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*Attorney for Defendants*

*R. Gregory Shepard and Roger Freeborn*

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

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UNITED STATES OF AMERICA,

Plaintiff,

v.

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

Defendants.

**SHEPARD'S FIRST  
SUPPLEMENTAL RESPONSE TO  
UNITED STATES' FIRST  
INTERROGATORIES TO  
R. GREGORY SHEPARD**

Civil No. 2:15-cv-00828 DN

**Judge David Nuffer  
Magistrate Judge Brooke C. Wells**

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Defendant R. Gregory Shepard hereby Supplements his response to the United States' First Interrogatories to R. Gregory Shepard by adding the below supplemental answers in red to the numbered paragraphs of the requests as follows:

**PRELIMINARY STATEMENT**

1. Defendant's investigation into all facts and circumstances relating to this action is ongoing. These responses and objections are made without prejudice to, and are not a waiver of, Defendant's right to rely on other facts or documents at trial.

**Plaintiff  
Exhibit**

00411

**SUPPLEMENT: 2005: None; 2006: \$11,700 from IAS (International Automated Systems); 2007: \$4,500 from IAS; 2008: \$3,600 from IAS; 2009: \$19,000 from RaPower3; 2010: \$15,000 from RaPower3; 2011: \$9,000 from RaPower3; 2012: \$55,829 from RaPower3; 2013: \$82,603 from RaPower3; 2014: \$89,629 from RaPower3; 2015: \$103,818 from RaPower3**

15. **REQUEST:** Identify each instance in which a customer complained that the customer was not receiving adequate rental income from their Lens or Lenses.

**RESPONSE:** No complaints to me.

**SUPPLEMENT:** I am unaware of anyone that has this information or whether any other defendant has information related to this Request. I also have no knowledge of any complaints. The overwhelming majority are loyal and believe in the technology. Also, the vast majority seem to be quite disturbed by the actions of the IRS/DOJ against RaPower3, IAS, Greg Shepard and Neldon Johnson.

16. **REQUEST:** Identify all attorneys or other tax advisors you consulted or from whom you received tax advice regarding any Lens, System or Component, including the dates consulted, the dates any advice was received, and the form of the advice (*i.e.*, oral, email, memoranda, opinion letters, other written correspondence, etc.).

**OBJECTION:** Defendant reiterates and restates each Objection from above, and adds that this Interrogatory requests information subject to privilege, including attorney work product.

Defendant requests the protective order matter be settled prior to allowing the Plaintiff any such access or information. Defendant reserves the right to supplement this (and every other) Response. Without waiving any privilege, Defendant responds as follows:

**RESPONSE:** None unless that would include Rick Jameson as my tax preparer.

**SUPPLEMENT:** Kenneth W. Birrell at Kirton McConkie via memorandum on October 31, 2012. Anderson Law Center, via memorandum on November 15, 2010. Hansen, Barnett & Maxwell via memorandum dated August 15, 2005.

#### **VERIFICATION**

Pursuant to 28 U.S.C. §1746, I declare under penalty of perjury that I have read the foregoing Responses and supplemental responses, which are based on a diligent and reasonable effort by me to obtain information currently available. I reserve the right to make changes in or additions to any of these answers if it appears at any time that errors or omissions have been made or if more accurate or complete information becomes available. Subject to these limitations, these Responses are true to the best of my present knowledge, information, and belief.

Executed this 17th day of June 2016.

/s/ R. Gregory Shepard  
R. Gregory Shepard signed electronically  
with permission by Donald S. Reay