JUSTIN D. HEIDEMAN (USB No. 8897)

HEIDEMAN & ASSOCIATES

2696 North University Avenue, Suite 180

Provo, Utah 84604

Telephone: (801) 472-7742

Fax: (801) 374-1724

Email: jheideman@heidlaw.com *Attorney for RaPower-3, LLC,*

International Automated Systems, Inc.,

LTB1. and Neldon Johnson

IN THE UNITED STATES DISTRICT COURT IN AND FOR THE DISTRIC OF UTAH, CENTRAL DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

VS.

RAPOWER-3, LLC, et al.,

Defendants.

DEFENDANTS' NOTICE OF 30(b)(6) PARTY DEPOSITION OF U.S. DEPARTMENT OF JUSTICE TAX DIVISION

Case No. 2:15-CV-00828 DN

Judge: Honorable David Nuffer Magistrate Judge Evelyn J. Furse

Pursuant to Fed. R. Civ. P. 30, please take notice that Defendants RaPower-3, International Automated Systems, Inc., LTB1, LLC, and Neldon Johnson, by and through their counsel of record of the law firm Heideman & Associates, intend to and will take the deposition upon oral examination of one or more officers, directors, employees, or managing agents, or other designated person(s) from the United States Department of Justice Tax Division, pursuant to Fed. R. Civ. P. 30(b)(6), who were involved in the decision to prosecute the above-captioned case. The United States Department of Justice Tax Division is to designate the officers, directors,

employees, or managing agents, or other designated person(s) who will testify about their

knowledge of the below topics.

This deposition will begin at 9:00 a.m. on May 30, 2017. The deposition will be taken at

the office of Neal R. Gross & Company which is located at 1323 Rhode Island Avenue, NW,

Washington DC 20005.

The deposition will be recorded by stenographic means, will continue from day-to-day

until completed, without further notice; and will be used for discovery, the preservation of

testimony, and any other permissible purpose under the Federal Rules of Civil Procedure.

Topics of Examination

1) The matter(s) to which the 30(b)(6) representative(s) will testify shall include, but are not

limited to:

a. Any communications, research, and information pertaining to the above-captioned

case.

b. Any communications, research, and information that the representative(s) used

when making the determination to prosecute the above-captioned case.

c. The decision to issue a press release regarding the initiation of this action.

SIGNED and DATED this May 17, 2017.

HEIDEMAN & ASSOCIATES

/s/ Justin D. Heideman JUSTIN D. HEIDEMAN

JUSTIN D. HEIDEMAN

Attorney for Defendants

CERTIFICATE OF SERVICE

On this May 17, 2017, I hereby certify a true and correct copy of the forgoing **NOTICE OF 30(b)(6) DEPOSITION OF UNITED STATES DEPARTMENT OF JUSTICE TAX DIVISION** was served on the following:

Party/Attorney	Method
Attorney for Defendants 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 X Electronic Filing Notice
Pro Hac Vice Attorney for Plaintiff Erin Healy Gallagher Christopher R. Moran 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 X Electronic Filing Notice
Pro Hac Vice Attorney for Plaintiff Erin R. Hines US Department Justice Central Civil Trial Section RM 8921 555 4 th St NW Washington, DC 20001 Tele: (202) 514-6619 Email: erin.r.hines@usdoj.gov	Hand Delivery U.S. Mail, postage prepaid Overnight Mail Fax Transmission X Electronic Filing Notice

HEIDEMAN & ASSOCIATES
/s/ Samantha Fowlks
SAMANTHA FOWLKS
Legal Assistant