

Case Name: Shepard, R. Gregory
DJ #: 5-77-4466
CMN: 2014101376

**EXPERT WITNESS
STATEMENT OF WORK**

5. **PURPOSE:** *Briefly describe your understanding of what the Government requires and how you intend to satisfy these requirements.*

Dr. Tom Mancini, of TRMancini Solar Consulting, LLC, is an expert on solar energy technology. The Government requires an expert evaluation of the operation of certain purported solar technology that is part of an allegedly abusive tax scheme operated out of Utah. Dr. Mancini will evaluate and explain Defendants' purported technology. Specifically, Dr. Mancini will:

1. Explain the basic concepts that are involved in workable solar energy technology;
2. Evaluate and explain Defendants' purported solar energy technology, including the Installation itself, any technological plans or schematics Defendants have, and any other materials Dr. Mancini finds pertinent to his evaluation of Defendants' purported technology;
3. Determine whether Defendants' purported technology is currently converting sunlight into energy; and
4. Opine on whether Defendants' purported technology is commercially viable on any scale (or may become commercially viable on any scale) to convert sunlight into energy.

A budget of \$96,000 is appropriate for Dr. Mancini's involvement in this case.

6. **STATEMENT OF WORK:** *Describe logically and thoroughly the services to be performed or product(s) to be provided. This section may be further divided into parts to communicate essential components or to describe phases that must happen before the final services or product can be accepted. Include a detailed list of miscellaneous services (if any) associated with preparation of testimony (e.g., graphics, audio visual) and list labor and time requirements of contract employees (if required).*

Dr. Mancini will review documents and deposition transcripts collected in discovery. Dr. Mancini will be available for a site visit or visits to the Installation in Millard County, Utah, as needed. He will use his own experience and expertise to evaluate Defendants' purported solar technology opine on the matters stated above. Dr. Mancini will prepare



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an expert report that conforms with the Federal Rules of Civil Procedure, prepare a rebuttal report as needed, give a deposition, testify at trial, and be available for consultation about the case with Tax Division attorneys.

7. **PERSONNEL** (if applicable): *Identify the individuals required to provide the services or product.*

Dr. Tom Mancini.

8. **PERIOD OF PERFORMANCE**: *Specify the date on which work will commence and desired dates for delivery of the services or product. This would include the date that an expert's report would be provided and the anticipated date(s) of trial.*

The period of performance dates cannot be exceeded. If exceeded, the work must cease and a new contract must be authorized by a contracting officer. Contracts cannot be modified after the period of performance has ended. Payment for any work performed after the period of performance has expired, cannot be authorized unless and until ratification documents have been approved.

The period of performance will be upon authorization of the contract by the United States through December 31, 2017.

9. **LABOR RATES AND OTHER COSTS**: *Provide daily/hourly rates and estimated hours for each proposed employee. Also include other proposed costs such as travel, per diem, and miscellaneous supplies.*

Expenses (transportation, hotel, meals and incidentals) will be reimbursed in accordance with Federal Travel Regulations.

Dr. Mancini's hourly rate is \$300.00. All of his work will be billed at that rate, whether for pre-trial work or for trial testimony.

10. **GOVERNMENT FURNISHED INFORMATION/EQUIPMENT**: *If the Government is furnishing data or equipment (e.g., a laptop), specify what it is, when it is to be provided and why it is being provided.*

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The Government will make available to the Expert publicly available documents associated with the case, materials obtained through the discovery process, and relevant portions of the IRS administrative file.

The Government will also make available to the Expert a laptop for the Expert's use in reviewing case materials in a manner that is consistent with the requirements of the CONFIDENTIALITY AND SECURITY CERTIFICATION FOR EXPERT WITNESS/LITIGATIVE CONSULTANT.

11. **CONFIDENTIALITY AGREEMENT:** The Expert will sign the CONFIDENTIALITY AND SECURITY CERTIFICATION FOR EXPERT WITNESS/LITIGATIVE CONSULTANT, which is incorporated as part of this Statement of Work.
12. **REPORTS:** The Expert will provide at least one expert report, which may be an initial report or a rebuttal report. If the Expert provides an initial report, the Expert may also be requested to provide a rebuttal report.
13. **POINTS OF CONTACT:** *List the principal contact for both the Government and the contractor for technical and contractual concerns. Include name, title, telephone number, and email address. Except in unusual circumstances, the principal contact for the Government will be the Trial Attorney for the Government.*

For the Expert

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For the United States

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Tax Division Form EW-2
Revised 02-2012*

TRMancini000018

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14. **REFERENCES TO DOCUMENTS** (if applicable): *List any additional documents that further define the elements of the work to be provided and where to find them.*

None.

15. **FUNDING:** The expert must notify the attorney as soon as the available funding is close to being exhausted. A modification must be authorized by a contracting officer so that work will not have to cease. In the event that funding is exceeded, work will have to cease immediately until a modification has been authorized by a contracting officer. Payment for any work performed after the available funding has been exhausted cannot be authorized unless and until ratification documents have been approved.

16. **INVOICING:** Invoices must be submitted on a monthly basis no later than 30 days after performance or receipt of services. Invoices should comply with the General Contract Terms and Conditions listed on Form OBD-47(CLAUSES).

17. **SIGNATURE:**

I understand that no contract for performance of these services exists until both an authorized government procurement official and I have signed an official Department of Justice Form OBD-47. At that time, this Statement of Work will be incorporated into the contract for expert services.

I propose to provide expert witness services in accordance with the terms and at the rates set forth in the foregoing Statement of Work.

8/18/2015
Date


Expert's Signature

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Tax Division Form EW-2
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