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ROGER W. HALVERSON Certified Public Accountant, Chartered

1055 SE Ocean Blud. Stuart, Florida 34996 Telephone # (772) 283-3535 Fax # (772) 283-3899 email: halurcpa@bellsouth.net

September 24, 2010

International Automated Systems, Inc. 326 North SR 198 Salem, UT 84653

RE: Equipment Purchase Agreement by Ilios, LLC

Gentlemen:

On December 18, 2008, Ilios, LLC entered into a purchase agreement for 50 alternative energy systems.

Paragraph 2(a) states that "Seller shall furnish, deliver, install and startup each alternative energy system at the installation site by December 31, 2008......" Can you verify or certify that the equipment installation was in fact completed by that date?

Paragraph 5 refers to the energy generated and sold and guarantees that all amounts received from these sales will be paid to the purchaser. We have not received any operations information nor proceeds of energy sales to date. Please explain to us what is going on with this equipment and why we have received nothing to date.

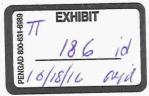
We are the accountants for Ms. Patricia Lambrecht, the sole member of Ilios, LLC.

Sincerely yours,

Roger W. Halverson, C.P.A.

RWH:lh

Copy to: Ms. Patricia Lambrecht, Member, Ilios, LLC



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