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*Attorney for RaPower-3, LLC,  
International Automated Systems, Inc.,  
LTB1, and Neldon Johnson*

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

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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.

**LTB1, LLC'S, SUPPLEMENTAL  
RESPONSES TO UNITED STATES'  
FIRST INTERROGATORIES**

Civil No. 2:15-cv-00828-DN-BCW

Judge David Nuffer  
Magistrate Judge Brooke C. Wells

**Plaintiff  
Exhibit**

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Defendant, LTB1, LLC, by and through counsel undersigned, and pursuant to Fed. R. Civ. P. 33, hereby submits these *Supplemental Responses to United States' First Interrogatories* in response to the April 13, 2017 Order to Compel:

**INTERROGATORIES**

**INTERROGATORY NO. 10:** Identify the product (i.e. electricity, heat, hot water, cooling, desalinization, solar process heat or any other product) that the Lens, Systems, and Components are intended to produce, either in the past, currently, or in the future. To the extent that any

product has been produced or is being produced, identify when it was produced, in what form, in what measurable amount and the revenues received for such product.

RESPONSE NO. 10: LTB1 is not involved in the creation of lenses, systems, or components. As such, it is not situated to offer information as to (a) the intended purpose of the lenses; (b) the form in which energy product is produced; (c) how much energy product is produced; or (d) the amount and revenues received for such product.

Notwithstanding the foregoing and upon information and belief, LTB1 defers to the answers of Defendant Johnson and incorporates them herein by reference.

**INTERROGATORY NO. 11:** Identify what, and how many Lenses, Systems, and Components have been placed in service, as defined in 26 U.S.C. § 48(a)(1) and Treas. Reg. § 1.46-3(d). Your response should include the dates any Lens, System or Component was placed in service.

RESPONSE NO. 11: LTB1 does not place any lenses into service. As such, it is not situated to offer information relevant to this interrogatory.

**INTERROGATORY NO. 12:** Identify the costs you incurred to produce each lens, including the cost of procuring materials and manufacturing the final product that you sold to customers.

RESPONSE NO. 12: LTB1 has not incurred any costs to produce lenses, procure materials, or manufacture a final product. LTB1 does not participate in these activities.

**INTERROGATORY NO. 13:** Identify how you determined the price each customer must pay per lens, to include the amount of profit, amount of down payment, and the terms of repayment.

RESPONSE NO. 13: LTB1 does not determine the price each customer must pay per lens. Notwithstanding the foregoing and upon information and belief, LTB1 defers to the answers of Defendant RaPower-3 and incorporates them herein by reference.



**VERIFICATION OF RESPONSES**

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing Supplemental responses to the United States' First Interrogatories to LTB1, LLC, are true and correct.

*Nelisa P. Johnson*  
\_\_\_\_\_  
LTB1, LLC *manager*

Sworn & Subscribed to before me, a notary public, this 30<sup>th</sup> day of May, 2017.

*Wendy Poulsen*  
\_\_\_\_\_  
NOTARY PUBLIC

My commission expires on 5-13-2019



**CERTIFICATE OF SERVICE**

On May 3, 2017, I hereby certify a true and correct copy of the forgoing **DEFENDANT LTBI, LLC'S, SUPPLEMENTAL RESPONSES TO UNITED STATES' FIRST INTERROGATORIES** was served on the following:

Party/Attorney	Method
<p><i>Former Attorneys for Defendants</i>  James S. Judd  Richard A. Van Wagoner  Rodney R. Parker  Samuel Alba  Snow Christensen &amp; Martineau  10 Exchange Place 11<sup>th</sup> FL  P.O. Box 45000  Salt Lake City, Utah 84145  Tele: (801) 521-9000  Email: jsj@scmlaw.com  rvanwagoner@scmlaw.com  rparker@scmlaw.com  sa@scmlaw.com</p>	<p>Hand Delivery  U.S. Mail, postage prepaid  Overnight Mail  Fax Transmission  <input checked="" type="checkbox"/> Electronic Filing Notice</p>
<p><i>Attorney for Defendants</i>  R. Gregory Shepard  Roger Freeborn  Donald S. Reay  Reay Law PLLC  43 W 9000 S Ste B  Sandy, Utah 84070  Tele: (801) 999-8529  Email: donald@reaylaw.com</p>	<p>Hand Delivery  U.S. Mail, postage prepaid  Overnight Mail  Fax Transmission  <input checked="" type="checkbox"/> Electronic Filing Notice</p>
<p><i>Pro Hac Vice Attorney for Plaintiff</i>  Erin Healy Gallagher  US Department of Justice (TAX)  Tax Division  P.O. Box 7238  Washington, DC 20044  Phone: (202) 353-2452  Email: erin.healygallagher@usdoj.gov</p>	<p>Hand Delivery  U.S. Mail, postage prepaid  Overnight Mail  Fax Transmission  <input checked="" type="checkbox"/> Electronic Filing Notice</p>

<p><i>Pro Hac Vice Attorney for Plaintiff</i>  Erin R. Hines  US Department Justice  Central Civil Trial Section RM 8921  555 4<sup>th</sup> St NW  Washington, DC 20001  Tele: (202) 514-6619  Email: erin.r.hines@usdoj.gov</p>	<p>Hand Delivery  U.S. Mail, postage prepaid  Overnight Mail  Fax Transmission  <input checked="" type="checkbox"/> Electronic Filing Notice</p>
<p><i>Attorney for Plaintiff</i>  John K. Mangum  US Attorney's Office (UT)  Tele: (801) 325-3216  Email: john.mangum@usdoj.gov</p>	<p>Hand Delivery  U.S. Mail, postage prepaid  Overnight Mail  Fax Transmission  <input checked="" type="checkbox"/> Electronic Filing Notice</p>
<p><i>Pro Hac Vice Attorney for Plaintiff</i>  Christopher R. Moran  US Department of Justice (TAX)  Tax Division  PO Box 7238  Washington, DC 20044  Tele: (202) 307-0234  Email: christopher.r.moran@usdoj.gov</p>	<p>Hand Delivery  U.S. Mail, postage prepaid  Overnight Mail  Fax Transmission  <input checked="" type="checkbox"/> Electronic Filing Notice</p>

**HEIDEMAN & ASSOCIATES***/s/ Samantha Fowlks*

SAMANTHA FOWLKS

Legal Assistant