

From: Roger Freeborn <coachfreeb@bfsmail.com>
Sent: Thursday, May 6, 2010 10:33 AM
To: Roger Freeborn <coachfreeb@bfsmail.com>
Subject: UpDate 5.6.2010
Attach: Ra3 Computer Box.bmp

Here are the latest emails from Greg. More systems are being sold every day. Sadly, right now most of the \$6 Million in bonuses is going to businesses rather than to teachers and coaches and thereby ultimately benefiting kids. In a matter of weeks, the Bonus program will be gone. You can still take advantage of current tax law and earn a huge bonus, all done painlessly and backed by the government. Go to www.RaPower3.com, write down your questions, call to get them answered, and how to get started today.

5.4

TO ALL: LAST FRIDAY I DID A RAPOWER3 PRESENTATION FOR LYNETTE. SHE HAD TWO PEOPLE THERE AND THEY BOUGHT 50 SYSTEMS. LYNETTE GETS A \$5K COMMISSION AND A \$150K BONUS PLUS RESIDUALS. KIND OF MAKES MY SALE OF THREE SYSTEMS YESTERDAY SEEM SMALL. BUT, THERE'S MORE. ONE OF THOSE TWO GUYS HAS A FRIEND WHO PAYS \$250K A YEAR IN TAXES. SO LYNETTE ASKED ME TO PREPARE SOMETHING TO TAKE CARE OF THAT TAX BURDEN. THE FOLLOWING IS MY RESPONSE:

Lynette, For pure tax purposes, purchasing 290 systems seems optimal. Here's the math.

1. $290 \times \$1,050 = \$304,500$ down payment
 2. $290 \times \$3,000 = \$870,000$ total cost
 3. Total Tax Credit = $\$870,000 \times 30\% = \$261,000$ 4. 2010 allowable tax credit: $\$261,000 - 25,000 = \$236,000 \times 25\% = \$59,000 + 25,000 = \$84,000$ total allowable 2010 tax credit 5. 2010 depreciation: $\$870,000 - 130,500$ (1/2 of tax credit) = $\$739,500$ is the cost basis for depreciation.

A. $\$739,500 \times 60\% = \$443,700$ is the total 2010 depreciation

B. Assuming a 40% benefit between federal and state, then an in-pocket benefit = $\$177,480$ 6. THE TOTAL 2010 TAX BENEFIT = $\$177,480 + 84,000 = \$261,480$ 7. This gives a buffer of $\$11,480$. That amount can be carried back 8. $84,000$ minus $11,480 = \$72,520$ is what will be used in tax credits for 2010 9. Now subtract $\$72,520$ from the total tax credit of $\$261,000 = \$188,480$ left of tax credits available to use 10. Go through the same steps: Subtract $\$25,000$ from $188,480 = \$163,480 \times 25\% = \$40,870 + 25,000 = \$65,870$ that can be gotten by amending the 2009 taxes.

11. Now add $\$250,000$ (2010 tax savings) and $\$65,870 = \$315,870$ that would be received in April of 2011. That is better than the down payment.

12. Plus, you still have $\$123,810$ in tax credits and another 40% in depreciation for 2011 and beyond.

13. The bonus would be $\$6,000 \times 290 = \$1,740,00$

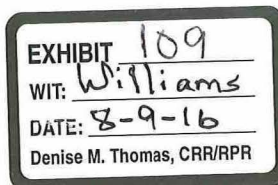
ANOTHER OPTION WOULD BE TO PURCHASE 400 SYSTEMS. THIS WOULD ENABLE MORE MONEY ON THE AMENDMENT AND MORE TAX BENEFITS IN THE FUTURE AND INCREASING THE BONUS MONEY SIGNIFICANTLY.

Regards, Greg

4.29

TO ALL: Attached is a photo of a solar tower with the computer box. Each tower has a computer that tracks the sun. It also monitors the wind, heat exchanger and turbine. The master computer is in an office and can control all tower computers. There is no limit as to the number of towers that can be controlled by the master computer and it can also manage towers in multiple locations throughout the country.

Greg Shepard



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4.28

TO ALL: As you should know, wind velocities can create real challenges for solar panels and solar lenses. The solar energy facility at Kramer Junction in California experiences costly breakage continually from wind. Replacing a glass mirror lens for them is a lot more costly than replacing our plastic lenses. They start getting nervous at Kramer junction when the wind hits 25 MPH and they shut the entire operation down at 35 MPH.

Specifications in the Needles Project requires wind tolerances of 85 MPH. An engineering firm designed a model for IAUS using massive amounts of expensive steel and finally received an Engineering STAMP or seal of approval for 90 MPH. However, the cost upset Neldon Johnson, IAUS inventor. So he just came up with a simple and inexpensive swivel system. When high winds arise, the solar lens panels simply turn with the wind. This system easily received the same Engineering STAMP also at 90 MPH.

This big cost savings is important to all of us in our expected residual income. I have attached 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!**

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