

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF UTAH, CENTRAL DIVISION

UNITED STATES OF	)	
AMERICA,	)	Deposition of:
	)	
Plaintiff,	)	JESSICA ANDERSON
	)	
vs.	)	
	)	
RAPOWER3, LLC,	)	Case No. 2:15-cv-00828 DN
INTERNATIONAL	)	
AUTOMATED SYSTEMS,	)	Judge David Nuffer
	)	
INC., LTBl, LLC, R.	)	
	)	
GREGORY SHEPARD,	)	
	)	
NELDON JOHNSON and	)	
	)	
ROGER FREEBORN,	)	
	)	
Defendant.	)	

September 18, 2017 \* 1:06 p.m.

Location: IRS Office  
173 East 100 North  
Provo, Utah

Reporter: Dawn M. Perry, CSR  
Notary Public in and for the State of Utah

1 facility?

2 **A. No.**

3 Q. Okay. And you testified in response to  
4 counsel's questions about the research that you did  
5 to produce the letters that you wrote. Is there  
6 anything else in addition to the answers to her  
7 questions that comes to mind as to what level of  
8 research you did to come to the conclusions that you  
9 drafted in your two letters?

10 **A. I started at the basics. I started at the**  
11 **tax code. I started at the publications, the IRS**  
12 **publications and the regs.**

13 Q. Okay. Did you consult with any  
14 individuals or ask other people to review your work,  
15 other than Todd Anderson?

16 **A. I did not.**

17 Q. And you did substantially all of the  
18 drafting of the two draft letters, correct?

19 **A. Correct.**

20 Q. Do you believe that the legal analysis in  
21 the two letters was accurate when you drafted it?

22 **A. Let's start with the first letter. I**  
23 **believed that the -- the legal information, the**  
24 **information regarding those tax principles was**  
25 **correct, yes.**

1 Q. Okay. And you made an honest, complete  
2 effort to be complete and accurate in the analysis  
3 that you wrote?

4 A. It was -- it was a broad overview of those  
5 principles.

6 Q. And you tried to be as accurate and honest  
7 and complete in that analysis?

8 A. I was thorough in that analysis on those  
9 broad topics.

10 Q. Okay. And, as far as you know, today,  
11 that analysis, on those topics, is still correct?

12 A. I have not visited --

13 MS. HEALY GALLAGHER: Objection.

14 THE WITNESS: -- this topic again since --  
15 I've not done any further research or reviewed any  
16 further updates since.

17 MR. PAUL: Maybe I asked it a bad way.

18 Q. Have you come to learn anything that you  
19 believe changes your legal analysis of what you  
20 drafted in the two letters at issue in this case?

21 A. Again, it's not a subject that I've kept  
22 up to date on, and there's not anything that I've  
23 come across, because I've not kept up to date, that  
24 would change what I did back in 2010.

25 Q. Okay. So the correct answer is no, you're

1 not aware of anything that would contradict your  
2 legal analysis in those two letters?

3 **A. I am not aware.**

4 Q. Okay. Thank you.

5 Did you consider yourself an expert in tax  
6 in 2010?

7 MR. MARTIN: Let me just object. It calls  
8 for a legal conclusion.

9 You can go ahead and answer.

10 THE WITNESS: A tax expert?

11 Q. (BY MR. PAUL) yes.

12 **A. I would not consider myself then or now a  
13 tax expert.**

14 Q. Was Anderson Legal Center paid for the  
15 work it did?

16 **A. It was paid for the work that we billed.**

17 Q. Okay. And all of the work that you billed  
18 for, you were paid for?

19 **A. Correct.**

20 Q. Okay. Other than what you stated in  
21 your -- in your two letters about who could qualify  
22 under those programs, does it -- would it make a  
23 difference in your research whether the purchaser of  
24 solar equipment was a C-corp, an LLC or a sole  
25 proprietorship?

1           A.     It would be something that I would review,  
2     because I'm not sure that I looked at it in terms of  
3     the different entities.

4           Q.     Do you feel like you had a sufficient  
5     understanding of the legal issues in 2010 to draft  
6     the two letters that you did?

7           A.     You mean the -- the tax principles that  
8     were the basis of the letters?

9           Q.     Yes.

10          A.     I believe that I had thoroughly researched  
11     and had an understanding to provide the information  
12     that I did.

13          Q.     And, as you stated, your analysis was  
14     meant to be a general overview of the tax benefits  
15     associated with the solar energy business and  
16     depreciation, correct?

17                 MR. MARTIN:  Objection.  Misstates  
18     testimony.

19                 Go ahead.

20                 THE WITNESS:  It was a general overview of  
21     those principles.  It wasn't applied to anything in  
22     specific.

23          Q.     (BY MR. PAUL)  Okay.  And even in your  
24     letter, you recommended that each taxpayer should  
25     seek advice from its own tax advisor?

1 REPORTER'S CERTIFICATE

2 STATE OF UTAH )  
3 COUNTY OF SALT LAKE ) ss.

4 I, Dawn M. Perry, Certified Shorthand  
5 Reporter and Notary Public in and for the State of  
6 Utah, do hereby certify:

7 That prior to being examined, the witness,  
8 JESSICA ANDERSON, was by me duly sworn to tell the  
9 truth, the whole truth, and nothing but the truth;

10 That said deposition was taken down by me  
11 in stenotype on September 18, 2017, at the place  
12 therein named, and was thereafter transcribed and  
13 that a true and correct transcription of said  
14 testimony is set forth in the preceding pages.

15 I further certify that, in accordance with  
16 Rule 30(e), a request having been made to review the  
17 transcript, a reading copy was sent to Byron G.  
18 Martin, Attorney at Law, for the witness to read and  
19 sign under penalty of perjury and then return to me  
20 for filing with Erin Healy Gallagher, Attorney at  
21 Law.

22 I further certify that I am not kin or  
23 otherwise associated with any of the parties to said  
24 cause of action and that I am not interested in the  
25 outcome thereof.

26 WITNESS MY HAND this 29th day of  
27 September, 2017.

Dawn M. Perry, CSR