JOHN W. HUBER, United States Attorney (#7226) JOHN K. MANGUM, Assistant United States Attorney (#2072)

185 South State Street, Suite 300

Salt Lake City, Utah 84111 Telephone: (801) 524-5682

Email: john.mangum@usdoj.gov

ERIN HEALY GALLAGHER, pro hac vice

DC Bar No. 985670, erin.healygallagher@usdoj.gov

ERIN R. HINES, pro hac vice

FL Bar No. 44175, erin.r.hines@usdoj.gov

CHRISTOPHER R. MORAN, pro hac vice

NY Bar No. 5033832, christopher.r.moran@usdoj.gov

Trial Attorneys, Tax Division

U.S. Department of Justice

P.O. Box 7238

Ben Franklin Station

Washington, D.C. 20044

Telephone: (202) 353-2452

IN THE UNITED STATES DISTRICT COURT 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.

Civil No. 2:15-cv-00828 DN

ORDER GRANTING MOTION TO COMPEL TODD ANDERSON TO PRODUCE DOCUMENTS

Judge David Nuffer Magistrate Judge Brooke C. Wells Upon consideration of the United States' motion to compel Todd Anderson to produce documents and other papers related to that motion, IT IS HEREBY ORDERED THAT:

- 1. Anderson's objections to the United States' document subpoena, based on the attorney-client privilege and attorney-work product doctrine, are OVERRULED.
- 2. Anderson is ORDERED to produce the following documents to the United States within 7 days of the date of this Order, or at his deposition, scheduled for April 17, 2017, whichever is earlier:
 - a. "Invoice 470 to RaPower-3";
 - b. Exhibits B-O (inclusive).
- 3. At his deposition, Anderson is ORDERED to answer all questions related to his advice that has been posted on defendants' website and any other document that he has produced to the United States, either by Court order, or otherwise, including his verbal communications with any defendant or person acting on their behalf.
- 4. The parties shall call the Court during the deposition if an issue related to this order arises and cannot be resolved among the parties.¹

DATED this	2017.
	Brooke C. Wells
	United States Magistrate Judge

¹ Docket no. 115 \P 10.