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

UNITED STATES OF AMERICA,

Plaintiff,

vs.

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

Defendants.

Civil No. 2:15-cv-00828 DN

**UNITED STATES' EXHIBIT LIST IN
SUPPORT OF ITS MOTION IN
LIMINE TO EXCLUDE "EXPERT"
TESTIMONY OF NELDON JOHNSON**

Judge David Nuffer
Magistrate Judge Evelyn J. Furse

Exhibit No.	ECF Doc. No.	Exhibit Description	Page No.
Pl. Ex. 1	ECF Doc. No. 250-1	Website capture from RaPower3.com: "Frequently Asked Questions"	3
Pl. Ex. 24	ECF Doc. No. 250-2	Website capture from RaPower3.com: "Turn Your Tax Liabilities Into Assets / Calculate How Many Lenses You Need"	3
Pl. Ex. 25	ECF Doc. No. 250-3	Website capture from RaPower3.com: "Satisfying the IRS Depreciation Conditions"	3
Pl. Ex. 40	ECF Doc. No. 250-4	Document entitled "2011 Tax Benefits"	3
Pl. Ex. 214	ECF Doc. No. 250-5	Email chain from Roger Freeborn regarding http://goo.gl/Yzqmx	3
Pl. Ex. 216	ECF Doc. No. 250-6	Email from Roger Freeborn regarding RaPower3 Update 2/2012	3
Pl. Ex. 492	ECF Doc. No. 250-7	Letter from Roger Freeborn, as RaPower3 National Director	3
Pl. Ex. 507	ECF Doc. No. 250-8	IAS 10-K for Fiscal Year ending June 30, 2016	5
Pl. Ex. 520	ECF Doc. No. 250-9	Invoices from Plaskolite to IAS	4
Pl. Ex. 579 ¹	ECF Doc. No. 250-10	Deposition of Neldon Johnson, volume 1	5, 6, 15, 17
Pl. Ex. 643 ²	ECF Doc. No. 250-11	"Expert" Report of Neldon Johnson	5, 6, 7, 8, 9, 13, 14, 17, 18, 19
Pl. Ex. 646	ECF Doc. No. 250-12	Checks from IAS to Neldon Johnson in 2005	17

¹ Also cited in the United States' Reply, [ECF Doc. No. 274, at 2](#), 4.

² Also cited in the United States' Reply, [ECF Doc. No. 274, at 2](#), 3, 4, 6, 7.

Exhibit No.	ECF Doc. No.	Exhibit Description	Page No.
Pl. Ex. 647	ECF Doc. No. 250-13	January 27, 2012 Check from IAS to N.P. Johnson Family Limited Partnership with memo "Reimbursement taxes"	17
Pl. Ex. 648	ECF Doc. No. 250-14	Checks from IAS to LaGrand and Glenda Johnson in January 2005	17
Pl. Ex. 649	ECF Doc. No. 250-15	August 25, 2015 Check from Cobblestone to Howard County (Texas) Tax Office with memo for N.P. Johnson Family Limited PartnershipP	17
Pl. Ex. 650	ECF Doc. No. 250-16	December 31, 2014 Check from Cobblestone to Randy Johnson with memo Commission for 7/1/2014 to 12/31/2014	17
Pl. Ex. 673	ECF Doc. No. 250-17	Deposition of LTB1, LLC (Neldon Johnson)	2
Pl. Ex. 674	ECF Doc. No. 250-18	Website capture from RaPower3.com: "Success Stories"	3
Pl. Ex. 681 ³	ECF Doc. No. 250-19	Deposition of Neldon Johnson, volume 2	6, 7, 8, 13, 14, 15, 16, 17, 18, 19

In its reply, [ECF Doc. No. 274](#), the United States also cited Pl. Ex. 699, Declaration of Dr. Thomas Mancini, [ECF Doc. No. 263-2](#), which had not been cited in its motion. Pl. Ex. 699 is cited on page 8 of the reply.

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³ Also cited in the United States' Reply, [ECF Doc. No. 274](#), at 2, 4.

Dated: January 12, 2018

Respectfully submitted,

/s/ Erin R. Hines

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**ATTORNEYS FOR THE
UNITED STATES**

CERTIFICATE OF SERVICE

I hereby certify that on January 12, 2018, the foregoing document was filed with the Clerk of the Court through the CM/ECF system, which sent notice of the electronic filing to all counsel of record.

/s/ Erin R. Hines
ERIN R. HINES
Trial Attorney