

**From:** Greg Shepard <greg@rapower3.com>  
**Sent:** Tuesday, October 22, 2013 2:17 PM  
**To:** undisclosed-recipients  
**Subject:** Ra3 Audit/Appeal News  
**Attach:** Delta Photo.JPG; 011.JPG

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HERE'S AN UPDATE: I know that many of you are incurring expenses as you go through your audit/appeal process. So, to soften the blow, I can let you wait until the end of December to order more lenses for your 2013 taxes and go with the 10% upfront fee rather than the 30% upfront fee. You'd still owe the full down payment, but only when you got your refund.

First Photo: The latest available photo of the towers. The first project will consist of 15 towers that will produce about 1.5 Megawatts for Rocky Mountain Power. We are almost done.

Photo #011: This is the transformer on the other end of the project site, less than a mile away from the towers. Notice the electric cables on the right which originated from the towers. The electricity will be put onto the power poles on the left.

Q: What can I do with the Kirton-McConkie tax opinion letter? I also notice it refers to Solco 1, so how can RaPower3 team Members use this letter?

A: Solco 1 is an entity that deals in bigger commercial projects but is owned by RaPower3. Thus, all our RaPower3 Team Members are allowed to use and rely on this tax attorney opinion letter. You should make two copies: one for your file and one for your tax preparer. The letter gives a number of references stating why are RaPower3 tax benefits as outlined are following IRS tax codes and laws. (Go to rapower3.com-BENEFITS/CPA INFO to make a copy of the tax opinion letters)

THE FIRST APPEAL CASE: A call took place yesterday with an IRS Appeals agent and one of our RaPower3 members being audited. She said, "That she handles her cases in order as they come in. Her estimate of a confirmed appeal date would be next January, February or March." In other words, a big backlog.

This is very good for us. So, for those of you still going through the first stage audit process, your appeal probably won't be until next summer.

REMEMBER: I put new updated material on NEWS from rapower3.com 2-3 times a week.

Going down to Delta again tomorrow. Good Luck. Greg

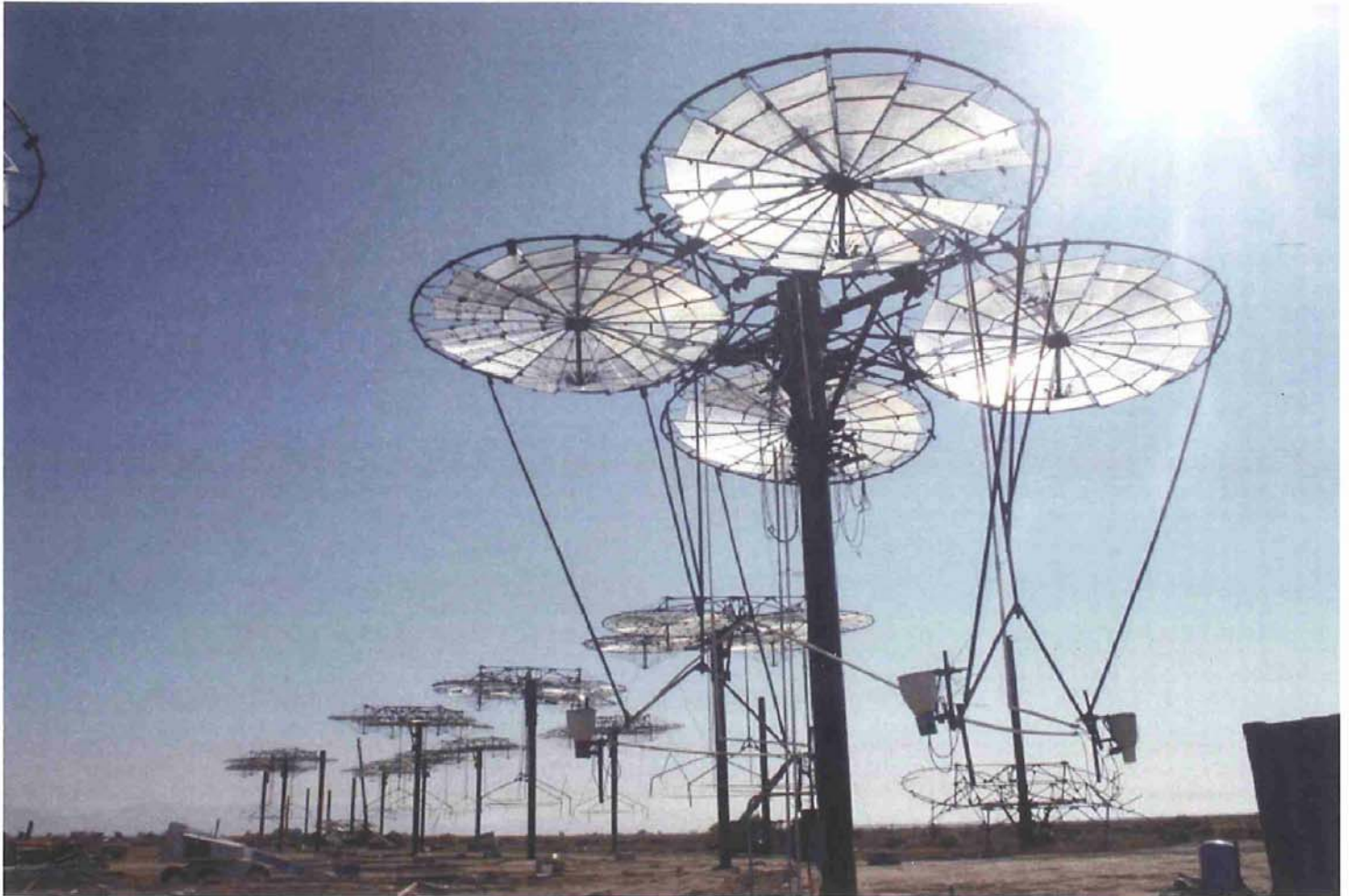
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