

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 FOR ITS BRIEF ON
DISGORGEMENT**

Judge David Nuffer
Magistrate Judge Evelyn J. Furse

PLF NO.	DEF. NO.	DATE OFFERED	MARKED	ADMITTED	BEGINNING BATES	ENDING BATES	DESCRIPTION OF EXHIBIT
25					US001738	US001739	Website capture from RaPower3: "Satisfying the IRS Depreciation Conditions"
38					Lunn_F&L-00072	Lunn_F&L-00074	Email/Memo from Frank F. Lunn re: "FW: RE Soalr Field" and attaching "IMGW.Master.solco1.diagram.psd" and "ATT00001.htm"
40					PLEX00040	PLEX00040	"2011 Tax Benefits"
128					Olsen_P&E-00466	Olsen_P&E-00485	Form 1040 for Elizabeth Olsen and Preston Olsen's TY2009 prepared by Bryan Bolander
208					Gregg_P&R-002360	Gregg_P&R-002439	Email from Roger A. Freeborn to Roger A. Freeborn re: "\$1Million in Cash Credits & Benefits" and attaching "BILLS-111hr4853eas2.pdf," "Soalr Tax Benefit History.pdf," and "Ra3 Carrybacks.doc"
325					Gregg_P&R-001917	Gregg_P&R-001918	Email chain between R. Gregory Shepard and Peter C. Gregg re: "Ra3 Tax Material"
355					KM00083	KM00090	Email from Jason Clements, CEO of Solartech, to Kenneth W. Birrell re Accountant Packet and attaching "Info for Accountants_new2.pdf"

PLF NO.	DEF. NO.	DATE OFFERED	MARKED	ADMITTED	BEGINNING BATES	ENDING BATES	DESCRIPTION OF EXHIBIT
356					KM00057	KM00082	Email from Jason Clements, CEO of Solartech, to Kenneth W. Birrell re: "Solar program contracts" and attaching "Equipment_Purchase_Agreement_Don (1).pdf"; "Operation_and_Maintenance_Don.pdf"; "Referral_Contract_new - Converted Doc.rtf"; Disclaimer_new - Converted doc.rtf"; "Solar - Imputed Interest - Treasury Regulations.docx"
463					Ra3 000551	Ra3 000557	Independent Representative Agreement between International Automated Systems, Inc. and R. Gregory Shepard
490					Freeborn_Roger-00030	Freeborn_Roger-00062	Disruptive Energy Technologies, RaPower3 LLC Energy Projects
495					Freeborn_Roger-00624	Freeborn_Roger-00624	Flowchart advertisement - 1000 Lens Purchase
496					Freeborn_Roger-00066	Freeborn_Roger-00066	Flowchart advertisement - 10 Lens Purchase
497					Freeborn_Roger-00070	Freeborn_Roger-00070	Flowchart advertisement - 1,800 Lens Purchase
507							International Automated Systems, Inc. 10-K for Fiscal Year ending June 30, 2016
531					Ra3 013964	Ra3 013992	"IAUS Solar Unit Purchase Overview"
540					BANKOFAME RIKANFORK-000001	BANKOFAME RIKANFORK-000003	Signature cards for International Automated Systems, Inc. bank account with Neldon Johnson and LaGrand Johnson
579							Deposition Designations for Neldon Johnson, vol. 1 (linked to prior ECF filing in brief)
581							Deposition Designations for International Automated Systems, Inc. (linked to prior ECF filing in brief)
646							Checks from International Automated Systems, Inc. to Neldon Johnson in the amounts of \$2,994.81, \$3,500.00, and \$2,500.00
647							Check from International Automated Systems, Inc. to N.P. Johnson Family Limited Partnership in the amount of \$3,933.47
648							Checks from International Automated Systems, Inc. to LaGrand Johnson in the amount of \$1,754.66 and to Glenda Johnson in the amount of \$2,167.58
649							Check from Cobblestone Centre, LC to Howard County Tax Office in the amount of \$2,227.57
650							Check from Cobblestone Centre, LC to Randale Johnson in the amount of \$30,000

PLF NO.	DEF. NO.	DATE OFFERED	MARKED	ADMITTED	BEGINNING BATES	ENDING BATES	DESCRIPTION OF EXHIBIT
673							Deposition Designations for LTB1, LLC (linked to prior ECF filing in brief)
681							Deposition Designations for Neldon Johnson, Vol. 2 (linked to prior ECF filing in brief)
682							Deposition Designations for RaPower3 LLC (linked to prior ECF filing in brief)
685							Deposition Designations for R. Gregory Shepard (linked to prior ECF filing in brief)
693							Deposition Designations for Frank F. Lunn (linked to prior ECF filing in brief)
743							Composite Exhibit - Checks from RaPower3 LLC (through Zions Bank, Wells Fargo, and Millard County Credit Union) to Neldon Johnson and his family members
744							Composite Exhibit - Checks from International Automated Systems, Inc. (through Bank of American Fork) to Neldon Johnson and his family members
745							Composite Exhibit - Checks from RaPower3 LLC (through Millard County Credit Union, Wells Fargo, and Zions Bank) to R. Gregory Shepard and his related companies and family members
748							Composite Exhibit: Checks from Cobblestone Centre, LC (through Wells Fargo) to Neldon Johnson's family members
752							Summary Chart: Tax Benefits Claimed for Tax Years 2013 through 2016