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

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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 INDEX IN  
SUPPORT OF ITS MOTION IN  
LIMINE TO EXCLUDE "EXPERT"  
TESTIMONY OF KURT HAWES AND  
RICHARD JAMESON**

Judge David Nuffer  
Magistrate Judge Evelyn J. Furse

The United States submits the following exhibit index in support of its motion in limine to exclude “expert” testimony of Kurt Hawes and Richard Jameson.<sup>1</sup>

<b>Pl. Exhibit No.</b>	<b>ECF Doc. No.</b>	<b>Exhibit Description</b>	<b>Page No.</b>
Pl. Ex. 001	<a href="#">ECF Doc. No. 249-1</a>	Website capture from RaPower3: "Frequently Asked Questions"	3
Pl. Ex. 020	<a href="#">ECF Doc. No. 249-2</a>	Website capture from RaPower3: "Turn Your Tax Liabilities Into Assets / Calculate How Many Lenses You Need"	7, 10
Pl. Ex. 024	<a href="#">ECF Doc. No. 249-3</a>	Website capture from RaPower3: "Turn Your Tax Liabilities Into Assets / Calculate How Many Lenses You Need"	3
Pl. Ex. 025	<a href="#">ECF Doc. No. 249-4</a>	Website capture from RaPower3: "Satisfying the IRS Depreciation Conditions"	3
Pl. Ex. 040	<a href="#">ECF Doc. No. 249-5</a>	2011 Tax Benefits	3
Pl. Ex. 078	<a href="#">ECF Doc. No. 249-6</a>	Email from R. Gregory Shepard to Paul Jones, Esq. & Brian Zeleznik, Jessica Woodward re. Notice of Deficiency & representation in Tax Court	9
Pl. Ex. 112	<a href="#">ECF Doc. No. 249-7</a>	Email from R. Gregory Shepard re. Ra3 Leaders	7, 10
Pl. Ex. 163	<a href="#">ECF Doc. No. 249-8</a>	Letter from Richard Jameson to IRS on behalf of Elizabeth Olsen and Preston Olsen re. "TAX YEARS 2013 & 2014"	13, 15
Pl. Ex. 214	<a href="#">ECF Doc. No. 249-9</a>	Email chain from Roger A. Freeborn re. <a href="http://goo.gl/Yzqmx">http://goo.gl/Yzqmx</a>	3
Pl. Ex. 216	<a href="#">ECF Doc. No. 249-10</a>	Email from Roger A. Freeborn re. RaPower3 LLC Update 2/2012	3
Pl. Ex. 244	<a href="#">ECF Doc. No. 249-11</a>	Email from R. Gregory Shepard re. RaPower3 LLC Success	7, 10
Pl. Ex. 282	<a href="#">ECF Doc. No. 249-12</a>	Email from R. Gregory Shepard re. Ra3 IRS Audit/Appeal Info	7, 10
Pl. Ex. 492	<a href="#">ECF Doc. No. 249-13</a>	Letter from Roger A. Freeborn	3

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<sup>1</sup> [ECF Doc. No. 249](#).

<b>Pl. Exhibit No.</b>	<b>ECF Doc. No.</b>	<b>Exhibit Description</b>	<b>Page No.</b>
Pl. Ex. 518	<a href="#">ECF Doc. No. 249-14</a>	Purchase Order from International Automated Systems to Plaskolite	7, 10
Pl. Ex. 520	<a href="#">ECF Doc. No. 249-15</a>	Invoices from Plaskolite to International Automated Systems	4
Pl. Ex. 625	<a href="#">ECF Doc. No. 249-16</a>	Email from R. Gregory Shepard re. Ra3 Audit/Appeal Info	11
Pl. Ex. 631	<a href="#">ECF Doc. No. 249-17</a>	Website capture from RaPower3: "2013 Tax Forms"	11
Pl. Ex. 632	<a href="#">ECF Doc. No. 249-18</a>	Emails between Richard Jameson and Ted Fullerton re. St George accountant that does RaPower3 LLC returns	12
Pl. Ex. 637	<a href="#">ECF Doc. No. 249-19</a>	Letter from Richard Jameson at Northstar Tax Services to IRS Appeals Officer on behalf of Peter C. Gregg and Ranae Gregg with attachments in color	12
Pl. Ex. 638	<a href="#">ECF Doc. No. 249-20</a>	Letter from Richard Jameson to IRS re. Ryan Cook	13, 15
Pl. Ex. 639	<a href="#">ECF Doc. No. 249-21</a>	Letter from Richard Jameson to IRS re. Lindsay Davis's tax year 2015 tax return audit	13, 14
Pl. Ex. 640	<a href="#">ECF Doc. No. 249-22</a>	Email from Lori Gailey to Kerry Martin, cc'ing Daletax, LLC, Kenneth Alexander, Marissa Carter, Richard Jameson, and Kenneth Riter re: Solar Power Purchase	11
Pl. Ex. 641	<a href="#">ECF Doc. No. 249-23</a>	Email from Richard Jameson to coachm_96@hotmail.com, re. TAX QUESTION RA POWER 3	11
Pl. Ex. 651	<a href="#">ECF Doc. No. 249-24</a> <a href="#">ECF Doc. No. 249-25</a>	"Expert" report of Kurt Hawes	5, 6, 7, 8, 9, 22
Pl. Ex. 659	<a href="#">ECF Doc. No. 249-26</a>	"Expert" report of Richard Jameson	11, 12, 13, 14, 15
Pl. Ex. 666 <sup>2</sup>	<a href="#">ECF Doc. No. 249-27</a>	Deposition of Richard Jameson	11, 12, 13, 14, 15, 18, 23
Pl. Ex. 670	<a href="#">ECF Doc. No. 249-28</a>	Paul Jones' biography	8
Pl. Ex. 671	<a href="#">ECF Doc. No. 249-29</a>	Zelevnik v. Commissioner, Tax Court Doc. No. 7022-16, Docket Sheet	9

<sup>2</sup> Also cited throughout [ECF Doc. No. 271](#), United States' Reply to Defendants' Opposition to Motion in Limine to Exclude Expert Testimony of Kurt Hawes and Richard Jameson.

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Pl. Ex. 672 <sup>3</sup>	<a href="#">ECF Doc. No. 249-30</a>	Deposition of Kurt Hawes	5, 6, 7, 8, 9, 10, 18, 20, 22
Pl. Ex. 673	<a href="#">ECF Doc. No. 249-31</a>	Deposition of LTB1, LLC	3
Pl. Ex. 674	<a href="#">ECF Doc. No. 249-32</a>	Website capture from RaPower3 LLC.com: "Success Stories"	3

Dated: January 12, 2018

Respectfully submitted,

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<sup>3</sup> Also cited throughout [ECF Doc. No. 271](#), United States' Reply to Defendants' Opposition to Motion in Limine to Exclude Expert Testimony of Kurt Hawes and Richard Jameson.

**CERTIFICATE OF SERVICE**

I hereby certify that on January 12, 2018, the foregoing document and its exhibits were electronically 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/ Christopher R. Moran* \_\_\_\_\_  
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