

**From:** Greg Shepard <greg@rapower3.com>  
**Sent:** Friday, February 20, 2015 1:51 PM  
**To:**  
**Cc:** Aaron Mayer <visionelectronics1@gmail.com>; Amber Susan Armstrong <ambersarmstrong@yahoo.com>; Amie Fuller <amie.fuller@hrblock.com>; Bill Herzog <cbherzog@aol.com>; Bob Tilden <rt@tnns.org>; Brandon Hart <brandonhart@gmail.com>; Brian Zeleznik <zeleznikb@leroyk12.org>; Bruce Shearer <bshearer@be.wednet.edu>; Bryan Bolander <bryan@vcb-cpa.com>; Carey Hadderton <carey.hadderton@gmail.com>; Chad Pearson <chadp09@gmail.com>; Charlie White <cmwcpa@windstream.net>; Craig Stevenson <craigjr30@yahoo.com>; David Monte <dc.monte1@yahoo.com>; Deb Hays <taxladyea9@aol.com>; Don Henrie <henriebrent@yahoo.com>; Ed Mignery <emignery2@yahoo.com>; Frank Lunn <frank@kahunaworld.com>; Greg Lyman <ggwlyman@msn.com>; Greg Shepard <greg.shepard@live.com>; Herbert Pionk <gspionk3@echoicemi.com>; Jack Everage <jackjev@leeschools.net>; James Becker <jbbecke12@yahoo.com>; James Zeleznik <cszeleznik@yahoo.com>; Jason Kingsley <kingsley36@gmail.com>; Jesse Pershin <wakesetter1234@gmail.com>; Jessica Woodward <jessicawoodward@cpaauto.com>; Jim Woodson <jim.woodson@powhatan.k12.va.us>; John Howell <rockingh@wf.net>; John Petersen <johnnyp6987@msn.com>; Julie Zeleznik <jazeleznik@hotmail.com>; Ken Lauritzen <kenlauritzen@gmail.com>; Kenneth Alexander <kenneth@comcast.net>; Kirk Newman <newman.kirkb@gmail.com>; Linda Carter <lgcarter@caddo.k12.la.us>; Linda Payne <slpayne8@msn.com>; Lindy Welborn <l\_welborn@hotmail.com>; Lori Gailey <lori@northstarttaxservices.com>; Lynette Williams <lynettewilliams2007@gmail.com>; Marcus Venus <marcus.venus@killeenisd.org>; Mark Manley <manleyalan@aol.com>; Mark Sikich <msikich@comcast.net>; Mike-George Robins <ruthrobins@gmail.com>; Nathan Newman <nathan@dbtax.com>; Nicholas Kontos <nicholasckontos@yahoo.com>; Paul Herzog <pfherzog@gmail.com>; Peter Gregg <pgregg@bfsmail.com>; Preston Olsen <prestonfx@gmail.com>; Reneice Cottingham <reneicecottingham@hotmail.com>; Rick Jameson <rjameson08@gmail.com>; Robert Aulds <bobaulds@yahoo.com>; Robert Delong <bdelong@xenia.k12.oh.us>; Roger Halversen <lynnhal46@gmail.com>; Roger Hamblin <rogham@infowest.com>; Samuel Otto <eldorado.dr@gmail.com>; Scott Sweeney <scott@cpasweeney.com>; Spencer Griffin <spencer3griffin@gmail.com>; Sterling Shearer <sterlingshearer@yahoo.com>; Steve Carver <steve@chfcpas.com>; Steve Chaston <steve@yourexclusiveenergy.com>; Thad Brumfield <tbrumfield\_99@yahoo.com>; Tom Day <m\_thomasday2nd@yahoo.com>; Tom Sullivan <tsullivan@bfsmail.com>; Wayne Riella <wriella@yahoo.com>

**Subject:** Ra3 Audit Ammunition  
**Attach:** Bonus \$2K Contract.doc; 4d6d18\_8576c64277394c67a1893c88bc45d578.pdf; Millard County Official Permit.pdf



To All:

Attached is a sample Bonus Referral Contract in case you don't have one. Make a copy and have it ready. The other two attachments are what you can use if a state or IRS auditor states that we aren't really a business or

Gregg\_P&R-001132

PLEX00340

that we have no permits. The Millard County Permit was issued to CobbleStone but if you go to the other pages, you will see RaPower3's address and Glenda Johnson's signature. (Wife of inventor Neldon Jonson)

Below is what you can say to State or IRS people.

**Very Important:** Say that the company knows you have targeted many RaPower3 Team Members. I have been authorized to tell you the following three points. (Tell her in your own words, don't give this e-mail to her)

1. We recognize we haven't been as fast as everyone would have liked in bringing our revolutionary technology to market. At this point over a hundred solar companies have gone bankrupt in since 2011. There have been no real solar technology improvements in the last decade and yet billions in tax benefits have been handed out to those with antiquated solar technologies. We wanted to actually bring our nation affordable renewable energy. We have now accomplished that and we will make our mark this year and do it in a big way. We have been in a state of readiness for the past several years and that is allowed by the IRS for tax benefits.

2. The IRS has spent many millions trying to stop us. All our IRS court cases are at a standstill. We have credible expert witnesses who will swear in court that our technology not only works but that we have achieved something extraordinary. The IRS wants at least another six months to try a find their expert witness. The IRS won't find one.

3. You have wrongly stated that we don't really have a business. Here is a sample of a bonus contract that I signed when I first got involved. I allowed International Automated Systems to use my lenses for advertising purposes in the hopes that it would create gross sales with any of their products. I will get a small percentage of the first billion dollars in gross sales. We expect some, maybe all of our bonuses to be paid this year. My maximum bonus is \$234,000 for Michael and \$198,000 for Kevin. That exceeds any of our tax benefits. Michael's expected rental fees of \$6,000 a year and Kevin's expected rental fees of \$4,950 a year would also exceed their tax benefits both at the federal and state level over the course of time. The bonus contract put us in a money making endeavor for our business from the very beginning and that allows to qualify for the depreciation.

We want to get on with our solar business and we hope you will want to be more productive with your time and with IRS financial resources.

You can hand write notes or even copy the above down by hand and read it word for word. Just don't give her this email.

Thanks and good luck.

Greg Shepard  
RaPower3  
Chief Director of Operations  
4035 South 4000 West  
Deseret, UT 84624  
801-699-2284  
[www.rapower3.com](http://www.rapower3.com)

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**Alternative Energy System Purchase Referral Fee Contract  
(BONUS)**

This Referral Fee Contract is made by and between RaPower-3 of 4035 South 4000 West, Deseret, UT 84624,  
and \_\_\_\_\_

Hereinafter referred to as "Purchaser", with an address of \_\_\_\_\_

In consideration for (a) the purchase by Purchaser of Alternative Energy Systems as evidenced by the execution of the Equipment Purchase Agreement dated \_\_\_\_\_ (hereinafter referred to as "Equipment Purchase Agreement"); (b) the payment by Purchaser to RaPower-3 of the Purchase payment at the time of signing the Equipment Purchase Agreement; and (c) Purchaser agreeing to make the Systems available to IAS as a reference for marketing and sales purposes to show and demonstrate to potential customers ("New Customers"), Purchaser has earned and shall thereafter receive a referral fee (the "Referral Fee," as more fully explained below) for services performed by allowing access and use for sales purposes, for each System purchased, the Referral Fee shall be zero point zero and zero and zero two percent (0.0002%) on referral amounts up to One Billion Dollars (\$1,000,000,000) of gross revenue received by International Automated Systems (IAS).

As evidenced by the execution of the Equipment Purchase Agreement, the total number of Systems purchased by Purchaser is \_\_\_\_\_ (\_\_\_\_\_)

The total Referral Fee is \_\_\_\_\_ (\_\_\_\_\_ %)

This agreement is based upon proof of purchase and is paid in full.

\_\_\_\_\_  
PURCHASER

\_\_\_\_\_  
DATE

\_\_\_\_\_  
RAPOWER-3  
MANAGING PARTNER

\_\_\_\_\_  
DATE

\_\_\_\_\_  
RAPOWER-3 SPONSOR

**Note 1: April 2, 2014:** The Millard County Commission issued and approved a business license and conditional use permit to fully operate our manufacturing plant in Delta, Utah.

**Note 2:** The following Millard County letter refers to a "lack of communication." What does this mean?

In a February 2014 meeting attended by Greg Shepard, Neldon Johnson and three other witnesses along with all three of the Millard County commissioners, Neldon Johnson asked Commissioner Jim Withers some pointed questions. Mr. Withers admitted to everyone that he verbally told Mr. Johnson when he began his Delta operation that he was in compliance and didn't need a conditional use permit. Furthermore, Mr. Withers admitted that he was supposed to inform Mr. Johnson if there were any changes in the need to obtain a conditional use permit. Mr. Withers did not inform Mr. Johnson in a timely manner as his operation advanced in the project field and with the opening of a manufacturing plant. This resulted with some adverse publicity against Mr. Johnson's operation because of a lack of a conditional use permit. This letter is an attempt to assuage the situation as Mr. Johnson continues his efforts to bring clean affordable and abundant renewable energy to our country and the world.

Courthouse - Fillmore  
50 South Main  
Fillmore, UT 84631-5504  
Fax: (435) 743-8019  
Commission Secretary  
(435) 743-6223  
Fax: (435) 743-6923

## Millard County Commission

[www.millardcounty.org](http://www.millardcounty.org)



Satellite Offices - Delta  
71 South 200 West - P.O. Box 854  
Delta, UT 84624  
Phone: (435) 864-1400  
Fax: (435) 864-1404

February 12, 2014

To Whom It May Concern:

This letter is to state Millard County's position in regards to Neldon Johnson's business enterprises in renewable energy in Millard County. Our purpose is to clarify Millard County's position with Mr. Johnson and his company, RAPower3.

Mr. Johnson has property west of Delta, Utah and by virtue of his agricultural business he had been operating in compliance up to the time that manufacturing of his product began. His purpose for locating in Millard County is to bring irrigation to the area through his solar energy and renewable energy technology. We understood that his work was in a research and development stage. We also understood that his work would develop beyond the research stage towards manufacturing of his product. Unfortunately, a lack of communication between Mr. Johnson and Millard County resulted in Mr. Johnson not acquiring the proper permits. At this time, Mr. Johnson has completed application for a business license and a conditional-use permit and is waiting for the final approval of the county.

Mr. Johnson has purchased the old Oasis Seed building and has started a project to remodel this building in order to make it a viable manufacturing facility. Mr. Johnson has incurred much expense in bringing this building to code. After visiting this facility, we were impressed with the activities and inventory involved in this endeavor. Mr. Johnson has reported that he now has 20 full-time employees.

As Millard County Commissioners, we encourage, invite and are enthused about every viable economic project wanting to do business here. We recognize the challenge and expense of starting a new business. We also understand the great benefit to our county that such business brings. As much as we recognize the benefit of economic growth in our county, it is our duty to protect the integrity and its future development by strict adherence to our zoning laws.

We appreciate Mr. Johnson and his company, RaPower3, and wish him great success in his endeavors. We look forward to many years of a working relationship as we watch this business grow.

Respectfully,

MILLARD COUNTY COMMISSION

*Alan M. Roper*  
Alan M. Roper

*Daron Smith*  
Daron Smith

*James A. Withers*  
Jim Withers

Commissioner Daron P. Smith  
435-864-1414

Commissioner Alan M. Roper  
435-743-4703

Commissioner James I. Withers  
435-864-1413

**MILLARD COUNTY, UTAH  
C-1 CONDITIONAL USE PERMIT**

April 2, 2014

**FILE NUMBER:** Z-2014-003

**00189223**

**APPLICANT:** Cobblestone Centre, LLC  
2740 W 4000 S  
Delta, UT 84624

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ON 06/02/2014 09:04:46 AM By MILLARD COUNTY PLANNING & Z

**PROJECT:** **Industrial/Manufacturing Activity (General).** A manufacturing operation or processing and assembly of goods including personal hygiene products and cosmetics, drugs and pharmaceuticals, tools, equipment and products and which are not likely to be obnoxious or offensive by reason of emission of odor, dust, smoke, noxious gases, noise, vibration, glare, heat or other impacts, nor hazardous by way of materials, process, product or waste. This use does not include Agricultural Products Processing.

**FINDINGS, DECISION, AND REASONABLE CONDITIONS OF APPROVAL**

- A. Cobblestone Centre, LLC applied for a C-1 Conditional Use Permit by Application #Z-2014-003 to Millard County, Utah ("County") to allow the location, establishment and operation of an industrial manufacturing plant on January 30, 2014.
- B. The application for a C-1 Conditional Use Permit has been reviewed by the Millard County Planning and Zoning Administrator and found to be complete.
- C. On April 2, 2014, the Millard County Planning Commission, who is the land use authority for the proposed use has made the following findings and decision.

I  
**FINDINGS OF FACT**

The Millard County Planning Commission finds that the C-1 Conditional Use Application received from Cobblestone Centre, LLC is complete and meets the requirements of the County Code, as applicable, and further finds;

- a) The proposed use is a C-1 Conditional Use within the Zoning District as identified in Appendix A, Table of Uses.
- b) The proposed use is allowed within the Zoning District as identified in Millard County Zoning Ordinance Title 10-8-3.
- c) The proposed use complies with all requirements of the Zoning District, including all minimum area, setbacks, height, and all other requirements as applicable.
- d) The proposed use will be conducted in compliance with the requirements of

- this Ordinance, all other applicable Land Use Ordinances, and all applicable Federal, State, or Local requirements and regulations.
- e) The property on which the use is proposed is of adequate size to permit the conduct of the use or sign in a manner that will not be detrimental to adjoining and surrounding properties.
  - f) The proposed use complies with all site plan and building requirements, as provided and required by this Ordinance all other applicable Land Use Ordinances, and all applicable Federal, State, or Local requirements and regulations.
  - g) The proposed use complies with all applicable dedication requirements of the County and provides the necessary infrastructure, as required.
  - h) Such use will not, under the conditions required, be detrimental to the health, general welfare and safety of persons or injurious to property or improvements of the immediate area or the County as a whole.

II

DECISION AND CONDITIONS OF APPROVAL

The Millard County Planning Commission, pursuant to the authority and procedures provided in Title 10-8-3 of the Millard County Zoning Ordinance, hereby grants a C-1 Conditional Use Permit to Cobblestone Centre, LLC, hereinafter referred to as the "Grantee". This permit shall allow the Grantee to install and maintain a manufacturing plant under the conditions set forth in this Use Permit on property located at 2740 W 4000 S, Oasis, Delta, Utah, on property belonging to Glenda E. Johnson described as follows:

COMM AT A PT LOC N 89°33'23.5" E 1080.19 FT ALG ¼ SEC LN FR W ¼ COR SEC 34, T17S, R7W, SLM, TH N 00°41'09.5" E 77.73 FT, N 36°08'16" E 161.44 FT; TH N 69°36'58" E 49.80 FT; TH N 34°49'13.5" E 67.18 FT TO AN EXST FNC LN; TH N 65°24'28" E 195.30 FT ALG EXST FNC LN; TH N 67°05'16" E 90.54 FT ALG AN EXST FNC LN; TH S 30°31'07" E 100.20 FT; TH S 25°26'12" W 234.94 FT TO THE N SHLDR OF AN EXST CO RD; TH N 77°51'02" W 12.17 FT ALG SAID N SHLDR OF THE EXT CO RD; TH ALG A CURVE TO THE LEFT 22.87 FT WITH A RADIUS OF 43.026 FT AND A CHRD BEARING AND DIST OF S 86°55'28.5" W 22.60 FT ALG SAID N SHLDR OF EXT CO RD; TH S 71°41'59" W 41.15 FT ALG SAID N SHLDR OF THE EXT CO RD TO THE W ROW LN OF THE UNION PACIFIC RR; TH S 25°26'12" W 94.045 FT ALG SAID UNION PACIFIC ROW TO ¼ SEC LN; TH S 25°26'12" W 351.22 FT ALG SAID UNION PACIFIC ROW; TH ALG A CURVE TO THE LEFT 351.22 FT WITH A RADIUS OF 706.78 FT AND A CHORD BEARING AND DIST OF N 20°37'37" W 347.618 FT TO THE ¼ SEC LINE AND THE POINT OF BEG. 362.64

EXCEPTING: ANY PORT WITHIN THE BOUNDARY OF THE CO RD ROW AND THE UNION PACIFIC ROW.

This Use Permit is valid subject to the Grantee being in compliance with the terms and conditions stated below:

Millard County is concerned for the safety of all who are part of the work force working in Millard County, therefore, the Grantee shall:

- a) The proposed use will be conducted in compliance with the requirements of this Ordinance, all other applicable Land Use Ordinances, and all applicable Federal, State, or Local requirements and regulations.
- b) The property on which the Conditional Use proposed is of adequate size to permit the conduct of the use in a manner that will not be detrimental to adjoining and surrounding properties.

Cobblestone Centre, LLC C-1 Conditional Use Permit # Z-20

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 ON 06/02/2014 09:04:46 AM By MILLARD COUNTY PLANNING & ;



- c) The proposed use will be the manufacturing of thermal solar lenses, stainless steel turbines, heat exchangers, and electric circuit boards.
- d) Implement safety programs as required by the OSHA and any other state or federal agencies having jurisdiction over this type of operation and observe all good safety practices particular to manufacturing and agricultural operations.
- e) Be responsible for own site security.
- f) Implement dust control practices and procedures to control the generation and spreading of dust from the metal fabrication project as well as any dust problems arising from transportation to and from the site in Millard County.
- g) Implement noise control practices and procedures.
- h) Maintain a clean and healthy environment for staff and neighbors.
- i) Implement onsite storage that does not encroach on county road easements or surrounding property owners.
- j) Off-street parking spaces shall be provided, meeting the requirements of this Ordinance, for all new buildings, all additions, or enlargements to an existing building, the establishment of any new use, or the expansion of any existing use: One (1) space for each employee on the regular shift, plus one (1) space for each vehicle used in association with the use.

III

NOTICE

All notices under this Use Permit may be given by United States registered or certified mail. Notice by such mail shall be deemed given when deposited in the mail with postage prepaid and addressed as herein provided.

Notice by the County to the Grantee shall be addressed to:

<u>Owner</u> Glenda E. Johnson 4035 S 4000 W Delta, UT 84624 Phone: (801) 369-5951 Email: <a href="mailto:glendaejohnson@hotmail.com">glendaejohnson@hotmail.com</a>	<u>Petitioner</u> Cobblestone Centre, LLC 2740 W 4000 S Delta, UT 8624 Phone: (801) 369-5951 Email: <a href="mailto:rogam@infowest.com">rogam@infowest.com</a>
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Notice by the Grantee to the County shall be addressed to:

Sheryl L. Dekker  
Millard County Planning Administrator  
P. O. Box 854  
Delta, Utah 84624  
Phone 435-864-1400  
email: [sdekker@co.millard.ut.us](mailto:sdekker@co.millard.ut.us)



Either party may, from time to time, change the address which it desires to use and upon written notice to the other party; such change of address shall be deemed inserted herein in the place of the previous address stated.

IV SEVERABILITY

Should any portion or portions of this permit become inoperable by operation of law or



otherwise, the remaining provisions hereof will continue in full force and effect.

**V  
NON-ASSIGNMENT**

Grantee shall not sublease or assign his/her/its rights, duties or obligations under the terms of this permit without the prior written consent of Millard County, which consent shall not unreasonably be withheld. Any sublease or assignment hereunder shall subject said sub-lessee or assignee to the same rights duties and obligations set forth herein.

**VI  
EFFECTIVE DATES OF THIS PERMIT**

The conditions contained herein shall become effective upon execution by a duly authorized representative of Grantee and the Millard County Planning and Zoning Administrator. This permit shall remain in full force and effect for as long as the property subject to this permit is used for the purposes permitted herein, unless the permit is revoked for the failure of the Grantee to comply with the conditions stated herein. In the event that construction on this site does not begin before the passing of one year's time from the effective date, this use permit shall lapse and become null and void, unless application for an extension not to exceed six months is granted by the Millard County Planning and Zoning Administrator.

**IX  
OTHER REGULATIONS SHALL APPLY**

Grantee shall abide by all Federal, State and Local laws, as applicable. Nothing in this decision shall be deemed to authorize any public or private nuisance or to constitute a waiver or exception to any law, ordinance or rule, except to the extent that it authorizes the use of the subject premises in the manner as authorized herein.

**X  
EXECUTION**

The parties, by their authorized representatives, execute this permit this 21<sup>ST</sup> day of APRIL, 2014.

For Millard County by:



Sheryl L. Dekker  
Millard County Planning and Zoning Administrator

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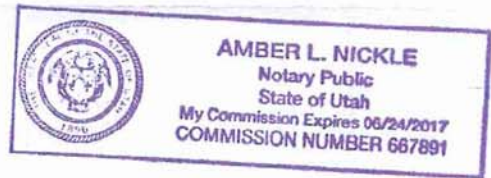


Millard County Planning and Zoning Administrator

Before me on this day personally appeared Sheryl L. Dekker, Millard County Planning and Zoning Administrator, known to me to be the person whose name is subscribed to this instrument, and upon her oath acknowledged to me that she executed the same for the purposes and consideration herein expressed and in the capacity herein stated.

GIVEN UNDER MY HAND AND SEAL OF OFFICE THIS 21st DAY OF April, 2014.

Amber L Nickle  
NOTARY PUBLIC



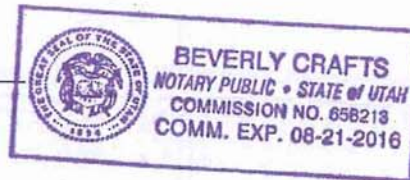
FOR Cobblestone Centre, LLC by

Glenda E Johnson  
Glenda E Johnson, Owner

Before me on this day personally appeared Glenda E Johnson, Principal for Cobblestone Centre, LLC, known to me to be the person whose name is subscribed to this instrument, and upon her oath acknowledged to me that she executed the same for the purposes and consideration herein expressed and in the capacity herein stated.

GIVEN UNDER MY HAND AND SEAL OF OFFICE THIS 11<sup>th</sup> DAY OF April, 2014.

Beverly Crafts  
NOTARY PUBLIC



**00189223**

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