

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

UNITED STATES OF AMERICA, :
 :
Plaintiff, : Civil No.
 : 2:15-cv-00828-DN-EJF
-v- :

RAPOWER-3, LLC, INTERNATIONAL :
AUTOMATED SYSTEMS, INC., : 30(b)(6) Deposition of:
LTB1, LLC, R. GREGORY : INTERNATIONAL AUTOMATED
SHEPARD, NELDON JOHNSON, and : SYSTEMS, INC.
ROGER FREEBORN, : (Neldon Johnson)

Defendants. :

Place: UNITED STATES
ATTORNEY'S OFFICE
111 South Main Street
Suite 1800
Salt Lake City, Utah 84111

Date: June 29, 2017
9:07 a.m.

Reporter: Vickie Larsen, CSR/RMR

**Plaintiff
Exhibit**

581

A P P E A R A N C E S

For the Plaintiff:

Erin Healy-Gallagher
Erin Hines
U.S. DEPARTMENT OF JUSTICE
P.O. Box 7238
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For the Defendants, RaPower-3, LLC, International
Automated Systems, Inc., LTB1, LLC, and Neldon
Johnson:

Denver C. Snuffer, Jr.
NELSON, SNUFFER, DAHLE & POULSEN
10885 South State Street
Sandy, Utah 84070
801.576.1400
Denversnuffer@gmail.com

Also Present:

Glenda Johnson

-oOo-

1 June 29, 2017

9:07 a.m.

2 P R O C E E D I N G S

3
4 NELDON JOHNSON,

5 called as a witness, having been duly sworn,

6 was examined and testified as follows:

7
8 MS. HEALY-GALLAGHER: Good morning,
9 Mr. Johnson.

10 We're on the record in the case of United
11 States v. RaPower-3 on June 29th at about 9:07 a.m.

12 We met yesterday. My name is Erin
13 Healy-Gallagher. I'm with the United States
14 Department of Justice Tax Division appearing on behalf
15 of the United States.

16 Mr. Snuffer.

17 MR. SNUFFER: Yeah, Denver Snuffer here
18 on behalf today of IAS, but on behalf of the
19 defendants Neldon Johnson, RaPower, LTB2 -- or LTB1 as
20 well.

21 MS. HINES: Erin R. Hines, also on behalf
22 of the United States.

23 MS. HEALY-GALLAGHER: Not with us today
24 are Chris Moran for the United States, and Donald Reay
25 for Greg Shepard and Roger Freeborn.

1 The deposition will be governed by the
2 Federal Rules of Civil Procedure, and the local rules
3 of the District of Utah.

4 As with yesterday, all exhibits will be
5 marked and kept here until the end of the week, when I
6 will send them with the court reporter.

7
8 EXAMINATION

9 BY MS. HEALY-GALLAGHER:

10 Q. All right. Mr. Johnson, would you state
11 your name for the record.

12 A. Oh, yes. Neldon Johnson.

13 Q. And, Mr. Johnson, I've handed you what's
14 already been marked as Plaintiff's Exhibit 486.

15 Today is the deposition of defendant
16 International Automated Systems, Inc., and so,
17 Mr. Johnson, are you the witness who will be appearing
18 on behalf of International Automated Systems?

19 A. Yes.

20 Q. Okay. And, of course, Plaintiff's
21 Exhibit 486 is the notice of deposition for defendant
22 IAS?

23 A. Oh, this is the notice for deposition,
24 okay.

25 Q. Yes. All right.

1 that time.

2 Q. And, in your mind -- and, let's see. And
3 you got the letter -- you got a letter from the
4 Anderson Law Center in or around 2010?

5 A. Seems to me like about right then, yeah.

6 Q. And, in your mind, the letter from the
7 Anderson Law Center validated your beliefs as to the
8 application of depreciation and tax credits for the --

9 A. Yes.

10 Q. -- solar lenses?

11 A. Yes, it did.

12 Q. Then I just want to be clear on this.

13 After you mentioned the Anderson Law
14 Center, you said that Kirton & McConkie validated your
15 beliefs about depreciation and the solar tax credit?

16 A. That's correct.

17 Q. As applied to the IAS lenses?

18 A. That's correct.

19 Q. Did you first come into contact with
20 Kirton & McConkie before or after you called the IRS?

21 A. It was after.

22 Q. All right. Tell me a little bit more
23 about when you called the IRS.

24 A. I'm not sure. It was probably closer to
25 2007. Around that time.