

From: Greg Shepard <greg@rapower3.com>
Sent: Thursday, January 8, 2015 12:05 PM
To:
Subject: Ra3 IRS Audit/Appeal Info

TWO THINGS:

1. We know this whole IRS thing has been stressful. We are sorry for this. We believe our technology will soon be ready and be in full production. We also believe we will prevail against the IRS in court.

However, if you would like to part company, we will refund your money and you can pay the IRS and move in a different direction. You can most likely get the IRS to drop the penalties. But, if you decide on the refund, then you would give up all bonuses and rental fees associated with those solar lenses. This offer is good until Feb. 15th 2015.

2. BASIC AUDIT/APPEAL PREPARATION:

- A. You will need your Placed In Service letter for each year being audited. Let me know if you need one.
- B. You will need your cancelled checks to prove payment.

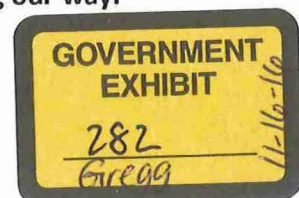
UPDATE:

- 1. We will have an a strategy meeting with different attorneys in a couple of weeks. Some decisions should be made on our offensive moves.
- 2. The IRS has come up with nothing new. They still have not bothered to have an expert witness examine our technology
- 3. We will soon be coming out with an additional 276-page technology report. Not good for the IRS
- 4. Announcements are being prepared. Not good for the IRS
- 5. Court dates have now been set for a small group of RaPower3 members in June. The IRS wants to have the court hear all these cases at once. We, of course, will not allow that. Not good for the IRS.
- 6. We just had the last piece of automated machinery delivered and installed. It's our 250-ton Press Brake CNC machine. We expect to be in full production sometime in the next 3-6 weeks. When that happens, this will be very bad for the IRS. Full production means we will be the largest solar company in Utah and maybe in the nation.
- 7. We also expect to hooked into the grid and producing revenue before March . When that happens that will leave the IRS reeling.
- 8. Other issues not good for the IRS include bonus and/or rental payments being made. When that happens that shoots down the IRS argument that the only reason that RaPower3 members got involved in the first place was ONLY for the tax benefits. Thus, it was a tax avoidance scheme or a Ponzi scheme. This would also be a devastating blow to the IRS case.
- 9. With all the above happening, the press and media will be doing stories. Polititions will become involved and the IAUS stock price should move upward (perhaps dramatically). All this will be extremely bad for the IRS; especially if the press gets wind of the IRS abuses against us.

Hang in there. We are going to have a fun first three months of the year coming our way.

Regards, Greg

Greg Shepard



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