

From: Greg Shepard <greg@rapower3.com>
Sent: Monday, November 25, 2013 11:18 AM
To:
Subject: Ra3 Great Audit Info
Attach: Five Acre Frito-Lay Heat.jpg

See attached photo:

Five-acre Frito Lay Concentrated Solar Plant that produces heat but not electricity for their business. LTB-LLC, the RaPower3 Operating company, is considering using the solar lenses they are renting from RaPower3 Team Members to provide heat and water for crop production in greenhouses. Check out the link to the California Frito Lay plant: <http://www.modbee.com/2008/04/04/259206/frito-lay-solar-system-puts-the.html>

IRS QUESTION: If Frito-Lay can get tax credits for using their solar lens heat for the above use, why does the IRS demand that the only way RaPower3 Team Members can get tax credits is to produce electricity on the grid.

ANSWER? Perhaps we were just confused when we apparently misread the instructions on IRS form 3468 where line 12b states that we can use solar energy to heat or cool a structure and/or provide solar process heat. **THIS MAKES THE IRS LOOK SO FOOLISH!**

Regards, Greg

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