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Attorney for Defendants

R. Gregory Shepard and Roger Freeborn

**IN THE UNITED STATES DISTRICT COURT FOR
THE DISTRICT OF UTAH**

UNITED STATES OF AMERICA,

Plaintiff,

v.

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

Defendants.

**SHEPARD'S FIRST
SUPPLEMENTAL RESPONSE TO
UNITED STATES' FIRST
INTERROGATORIES TO
R. GREGORY SHEPARD**

Civil No. 2:15-cv-00828 DN

**Judge David Nuffer
Magistrate Judge Brooke C. Wells**

Defendant R. Gregory Shepard hereby Supplements his response to the United States' First Interrogatories to R. Gregory Shepard by adding the below supplemental answers in red to the numbered paragraphs of the requests as follows:

PRELIMINARY STATEMENT

1. Defendant's investigation into all facts and circumstances relating to this action is ongoing. These responses and objections are made without prejudice to, and are not a waiver of, Defendant's right to rely on other facts or documents at trial.

Excerpts from
**Plaintiff
Exhibit**
00411

and to assert additional objections or privileges, in one or more subsequent supplemental response(s) in accordance with the time period for exchanging expert reports set by the Court.

14. Defendant incorporates by reference every general objection set forth above into each specific response set forth below. A specific response may repeat a general objection for emphasis or some other reason. The failure to include any general objection in any specific response does not waive any general objection to that request. Moreover, Defendant does not waive its right to amend its responses.

OBJECTIONS TO INSTRUCTIONS AND DEFINITIONS

15. Defendant objects to Definition No. 16 of the **United States First Interrogatories to Gregory Shepard** regarding "document" or "documents" to the extent that it purports to impose obligations greater than those set forth in the Federal Rules of Civil Procedure. Defendant further objects to Definition No. 16 to the extent that it calls for documents protected from disclosure by the attorney-client privilege, deliberative process privilege, attorney work product doctrine, or any other applicable privilege.

OBJECTIONS AND RESPONSES TO INTERROGATORIES

Specific Requests as Numbered

INTERROGATORIES

1. **REQUEST:** Identify all entities in which you have an ownership interest, including the name of the entity, the ownership percentage, the address of the entity and the business in which the entity is engaged.

SUPPLEMENT: 2005: None; 2006: \$11,700 from IAS (International Automated Systems); 2007: \$4,500 from IAS; 2008: \$3,600 from IAS; 2009: \$19,000 from RaPower3; 2010: \$15,000 from RaPower3; 2011: \$9,000 from RaPower3; 2012: \$55,829 from RaPower3; 2013: \$82,603 from RaPower3; 2014: \$89,629 from RaPower3; 2015: \$103,818 from RaPower3

15. **REQUEST:** Identify each instance in which a customer complained that the customer was not receiving adequate rental income from their Lens or Lenses.

RESPONSE: No complaints to me.

SUPPLEMENT: I am unaware of anyone that has this information or whether any other defendant has information related to this Request. I also have no knowledge of any complaints. The overwhelming majority are loyal and believe in the technology. Also, the vast majority seem to be quite disturbed by the actions of the IRS/DOJ against RaPower3, IAS, Greg Shepard and Neldon Johnson.

16. **REQUEST:** Identify all attorneys or other tax advisors you consulted or from whom you received tax advice regarding any Lens, System or Component, including the dates consulted, the dates any advice was received, and the form of the advice (*i.e.*, oral, email, memoranda, opinion letters, other written correspondence, etc.).

OBJECTION: Defendant reiterates and restates each Objection from above, and adds that this Interrogatory requests information subject to privilege, including attorney work product.

Defendant requests the protective order matter be settled prior to allowing the Plaintiff any such access or information. Defendant reserves the right to supplement this (and every other) Response. Without waiving any privilege, Defendant responds as follows:

RESPONSE: None unless that would include Rick Jameson as my tax preparer.

SUPPLEMENT: Kenneth W. Birrell at Kirton McConkie via memorandum on October 31, 2012. Anderson Law Center, via memorandum on November 15, 2010. Hansen, Barnett & Maxwell via memorandum dated August 15, 2005.

VERIFICATION

Pursuant to 28 U.S.C. §1746, I declare under penalty of perjury that I have read the foregoing Responses and supplemental responses, which are based on a diligent and reasonable effort by me to obtain information currently available. I reserve the right to make changes in or additions to any of these answers if it appears at any time that errors or omissions have been made or if more accurate or complete information becomes available. Subject to these limitations, these Responses are true to the best of my present knowledge, information, and belief.

Executed this 17th day of June 2016.

/s/ R. Gregory Shepard

R. Gregory Shepard signed electronically
with permission by Donald S. Reay