

From: Greg Shepard greg@rapower3.com
Subject: RaPower3 Team Memo #64
Date: July 20, 2016 at 6:07 PM
To: greg@rapower3.com

EXHIBIT 473
WIT: G. Shepard
DATE: 5-22-17
CitiCourt, LLC

GS


Understanding your Placed in Service Letter.



RaPower3

Team Memo #64

*Technology unlike anything you have seen before.
Because to truly make a difference, doing the same old thing just won't cut it!*



Understanding Your Placed in Service Letter

The generous tax benefits given by congress and past presidents for solar energy are one of the three reasons to purchase solar lenses. The other two are rental fees and outside income stemming from bonuses and/or sales commissions. The tax benefits include both

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commissions. The tax benefits include both the standard 30% tax credit and depreciation for being involved in R&D and a money making enterprise. Both benefits require solar property (solar lenses) being "**placed in service**".

Below are the standard IRS solar energy instructions for receiving the 30% tax credit at irs.gov on IRS Form #3468:

Line 12b Instructions:

Enter the basis, attributable to periods after December 31, 2005, of any property using solar energy **placed in service** during the tax year. There are two types of property 1. Equipment that uses solar energy to illuminate the inside of a structure using fiber-optic distributed sunlight. 2. Equipment that uses solar energy to: a. Generate electricity, b. Heat or cool (or provide hot water for use in) a structure, or c. Provide solar process heat (but not to heat a swimming pool).

Our Procedure:

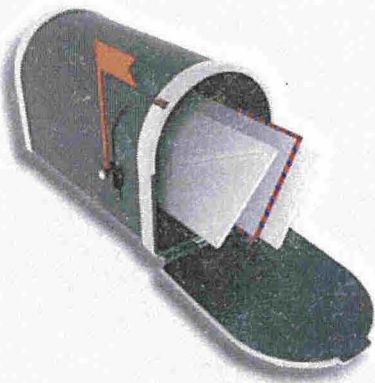
Once you have paid in full your 30% down payment, you are eligible to receive a "Placed-In-Service" letter from the company. The Operation & Maintenance Company LTB.LLC. rents your solar lenses and utilizes the solar energy from your panels for the purpose of assisting IAS in research and development for both agricultural and municipal solar thermal waste heat reclamation and multiple non-serial array concentrated photovoltaic receiver circuitry, among other applications such as

refinement of gearless dual-axis hydraulic tracking mechanisms and quick-release panel stabilizers and connections, which qualify as commercial use of solar energy.

The "Placed in Service" letter is regarding the "Alternative Energy Systems" that you purchased from RaPower3 LLC. RaPower3 put into service your equipment.

The Importance of the Letter:

First, I think it ties everything together in relation to the tax benefits, qualifying for the tax benefits as stated in IRS form #3468 and giving solid, clear-cut reasons for this qualification. Second, it helps tax preparers better understand the tax benefits being claimed on their client's tax return. And third, it can be used in a state or federal audit as indisputable reasons for claiming the solar energy tax benefits that could never be denied in tax court.



New Address

RaPower3 has a new mailing address. Please use this address when mailing in checks.

Rapower3
2800 W 4000 S
Delta, UT 84624



Annual OF Tax



August 25 TOUR

We are excited to have our next tour scheduled for August 25th.

If you would like to attend, please RSVP by emailing greg@rapower3.com.

Please wear comfortable shoes and bring your own water as facilities are limited. Tours include a walk-through and discussion at the manufacturing facility as well as site visits to the solar site and assembly area.

[Click Here To RSVP](#)



Have You Logged In?

Have you logged into your web-store back office yet? Go to www.rapower3.com and click the "Login" link in the upper right hand corner. Put in your email address and password - and you are in!

Once logged in, please make sure your contact information is all correct.

You can also view all of your past purchases and your balances.

Please contact Matthew Shepard if you have any problems with logging in at matt@rapower3.com.

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Disclaimer: RaPower3 is a seller of energy systems and does not give tax advice nor does Greg Shepard or Matt Shepard. They are not CPAs or qualified tax preparers. Website references toward tax incentives are provided in general terms only; it is the sole responsibility of purchasers of RaPower3 equipment to verify all tax benefits through a competent tax preparer.

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