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# IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF UTAH

#### UNITED STATES OF AMERICA,

Plaintiff,

VS.

RAPOWER-3, LLC, INTERNATIONAL AUTOMATED SYSTEMS, INC., LTB1, LLC, R. GREGORY SHEPARD, NELDON JOHNSON, and ROGER FREEBORN,

Defendants.

UNITED STATES' FIRST REQUESTS FOR ADMISSION TO DEFENDANT ROGER FREEBORN

Civil No. 2:15-cv-00828-DN-BCW

Judge David Nuffer Magistrate Judge Brooke C. Wells

Pursuant to Rule 36 of the Federal Rules of Civil Procedure, the United States requests that Roger Freeborn admit the statements set forth below under oath and serve a copy upon counsel for the United States. The responses to these requests for admission shall be supplied by



mailing a copy of such to: Christopher R. Moran, Trial Attorney, Tax Division, U.S. Department of Justice, P.O. Box 7238, Ben Franklin Station, Washington, D.C., 20044, on or before January 31, 2017. Alternatively, answers to these requests for admission may be supplied by e-mailing a copy of such to christopher.r.moran@usdoj.gov on or before January 31, 2017.

#### **Instructions**

- 1. If a matter is not admitted, the answer must specifically deny it or state in detail why you cannot truthfully admit or deny it. You may assert lack of knowledge or information as a reason for failing to admit or deny only if you state that you have made reasonable inquiry and that the information you know or can readily obtain is insufficient to enable you to admit or deny.
- 2. The grounds for objecting to a request must be stated. You must not object solely on the ground that the request presents a genuine issue for trial

## **Definitions of Terms Used in This Request**

- 1. The terms "you," "yourself," and "your" refers to the person or entity answering this discovery request, and to any of your employees or agents.
- 2. "Freeborn" refers to Defendant Roger Freeborn, and to any of his employees or agents, unless otherwise stated.
- 3. "RaPower-3" refers to Defendant RaPower-3, LLC, and to any of its employees or agents, unless otherwise stated.
- 4. "IAS" refers to Defendant International Automated Systems, Inc., and to any of its employees or agents, unless otherwise stated.

5.	The term "tax year" means the period between January 1 and December 31 of the calendar year indicated.
	Requests for Admission
1.	Admit that you received \$450 of income from IAS in during the 2009 tax year.
RESPO	
2.	Admit that you received \$23,944 of income from RaPower-3 during the 2011 tax year.
RESPO	ONSE:
3.	Admit that you received \$38,714 of income from RaPower-3 during the 2012 tax year.
RESPONSE:	

4.	Admit that you received \$44,844 of income from RaPower-3 during the 2013 tax year.
RESPONSE:	
5.	Admit that you received \$34,896 of income from RaPower-3 during the 2014 tax year.
RESPO	ONSE:
6.	Admit that you received \$67,844 of income from RaPower-3 during the 2015 tax year.
RESPO	

Dated: December 29, 2016

CAROLINE D. CIRAOLO Principal Deputy Assistant Attorney General Tax Division

/s/ Christopher R. Moran
CHRISTOPHER R. MORAN, pro hac vice
NY Bar No. 5033832
ERIN HEALY GALLAGHER, pro hac vice
DC Bar No. 985670,
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Attorneys for the United States

Email: erin.r.hines@usdoj.gov

### **CERTIFICATE OF SERVICE**

I hereby certify that on December 29, 2016, I delivered the foregoing via email to:

Justin D. Heideman
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2696 North University Avenue, Suite 180
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ATTORNEY FOR RAPOWER-3, LLC,
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ATTORNEY FOR R. GREGORY
SHEPARD & ROGER FREEBORN

/s/ Christopher R. Moran CHRISTOPHER R. MORAN Trial Attorney, Tax Division