice? A. Yes, I'll follow the advice of my counsel. Q. Mr. Buck, is Bryan Sorenson associated with an entity known as Cloward and Sorenson, LLC? MR. BENSON: Same objection. I would instruct the witness not to answer. And just say, 	 ¹⁶ with a person by the name of Stacey Hansen? ¹⁷ A. Yes. ¹⁸ Q. How are you familiar with Stacey Hansen? ¹⁹ A. She was an associate at our at Mantyla ²⁰ McReynolds. ²¹ MR. BENSON: Sorry. I'm going to ask you ²² to speak up again. I know we had a break, but ²³ THE WITNESS: Sorry. She was an associate

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	30	32
1	at Mantyla McReynolds?	¹ Can I clarify that?
2	A. I'm not sure the exact dates. I would	² Q. Absolutely. Please do.
3	assume '06. I think she went part-time around '12,	³ A. There are certain filings that we're
4	'13, but I'm not exactly sure.	⁴ required to include letters on. These would
5	Q. Was Stacey Hansen assigned to the team	⁵ obviously be include the audit opinion related to
6	that audited International Automated Systems?	⁶ financial statements, as well as certain required
7	MR. BENSON: Same objection. I would	⁷ correspondence with 8-K filings. There may be others
8	instruct the witness not to answer.	⁸ that I'm not thinking of.
9	THE WITNESS: Based on the advice of	⁹ Q. Does Mantyla typically do any work for an
10	counsel. I will not answer.	¹⁰ audit client that is used in SEC Form 10-K?
11	(EXHIBIT 371 WAS MARKED.)	A. Yes, we will audit the financial
12	Q. Mr. Buck, you've been handed a copy of	¹² statements that are incorporated within. And we will
13	Plaintiff's Exhibit 371. Do you have that document	¹³ provide an opinion that's necessary under the
14	in front of you?	¹⁴ circumstances for inclusion within that filing.
15	A. Yes.	¹⁵ Q. So Mantyla's opinion would be included on
16	Q. Do you recollect I ask you to take a	¹⁶ the 10-K that someone else files?
17	look at Plaintiff's Exhibit 371 and see if you are	¹⁷ A. It would be included within the 10-K that
18	familiar with it.	¹⁸ someone else files.
19	A. Yes, I'm familiar with it.	¹⁹ Q. Okay. And that audit opinion that you
20	Q. What is Plaintiff's Exhibit 371?	²⁰ just referenced, is that part of your typical
21	MR. BENSON: Same objection. I would	²¹ responsibilities when you're auditing a client?
22	instruct the witness not to answer anything	A. It's the formation and description of
23	pertaining to the document as it relates to the	²³ of the conclusions that we reach based on our audit
24	client, International Automated Systems, Inc.	²⁴ of the financial statements.
25	THE WITNESS: Based on the advice of	²⁵ Q. Mr. Buck, you previously testified about a
	31	33
1	counsel, I will not answer.	¹ public company known as International Automated
2	Q. (BY MR. MORAN) Mr. Buck, are you familiar	² Systems and that you were involved in that audit.
3	with an SEC website known as EDGAR?	³ Did you ever have occasion to discuss or to have
4	A. Yes, I'm familiar with that website.	⁴ conversations with anyone at International Automated
5	Q. What is EDGAR?	^₅ Systems?
6	A. It's a reporting and storage location for	⁶ MR. BENSON: Same objection. Instruct the
7	public filings.	⁷ witness not to answer.
8	Q. What types of public filings?	⁸ THE WITNESS: I will not answer, based on
9	A. Typically, financial statements and annual	⁹ advice of counsel.
10	reports, quarterly reports, public information	¹⁰ Q. (BY MR. MORAN) When you're auditing a
11	statements of public companies.	¹¹ client, is it necessary to obtain information from
12	Q. Do you draft statements that are filed on	¹² the client?
13	EDGAR?	¹³ A. Yes.
14	A. No.	¹⁴ Q. What types of information would you
15	Q. Does Mantyla McReynolds draft statements	¹⁵ typically ask for from that client?
16	that are filed on EDGAR?	¹⁶ A. Typically, legal documents, such as
17	A. No.	¹⁷ articles of incorporation, the formation documents.
18	Q. Who drafts documents that are filed on	¹⁸ And then we would obtain information related to to
19	EDGAR?	¹⁹ management. And then the lead item would be any
20	A. Typically, the public companies that are	²⁰ trial balances. And then based on those trial
21	reporting.	²¹ balances, we'll obviously make selections of
22	Q. Does Mantyla McReynolds ever is Mantyla	²² additional informations, contracts, invoices, bank
23	McReynolds ever retained to draft documents that are	²³ statements.
24	filed on EDGAR?	²⁴ Q. What's a trial balance?
25	A. No.	²⁵ A. It's a it's a summary of the general

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10 (Pages 34 to 37)

1 ledger of their - their accounting.
P Q. What's the general ledger accounting? THE WITNESS: I'm not familiar. Q. (BY MR. MORAN) You've never heard the name before? A. I do not recall. Balance. It's the detail – line-by-line detail of the transaction. So if you buy something, it would have the entry showing cash. And then the opposite side of that would be to the expense that that disbursement is associated with. Q. (BY MR. MORAN) You've never heard the name before? A. You described information related to management? A. You described information would you be asking for about management? A. I do not recall. A. You described information would you be asking for about management? A. I'm not familiar with a person by the name of R. Gregory Shepard? M. the would - typically, inquiries. We're required to inquire fraud. Inquiries of plans in business. Inquiries of transactions with related processes for recording and summarizing accounting transactions. Information similar to that. M. MoorAN) Are you familiar with a person by the name of LaGrand Johnson? M. Dorder to form a conclusion, to express our opinion as to whether the financial statements are – are free of – from material misstatement. 35 A. M. Decknon? MR. BENSON: Same objection. Same linetwork. M. BENSON: Same objection as it relates to the representation of IAS. If it doesn't relate so to IAS. MR. BENSON: Same objection. Same linetwork. MR. BENSON: Same objection as it relates to to IAS. MR. BENSON: Same objection as it relates to to IAS. MR. BENSON: Sam
3 A. It's the de the general ledger is the 3 C. (BY MR. MORAN) You've never heard the 4 detail of the transactions. It's the detail - line-by-line detail of 4 6 the transaction. So if you buy something, it would 4 7 A. It's the de the general ledger is the 6 8 do not recall. 6 9 A. Ut on the ot the expense that that 6 9 A. Yes. A. Yes. 10 C. What types of information related to 7 11 A. Yes. 7 12 A. Yes. 7 13 A. Wast types of information would you be 7 14 A. It would - typically, inquiries. We're 7 15 and to form a conclusion, to express 7 16 barsectors. Information similar to that. 7 17 A. It would - typically, inquiries. We're 7 18 D. why do you need the information that 7 19 parties. An understanding of their internal control 7 19 norder to form a conclusion, to express 7 10 A. In order tof form aconclusion, to ex
4 detail of the transaction. So if you by something, it would and before? 5 A I do not recall. 6 the transaction. So if you by something, it would 7 A. Yes. 9 A. Wat types of information related to 10 management? 11 management? 12 A. Yes. 13 A. Wat types of information would you be 14 asking for about management? 15 A. It would - typically, inquiries. We're 16 the two devices of transactions. Information similar control 17 parties. An understanding of their internal control 18 A. In order tof or a conclusion, to express 19 A. In order tof or a conclusion, to express 20 Why do you need the information that 21 Q. And is the financial statements 22 A. In order tof or a conclusion, to express 23 A. In order tof or a conclusion, to express 24 Q. And is the financial statements that
Database is the death of the basis of you by something, it would A. I to the death of the apposite is de of that would be to the exponse that that G. Okay. Are you familiar with a person by the name of Jason Clements? a. You. A. Yes. imagement? A. Yes. a. Yes. MR. BENSON: Same objection. Same instruction, to the extent that it relates. If you have a personal relationship or something else outside of your representation, I would instruct the withsets to answer. imagement? A. It would - typically, inquiries. We're imagement? G. Why do you need the information that imagement? Q. (BY MR. MORAN) Are you familiar with a person by the name of LaGrand Johnson? imagement? MR. BENSON: Same objection. Same imagement? G. Why do you need the information that imagement? Q. (BY MR. MORAN) Are you familiar with a person by the name of LaGrand Johnson? imagement? A. In order to form a conclusion, to express imagement?
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* have the entry showing cash. And then the opposite * * side of that would be to the expense that that * * disbursement is associated with. • * Q. You described information related to management? * A. Yes. • * Q. What types of information would you be * * asking for about management? * * A. It would - typically, inquiries. We're * * required to inquire fraud. Inquiries of plans in business. Inquiries of transactions with related * parties. An understanding of their internal control * * Q. Why do you need the information that * * Q. Why do you need the information that * * Q. Why do you need the information that * * You've been describing? * * A. In order to form a conclusion, to express * are are free of – from material mistatements * * * * Q. Myd byou need the information that * * Q. Mod is the financial statements that - *
a solution would be expense unit that A. The solution and main and that half expense of the exp
10 Q. You described information related to 11 management? 12 A. Yes. 13 Q. What types of information would you be 14 A. Yes. 15 A. It would - typically, inquiries. We're 16 required to inquire fraud. Inquiries of plans in 17 business. Inquiries of transactions with related 18 parties. An understanding of their internal control 19 processes for recording and summarizing accounting 12 Q. Why do you need the information that 12 Q. Why do you need the information that 13 Q. And is the financial statements 14 Q. And is the financial statements 15 THE WITNESS: Based on the advice of counsel, I will not answer. 14 Q. (BY MR. MORAN) Mr. Buck, are you familiar with a person by the name 15 of Neldon Johnson? 16 THE WITNESS: Based on the advice of counsel, I will not answer. 16 Q. (BY MR. MORAN) Mr. Buck, are you familiar with a person by the name 16 THE WITNESS: Based on advice of counsel, I will not answer. 17 Q. (BY MR. MORAN) Who is Neldon Johnson? 18 Representati
11 management? 12 A Yes. 13 A Yes. 14 A Yes. 15 A It would – typically, inquiries. We're 16 required to inquire fraud. Inquiries of plans in 17 business. Inquiries of transactions with related 18 parties. An understanding of their internal control 19 processes for recording and summarizing accounting 14 A In order to form a conclusion, to express 19 Q. Why do you need the information that 100 Very do you need the information that 11 gavine been describing? 12 A. In order to form a conclusion, to express 13 A. In order to form a conclusion, to express 14 Q. (BY MR. MORAN) Are you familiar with a person by the name of Randale Johnson? 14 Q. And is the financial statements that - 15 MR. BENSON: Same objection as it relates 16 to IAS, general familiarity as a person, I will 19 eperson by the name of Randale Johnson? 14 Q. (BY MR. MORAN) Wro is whether 15 D. (BY MR. MORAN) Wro is whether 16 the guestion.
11 management? 11 MR. BENSON: Same objection. Same 12 A. Yes. 12 MR. BENSON: Same objection. Same 13 Q. What types of information would you be 12 have a personal relationship or something else 13 A. It would - typically, inquiries. We're 12 have a personal relationship or something else 14 A. It would - typically, inquiries. We're 12 have a personal relationship or something else 15 A. It would - typically, inquiries. We're 12 nuderstanding of their internal control 16 parties. An understanding of their internal control 12 O. (BY MR. MORAN) Are you familiar with a 16 person by the name of LaGrand Johnson? MR. BENSON: Same objection. Same 13 17 Q. Why do you need the information that 14 person by the name of Randale Johnson? 16 Q. Why do you familiar with a person by the name 14 Q. (BY MR. MORAN) Are you familiar with a 18 Q. And is the financial statements 14 Person by the name of Randale Johnson? 17 Q. And is the financial statements 14 MR. BENSON: Same objection as it relates 19 MR. BENSON: Same objection as it relates
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14 asking for about management? 14 outside of your representation, I would instruct the witness to answer. 15 A. It would typically, inquiries. We're 16 15 16 required to inquire fraud. Inquiries of plans in 16 17 17 business. Inquiries of transactions with related 16 17 18 parties. An understanding of their internal control 17 THE WITNESS: On the based on the 18 advice of counsel, I choose not to answer. Q. (BY MR. MORAN) Are you familiar with a 19 processes for recording and summarizing accounting 18 17 14 0. Why do you need the information that 19 10 MR. BENSON: Same objection. Same 12 Q. Why do you need the financial statements 14 16 17 15 A. In order to form a conclusion, to express 17 THE WITNESS: I will not answer, based on 14 0. or pinion as to whether the financial statements 14 25 Q. (BY MR. MORAN) Are you familiar with a 16 A. In order to form a conclusion, to express 35 37 37 16 A. In order to form a conclusion, to express 18 MR. BENSON: Same ob
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17 business. Inquire induct. Inquires of pairs in the parties. An understanding of their internal control processes for recording and summarizing accounting transactions. Information similar to that. advice of counsel, I choose not to answer. 18 advice of counsel, I choose not to answer. Q. (BY MR. MORAN) Are you familiar with a person by the name of LaGrand Johnson? 19 processes for recording and summarizing accounting transactions. Information similar to that. 10 10 Q. Why do you need the information that you've been describing? 10 11 A. In order to form a conclusion, to express our opinion as to whether the financial statements are are free of from material misstatement. 11 Q. (BY MR. MORAN) Are you familiar with a person by the name of Randale Johnson? 11 Q. And is the financial statements that withdrawn. 35 37 12 Q. And is the financial statements that withdrawn. 3 Are you familiar with a person by the name of Neldon Johnson? 12 MR. BENSON: Same objection as it relates 1 MR. BENSON: Same objection as it relates 13 to IAS, general familiarity as a person, I will 1 1 MR. BENSON: Same objection. Same 14 GW MR. MORAN) Who is Neldon Johnson? 1 1 Will International Automated Systems' businessese? 14 GW MR. MOR
18 parties. An understanding of their internal control 19 parties. An understanding of their internal control 19 processes for recording and summarizing accounting 20 transactions. Information similar to that. 21 Q. Why do you need the information that 22 A. In order to form a conclusion, to express 23 A. In order to form a conclusion, to express 24 our opinion as to whether the financial statements 25 are - are free of from material misstatement. 26 Q. And is the financial statements that 2 withdrawn. 3 Are you familiar with a person by the name 4 of Neldon Johnson? 5 MR. BENSON: Same objection as it relates 6 to IAS, general familiarity as a person, I will 8 allow or I will instruct him to answer the 9 question. 21 Q. (BY MR. MORAN) Mre you aware if 22 THE WITNESS: Yes, I am. 23 Q. (BY MR. MORAN) Who is Neldon Johnson? 24 G. (BY MR. MORAN) Who is Neldon Johnson? 25 MR. BENSON: Same objection as it relates 26
19 parties. An understanding of their internation that 10 </th
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21 Q. Why do you need the information that 21 Q. Why do you need the information that 22 23 A. In order to form a conclusion, to express 24 Our opinion as to whether the financial statements 25 are - are free of from material misstatement. 24 Q. (BY MR. MORAN) Are you familiar with a 25 are - are free of from material misstatement. 24 Q. (BY MR. MORAN) Are you familiar with a 26 person by the name of Randale Johnson? 35 37 1 Q. And is the financial statements that 1 MR. BENSON: Same objection if it relates 27 withdrawn. 3 THE WITNESS: Based on the advice of 3 Are you familiar with a person by the name 3 THE WITNESS: Based on the advice of 4 of Neldon Johnson? 5 MR. BENSON: Same objection as it relates 5 6 to IAS, general familiarity as a person, I will 7 MR. BENSON: Same objection. Same 8 allow or I will instruct him to answer the 9 MR. BENSON: Same objection as it relates 13 Q. (BY MR. MORAN) Who is Neldon Johnson? 1 Will not answer. 14 Q. (BY MR. MORAN) Who is Neldon Johnson? 2 I wi
22 you've been describing? 23 A. In order to form a conclusion, to express 24 our opinion as to whether the financial statements 25 are - are free of from material misstatement. 26 With drawn. 27 Q. And is the financial statements that 28 withdrawn. 3 Are you familiar with a person by the name 4 of Neldon Johnson? 5 MR. BENSON: Same objection as it relates 6 to the representation of IAS. If it doesn't relate 7 to IAS, general familiarity as a person, I will 8 allow or I will instruct him to answer the 9 question. 10 THE WITNESS: Yes, I am. 11 Q. (BY MR. MORAN) Who is Neldon Johnson? 12 MR. BENSON: Same objection as it relates 13 to IAS.
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25 are - are free of from material misstatement. 25 person by the name of Randale Johnson? 1 Q. And is the financial statements that 2 image: material misstatement. 37 1 Q. And is the financial statements that 2 image: material misstatement. 37 1 Q. And is the financial statements that 2 image: material misstatement. 37 3 Are you familiar with a person by the name 4 of Neldon Johnson? 1 MR. BENSON: Same objection as it relates 5 Image: material misstatement. 3 THE WITNESS: Based on the advice of counsel, I will not answer. 5 Q. (BY MR. MORAN) Mr. Buck, are you familiar 6 to the representation of IAS. If it doesn't relate 6 with International Automated Systems' businesses? 7 7 to IAS, general familiarity as a person, I will 8 mistruction. 9 MR. BENSON: Same objection. Same 8 10 THE WITNESS: Yes, I am. 10 I will not answer. 11 Q. (BY MR. MORAN) Are you aware if 11 11 Q. (BY MR. MORAN) Who is Neldon Johnson? 11 Q. (BY MR. MORAN) Are you aware if 11 12 MR. BENSON:
35 37 1 Q. And is the financial statements that 2 withdrawn. 3 Are you familiar with a person by the name 4 of Neldon Johnson? 5 MR. BENSON: Same objection as it relates 6 to the representation of IAS. If it doesn't relate 7 to IAS, general familiarity as a person, I will 8 allow or I will instruct him to answer the 9 question. 10 THE WITNESS: Yes, I am. 11 Q. (BY MR. MORAN) Who is Neldon Johnson? 12 MR. BENSON: Same objection as it relates 13 to IAS.
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12 MR. BENSON: Same objection as it relates 12 International Automated Systems' business involves 13 to IAS. 13 solar lenses or solar energy?
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¹⁴ THE WITNESS: Livill not answer based on ¹⁴ MR BENSON: Same objection. Same
¹⁵ advice of counsel. ¹⁶ O (BX MR MORAN) How are you familiar with ¹⁶ THE WITNESS: I will not answer based on
advice of courser.
Teasons. IVIR. DEINSON. OKay.
advice of coultsel.
²⁵ relates to IAS, then the same instruction to the ²⁵ Q. Mr. Buck, there has been testimony in this

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Buck, Cody Michael

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	38	40
1	case that International Automated Systems is involved	¹ MR. BENSON: Same objection. Same
2	in the production of construction and operation of	² instruction.
3	alleged alternative energy systems that involve solar	³ THE WITNESS: I will not answer, based on
4	lenses. Do you have any knowledge about that?	⁴ the advice of counsel.
5	MR. BENSON: Same objection. Same	⁵ Q. (BY MR. MORAN) Mr. Buck, do you have any
6	instruction.	 ⁶ knowledge as to whether or not alternative energy
7	THE WITNESS: I will not answer, based on	 ⁷ systems or solar or any application involving solar
8	advice of counsel.	⁸ lenses were ever placed in service at a Delta, Utah,
9	Q. (BY MR. MORAN) Mr. Buck, in your duties	 site owned or operated by International Automated
10	to audit International Automated Systems, would you	¹⁰ Systems?
11	have had occasion to become familiar with	¹¹ MR. BENSON: Same objection. Same
12	International Automated Systems' solar lenses and	¹² instruction.
13	alternative energy systems?	¹³ THE WITNESS: I will not answer, based on
14	MR. BENSON: Same objection. Same	¹⁴ advice of counsel.
15	2	¹⁵ Q. (BY MR. MORAN) Mr. Buck, do you have any
16	instruction. THE WITNESS: I will not answer, based on	¹⁶ knowledge or information about whether or not
17	advice of counsel.	¹⁷ International Automated Systems ever earned income
18	Q. (BY MR. MORAN) Mr. Buck, if it turned out	¹⁸ from the sale or operation of alternative energy
19	to be true that International Automated Systems was	 ¹⁹ systems or solar lenses at a Delta, Utah, site?
20	involved in solar lenses and alternative energy	²⁰ MR. BENSON: Same objection. Same
21	systems as part of their business, what implications	²¹ instruction.
22	would that have had to your audit?	²² THE WITNESS: I will not answer, based on
23	MR. BENSON: I'd object that that calls	²³ advice from counsel.
24		
25	for speculation and is subject to this earlier long-winded objection that I had, and the same	 Q. (BY MR. MORAN) Mr. Buck, do you have any knowledge or information about power purchase
	long-winded objection that I had, and the same	knowledge of information about power purchase
	39	41
	57	
1	instruction not to answer.	¹ agreements that International Automated Systems may
2	THE WITNESS: I will not answer, based on	² have related to their alternative energy systems or
3	the advice of counsel.	³ solar lenses at a site in Delta, Utah?
4	Q. (BY MR. MORAN) Mr. Buck, have you ever	⁴ MR. BENSON: Same objection. Same
5	had occasion to visit an installation owned or	⁵ instruction.
6	operated by International Automated Systems in or	⁶ THE WITNESS: I will not answer, based on
7	around Delta, Utah?	⁷ advice of counsel.
8	MR. BENSON: Same objection. Same	⁸ Q. (BY MR. MORAN) Mr. Buck, have you ever
9	instruction.	⁹ had conversations with someone else at Mantyla
10	THE WITNESS: I will not answer, based on	¹⁰ McReynolds, outside of the auditing, about
11	the advice of counsel.	¹¹ International Automated Systems?
12	Q. (BY MR. MORAN) Mr. Buck, would anyone on	¹² MR. BENSON: Same objection. Same
13	Mantyla McReynolds' audit team have had occasion to	¹³ instruction.
14	visit an installation of International Automated	¹⁴ THE WITNESS: I will not answer, based on
15	Systems in Delta, Utah?	¹⁵ advice from counsel.
16	MR. BENSON: Same objection. Same	¹⁶ Q. (BY MR. MORAN) Mr. Buck, have you ever
17	instruction.	¹⁷ had occasion to discuss International Automated
18	THE WITNESS: I will not answer based on	¹⁸ Systems with Ken Oveson?
19	the advice of counsel.	¹⁹ MR. BENSON: Same objection. Same
20	Q. (BY MR. MORAN) Mr. Buck, during the audit	²⁰ instruction.
21	of International Automated Systems, would you or	²¹ THE WITNESS: I will not answer, based on
22	anyone on the audit team have had occasion to ask for	²² advice from counsel.
23	information about alternative energy systems or solar	²³ Q. (BY MR. MORAN) Let me back up a little
24	lenses located at International Automated Systems'	²⁴ bit. ²⁵ Are you familiar with a centleman by the
25	Delta, Utah, site?	²⁵ Are you familiar with a gentleman by the

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12 (Pages 42 to 45)

42 44 name of Ken Oveson? MR. BENSON: Page 65 of 66 or --2 A. Yes, I am familiar with Ken Oveson. MR. MORAN: Page 66. Q. Who was Ken Oveson? MR. BENSON: 66 of 66. You got it? A. He was a retired partner of Mantyla -- he THE WITNESS: Yes. is a retired partner of Mantyla McReynolds. Q. (BY MR. MORAN) There is a Note 13, б Q. What was Mr. Oveson's role at Mantyla Reclassification. And I'm going to read that out McReynolds? loud. If you can read along silently with me. A. He was the head of our tax department. "Certain prior year amounts have been reclassified to Q. Do you know if Mr. Oveson was ever conform to the current year presentation. Alternate 10 10 involved with International Automated Systems as a solar energy system was moved from current assets to 11 11 client? noncurrent assets." 12 12 MR. BENSON: Same objection. Same And, again, for the record, I'm reading on 13 13 instruction page 66 of 66 of Plaintiff's Exhibit 371. 14 14 THE WITNESS: I will not answer, based on Did I read Note 13 correctly? 15 15 advice from counsel A. Yes. 16 16 Q. (BY MR. MORAN) Mr. Buck, do you know if MR. BENSON: The document speaks for 17 17 Mr. Oveson -- do you know if Mr. Oveson was involved itself. To the extent that it calls for anything 18 in -- withdrawn. 18 pertaining to the representation of IAS, we would 19 19 Do you know if Mr. Oveson had a client by object, but as to the document, it speaks for itself. 20 20 the name of R. Gregory Shepard? Q. (BY MR. MORAN) Mr. Buck, does Note 13 21 21 MR. BENSON: Same objection. Same mean anything to you? 22 22 instruction. MR. BENSON: Same objection. Same 23 23 THE WITNESS: I will not answer, based on instruction as it pertains to representation of a 24 24 advice from counsel. current or former client. If this note means 25 25 Q. (BY MR. MORAN) Do you know whether or not something to you otherwise, then I would instruct you 43 45 Mr. Oveson had a client by the name of Bigger Faster to answer 2 THE WITNESS: Based on advice of counsel, Stronger? 3 MR. BENSON: Same objection. Same I will not answer. 4 Q. (BY MR. MORAN) Mr. Buck, was there -- did instruction. 5 THE WITNESS: I will not answer, based on there come a time when International Automated advice from counsel. Systems ceased being a client of Mantyla McReynolds Q. (BY MR. MORAN) Are you familiar with or BDO Seidman? 8 whether or not Mr. Oveson had a client by the name of MR. BENSON: Same objection. Same 9 Robert Rowbotham? 9 instruction. 10 10 MR. BENSON: Same objection. Same THE WITNESS: I will not answer, based on 11 11 instruction. advice from counsel. 12 THE WITNESS: I will not answer, based on 12 Q. (BY MR. MORAN) Mr. Buck, is International 13 13 Automated Systems currently a client of BDO Seidman? advice from counsel. 14 14 Q. (BY MR. MORAN) Do you know if MR. BENSON: Same objection. Same 15 Mr. Oveson's -- if any of Mr. Oveson's clients ever 15 instruction. 16 claimed tax benefits related to a solar lens or 16 THE WITNESS: I will not answer, based on 17 17 alternative energy system that was -- that was advice from counsel. 18 18 connected to International Automated Systems? Q. (BY MR. MORAN) Mr. Buck, during the 2009 19 19 MR. BENSON: Same objection. Same time frame, what was your role on the International 20 instruction. 20 Automated Systems' audit? 21 21 THE WITNESS: I will not answer, based on MR. BENSON: Same objection. Same 22 22 advice from counsel. instruction. 23 23 Q. (BY MR. MORAN) Mr. Buck, can I direct THE WITNESS: I will not answer, based on 24 24 your attention to the last page of Plaintiff's advice from counsel. 25 25 Exhibit 371? Yes, you're looking at the right page. MR. MORAN: Just to be clear, my question

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Buck, Cody Michael

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13 (Pages 46 to 49)

46 48 2 pertains to whether or not Mr. Buck was in charge of the audit. for a client? 4 MR. BENSON: OT IAS? A. Was. 4 Automated Systems. G. Are the quartery reviews filed with the SEC? 4 Automated Systems. G. What's the form that 7 MR. BENSON: On, okay. Same objection. Same instruction. 8 G. WARS the form that Siled? G. What's the yearly form that's filed? 9 G. What's the yearly form that's filed? A. Tom sorry, repeat that. 10 G. (BY MR. MORAN) Mr. Buck, In the context of an audit of international Automated Systems, but would the term "purchase commitment" mean? 11 G. (BY MR. MORAN) Mr. Buck, I'm not asking - this question doesn't, by any or extinue oy our practice. When you're related to audit a client, as you've described it, is that something that's performed every year? 14 G. (BY MR. MORAN) Mr. Buck, I'm not asking - this question doesn't, by any form and at you can ensert as advice for ocoursal. 17 M. BENSON: Soure asyme generally. 18 G. (BY MR. MORAN) Mr. Buck, I'm not asking - this question doesn't, by any or extinue asyme generally. 19 M. There this boen not change. 20 (BY MR. MORAN) Mr. Buck, I'm not asking - this question doesn't generations tody. Bechow an any or the audit at something that's performed every year? 3 A. Ut entifies' schoosing, yes Typically. <	<u> </u>		
international Automatical Automatical Automatical Systems, MR, BENSON: Of IAS? A Yes. A Yes. Automated Systems, MR, BENSON: Oh, okay, Same objection. Automated Systems, MR, BENSON: Oh, okay, Same objection. A Yes. Automated Systems, MR, BENSON: Same objection. A Wast the yearly form that's filed? Automated Systems, would the term "purchase commitment mean? A Wast the yearly form that's filed? Automated Systems, would the term "purchase commitment mean? A Wast the yearly form that's filed? Automated Systems, what would the term "purchase commitment mean? A Wast the sensem on the sensem. A the clear's choosing, yes. Typically, overy - once a year. A There has been no change. A with is that? A the sension apport is autilin or the sets of you recalled as an answer to the question about for a public company. would A with is that? A the sension apport is autilin the tabs:		46	48
 the audit or if he was - if there was someone else that was in charge of the audit. MR. BENSON: Of IAS? MR. MORAN: The audit of international Automated Systems, it will not answer, based on advice from coursel. Q. (BY MR, MORAN) Mr. Buck, in the context of an audit of International Automated Systems, what would the term "purchase commitment" mean? MR. BENSON: Same objection. Same objection. THE WITNESS: I will not answer, based on advice from coursel. Q. (BY MR, MORAN) Mr. Buck, in the context of an audit of International Automated Systems, what advice from coursel. G. (BY MR, MORAN) Mr. Buck, Im not asking - this question doesn't pertain to asking - this question doesn't pertain to performed every year? A. the client's choosing, yes. Typically, overy - once a year. 47 Q. What about for a public company? A. Ht be client's choosing, yes. Typically, overy - once a year. 47 Q. What about for a public company, end? A. Yes. Q. May us an teniend to provide auditor or freed, then its - it's once a year. 47 A. Yes. Q. have you ever had any type of professional disciplinary record? A. Yes. Q. how about furtherms. Q. how about for a public company, would you can resign whenever you so choose as an audit of namy type of regulare basis? A. Yes. Q. how about quarterity? A. H's anticipated that ongagements will be renewed on an annual basis. Q. how about quarterity? A. H's anticipated that ongagements will be renewed on an annual basis. Q. Do	1	pertains to whether or not Mr. Buck was in charge of	¹ for a client?
 Automated Systems, MR. BENSON: Or IAS? Automated Systems, MR. BENSON: On, okay, Same objection. Same instruction. THE WITNESS: I will not answer, based on advice from counsel. Q. (BY MR, MORAN) Mr. Buck, in the context of an audit of International Automated Systems, what would the term "purchase commitment" mean? MR. BENSON: Same objection. Same objection. THE WITNESS: I will not answer, based on advice from counsel. Q. (BY MR, MORAN) Mr. Buck, in the context of an audit of International Automated Systems, what would the term "purchase commitment" mean? MR. BENSON: Same objection. Same objection. THE WITNESS: I will not answer, based on advice from counsel. Q. (BY MR, MORAN) Mr. Buck, I'm not asking – this question doesn't portain to practice. When you're retained to adult a client, as you've described it, is that something that's performed every year? A. At the client's choosing, yes. Typically, every – once a year. Q. What about for a public company, ser adudtor. Or you can be fired at any time. Q. Sure, but if you are retained to provide auditing services for a company. let's say from 2006 to 2010, and the company is a spublic company, would you expect to be doing an audit every year? A. Yos. Q. Have you ever bean arnested? A. No. Q. Have you ever bean arnested? Q. Have you ever bean arnested? Q. Have you ever bean arnested? A. No. Q. Have you ever bean arnested? Q. How about quarterit?? A. How	2		² A. Yes.
Min. Benson. Or, it makes and the international Automated Systems. Automated Systems. A yes. MR. BENSON: Oh, okay. Same objection. A yes. Q. What's the yearly form that's filed? MR. BENSON: Sine objection. A meanual report is within the 10-K, Form advice from coursel. Q. (BY MR, MORAN) Mr. Buck, in the context of an audit of International Automated Systems, what Q. (BY MR, MORAN) Mr. Buck, in the context or advice from coursel. Q. (BY MR, MORAN) Mr. Buck, im not asser, based on advice from coursel. advice from coursel. Q. (BY MR, MORAN) Mr. Buck, im not asser, based on advice described it, is that something that's performed every year? A. At the client's choosing, yes. Typically, every – once a year. Q. (BY MR, MORAN) Mr. Buck, im not aduits of record, then it's – it's once a year. 47 47 47 Q. What about for a public company? A res. A res. Q. What about for a public company, let's say from 2006 to 2010, and the company is a public companies, as a long as udit every year? A res. Q. And why is that? A res. Q. And whis that? Q. Do public - whith war? Q. May was that? A res. Q. And why is that? A res. A res.	3	that was in charge of the audit.	³ Q. Are the quarterly reviews filed with the
Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated Systems, what Automated	4	MR. BENSON: Of IAS?	
Patchinaud organitis. Ar. BEINSON: Oh, okay. Same objection. Same instruction. Form 10-Q. (What's the yearly form that's filed? A. If worry, repeat that. (Decay) (Decay) advice from counsel. (Decay) (Decay) would the term "purchase commitment" mean? (Decay) (Decay) MR. BENSON: Same objection. (Decay) (Decay) MR. BENSON: Same objection. (Decay) (Decay) MR. BENSON: Same objection. (Decay) (Decay) MR. BENSON: Some objection. (Decay) (Decay) MR. DECASON: Do you wearb objection. (Decay) (Decay) MR. DECASON: Do you wearb objection. (Decay) (Decay) MR. DECASON: Do you wearbit back	5	MR. MORAN: The audit of International	^₅ A. Yes.
 Same instruction. THE WITNESS: I will not answer, based on advice from coursel. Q. (BY MR. MORAN) Mr. Buck, in the context of an audit of International Automated Systems, what would the term "purchase commitment "mean? MR. BENSON: Same objection. Same objection. THE WITNESS: I will not answer, based on advice from coursel. Q. (BY MR. MORAN) Mr. Buck, Im not asking – this question doesn't pertain to international Automated Systems, but more your practice. When you're treatined to audit a client, as you've described it, is that something that's performed every year? A. At the client's choosing, yes. Typically, every – once a year. 47 Q. What about for a public company? A. Public companies, as long as you're the auditor of record, then it's – it's once a year. 47 Q. What about for a public company? A. Public companies, as long as you're the auditor of record, then it's – it's once a year. 47 Q. Not a whot if shat? Q. and why is that? A. Yes, bublic companies are requirement to be audited on any type of regular basis? Q. how about quarterly? A. Yes, bublic companies are requirement to be audited on any type. A. Yes, bublic companies are requirement to be audited on any type. A. Not What MORAN int a far. A. Not Was based that and to a public companies are requirement to be audited on any type. A. Not Was about quarterly? A. Yes, bublic companies are requirement to be audited on any type of regular basis? A. Yes, bublic companies are requirement to be audited on any type. A. Not Was disciplined for – I guess the easiest answer would be for failure to abide by the alcPA code of conduct. A. Not Was disciplined for – I guess the easiest answer would be for failure to abide by the alcPA code of conduct. A. Idon't recall at this time. 	6	Automated Systems.	⁶ Q. What's the form that
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 advice from counsel. G. (BY MR. MORAN) Mr. Buck, in the context of an audit of International Automated Systems, what What should the term "purchase commitment" mean? MR. BENSON: Same objection. Same objection. THE WITNESS: I will not answer, based on advice from counsel. G. (BY MR. MORAN) Mr. Buck, I'm not asking – this question doesn't pertain to international Automated Systems, but more your practice. When you're retained to audit a client, as you've described it, is that something that's performed every year? A. At the client's choosing, yes. Typically, every – once a year. What about for a public company? A. Mat the client's choosing, yes. Typically, every – once a year. What about for a public company? A. At the client's choosing, yes. Typically, every – once a year. What about for a public company. Is's any from 2006 to 2010, and the company is a public company, let's any from 2006 to 2010, and the company is a public company, let's any from 2006 to 2010, and the company is a public company, let's any from 2006 to 2010, and the company is a public company, let's any from 2006 to 2010, and the company is a public company, let's any from 2006 to 2010, and the company is a public company, let's any from 2006 to 2010, and the company is a public company, let's any from 2006 to 2010, and the company is a public company. Not any from 2006 to 2010, and the company is a public companies have a requirement to be audited on any type of regular basis? A. Yes, public companies have a requirement to be audited annually. G. How about quarterly? A. Was, public companies are requirement to be audited annually. G. How about quarterly? A. Out write that? A. Was, public companies are requirement to be audited annually. G. How about quarterly? A. Was, public companies a	8		⁸ Q. What's the yearly form that's filed?
address for a sudi of International Automated Systems, what would the term "purchase commitment" mean? MR. BENSON: Same objection. Same advice from coursel. C. (BY MR. MORAN) Mr. Buck, I'm not advice from coursel. C. (BY MR. MORAN) Mr. Buck, I'm not advice from coursel. O. (BY MR. MORAN) Mr. Buck, I'm not advice from coursel. O. (BY MR. MORAN) Mr. Buck, I'm not advice from coursel. O. (BY MR. MORAN) Mr. Buck, I'm not advice from coursel. Your described it, is that something that's performed every year? A. At the client's choosing, yes. Typically, every - once a year. 47 47 47 47 47 47 47 48 49 47 48 49 47 48 49 47 48 49	9	THE WITNESS: I will not answer, based on	⁹ A. I'm sorry, repeat that.
0 A Washington (Marker Marker Systems, what would the term "purchase commitment" mean? MR. BENSON: Same objection. Same objection. 104. 1 Washington (Marker Systems, what objection. 104. 1 Washington (Marker Systems, Washington (Marker Systems), Washing	10	advice from counsel.	¹⁰ Q. What's the yearly form that's filed?
 Valuation interimentational control interiments when it is control interiments as commitment "mean". Weild the term "purchase commitment" mean". MR. BENSON: Same objection. THE WITNESS: I will not answer, based on advice from counsel. Q. Okay. Is Exhibit 371 a Form 10-K? MR. BENSON: You can answer generally. THE WITNESS: Yes. Q. (BY MR. MORAN) Mr. Buck, I'm not asking – this question doesn't pertain to International Automated Systems, but more your your practice. When you're retained to adult a client, as you've described it, is that something that's performed every year? A. At the client's choosing, yes. Typically, every – once a year. Q. What about for a public company? A. Public companies, as long as you're the audits of a company, lefs say from 2006 to 2010, and the company is a public company, would you can resign whenever yous? A. And you can resign whenever you?? A. May ou can resign whenever yous? A. May ou can resign whenever yous ochoose as an auditor. Or you can be fired at any time. Q. Must about for a public company, would you expect to be doing an audit every year? A. May ou can resign whenever yous? A. May ou can resign whenever yous ochoose as an auditing services for a company, left say from 2006 to 2010, and the company is a public company, would you expect to be doing an audit every year? A. May sub tif you are retained to provide Q. And why is that? M. Beston a uncli abasis? Q. Do public companies are requirement to be audited annually. Q. How about quarterly? A. May may be of regular basis? A. May may be of regular basis? A. May bay to that? M. Was manual basis. Q. How about quarterly? A. May bay to that? M. Beston? M. Was bay to quarterly? A. May bay to that? M. May bay that? M. May ba tha	11	Q. (BY MR. MORAN) Mr. Buck, in the context	¹¹ A. The annual report is within the 10-K, Form
Would use term purchased on objection. MR. BENSON: Same objection. Same objection. MR. BENSON: You can answer generally. MR. BENSON: Sum objection. MR. BENSON: You can answer generally. MR. BENSON: Sum objection. MR. BENSON: You can answer generally. MR. BENSON: Sum objection. MR. BENSON: You can answer generally. MR. BENSON: Sum objection. MR. BENSON: You can answer generally. MR. BENSON: Sum objection. MR. BENSON: You can answer generally. MR. BENSON: Sum objection. MR. BENSON: You can answer generally. MR. BENSON: Sum objection. MR. BENSON: You can answer generally. MR. BENSON: You can answer generally. MR. BENSON: You can answer generally. MR. BENSON: You can answer generally. MR. BENSON: You can answer generally. MR. BENSON: You can answer generally. MR. BENSON: You can answer generally. MR. BENSON: You can answer generally. A. Mot - what Yea answer you've given that you would like to darify or expound upon? A. At the client's choosing, yes. Typically. A. At the client's choosing, yes. Typically. MR. Belsic companies, as long as you're the auditor of record, then it's - it's conce a year. A. There has been no change. A. Yes. A. Make you ever been arrested? A. Make you ever been arrested? A. No. <	12	of an audit of International Automated Systems, what	¹² 10-K.
1 cbicketori. Califies 2 cbicketori. Califies 3 cbicketori. Califies 4 cbicketori. Califies 4 cbicketori. Califies 4 cbicketori. Califies <td< th=""><th>13</th><th>would the term "purchase commitment" mean?</th><th>¹³ Q. Okay. Is Exhibit 371 a Form 10-K?</th></td<>	13	would the term "purchase commitment" mean?	¹³ Q. Okay. Is Exhibit 371 a Form 10-K?
advice from counsel. 0. (BY MR. MORAN) Mr. Buck, I'm not advice from counsel. 0. (BY MR. MORAN) Mr. Buck, I'm not asking this question doesn't pertain to 1 International Automated Systems, but more your 2 practice. When you're retained to audit a client, as 2 you've described it, is that something that's 4 additor of record, then it's it's once a year. 4 4 4 5 5	14	MR. BENSON: Same objection. Same	¹⁴ MR. BENSON: You can answer generally.
17 advice from counsel. 17 some questions today. Before we close for today, is 18 Q. (BY MR. MORAN) Mr. Buck, I'm not asking - this question describ pertain to 19 International Automated Systems, but more your practice. When you're retained to audit a client, as 19 performed every year? A. At the client's choosing, yes. Typically, 20 A. At the client's choosing, yes. Typically, Q. All right. Is there any information that 19 asking my menever year? Q. All right. Is there any information that 21 a. At the client's choosing, yes. Typically, Q. All right. Is there any information that 22 Q. What about for a public companies, as long as you're the question when I asked it? 21 Q. What about for a public companies, as long as you're the Q. Have you ever been arrested? 3 A. No. Q. Have you ever bean arrested? 4 A. No. Q. Have you ever bean arrested? 4 A. No. Q. Have you ever bean arrested? 4 A. No. Q. And whay us that? 5 auditor of record, the rifs on from 2006 A. No. 6 A. Mo and why is that? A. I's anticipated that engagements will be	15	objection.	15 THE WITNESS: Yes.
17 advice from counsel. 17 some questions today. Before we close for today, is 18 Q. (BY MR. MORAN) Mr. Buck, I'm not asking - this question describ pertain to 19 International Automated Systems, but more your practice. When you're retained to audit a client, as 19 performed every year? A. At the client's choosing, yes. Typically, 20 A. At the client's choosing, yes. Typically, Q. All right. Is there any information that 19 asking my menever year? Q. All right. Is there any information that 21 a. At the client's choosing, yes. Typically, Q. All right. Is there any information that 22 Q. What about for a public companies, as long as you're the question when I asked it? 21 Q. What about for a public companies, as long as you're the Q. Have you ever been arrested? 3 A. No. Q. Have you ever bean arrested? 4 A. No. Q. Have you ever bean arrested? 4 A. No. Q. Have you ever bean arrested? 4 A. No. Q. And whay us that? 5 auditor of record, the rifs on from 2006 A. No. 6 A. Mo and why is that? A. I's anticipated that engagements will be	16	-	¹⁶ Q. (BY MR. MORAN) Mr. Buck, you've answered
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24 you're discussing, those are the audits that Mantyla 24 A. I don't recall at this time.		-	
you're discussing, mose are the audits that Mantyla			
	∥ [−]	workeynous and old seluman would typically provide	

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Buck, Cody Michael

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1 2	50	52
2	with your attorney?	¹ Q. Have you ever given legal advice?
	A. Yes.	² A. No.
3	MR. MORAN: Did you want to step outside?	³ Q. Do you consider yourself authorized to
4	MR. BENSON: That's fine.	⁴ give legal advice?
5	MR. MORAN: If not, I can walk you back to	⁵ A. No.
6	that room you were in.	⁶ MR. MORAN: We will be holding this
7	MR. BENSON: This is probably fine.	⁷ deposition open for resolution of the issues that
8	(A break was taken from 2:40 p.m. to	⁸ have arisen, but for today I have no further
9	2:53 p.m.)	⁹ questions. Mr. Austin may have some questions for
10	MR. MORAN: We'll go back on the record.	¹⁰ you.
11	Counsel for the United States has had an	¹¹ MR. AUSTIN: I don't have any questions.
12	off-the-record discussion with counsel for the	¹² Thanks.
13	witness, Mr. Benson. The United States is agreeing	¹³ MR. BENSON: Great. Thank you, everyone.
14	to withdraw the last the last question to	¹⁴ MR. AUSTIN: Oh, hold on. I do have one
15	Mr. Buck.	¹⁵ question.
16	Is that your understanding as well,	16 EXAMINATION
17	Mr. Benson?	¹⁷ BY MR. AUSTIN:
18	MR. BENSON: That's my understanding.	¹⁸ Q. Are you a CPA?
19	MR. MORAN: Okay.	¹⁹ A. Yes.
20	Q. Before we conclude, Mr. Buck, I have just	²⁰ MR. AUSTIN: Okay. Thank you.
21	a few summary questions.	²¹ MR. MORAN: Mr. Buck, we are going to ask
22	You're not a lawyer, right?	that you read and sign your deposition. The court
23	A. No.	²³ reporter will provide you with a copy, as well as
24	Q. Have you ever been a lawyer?	²⁴ Mr. Benson, if he wants one.
25	A. No.	²⁵ MR. BENSON: Yeah, I'll take it.
1 2 3 4 5 6 7 8 9	 Q. Did you go to law school? A. No. Q. Okay. Are you authorized to practice before the Internal Revenue Service? A. No. Q. Are you an enrolled agent? A. No. Q. Do you know what Circular 230 is? A. No. 	 MR. MORAN: We just want on the record that we're asking you to read and sign. MR. BENSON: Yeah, we will do that, of course. MR. MORAN: We're off the record. (Deposition suspended at 2:56 p.m.) ***
10	Q. Have you ever represented a client before	10
11	the IRS?	11
12	A. No.	12
13	Q. You've testified at length today about	13
14	your role as an auditor at Mantyla McReynolds and now	
15	BDO Seidman. Do you recall that testimony?	15
16	A. Yes.	16
17	Q. In your role, what are you doing?	17
18	A. Audit and assurance work. Primarily,	18
19	audits and financial schedules.	19 20
20	Q. And in the context of public companies,	
21	you are auditing financial statements for filings for	21 22
22	the SEC?	
23	A. Yes.	23 24
24	Q. Are you giving legal advice?	
25	A. No.	25

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15 (Pages 54 to 55)

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54	
¹ REPORTER'S CERTIFICATE	
² STATE OF UTAH)) ss.	
3 COUNTY OF SALT LAKE)	
I, Dawn M. Perry, Certified Shorthand	
Utah, do hereby certify:	
⁶ That prior to being examined, the witness,	
⁷ CODY MICHAEL BUCK, was by me duly sworn to tell the truth, the whole truth, and nothing but the truth;	
8	
That said deposition was taken down by me ⁹ in stenotype on February 15, 2017, at the place	
therein named, and was thereafter transcribed and that a true and correct transcription of said	
testimony is set forth in the preceding pages.	
¹² I further certify that, in accordance with Rule 30(e), a request having been made to review the	
transcript, a reading copy was sent to the witness,	
perjury and then return to me for filing with	
¹⁴ Christopher R. Moran, Attorney at Law. ¹⁵ I further certify that I am not kin or	
otherwise associated with any of the parties to said cause of action and that I am not interested in the	
outcome thereof.	
WITNESS MY HAND this 21st day of February,	
¹⁸ 2017.	
20 21	
Dawn M. Perry, CSR	
24 25	
25	
55	
 Case: UNITED STATES OF AMERICA vs. RAPOWER3, LLC, INTERNATIONAL AUTOMATED SYSTEMS, INC., LTB1, LLC, R. 	
 GREGORY SHEPARD, NELDON JOHNSON and ROGER FREEBORN 	
4 Case No.: 2:15-cv-00828 DN	
5 Reporter: Dawn M. Perry, CSR	
⁶ Date taken: February 15, 2017	
7	
ACKNOWLEDGMENT OF DEPONENT	
¹⁰ do heraby	
I,, do hereby acknowledge that I have read and examined the	
¹² foregoing testimony, and the same is a true, correct	
¹³ and complete transcription of the testimony given by	
¹⁴ me, and any corrections appear on the attached Errata	
¹⁵ Sheet signed by me.	
16	
17	
¹⁰ (DATE) CODY MICHAEL BUCK	
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