

JOHN W. HUBER, United States Attorney (#7226)
JOHN K. MANGUM, Assistant United States Attorney (#2072)
111 South Main Street, Ste. 1800
Salt Lake City, Utah 84111
Telephone: (801) 524-5682
Email: john.mangum@usdoj.gov

ERIN HEALY GALLAGHER, *pro hac vice*
DC Bar No. 985670, erin.healygallagher@usdoj.gov
ERIN R. HINES, *pro hac vice*
FL Bar No. 44175, erin.r.hines@usdoj.gov
CHRISTOPHER R. MORAN, *pro hac vice*
NY Bar No. 5033832, christopher.r.moran@usdoj.gov
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, CENTRAL DIVISION

<p>UNITED STATES OF AMERICA,</p> <p>Plaintiff,</p> <p>vs.</p> <p>RAPOWER-3, LLC, INTERNATIONAL AUTOMATED SYSTEMS, INC., LTB1, LLC, R. GREGORY SHEPARD, NELDON JOHNSON, and ROGER FREEBORN,</p> <p>Defendants.</p>	<p>Civil No. 2:15-cv-00828 DN</p> <p>UNITED STATES' EXHIBITS IN SUPPORT OF ITS MOTION FOR PARTIAL SUMMARY JUDGMENT</p> <p>Judge David Nuffer Magistrate Judge Evelyn J. Furse</p>
-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Pursuant to DUCivR 56-1(f), the United States submits its exhibits in support of its partial motion for summary judgment.

Exhibit No.	Description	Exhibit Source
1	Website capture from rapower3.com: "Frequently Asked Questions"	R. Gregory Shepard
2	Website capture from International Automated Systems, Inc.: "Solar Panels"	R. Gregory Shepard
8A	History of RaPower3 by R. Gregory Shepard	Peter C. Gregg
16	Website download from International Automated Systems, Inc.: "New Solar Breakthrough May Compete With Gas"	International Automated Systems, Inc.
17	Website download from International Automated Systems, Inc.: "IAUS Technical Overview"	International Automated Systems, Inc.
19	Website capture from rapower3.com: "Your BIG and Quick Payback"	R. Gregory Shepard
20	Website capture from rapower3.com: "Turn Your Tax Liabilities Into Assets / Calculate How Many Lenses You Need"	R. Gregory Shepard
24	Website capture from rapower3.com: "Turn Your Tax Liabilities Into Assets / Calculate How Many Lenses You Need"	R. Gregory Shepard
25	Website capture from rapower3.com: "Satisfying the IRS Depreciation Conditions"	R. Gregory Shepard
32	Email from R. Gregory Shepard of RaPower-3, LLC to undisclosed recipients regarding "Ra3 Audit/Appeal Great Info"	Steven Carver
34	Website capture from rapower3.com: "Your BIG and Quick Payback"	R. Gregory Shepard
40	2011 Tax Benefits	Frank F. Lunn
43	Email from R. Gregory Shepard to undisclosed recipients including Frank F. Lunn re: Ra3 Important Tax Info	Frank F. Lunn
48	Email from Roger A. Freeborn to Roger A. Freeborn re: FW Ra3	Frank F. Lunn
49	Email from R. Gregory Shepard to undisclosed recipients regarding Ra3 Vital Tax Info	Frank F. Lunn
54	Email chain between Brian Zeleznik and Roger A. Freeborn re: BFS Stimulus Plan	Brian Zeleznik
61	Emails between Brian Zeleznik and Thomas Morse, Jeffrey Baughman, James Zeleznik, Gary Tipsord, and R. Gregory Shepard regarding "Ra3 Bonus contracts"	Brian Zeleznik
70	Email from R. Gregory Shepard regarding "Audit/Appeal Info." with attachment "Ra3 Payback.doc"	Brian Zeleznik
72	Email from R. Gregory Shepard re: Ra3 New IRS Ploy	Brian Zeleznik
77	Email from Brian Zeleznik to R. Gregory Shepard re: LTB, LLC	Brian Zeleznik

Exhibit No.	Description	Exhibit Source
80	Email from Roger A. Freeborn to undisclosed recipients re: NOTICE	Brian Zeleznik
85	Email from Roger A. Freeborn re: "2013 strategy"	Brian Zeleznik
88	Email from Roger A. Freeborn and R. Gregory Shepard (no subject)	Brian Zeleznik
91	"IAUS offering turbo charged solar tax credit benefit program" by Sterling D. Allan	United States
93	Email from R. Gregory Shepard to Robert Rowbotham	Robert Rowbotham
94	Equipment Purchase Agreement between MJM Holdings and International Automated Systems, Inc. signed by R. Gregory Shepard and Neldon Johnson.	Robert Rowbotham
95	Equipment Purchase Agreement between International Automated Systems, Inc. and KBR for one alternative energy system signed by Robert Rowbotham and Neldon Johnson as President of International Automated Systems, Inc.	Robert Rowbotham
109	Email from Roger A. Freeborn to Roger A. Freeborn re: UpDate 5.6.2010	Peter C. Gregg
112	Email from R. Gregory Shepard to undisclosed recipients re: Ra3 Leaders	Carey Hadderton
114	Email from R. Gregory Shepard to undisclosed recipients re: Convention Photos and attaching "Convention Monday.JPG" and "Convention Thursday.JPG"	Peter C. Gregg
119	RaPower-3 Equipment Purchase Agreement for 13 alternative energy systems signed by Preston Olsen as sole member of PFO Solar, LLC and Neldon Johnson as Director of RaPower-3, LLC	Preston Olsen
121	Operation and Maintenance Agreement between LTB, LLC and Preston Olsen, signed by Neldon Johnson as director of RaPower-3, LLC	Preston Olsen
125	Letter from RaPower-3, LLC to Preston Olsen stating 15 solar lenses placed in service	Preston Olsen
141	Email between R. Gregory Shepard and Preston Olsen re: "IAUS Inventory"	Preston Olsen
157	Email chain between R. Gregory Shepard and Preston Olsen re: "Ra3 IRS Status Report"	Preston Olsen
158	Form 1040 for "Andrea"	Preston Olsen
159	Email from R. Gregory Shepard to Preston Olsen re: "RaPower3 Team Memo #44"	Preston Olsen

Exhibit No.	Description	Exhibit Source
174	Equipment Purchase Agreement for 10 systems signed by Samuel Otto and Neldon Johnson as Director of RaPower-3, LLC	Samuel Otto
181	Equipment Purchase Agreement for 50 "Alternative Energy Systems," signed by Patricia Lambrecht as Member of Ilios, LLC and Neldon Johnson as CEO of International Automated Systems, Inc.	Roger Halverson
185	Letter from Neldon Johnson as CEO of International Automated Systems, Inc. to Patricia Lambrecht regarding the status of her "solar energy system" with proposed "Solar Lease Bonus Fee Contract"	Roger Halverson
186	Letter from Roger Halverson to International Automated Systems, Inc. re: Equipment Purchase Agreement by Ilios, LLC	Roger Halverson
188	Letter from Glenda Johnson of RaPower-3, LLC to Patricia Lambrecht regarding a check for \$7,500 for the 3d quarters [sic] power purchase	Roger Halverson
189	Email chain between Roger Halverson to R. Gregory Shepard re: Fw: IASU	Roger Halverson
204	Email from R. Gregory Shepard to undisclosed recipients re: Ra3 Questions-Answers	Peter C. Gregg
207	Email from Roger A. Freeborn to Roger A. Freeborn re: Go Green - Make Money and attaching "RaPower3 Basics.Updatedoc.doc"	Peter C. Gregg
213	Email from Roger A. Freeborn to Roger A. Freeborn re: FW: Ra3 Great News attaching "Solar Purchase Referral Fee Contract.doc"	Peter C. Gregg
214	Email chain from Roger A. Freeborn to Roger A. Freeborn re: http://goo.gl/Yzqmx	Peter C. Gregg
216	Email from Roger A. Freeborn to Roger A. Freeborn re: RaPower3 Update 2/2012	Peter C. Gregg
217	Email from R. Gregory Shepard to undisclosed recipients re: Ra3 More Turbo Tax Info	Peter C. Gregg
218	Email from Roger A. Freeborn to Roger A. Freeborn re: Update	Peter C. Gregg
220	Email from Roger A. Freeborn to undisclosed recipients re: Tax Free for 15	Peter C. Gregg
237	Email from Roger A. Freeborn to undisclosed recipients re: RaPower3 WEBINAR & UpDate	Peter C. Gregg
246	Email from Roger A. Freeborn to undisclosed recipients re: 06.22.2010 RaPower3 Update	Peter C. Gregg

Exhibit No.	Description	Exhibit Source
249	Email from Roger A. Freeborn to Roger A. Freeborn re: FW: \$1,000s in FREE Government Money for Your and attaching "1.Ra3 LLC Depreciation Dec.doc"	Peter C. Gregg
260	Email from R. Gregory Shepard to undisclosed recipients re: Ra3 Update & Member Alert & attached photos	Peter C. Gregg
267	Email from R. Gregory Shepard to undisclosed recipients re: Ra3 LLC Audit/Appeal News and attaching "Delta Photo.JPG" and "011.JPG"	Peter C. Gregg
270	Email from R. Gregory Shepard to undisclosed recipients re: Ra3 LLC Convention and Update and attaching "Convention Tuesday.jpg"	Peter C. Gregg
279	Email from R. Gregory Shepard to undisclosed recipients re: Ra3 New Oregon Audit Info.	Peter C. Gregg
282	Email from R. Gregory Shepard to undisclosed recipients re Ra3 IRS Audit/Appeal Info	Peter C. Gregg
292	Email from R. Gregory Shepard to Peter C. Gregg re: RaPower3 Team Memo #25	Peter C. Gregg
294	Email from Roger A. Freeborn to Peter C. Gregg re: Solar Energy \$	Peter C. Gregg
297	Alternative Energy System Purchase Referral Fee Contract (BONUS) signed by Peter C. Gregg and Neldon Johnson as Managing Partner of RaPower-3, LLC for 2 systems	Peter C. Gregg
323	Email from Roger A. Freeborn to Peter C. Gregg re: taxes	Peter C. Gregg
340	Email from R. Gregory Shepard re: Ra3 Audit Ammunition	Peter C. Gregg
341	Email from R. Gregory Shepard to unknown recipients re: Ra3 Audit/Appeal Great Stuff	Peter C. Gregg
348	Email from R. Gregory Shepard to [blank] re: Ra3 Audit/Appeal Info & Update, attaching "IRS Business Activities (1).docx"	Peter C. Gregg
352	Website capture from www.rapower3.com: "Your Revenue"	R. Gregory Shepard
383	Letter from Neldon Johnson (of Rawpower) customers	Neldon Johnson, International Automated Systems, Inc., RaPower-3, LLC and/or LTB1, LLC
412	Roger A. Freeborn's First Supplemental Response to United States' First Interrogatories	Roger A. Freeborn
419	Website capture from rapower3.com: "Site Tours"	R. Gregory Shepard
420	Email from R. Gregory Shepard to undisclosed recipients re: Ra3 Construction Update and attaching "016.JPG," and "017.JPG"	Peter C. Gregg

Exhibit No.	Description	Exhibit Source
424	Email from R. Gregory Shepard to Matthew Shepard re: 2nd email to Radio	R. Gregory Shepard
425	Email from R. Gregory Shepard to Matthew Shepard re: October 2016 Newsletter	R. Gregory Shepard
426	Email from R. Gregory Shepard to Matthew Shepard re: [Test] Welcome to the RaPower3 Team!	R. Gregory Shepard
439	Email from R. Gregory Shepard re: Ra3 Closed Loop System for Audits, attaching "Ra CLOSED LOOP. . . .doc"	R. Gregory Shepard
441	Website capture from http://rapower3.tumblr.com : "RaPower3 Solar Energy"	R. Gregory Shepard
459	List of websites authenticated by R. Gregory Shepard	United States / R. Gregory Shepard
460	Screenshot photo of lens pallets from site visit	Henderson Court Reporting Service
462	Equipment Lease Agreement between International Automated Systems, Inc. and R. Gregory Shepard	Neldon Johnson, International Automated Systems, Inc., RaPower-3, LLC and/or LTB1, LLC
463	Independent Representative Agreement between International Automated Systems, Inc. and R. Gregory Shepard	Neldon Johnson, International Automated Systems, Inc., RaPower-3, LLC and/or LTB1, LLC
464	Equipment Sublease Agreement between R. Gregory Shepard and LTB, LLC, for alternative energy system	Neldon Johnson, International Automated Systems, Inc., RaPower-3, LLC and/or LTB1, LLC
465	Solar Lease Bonus Fee Contract between MJM Holdings and International Automated Systems, Inc.	Neldon Johnson, International Automated Systems, Inc., RaPower-3, LLC and/or LTB1, LLC
468	Email chain between R. Gregory Shepard, Glenda Johnson, Mike-George Robbins, and Roger Hamblin re: Ra3: Mike Robbins	R. Gregory Shepard
469	Email chain between Nicholas Kontos, R. Gregory Shepard, Glenda Johnson re: Tarika Sands Is not interested anymore	Neldon Johnson, International Automated Systems, Inc., RaPower-3, LLC and/or LTB1, LLC
470	Transcript of hearing held June 13, 2013 before the Public Service Commission of Utah In the Matter of: the Application of Rocky Mountain Power for Approval of Changes to Renewable Avoided Cost Methodology for Qualifying Facilities Projects Larger than Three Megawatts	United States
471	Email chain between R. Gregory Shepard and Robert Tilden re: Ra3 March 2016 Audit Info	R. Gregory Shepard
473	Email from R. Gregory Shepard to R. Gregory Shepard re: RaPower3 Team Memo #64	R. Gregory Shepard
474	Screen shots of Lens Calculator	R. Gregory Shepard

Exhibit No.	Description	Exhibit Source
481	Website capture from IAUS & RaPower3 Forum re: "Gather your Own Info. as to the IRS/DOJ Accusations"	R. Gregory Shepard
490	Disruptive Energy Technologies, RaPower3 Energy Projects	Roger A. Freeborn
491	"Executive Summary" with International Automated Systems, Inc. whitepaper	Roger A. Freeborn
492	Letter from Roger A. Freeborn as RaPower3 National Director to "Everyone"	Matthew Anderson
493	RaPower3 LLC Member Activity Report for Roger A. Freeborn for 12/1/2011 through 12/31/2011	Neldon Johnson, International Automated Systems, Inc., RaPower-3, LLC and/or LTB1, LLC
496	Flowchart advertisement - 10 Lens Purchase	Roger A. Freeborn
497	Flowchart advertisement - 1,800 Lens Purchase	Roger A. Freeborn
498	Friends of Meadowbrook Endowment Fund	Tiffin Charitable Foundation
499	Friends of Meadowbrook	Tiffin Charitable Foundation
500	Letter from Richard Freeborn re: "Need a Tax Credit"	Tiffin Charitable Foundation
501	Correspondence from Roger A. Freeborn to unknown recipients regarding John Howell and "growing the business"	Derek Negron
502	Email from Roger A. Freeborn to "Hank"	Roger A. Freeborn
503	Correspondence from Roger A. Freeborn to R. Gregory Shepard	Roger A. Freeborn
504	Email from R. Gregory Shepard to undisclosed recipients re: Ra3 Convention Manual, attaching "2012 RA3 Convention Manual.pdf" and "Untitled attachment 02279.txt"	Peter C. Gregg
509	Disc with video clips from the site visit to Delta Installation	Henderson Court Reporting Service
511	Equipment Purchase agreement between RaPower-3, LLC and Preston Olsen for PFO Solar, LLC for 10 alternative energy systems	Preston Olsen
512	Operation and Maintenance Agreement between LTB, LLC and Preston Olsen, signed by Neldon Johnson as director of RaPower-3, LLC	Preston Olsen
520	Invoices from Plaskolite to International Automated Systems, Inc.	Plaskolite
531	"IAUS Solar Unit Purchase Overview"	Neldon Johnson, International Automated Systems, Inc., RaPower-3, LLC and/or LTB1, LLC
532	International Automated Systems, Inc. PowerPoint: Solar Equipment Purchase and "US Energy Policy 2005"	Neldon Johnson, International Automated Systems, Inc., RaPower-3, LLC and/or LTB1, LLC

Exhibit No.	Description	Exhibit Source
533	Equipment Purchase Agreement between International Automated Systems, Inc. and Roger A. Freeborn for 2 systems in Delta, UT	Neldon Johnson, International Automated Systems, Inc., RaPower-3, LLC and/or LTB1, LLC
535	Copy of Solar contracts 2009.xls "Def Rev"	Neldon Johnson, International Automated Systems, Inc., RaPower-3, LLC and/or LTB1, LLC
539	Screenshot of YouTube video: "RaPower3 - Neldon Johnson Explains the Solar Lens"	Neldon Johnson
557	Email from R. Gregory Shepard to unknown recipients re: Ra3 LLC Great Audit Info and attaching "Five Acre Frito-Lay Heat.jpg"	Peter C. Gregg
558	Placed in service letter from RaPower-3, LLC to Lindsay Davis	Richard Jameson
579	Deposition of Neldon Johnson	
581	Deposition of International Automated Systems, Inc.	
666	Deposition of Richard Jameson (excerpts)	
669	Email from Steven Paul to DOJ re: USA v. RaPower - discovery dispute	Steven Paul
673	Deposition of LTB1, LLC	
674	Website capture from rapower3.com.com: "Success Stories"	R. Gregory Shepard
676	Website capture from rapower3.com: "rapower3.com Basics"	R. Gregory Shepard
677	Website capture from rapower3.com: "Start Your Own rapower3.com Business"	R. Gregory Shepard
678	United States' Requests for Admission to Roger A. Freeborn	United States
679	Website capture from rapower3.com: "Order Lenses"	R. Gregory Shepard
680	Website capture from rapower3.com: "Home System"	R. Gregory Shepard
681	Deposition of Neldon Johnson, Vol. 2 (excerpts)	
682	Deposition of RaPower-3, LLC	
683	Deposition of John Howell (excerpts)	
685	Deposition of R. Gregory Shepard	
686	Deposition of Matthew Shepard (excerpts)	
687	Deposition of Robert Aulds (excerpts)	
688	Deposition of Roger A. Freeborn	
689	Deposition of Peter C. Gregg (excerpts)	
690	Deposition of Roger Halverson (excerpts)	
693	Deposition of Frank F. Lunn (excerpts)	
694	Deposition of Preston Olsen (excerpts)	
695	Deposition of Robert Rowbotham (excerpts)	
696	Deposition of Lynette Williams (excerpts)	
697	Deposition of Brian Zeleznik (excerpts)	

Dated: November 17, 2017

Respectfully submitted,

/s/ Erin Healy Gallagher

ERIN HEALY GALLAGHER

DC Bar No. 985760

Email: erin.healygallagher@usdoj.gov

Telephone: (202) 353-2452

ERIN R. HINES

FL Bar No. 44175

Email: erin.r.hines@usdoj.gov

Telephone: (202) 514-6619

CHRISTOPHER R. MORAN

New York Bar No. 5033832

Email: christopher.r.moran@usdoj.gov

Telephone: (202) 307-0834

Trial Attorneys, Tax Division

U.S. Department of Justice

P.O. Box 7238

Ben Franklin Station

Washington, D.C. 20044

FAX: (202) 514-6770

**ATTORNEYS FOR THE
UNITED STATES**

CERTIFICATE OF SERVICE

I hereby certify that on November 17, 2017, the foregoing document and its exhibits were electronically filed with the Clerk of the Court through the CM/ECF system, which sent notice of the electronic filing to all counsel of record.

/s/ Erin Healy Gallagher _____
ERIN HEALY GALLAGHER
Trial Attorney