Case 2:15-cv-00828-DN-EJF Document 254-23 Filed 11/17/17 Page 1 of 2

two photos of the new swivel system. We are moving forward swiftly.

Regards, Greg

Greg Shepard

On a scale from One to Ten, In ALL that You Do . . . Be An 11!

CoachFree Roger Freeborn, BFS Certification Director Cell: 503.312.2138 - 800.628.9737 ex 603 Gal: 6:9RE:Exemptions

EXHIBIT NO. 88

FOR IDENTIFICATION
DATE: 8721 RPTR: LP

Greg Shepard [greg@bfsmail.com]

Actions

To:

M coachfreeb@bfsmail.com Inbox

Friday, May 07, 2010 6:49 AM

ONE OF YOU WROTE THE FOLLOWING IN RESPONSE TO MY EXEMPTION INFO: ANSWERS IN CAPS

Interesting

A question I then would have for Brian is that if the purchase of the systems brings the tax credits and eliminates their tax liability, can't they just claim exempt and not have any money withheld? YES, BUT ONLY BETWEEN 7 AND 9 EXEMPTIONS Because . . .

If a single guy only claims 7 or 9 exemptions, if he has enough income, they would still withhold some money. TRUE If so, they would not be able to 'finance' all the systems they could and then be out corresponding amounts of bonus money.

Is my thinking right on this? NO, YOUR THINKING IS NOT RIGHT. BECAUSE WHEN YOU GET HIGHER THAN THAT, YOUR EMPLOYER HAS TO REPORT IT AND YOU YOU WILL LIKELY BE INVESTIGATED FOR CLAIMING MORE THAN YOU SHOULD. WITH SEVEN YOU ARE JUST FINE BEING SINGLE. NINE IS OK, BUT PUSHING THE ENVELOPE SOME.

Regards, Greg ShepardRa3 Exemptions

Greg Shepard [greg@bfsmail.com]

Actions

To:

undisclosed-recipients

Inbox

Sorry, I forgot to put a subject in and I wanted to make sure you got this. Greg

Thursday, May 06, 2010 9:58 PM

Case 2:15-cv-00828-DN-EJF Document 254-23 Filed 11/17/17 Page 2 of 2

TO ALL: It has been brought to my attention that some of you may have gone to your employer to claim 12 or 15 exemptions in order to get more money out of your paycheck. NOT A GOOD IDEA. According to our RaPower3 CPA, Bryan Bolander, it is better to take only seven ideally or a maximum of nine exemptions to increase your net dollars from your paycheck. Problems occur when you take more than this.

Thanks, Greg

Greg Shepard
RaPower3-Chief Director of Operations
843 W 2400 S
Salt Lake City, UT 84119
Cell 801-699-2284
Fax 801-975-1159
www.rapower3.com

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Greg Shepard [greg@bfsmail.com]

Actions

To: M

undisclosed-recipients

Inbox

Thursday, May 06, 2010 9:57 PM

TO ALL: It has been brought to my attention that some of you may have gone to your employer to claim 12 or 15 exemptions in order to get more money out of your paycheck. NOT A GOOD IDEA. According to our RaPower3 CPA, Bryan Bolander, it is better to take only seven ideally or a maximum of nine exemptions to increase your net dollars from your paycheck. Problems occur when you take more than this.

Thanks, Greg

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Greg Shepard [greg@bfsmail.com]