JOHN W. HUBER, United States Attorney (#7226) JOHN K. MANGUM, Assistant United States Attorney (#2072) 111 South Main Street, Suite 1800 Salt Lake City, UT, 84111-2176 Telephone: (801) 524-5682

ERIN HEALY GALLAGHER, pro hac vice DC Bar No. 985670, erin.healygallagher@usdoj.gov ERIN R. HINES, pro hac vice FL Bar No. 44175
CHRISTOPHER R. MORAN, pro hac vice NY Bar No. 5033832
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

UNITED STATES OF AMERICA,

Plaintiff,

VS.

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

Defendants.

UNITED STATES' FOURTH REQUESTS FOR THE PRODUCTION OF DOCUMENTS TO DEFENDANT NELDON JOHNSON

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

Judge David Nuffer Magistrate Judge Brooke C. Wells

Plaintiff United States of America, pursuant to Fed. R. Civ. P. 34, directs that Defendant Neldon Johnson produce for inspection and copying the documents and electronically stored information identified below at the Office of the United States Attorney, 111 S. Main St., #1800, Salt Lake City, UT 84111, no later than 30 days from the date of this request.

1

Alternatively, the documents may be produced by e-mailing copies to erin.r.hines@usdoj.gov or by using regular mail and sending them to Erin R. Hines, Trial Attorney, U.S. Department of Justice, P.O. Box 7238, Washington, D.C. 20044, no later than 30 days from the date of this request. If overnight mail is selected, please send the documents to undersigned counsel at Erin R. Hines, Trial Attorney, U.S. Department of Justice, 555 4th Street, N.W., Suite 8921, Washington, D.C. 20001.

Definitions of Terms Used in This Request

- 1. The terms "you," "yourself," and "your" refers to the person or entity answering this discovery request, and to any of your employees or agents.
- 2. "Shepard" refers to Defendant R. Gregory Shepard, and to any of his employees or agents, unless otherwise stated.
- 3. "Johnson" refers to Defendant Neldon Johnson, and to any of his employees or agents, unless otherwise stated.
- 4. "Freeborn" refers to Defendant Roger Freeborn, and to any of his employees or agents, unless otherwise stated.
- 5. "RaPower-3" refers to Defendant RaPower-3, LLC, and to any of its employees or agents, unless otherwise stated.
- 6. "IAS" refers to Defendant International Automated Systems, Inc., and to any of its employees or agents, unless otherwise stated.
- 7. "LTB" refers to Defendant LTB1, LLC, and to any of its employees or agents, unless otherwise stated.

8. The term "document" or "documents" as used herein refers to "any designated documents or electronically stored information--including writings, drawings, graphs, charts, surveys, deeds, photographs, sound recordings, images, e-mails, text messages, and other data or data compilations--stored in any medium from which information can be obtained either directly or, if necessary, after translation by the responding party into a reasonably usable form." Fed. R. Civ. P. 34(a)(1)(A). Electronically stored information shall be produced in its native form so as to include metadata.

Specific Requests

43. All documents that support the statements, in DEFENDANTS' RESPONSE TO UNITED STATES' REQUEST TO ENTER ONTO LAND FOR INSPECTION, ECF Doc. 142, that "the Internal Revenue Service . . . concluded that all deductions/credits were appropriate [sic] taken."

RESPONSE:

Dated: March 31, 2017,

/s/ Erin Healy Gallagher

ERIN HEALY GALLAGHER, pro hac vice DC Bar No. 985670
ERIN R. HINES, pro hac vice
FL Bar No. 44175
CHRISTOPHER R. MORAN, pro hac vice
NY Bar No. 5033832
Trial Attorneys, Tax Division
U.S. Department of Justice
P.O. Box 7238
Ben Franklin Station
Washington, D.C. 20044

Telephone: (202) 514-6619 Email: erin.r.hines@usdoj.gov

Attorneys for the United States

CERTIFICATE OF SERVICE

I hereby certify that on, March 31, 2017, I delivered the foregoing via email to:

Justin D. Heideman
HEIDEMAN & ASSOCIATES
2696 North University Avenue, Suite 180
Provo, Utah 84604
jheideman@heidlaw.com
ATTORNEY FOR RAPOWER-3, LLC,
INTERNATIONAL AUTOMATED SYSTEMS, INC.,
LTB1, LLC, and NELDON JOHNSON

DONALD S. REAY
REAY LAW, PLLC
43 West 9000 South, Suite B
Sandy, Utah 84070
Donald@reaylaw.com
ATTORNEY FOR R. GREGORY
SHEPARD & ROGER FREEBORN

/s/ Erin R. Hines ERIN R. HINES, pro hac vice