

**From:** Greg Shepard <greg@rapower3.com>  
**Sent:** Thursday, May 9, 2013 10:43 AM  
**To:** pgregg@bfsmail.com  
**Subject:** RE: Ra3 Tax Material

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Call me at 801-699-2284

Greg Shepard  
RaPower3  
4035 South 4000 West  
Deseret, UT 84624  
www.rapower3.com

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----- Original Message -----

From: Peter Gregg [mailto:pgregg@bfsmail.com]  
To: greg@rapower3.com  
Sent: Thu, 9 May 2013 06:44:07 -0700  
Subject: RE: Ra3 Tax Material

Greg,

If you could please send a copy of the bonus contract for the first two systems I bought in 2010. It seems I only have one from the seven I bought later that year. Also, I have not paid for all in the 5 year carry forward so I do not get one until they are paid of, as I understand it through Roger. He will be calling you soon, and more then likely me later to come up with a game plan on how to attack this. Thank you for the material thus far. Talk with you soon.

Peter Gregg  
BFS Clinician/Sales Rep  
www.biggerfasterstronger.com  
Estacada High School Coach  
503-679-4688

----- Original Message -----

From: Greg Shepard [mailto:greg@rapower3.com]  
To: pgregg@bfsmail.com  
Sent: Mon, 6 May 2013 08:51:12 -0600  
Subject: Ra3 Tax Material

Hello Peter,

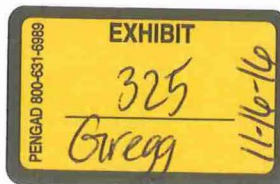
I have attached the Kirton-McConkie tax attorney opinion letter citing tax codes and references that substantiate all of the tax benefits as explained. Kirton-McConkie is the largest and most prestigious law firm in Utah. All of our million dollar plus deals go through our Solco1 entity. Rapower3 is the entity we use for lens purchases of less than a million. However, the same references apply to both entities.

The link to their website is kmclaw.com

Also, attached is the Hansen-Barnett CPA letter from a large firm here in Salt Lake City and the original tax attorney opinion letter from a small law office in Delta, Utah.

Attached are two photos of our Delta, Utah project site. You will see the solar lenses are made of a plastic acrylic material. These are mass produced by Lucite. The solar lenses are the property that you purchased. There are 34 lenses per disc making 136 lenses per tower.

I look forward to helping you in any way I can.



Gregg\_P&R-001917

Regards, Greg

Greg Shepard  
RaPower3: Chief Director of Operations  
4035 South 4000 West  
Deseret, UT 84624  
www.rapower3.com

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Gregg\_P&R-001918

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