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International Automated Systems, Inc.,
LTB1, and Neldon Johnson*

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

UNITED STATES OF AMERICA,

Plaintiff,

vs.

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

Defendants.

**LTB1, LLC'S, SUPPLEMENTAL
RESPONSES TO UNITED STATES'
FIRST INTERROGATORIES**

Civil No. 2:15-cv-00828-DN-BCW

Judge David Nuffer
Magistrate Judge Brooke C. Wells

**Plaintiff
Exhibit**

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Defendant, LTB1, LLC, by and through counsel undersigned, and pursuant to Fed. R. Civ. P. 33, hereby submits these *Supplemental Responses to United States' First Interrogatories* in response to the April 13, 2017 Order to Compel:

INTERROGATORIES

INTERROGATORY NO. 10: Identify the product (i.e. electricity, heat, hot water, cooling, desalinization, solar process heat or any other product) that the Lens, Systems, and Components are intended to produce, either in the past, currently, or in the future. To the extent that any

product has been produced or is being produced, identify when it was produced, in what form, in what measurable amount and the revenues received for such product.

RESPONSE NO. 10: LTB1 is not involved in the creation of lenses, systems, or components. As such, it is not situated to offer information as to (a) the intended purpose of the lenses; (b) the form in which energy product is produced; (c) how much energy product is produced; or (d) the amount and revenues received for such product.

Notwithstanding the foregoing and upon information and belief, LTB1 defers to the answers of Defendant Johnson and incorporates them herein by reference.

INTERROGATORY NO. 11: Identify what, and how many Lenses, Systems, and Components have been placed in service, as defined in 26 U.S.C. § 48(a)(1) and Treas. Reg. § 1.46-3(d). Your response should include the dates any Lens, System or Component was placed in service.

RESPONSE NO. 11: LTB1 does not place any lenses into service. As such, it is not situated to offer information relevant to this interrogatory.

INTERROGATORY NO. 12: Identify the costs you incurred to produce each lens, including the cost of procuring materials and manufacturing the final product that you sold to customers.

RESPONSE NO. 12: LTB1 has not incurred any costs to produce lenses, procure materials, or manufacture a final product. LTB1 does not participate in these activities.

INTERROGATORY NO. 13: Identify how you determined the price each customer must pay per lens, to include the amount of profit, amount of down payment, and the terms of repayment.

RESPONSE NO. 13: LTB1 does not determine the price each customer must pay per lens. Notwithstanding the foregoing and upon information and belief, LTB1 defers to the answers of Defendant RaPower-3 and incorporates them herein by reference.

[illegible]

VERIFICATION OF RESPONSES

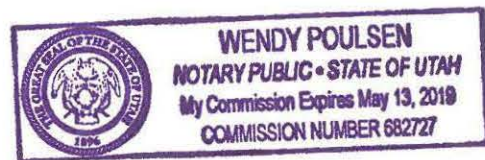
Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing Supplemental responses to the United States' First Interrogatories to LTB1, LLC, are true and correct.

Nilda P. Johnson manager
LTB1, LLC

Sworn & Subscribed to before me, a notary public, this 3rd day of May, 2017.

Wendy Poulsen
NOTARY PUBLIC

My commission expires on 5-13-2019.



CERTIFICATE OF SERVICE

On May 3, 2017, I hereby certify a true and correct copy of the forgoing
DEFENDANT LTBI, LLC'S, SUPPLEMENTAL RESPONSES TO UNITED STATES'
FIRST INTERROGATORIES was served on the following:

Party/Attorney	Method
<i>Former Attorneys for Defendants</i> James S. Judd Richard A. Van Wagoner Rodney R. Parker Samuel Alba Snow Christensen & Martineau 10 Exchange Place 11 th FL P.O. Box 45000 Salt Lake City, Utah 84145 Tele: (801) 521-9000 Email: jsj@scmlaw.com rvanwagoner@scmlaw.com rparker@scmlaw.com sa@scmlaw.com	Hand Delivery U.S. Mail, postage prepaid Overnight Mail Fax Transmission <input checked="" type="checkbox"/> Electronic Filing Notice
<i>Attorney for Defendants</i> R. Gregory Shepard Roger Freeborn Donald S. Reay Reay Law PLLC 43 W 9000 S Ste B Sandy, Utah 84070 Tele: (801) 999-8529 Email: donald@reaylaw.com	Hand Delivery U.S. Mail, postage prepaid Overnight Mail Fax Transmission <input checked="" type="checkbox"/> Electronic Filing Notice
<i>Pro Hac Vice Attorney for Plaintiff</i> 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	Hand Delivery U.S. Mail, postage prepaid Overnight Mail Fax Transmission <input checked="" type="checkbox"/> Electronic Filing Notice

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HEIDEMAN & ASSOCIATES

/s/ Samantha Fowlks

SAMANTHA FOWLKS

Legal Assistant