

**Whitney Wright**

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**From:** Ken Oveson  
**Sent:** Tuesday, August 25, 2009 10:43 AM  
**To:** Whitney Wright  
**Subject:** FW: Solar Placed In Service

Would you check this out and get back to me? Also, another thing to research is carryback of the credit. I'm told that the unused credit can be carried back two years. Let me know.

Thanks!

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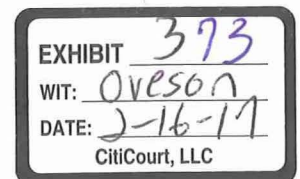
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-----Original Message-----

**From:** Greg Shepard [mailto:[greg@bfsmail.com](mailto:greg@bfsmail.com)]  
**Sent:** Tuesday, August 25, 2009 10:41 AM  
**To:** Ken Oveson  
**Subject:** Solar Placed In Service

Ken, This is what I sent my sales team and clients. Having our solar property "placed in service" with absolutely no gray areas is fundamental to our selling units for our solar project west of Delta. If you cannot accept this basic premise, then I would quickly need to go in a different direction.



Thanks, Greg

TO ALL: The first IRS form to use in claiming a solar tax credit is form #3468. You can access this form by going to [irs.gov](http://irs.gov) and putting in 3468 in their search engine. This PDF file can be printed. Fill in PART II 5-b to claim your 30% tax credit. You will notice there is a phrase "placed in service." There are instructions defining its meaning in another PDF file labeled "instructions." On page three of the instructions it defines "placed in service" in simple terms: Solar property that generates electricity or provides solar process heat.

Go to [iaus.com](http://iaus.com). There on the left hand side you will see video clips. View the first one labeled "Solar Lens Test." The workman has to wear protective gear because of the intense heat from the patented IAUS solar lenses. The fourteen hundred degree temperatures quickly set afire a piece of wood. Also notice the large size of the focal point as the heat is provided. Our competition has a focal point of less than a pin head.

The new and larger lenses for the Needles project will have heat rising to as much as 4,000 degrees creating even greater efficiency. What does the heat do? The extreme heat causes water to turn to steam which in turn propels the turbine to generate electricity.

Creating heat as demonstrated in the video clip satisfied the IRS requirement of our solar property being "placed in service" in 2008 and will again this year as we complete our project in Utah's west desert.

Regards, Greg

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