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Attorney for Defendants RAPOWER-3, LLC, International Automated Systems, Inc., LTBI, LLC, and Neldon Johnson.

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

UNITED STATES OF AMERICA,

Plaintiff,

vs.

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

Defendants.

**DEFENDANTS RAPOWER-3,
LLC'S, INTERNATIONAL
AUTOMATED SYSTEMS, INC.'S,
LTBI, LLC'S, AND NELDON
JOHNSON'S SUPPLEMENTED
PRODUCTION OF DOCUMENTS**

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

Judge David Nuffer
Magistrate Judge Brooke C. Wells

Defendants, RAPOWER-3, LLC, INTERNATIONAL AUTOMATED SYSTEMS, INC.,
LTBI, LLC, and NELDON JOHNSON, by and through undersigned counsel, and pursuant to the
Standard Protective Order, hereby provide this supplemented response to Plaintiff's request for
production of documents.



PRELIMINARY STATEMENT

1. Defendants' 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, Defendants' right to rely on other facts or documents at trial.

2. By making the accompanying responses and objections to Plaintiff's requests for documents, Defendants do not waive, and hereby expressly reserves, its right to assert any and all objections as to the admissibility of such responses into evidence in this action, or in any other proceedings, on any and all grounds including, but not limited to, competency, relevancy, materiality, and privilege. Further, Defendants make the responses and objections herein without in any way implying that it considers the requests, and responses to the requests, to be relevant or material to the subject matter of this action.

3. Defendants will produce responsive documents only to the extent that such documents are in the possession, custody, or control of Defendants, as set forth in the Federal Rules of Civil Procedure. Defendants' possession, custody, or control does not include any constructive possession that may be conferred by Defendants' right or power to compel the production of documents or information from third parties or to request their production from other Defendants.

4. A response to a document request stating that objections and/or indicating that documents will be produced shall not be deemed or construed that there are, in fact, responsive documents, that Defendants performed any of the acts described in the document request or definitions and/or instructions applicable to the document request or that Defendants acquiesces

in the characterization of the conduct or activities contained in the document request or definitions and/or instructions applicable to the document request.

5. Defendants expressly reserve the right to supplement, clarify, revise, or correct any or all of the responses and objections herein, and to assert additional objections or privileges, in one or more subsequent supplemental response(s).

6. Defendants will make available for inspection at Defendant's attorneys' offices responsive documents. Alternatively, Defendants will produce copies of the documents.

7. Publicly available documents including, but not limited to, newspaper clippings, court papers, and documents available on the Internet, will not be produced.

GENERAL OBJECTIONS

8. Defendants object to each instruction, definition, and document request to the extent that it purports to impose any requirement or discovery obligation greater than or different from those under the Federal Rules of Civil Procedure and the applicable Rules and Orders of the Court.

9. Defendants object to each document request that is overly broad, unduly burdensome, or not reasonably calculated to lead to the discovery of admissible evidence.

10. Defendants object to each instruction, definition, and document request to the extent that it seeks documents protected from disclosure by the attorney-client privilege, deliberative process privilege, attorney work product doctrine, or any other applicable privilege. Should any such disclosure by Defendants occur, it is inadvertent and shall not constitute a waiver of any privilege.

11. Defendants object to each instruction, definition, and document request as overbroad and unduly burdensome to the extent it seeks documents or information that are readily or more accessible to Plaintiff from Plaintiff's own files, from documents or information in Plaintiff's possession, or from documents or information that Plaintiff previously produced to Defendant. Responding to such requests would be oppressive, unduly burdensome, and unnecessarily expensive, and the burden of responding to such requests is substantially the same or less for Plaintiff as for Defendants. This objection encompasses, but is not limited to, documents and answers to interrogatories previously produced by Defendants to Plaintiff in the course of Plaintiff's civil investigation in this case, all transcripts of depositions of employees and former employees of Defendants', all correspondence between the Plaintiff and Defendant, all other information provided by Defendants to Plaintiff, and all information produced by Plaintiff to Defendant in response to initial disclosures or discovery requests of Defendants. All such documents and information will not be produced.

12. Plaintiff's document requests call for the production of documents and information that were produced to the Defendants by other entities and that may contain confidential, proprietary or trade secret information.

13. To the extent any of Plaintiff's document requests seek documents or answers that include expert material, including but not limited to protected materials, Defendants object to any such requests as premature and expressly reserves the right to supplement, clarify, revise, or correct any or all responses to such requests, and to assert additional objections or privileges, in one or more subsequent supplemental response(s) in accordance with the time period for

exchanging expert reports set by the Court.

14. Defendants incorporate by reference every general objection set forth above into each specific response set forth below. A specific response may repeat a general objection for emphasis or some other reason. The failure to include any general objection in any specific response does not waive any general objection to that request. Moreover, Defendant does not waive its right to amend its responses.

OBJECTIONS TO INSTRUCTIONS AND DEFINITIONS

15. Defendants object to Definition No. 16 of the **United States First Requests for the Production of Documents to Defendants** regarding "document" or "documents" to the extent that it purports to impose obligations greater than those set forth in the Federal Rules of Civil Procedure. Defendants further objects to Definition No. 16 to the extent that it calls for documents protected from disclosure by the attorney-client privilege, deliberative process privilege, attorney work product doctrine, or any other applicable privilege.

OBJECTIONS AND RESPONSES TO DOCUMENT REQUESTS

Specific Requests as Numbered

1. All of your corporate books and records, including your articles of incorporation, minutes, minutes of all your shareholders and board of directors, corporate resolution, stock ledger, and all public corporate filings that you have made with any federal, state, or local governmental entity.

Objections: Defendant reiterates and restates each Objection from above.

While the scope of discovery is broad, it is, however, limited by the legitimate interests of an opposing party and requires a balancing of the probative value of the information sought with the burden placed upon the Defendant. Defendant hereby objects to the Plaintiff's Discovery on the grounds that said Discovery is facially overbroad, vague, confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or inadmissible information or information protected by privilege, and/or contains multipart questions in violation of law, rule or regulation.

This Request is so broad and unlimited as to time and scope as to be an unwarranted annoyance, embarrassment, and is oppressive. To comply with the request would be an undue burden and expense on the Defendant. The request is calculated to annoy and harass the Defendant.

This Request seeks discovery that is equally available to the propounding party as shall be produced in the Subpoena's of the Plaintiff to the Defendant's banks.

This Request invades the Defendant's right to privacy by asking for the requested accounts. This Request and the information sought is not relevant to the subject matter of the pending action, or if so, does not outweigh the prejudice to Defendant's constitutional right to privacy.

Defendant objects to this request because Plaintiff exceeds the number of Requests allowed by rule, including all discrete subparts.

Defendant reserves the right to supplement this (and every other) Response.

Without waiving any of the foregoing objections, Defendant responds as follows:

RESPONSE: See Documents Bate's stamped **Ra3 000001-018637**. These documents are provided as a whole in response to Plaintiff's Request for Production Nos. 1-40 and as kept in the usual course of business in lieu of organizing them to correspond to the categories of each individual request pursuant to Fed. R. Civ. P. 34(b)(2)(E)(i). No inferences should be attributed, drawn, or imputed to the produced documents from the specific wording of this individual request.

2. All documents sufficient to show your relationship (for example: shareholder, officer, director, employee, contractor, partner, contractual arrangements, etc.), if any, with every other Defendant, including any agreement(s) between you and any other Defendant regarding activity related to any System, Lens, or Component, including any agreement between IAS and RaPower-3 which "give[s] RaPower[-]3 the right to sell [IAS] lenses."

Objections: Defendant reiterates and restates each Objection from above.

While the scope of discovery is broad, it is, however, limited by the legitimate interests of an opposing party and requires a balancing of the probative value of the information sought with the burden placed upon the Defendant. Defendant hereby objects to the Plaintiff's Discovery on the grounds that said Discovery is facially overbroad, vague, confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or inadmissible information or information protected by privilege, and/or contains multipart questions in violation of law, rule or regulation.

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3. Documents sufficient to show any employment or other agency relationship, for any activity relating to any System, Lens, and/or Component, between you and any person or entity not a Defendant, including Matthew Shepard, Randall Johnson and LaGrand

Johnson.

Objections: Defendant reiterates and restates each Objection from above.

While the scope of discovery is broad, it is, however, limited by the legitimate interests of an opposing party and requires a balancing of the probative value of the information sought with the burden placed upon the Defendant. Defendant hereby objects to the Plaintiff's Discovery on the grounds that said Discovery is facially overbroad, vague, confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or inadmissible information or information protected by privilege, and/or contains multipart questions in violation of law, rule or regulation.

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4. Documents reflecting any communications between any defendant discussing any System, Lens or Component.

Objections: Defendant reiterates and restates each Objection from above.

While the scope of discovery is broad, it is, however, limited by the legitimate interests of an opposing party and requires a balancing of the probative value of the information sought with the burden placed upon the Defendant. Defendant hereby objects to the Plaintiff's Discovery on the grounds that said Discovery is facially overbroad, vague, confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or inadmissible information or information protected by privilege, and/or contains multipart questions in violation of law, rule or regulation.

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Defendant objects to this request because Plaintiff exceeds the number of Requests allowed by rule, including all discrete subparts.

Defendant reserves the right to supplement this (and every other) Response.

Without waiving any of the foregoing objections, Defendant responds as follows:

RESPONSE: See Documents Bate's stamped **Ra3 000001-018637**. These documents are provided as a whole in response to Plaintiff's Request for Production Nos. 1-40 and as kept in the usual course of business in lieu of organizing them to correspond to the categories of each individual request pursuant to Fed. R. Civ. P. 34(b)(2)(E)(i). No inferences should be attributed, drawn, or imputed to the produced documents from the specific wording of this individual request.

5. All IRS Forms you issued to any person or entity for any activity relating to any System, Lens, Component, including Forms 1099 and W-2.

Objections: Defendant reiterates and restates each Objection from above.

While the scope of discovery is broad, it is, however, limited by the legitimate interests of an opposing party and requires a balancing of the probative value of the information sought with the burden placed upon the Defendant. Defendant hereby objects to the Plaintiff's Discovery on the grounds that said Discovery is facially overbroad, vague, confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or inadmissible information or information protected by privilege, and/or contains multipart questions in violation of law, rule or regulation.

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Defendant objects to this request because Plaintiff exceeds the number of Requests allowed by rule, including all discrete subparts.

Defendant reserves the right to supplement this (and every other) Response.

Without waiving any of the foregoing objections, Defendant responds as follows:

RESPONSE: See Documents Bate's stamped **Ra3 000001-018637**. These documents are provided as a whole in response to Plaintiff's Request for Production Nos. 1-40 and as kept in the usual course of business in lieu of organizing them to correspond to the categories of each individual request pursuant to Fed. R. Civ. P. 34(b)(2)(E)(i). No inferences should be attributed, drawn, or imputed to the produced documents from the specific wording of this individual request.

6. Your business and/or marketing plans for: (1) any activity related to a System, Lens, Component, or (2) any activity related to any product of any System, Lens, or Component.

Objections: Defendant reiterates and restates each Objection from above.

While the scope of discovery is broad, it is, however, limited by the legitimate interests of an opposing party and requires a balancing of the probative value of the information sought with the burden placed upon the Defendant. Defendant hereby objects to the Plaintiff's Discovery on the grounds that said Discovery is facially overbroad, vague, confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or inadmissible information or information protected by privilege, and/or contains multipart questions in violation of law, rule or regulation.

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Defendant objects to this request because Plaintiff exceeds the number of Requests allowed by rule, including all discrete subparts.

Defendant reserves the right to supplement this (and every other) Response.

Without waiving any of the foregoing objections, Defendant responds as follows:

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7. All documents reflecting any research you conducted, or research conducted on your behalf, in the field of federal income taxes, including the preparation of federal tax

returns.

Objections: Defendant reiterates and restates each Objection from above.

While the scope of discovery is broad, it is, however, limited by the legitimate interests of an opposing party and requires a balancing of the probative value of the information sought with the burden placed upon the Defendant. Defendant hereby objects to the Plaintiff's Discovery on the grounds that said Discovery is facially overbroad, vague, confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or inadmissible information or information protected by privilege, and/or contains multipart questions in violation of law, rule or regulation.

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Defendant reserves the right to supplement this (and every other) Response.

Without waiving any of the foregoing objections, Defendant responds as follows:

RESPONSE: See Documents Bate's stamped **Ra3 000001-018637**. These documents are provided as a whole in response to Plaintiff's Request for Production Nos. 1-40 and as kept in the usual course of business in lieu of organizing them to correspond to the categories of each individual request pursuant to Fed. R. Civ. P. 34(b)(2)(E)(i). No inferences should be attributed, drawn, or imputed to the produced documents from the specific wording of this individual request.

8. All documents that support your, or any defendant's statements about any System, Lens, or Component, including the statements made in the following:
 - a. The March 2, 2015 versions of the following sites on www.rapower3.com:
 - i. "Frequently Asked Questions,"
 - ii. "RaPower[-]3 Technology," a copy of which is labeled with Bates numbers US001742 through US001799
 - iii. "Opportunity Overview," a copy of which is labeled with Bates numbers US001798 through US001799.
 - iv. "RaPower[-]3 News," a copy of which is labeled with Bates numbers US001914 through US001817.
 - b. The March 3, 2015 version of the following sites on www.iaus.com:
 - i. "SOLAR,"

- ii. “Solar Panels,”
- iii. “News,”
- c. “HISTORY of RAPOWER[-]3” by Shepard, a copy of which is labeled with Bates numbers US002870 through US002888.
- d. The April 7, 2014 letter from Shephard to “Department of the Treasury / Auditors and Appeals Officers,” a copy of which is labeled with Bates numbers US002866 through US002869.
- e. The March 20, 2015 letter from Shepard to “IRS Agents and Appeals Officers,” regarding “Audits of RaPower[-]3 Taxpayers,” a copy of which is labeled with Bates numbers US002672 through US002677.
- f. The March 30, 2015 letter from Shepard to “IRS Agents and Appeals Officers,” regarding “Audits of RaPower[-]3 Taxpayers and the addendum below,” a copy of which is labeled with Bates number US002854.
- g. The April 27, 2015 letter from Shepard to “IRS Agents and Appeals Officers,” regarding “Audits of RaPower[-]3 Taxpayers and the addendum below,”
- h. The September 22, 2015 version of “Holy Grail of Solar Energy,” also called “Open Letter to IRS,” site on www.rapower3.com,
- i. The December 2, 2015 version of “IAUS Response to Department of Justice’s Claims Against Its Technology” site on www.iaus.com.

Objections: Defendant reiterates and restates each Objection from above.

While the scope of discovery is broad, it is, however, limited by the legitimate interests

of an opposing party and requires a balancing of the probative value of the information sought with the burden placed upon the Defendant. Defendant hereby objects to the Plaintiff's Discovery on the grounds that said Discovery is facially overbroad, vague, confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or inadmissible information or information protected by privilege, and/or contains multipart questions in violation of law, rule or regulation.

This Request is so broad and unlimited as to time and scope as to be an unwarranted annoyance, embarrassment, and is oppressive. To comply with the request would be an undue burden and expense on the Defendant. The request is calculated to annoy and harass the Defendant.

This Request seeks discovery that is equally available to the propounding party as shall be produced in the Subpoena's of the Plaintiff to the Defendant's banks.

This Request invades the Defendant's right to privacy by asking for the requested accounts. This Request and the information sought is not relevant to the subject matter of the pending action, or if so, does not outweigh the prejudice to Defendant's constitutional right to privacy.

Defendant objects to this request because Plaintiff exceeds the number of Requests allowed by rule, including all discrete subparts.

Defendant reserves the right to supplement this (and every other) Response.

Without waiving any of the foregoing objections, Defendant responds as follows:

RESPONSE: See Documents Bate's stamped **Ra3 000001-018637**. These documents are

provided as a whole in response to Plaintiff's Request for Production Nos. 1-40 and as kept in the usual course of business in lieu of organizing them to correspond to the categories of each individual request pursuant to Fed. R. Civ. P. 34(b)(2)(E)(i). No inferences should be attributed, drawn, or imputed to the produced documents from the specific wording of this individual request.

9. All documents which support all patents used for or in any System, including all such patents identified on the March 2, 2015 version of the "Patents" site on www.rapower3.com.

Objections: Defendant reiterates and restates each Objection from above.

While the scope of discovery is broad, it is, however, limited by the legitimate interests of an opposing party and requires a balancing of the probative value of the information sought with the burden placed upon the Defendant. Defendant hereby objects to the Plaintiff's Discovery on the grounds that said Discovery is facially overbroad, vague, confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or inadmissible information or information protected by privilege, and/or contains multipart questions in violation of law, rule or regulation.

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10. All documents which support the statement made in the document titled "New Solar Breakthrough May Compete with Gas" from www.iaus.com.

Objections: Defendant reiterates and restates each Objection from above.

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of an opposing party and requires a balancing of the probative value of the information sought with the burden placed upon the Defendant. Defendant hereby objects to the Plaintiff's Discovery on the grounds that said Discovery is facially overbroad, vague, confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or inadmissible information or information protected by privilege, and/or contains multipart questions in violation of law, rule or regulation.

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11. All documents which support the statements made in the document titled "IAUS Technical Overview" from www.iaus.com, a copy of which is labeled with Bates numbers US001851 through US001890.

Objections: Defendant reiterates and restates each Objection from above.

While the scope of discovery is broad, it is, however, limited by the legitimate interests of an opposing party and requires a balancing of the probative value of the information sought with the burden placed upon the Defendant. Defendant hereby objects to the Plaintiff's Discovery on the grounds that said Discovery is facially overbroad, vague, confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or inadmissible information or information protected by privilege, and/or contains multipart questions in violation of law, rule or regulation.

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12. All schematics, engineering or manufacturing drawings, or specifications for any System, Lens, or Component.

Objections: Defendant reiterates and restates each Objection from above.

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of an opposing party and requires a balancing of the probative value of the information sought with the burden placed upon the Defendant. Defendant hereby objects to the Plaintiff's Discovery on the grounds that said Discovery is facially overbroad, vague, confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or inadmissible information or information protected by privilege, and/or contains multipart questions in violation of law, rule or regulation.

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13. All documents relating to the expected or actual performance (whether in testing or in active operation) of any System, Lens, or Component, including data and documents for any testing that you have performed, or that you have had performed, on any System, Lens, or Component.

Objections: Defendant reiterates and restates each Objection from above.

While the scope of discovery is broad, it is, however, limited by the legitimate interests of an opposing party and requires a balancing of the probative value of the information sought with the burden placed upon the Defendant. Defendant hereby objects to the Plaintiff's Discovery on the grounds that said Discovery is facially overbroad, vague, confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or inadmissible information or information protected by privilege, and/or contains multipart questions in violation of law, rule or regulation.

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Defendant objects to this request because Plaintiff exceeds the number of Requests allowed by rule, including all discrete subparts.

Defendant reserves the right to supplement this (and every other) Response.

Without waiving any of the foregoing objections, Defendant responds as follows:

RESPONSE: See Documents Bate's stamped **Ra3 000001-018637**. These documents are provided as a whole in response to Plaintiff's Request for Production Nos. 1-40 and as kept in the usual course of business in lieu of organizing them to correspond to the categories of each individual request pursuant to Fed. R. Civ. P. 34(b)(2)(E)(i). No inferences should be attributed, drawn, or imputed to the produced documents from the specific wording of this individual request.

14. All documents showing the manufacturer of all Lenses or Components, the model number (if any) for such Lenses or Components, the price you paid for such Lenses or Components.

Objections: Defendant reiterates and restates each Objection from above.

While the scope of discovery is broad, it is, however, limited by the legitimate interests of an opposing party and requires a balancing of the probative value of the information sought with the burden placed upon the Defendant. Defendant hereby objects to the Plaintiff's Discovery on the grounds that said Discovery is facially overbroad, vague, confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or inadmissible information or information protected by privilege, and/or contains multipart questions in violation of law, rule or regulation.

This Request is so broad and unlimited as to time and scope as to be an unwarranted annoyance, embarrassment, and is oppressive. To comply with the request would be an undue burden and expense on the Defendant. The request is calculated to annoy and harass the Defendant.

This Request seeks discovery that is equally available to the propounding party as shall be produced in the Subpoena's of the Plaintiff to the Defendant's banks.

This Request invades the Defendant's right to privacy by asking for the requested accounts. This Request and the information sought is not relevant to the subject matter of the pending action, or if so, does not outweigh the prejudice to Defendant's constitutional right to privacy.

Defendant objects to this request because Plaintiff exceeds the number of Requests allowed by rule, including all discrete subparts.

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15. All documents showing that a third party validated the operation of any System, Lens, or Component.

Objections: Defendant reiterates and restates each Objection from above.

While the scope of discovery is broad, it is, however, limited by the legitimate interests of an opposing party and requires a balancing of the probative value of the information sought with the burden placed upon the Defendant. Defendant hereby objects to the Plaintiff's Discovery on the grounds that said Discovery is facially overbroad, vague, confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or inadmissible information or information protected by privilege, and/or contains multipart questions in violation of law, rule or regulation.

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16. All documents reflecting the curriculum vitae, résumé, or other credentials of all persons who performed scientific, engineering, or consulting work, whether paid or unpaid, on any System, Lens, or Component.

Objections: Defendant reiterates and restates each Objection from above.

While the scope of discovery is broad, it is, however, limited by the legitimate interests of an opposing party and requires a balancing of the probative value of the information sought with the burden placed upon the Defendant. Defendant hereby objects to the Plaintiff's Discovery on the grounds that said Discovery is facially overbroad, vague, confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or inadmissible information or information protected by privilege, and/or contains multipart questions in violation of law, rule or regulation.

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Defendant objects to this request because Plaintiff exceeds the number of Requests allowed by rule, including all discrete subparts.

Defendant reserves the right to supplement this (and every other) Response.

Without waiving any of the foregoing objections, Defendant responds as follows:

RESPONSE: See Documents Bate's stamped **Ra3 000001-018637**. These documents are provided as a whole in response to Plaintiff's Request for Production Nos. 1-40 and as kept in the usual course of business in lieu of organizing them to correspond to the categories of each individual request pursuant to Fed. R. Civ. P. 34(b)(2)(E)(i). No inferences should be attributed, drawn, or imputed to the produced documents from the specific wording of this individual request.

17. All documents reflecting communication between you and any person who performed scientific, engineering, or consulting work, whether paid or unpaid, on any System, Lens, or Component.

Objections: Defendant reiterates and restates each Objection from above.

While the scope of discovery is broad, it is, however, limited by the legitimate interests of an opposing party and requires a balancing of the probative value of the information sought with the burden placed upon the Defendant. Defendant hereby objects to the Plaintiff's Discovery on the grounds that said Discovery is facially overbroad, vague, confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or inadmissible information or information protected by privilege, and/or contains multipart questions in violation of law, rule or regulation.

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RESPONSE: See Documents Bate's stamped **Ra3 000001-018637**. These documents are provided as a whole in response to Plaintiff's Request for Production Nos. 1-40 and as kept in the usual course of business in lieu of organizing them to correspond to the categories of each individual request pursuant to Fed. R. Civ. P. 34(b)(2)(E)(i). No inferences should be attributed, drawn, or imputed to the produced documents from the specific wording of this individual request.

18. All documents relating to any permits, licenses, contracts, or similar documents that you, or anyone acting on your behalf, have applied for with any local, state, or federal

government entity to operate any System, facility, business, or other activity involving a Lens including any documents in response to such applications (whether or not approved) from any local, state, or federal government entity granting permission to operate any System, facility, business or other activity involving a Lens. Include all applications, and any documents filed with any application, for any permit, license, or similar document that you, or anyone acting on your behalf, have requested to operate any System, facility, business, or other activity involving a Lens.

Objections: Defendant reiterates and restates each Objection from above.

While the scope of discovery is broad, it is, however, limited by the legitimate interests of an opposing party and requires a balancing of the probative value of the information sought with the burden placed upon the Defendant. Defendant hereby objects to the Plaintiff's Discovery on the grounds that said Discovery is facially overbroad, vague, confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or inadmissible information or information protected by privilege, and/or contains multipart questions in violation of law, rule or regulation.

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This Request invades the Defendant's right to privacy by asking for the requested accounts. This Request and the information sought is not relevant to the subject matter of the pending action, or if so, does not outweigh the prejudice to Defendant's constitutional right to privacy.

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19. All documents you, or anyone acting on your behalf, filed with any utility or private company regarding any System, Lens, or Component, or any facility, business, or other activity involving a Lens.

Objections: Defendant reiterates and restates each Objection from above.

While the scope of discovery is broad, it is, however, limited by the legitimate interests of an opposing party and requires a balancing of the probative value of the information

sought with the burden placed upon the Defendant. Defendant hereby objects to the Plaintiff's Discovery on the grounds that said Discovery is facially overbroad, vague, confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or inadmissible information or information protected by privilege, and/or contains multipart questions in violation of law, rule or regulation.

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This Request invades the Defendant's right to privacy by asking for the requested accounts. This Request and the information sought is not relevant to the subject matter of the pending action, or if so, does not outweigh the prejudice to Defendant's constitutional right to privacy.

Defendant objects to this request because Plaintiff exceeds the number of Requests allowed by rule, including all discrete subparts.

Defendant reserves the right to supplement this (and every other) Response.

Without waiving any of the foregoing objections, Defendant responds as follows:

RESPONSE: See Documents Bate's stamped **Ra3 000001-018637**. These documents are provided as a whole in response to Plaintiff's Request for Production Nos. 1-40 and as

kept in the usual course of business in lieu of organizing them to correspond to the categories of each individual request pursuant to Fed. R. Civ. P. 34(b)(2)(E)(i). No inferences should be attributed, drawn, or imputed to the produced documents from the specific wording of this individual request.

20. All documents that identify the past, current, or expected future product of any System (for example: electricity, heat, cooling, hot water, or solar process heat). Include documents that quantify the past, current, or expected future volume of product and any contracts, inquiries, or solicitations for the purchase or other use of the end product, including power purchase agreements.

Objections: Defendant reiterates and restates each Objection from above.

While the scope of discovery is broad, it is, however, limited by the legitimate interests of an opposing party and requires a balancing of the probative value of the information sought with the burden placed upon the Defendant. Defendant hereby objects to the Plaintiff's Discovery on the grounds that said Discovery is facially overbroad, vague, confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or inadmissible information or information protected by privilege, and/or contains multipart questions in violation of law, rule or regulation.

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RESPONSE: See Documents Bate's stamped **Ra3 000001-018637**. These documents are provided as a whole in response to Plaintiff's Request for Production Nos. 1-40 and as kept in the usual course of business in lieu of organizing them to correspond to the categories of each individual request pursuant to Fed. R. Civ. P. 34(b)(2)(E)(i). No inferences should be attributed, drawn, or imputed to the produced documents from the specific wording of this individual request.

21. Documents sufficient to show all costs that you have, or any person or entity has, incurred or will incur to manufacture, build, test, or operate any System, Lens, or Component. Include all documents that show or explain the past or anticipated

levelized energy cost of any System.

Objections: Defendant reiterates and restates each Objection from above.

While the scope of discovery is broad, it is, however, limited by the legitimate interests of an opposing party and requires a balancing of the probative value of the information sought with the burden placed upon the Defendant. Defendant hereby objects to the Plaintiff's Discovery on the grounds that said Discovery is facially overbroad, vague, confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or inadmissible information or information protected by privilege, and/or contains multipart questions in violation of law, rule or regulation.

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RESPONSE: See Documents Bate's stamped **Ra3 000001-018637**. These documents are provided as a whole in response to Plaintiff's Request for Production Nos. 1-40 and as kept in the usual course of business in lieu of organizing them to correspond to the categories of each individual request pursuant to Fed. R. Civ. P. 34(b)(2)(E)(i). No inferences should be attributed, drawn, or imputed to the produced documents from the specific wording of this individual request.

22. All documents relating to any Customer, including:

- a. the Customer's Distributor Application Form, Equipment Purchase Agreement, Operation and Maintenance Agreement, Bonus Referral Contract, and Placed-in-Service letter (as each document is identified in Pl.'s Ex. 1);
- b. all documents reflecting negotiations regarding the price that the Customer paid for any Lens or any other term of any other contract between the Customer and any Defendant;
- c. all documents reflecting the actual price paid by the Customer for any Lens and the documents that state or support the reasoning for such price;
- d. all documents reflecting the Customer's history of payments to any Defendant (whether for a Lens or for any other reason);
- e. all documents reflecting the history of payments from any Defendant to the

Customer (whether for Sponsoring another Customer to pay money for a Lens, for Lens rental, or for any other reason);

f. all documents reflecting the financing or credit history for each Lens, including documents sufficient to show any collateral provided by the Customer and any collection activity taken if the Customer defaulted on any credit obligation to any Defendant;

g. all documents reflecting the Customer's solicitation of any additional Customers, or potential Customers, to pay money for a Lens;

h. all documents reflecting the Customer's communications with any Defendant; i. all documents that support the contention that the Customer used any Lens in a trade or business;

j. all documents that support the contention that the Customer's Lens was "placed in service."

Objections: Defendant reiterates and restates each Objection from above.

While the scope of discovery is broad, it is, however, limited by the legitimate interests of an opposing party and requires a balancing of the probative value of the information sought with the burden placed upon the Defendant. Defendant hereby objects to the Plaintiff's Discovery on the grounds that said Discovery is facially overbroad, vague, confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or inadmissible information or information protected by privilege, and/or contains multipart questions in violation of law, rule or regulation.

This Request is so broad and unlimited as to time and scope as to be an unwarranted annoyance, embarrassment, and is oppressive. To comply with the request would be an undue burden and expense on the Defendant. The request is calculated to annoy and harass the Defendant.

This Request seeks discovery that is equally available to the propounding party as shall be produced in the Subpoena's of the Plaintiff to the Defendant's banks.

This Request invades the Defendant's right to privacy by asking for the requested accounts. This Request and the information sought is not relevant to the subject matter of the pending action, or if so, does not outweigh the prejudice to Defendant's constitutional right to privacy.

Defendant objects to this request because Plaintiff exceeds the number of Requests allowed by rule, including all discrete subparts.

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RESPONSE: See Documents Bate's stamped **Ra3 000001-018637**. These documents are provided as a whole in response to Plaintiff's Request for Production Nos. 1-40 and as kept in the usual course of business in lieu of organizing them to correspond to the categories of each individual request pursuant to Fed. R. Civ. P. 34(b)(2)(E)(i). No inferences should be attributed, drawn, or imputed to the produced documents from the specific wording of this individual request.

23. All documents relating to any Sponsor, including:
- a. any contract between the Sponsor and any Defendant;
 - b. all documents reflecting negotiations regarding the commission that the Sponsor would receive for any activity relating to a Lens, or any other term of any other contract between the Sponsor and any Defendant;
 - c. all documents reflecting the Sponsor's history of payments to any Defendant;
 - d. all documents reflecting the history of payments from any Defendant to the Sponsor;
 - e. all documents reflecting the Sponsor's solicitation of any Customer, or potential Customer, to pay money for a Lens, including all documents reflecting the Sponsor's "downline" (as that term is used in the March 2, 2015 version of the "Your Big and Quick Payout," site on www.rapower3.com, a copy of which is labeled with Bates numbers US001793 through US001795 and attached as Pl.'s Ex. 19);
 - f. all documents reflecting the Sponsor's communications with any Defendant; and
 - g. all documents that support the contention that the Sponsor was engaged in a trade or business related to any System, Lens, or Component.

Objections: Defendant reiterates and restates each Objection from above.

While the scope of discovery is broad, it is, however, limited by the legitimate interests of an opposing party and requires a balancing of the probative value of the information sought with the burden placed upon the Defendant. Defendant hereby objects to the Plaintiff's Discovery on the grounds that said Discovery is facially overbroad, vague,

confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or inadmissible information or information protected by privilege, and/or contains multipart questions in violation of law, rule or regulation.

This Request is so broad and unlimited as to time and scope as to be an unwarranted annoyance, embarrassment, and is oppressive. To comply with the request would be an undue burden and expense on the Defendant. The request is calculated to annoy and harass the Defendant.

This Request seeks discovery that is equally available to the propounding party as shall be produced in the Subpoena's of the Plaintiff to the Defendant's banks.

This Request invades the Defendant's right to privacy by asking for the requested accounts. This Request and the information sought is not relevant to the subject matter of the pending action, or if so, does not outweigh the prejudice to Defendant's constitutional right to privacy.

Defendant objects to this request because Plaintiff exceeds the number of Requests allowed by rule, including all discrete subparts.

Defendant reserves the right to supplement this (and every other) Response.

Without waiving any of the foregoing objections, Defendant responds as follows:

RESPONSE: See Documents Bate's stamped **Ra3 000001-018637**. These documents are provided as a whole in response to Plaintiff's Request for Production Nos. 1-40 and as kept in the usual course of business in lieu of organizing them to correspond to the categories of each individual request pursuant to Fed. R. Civ. P. 34(b)(2)(E)(i). No

inferences should be attributed, drawn, or imputed to the produced documents from the specific wording of this individual request.

24. All documents relating to any Distributor including:
- a. any contract between the Distributor and any Defendant;
 - b. all documents reflecting negotiations regarding the commission that the Distributor would receive for any activity relating to a Lens, or any other term of any other contract between the Distributor and any Defendant;
 - c. all documents reflecting the Distributor's history of payments to any Defendant;
 - d. all documents reflecting the history of payments from any Defendant to the Distributor;
 - e. all documents reflecting the Distributor's solicitation of any Customer, or potential Customer, to pay money for a Lens;
 - f. all documents reflecting the Distributor's communications with any Defendant;
- and
- g. all documents with facts that support the contention that the Distributor was engaged in a trade or business related to any System, Lens, and/or Component.

Objections: Defendant reiterates and restates each Objection from above.

While the scope of discovery is broad, it is, however, limited by the legitimate interests of an opposing party and requires a balancing of the probative value of the information sought with the burden placed upon the Defendant. Defendant hereby objects to the

Plaintiff's Discovery on the grounds that said Discovery is facially overbroad, vague, confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or inadmissible information or information protected by privilege, and/or contains multipart questions in violation of law, rule or regulation.

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categories of each individual request pursuant to Fed. R. Civ. P. 34(b)(2)(E)(i). No inferences should be attributed, drawn, or imputed to the produced documents from the specific wording of this individual request.

25. All documents that show how Lenses are accounted for, including:
- a. how many Lenses have been produced;
 - b. which Customer paid money for which Lens;
 - c. which Customer's Lenses have been installed in any System;
 - d. which Customer's Lenses, previously installed, have broken; and
 - e. which Customer's broken Lenses have been replaced, and with which replacement Lenses.

Objections: Defendant reiterates and restates each Objection from above.

While the scope of discovery is broad, it is, however, limited by the legitimate interests of an opposing party and requires a balancing of the probative value of the information sought with the burden placed upon the Defendant. Defendant hereby objects to the Plaintiff's Discovery on the grounds that said Discovery is facially overbroad, vague, confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or inadmissible information or information protected by privilege, and/or contains multipart questions in violation of law, rule or regulation.

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26. All documents reflecting statements any Defendant made to any other person or entity regarding the value of any Lens.

Objections: Defendant reiterates and restates each Objection from above.

While the scope of discovery is broad, it is, however, limited by the legitimate interests of an opposing party and requires a balancing of the probative value of the information sought with the burden placed upon the Defendant. Defendant hereby objects to the Plaintiff's Discovery on the grounds that said Discovery is facially overbroad, vague, confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or inadmissible information or information protected by privilege, and/or contains multipart questions in violation of law, rule or regulation.

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27. All documents that were intended to or actually did assist any Customer with calculating the number of Lenses to purchase in any given year, including all versions of the information shown on the May 1, 2014 version of the "Turn Your Tax Liabilities Into Assets" site on www.rapower3.com, a copy of which is labeled with Bates numbers US001667 through US001669, and attached as Pl.'s Ex. 20. Include all versions of the "Lens and Tax Benefit Calculator" shown on US001667, in native format.

Objections: Defendant reiterates and restates each Objection from above.

While the scope of discovery is broad, it is, however, limited by the legitimate interests of an opposing party and requires a balancing of the probative value of the information sought with the burden placed upon the Defendant. Defendant hereby objects to the Plaintiff's Discovery on the grounds that said Discovery is facially overbroad, vague, confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or

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specific wording of this individual request.

28. Copies of documents sufficient to show the name, mailing address, email address, and telephone number of every person who has visited any System (whether as part of a group or private “Site Tour” like the ones described in the March 2, 2015 version of the “Site Tours” site on www.rapower3.com, a copy of which is labeled with Bates numbers US001722 through US001724 and attached as Pl.’s Ex. 21), and the date of each person’s visit.

Objections: Defendant reiterates and restates each Objection from above.

While the scope of discovery is broad, it is, however, limited by the legitimate interests of an opposing party and requires a balancing of the probative value of the information sought with the burden placed upon the Defendant. Defendant hereby objects to the Plaintiff’s Discovery on the grounds that said Discovery is facially overbroad, vague, confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or inadmissible information or information protected by privilege, and/or contains multipart questions in violation of law, rule or regulation.

This Request is so broad and unlimited as to time and scope as to be an unwarranted annoyance, embarrassment, and is oppressive. To comply with the request would be an undue burden and expense on the Defendant. The request is calculated to annoy and harass the Defendant.

This Request seeks discovery that is equally available to the propounding party as shall

be produced in the Subpoena's of the Plaintiff to the Defendant's banks.

This Request invades the Defendant's right to privacy by asking for the requested accounts. This Request and the information sought is not relevant to the subject matter of the pending action, or if so, does not outweigh the prejudice to Defendant's constitutional right to privacy.

Defendant objects to this request because Plaintiff exceeds the number of Requests allowed by rule, including all discrete subparts.

Defendant reserves the right to supplement this (and every other) Response.

Without waiving any of the foregoing objections, Defendant responds as follows:

RESPONSE: See Documents Bate's stamped **Ra3 000001-018637**. These documents are provided as a whole in response to Plaintiff's Request for Production Nos. 1-40 and as kept in the usual course of business in lieu of organizing them to correspond to the categories of each individual request pursuant to Fed. R. Civ. P. 34(b)(2)(E)(i). No inferences should be attributed, drawn, or imputed to the produced documents from the specific wording of this individual request.

29. All documents that reflect any statements that you, or any Defendant made to any accounting, tax, or legal professional about any System, Lens, or Component, to inform or support that professional's opinion or analysis of actual or potential federal tax consequences to a Customer upon paying money for a Lens, including the statements made to:

- a. Hansen, Barnett & Maxwell to support the information stated in the letter from Hansen, Barnett & Maxwell dated August 15, 2005, a copy of which is labeled with Bates numbers US002860 through US002864 and attached as Pl.'s Ex. 22;
- b. Anderson Law Center, P.C., to support the information stated in the letter from Anderson Law Center, P.C., to "Potential RaPower-3 Customer," regarding "Potential tax advantages," a copy of which is labeled with Bates numbers US001654 through US001658 and attached as Pl.'s Ex. 23; and
- c. Kirton McConkie to support the information in "Factual Background" in the memorandum from Kenneth W. Birrell dated October 31, 2012, regarding "Tax Issues Relating to Purchase of Solar Lenses," attached as Pl.'s Ex. 18; response regarding the actual or potential federal tax consequences for a Customer upon paying money for a Lens, including the statements.

Objections: Defendant reiterates and restates each Objection from above.

While the scope of discovery is broad, it is, however, limited by the legitimate interests of an opposing party and requires a balancing of the probative value of the information sought with the burden placed upon the Defendant. Defendant hereby objects to the Plaintiff's Discovery on the grounds that said Discovery is facially overbroad, vague, confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or inadmissible information or information protected by privilege, and/or contains multipart questions in violation of law, rule or regulation.

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annoyance, embarrassment, and is oppressive. To comply with the request would be an undue burden and expense on the Defendant. The request is calculated to annoy and harass the Defendant.

This Request seeks discovery that is equally available to the propounding party as shall be produced in the Subpoena's of the Plaintiff to the Defendant's banks.

This Request invades the Defendant's right to privacy by asking for the requested accounts. This Request and the information sought is not relevant to the subject matter of the pending action, or if so, does not outweigh the prejudice to Defendant's constitutional right to privacy.

Defendant objects to this request because Plaintiff exceeds the number of Requests allowed by rule, including all discrete subparts.

Defendant reserves the right to supplement this (and every other) Response.

Without waiving any of the foregoing objections, Defendant responds as follows:

RESPONSE: See Documents Bate's stamped **Ra3 000001-018637**. These documents are provided as a whole in response to Plaintiff's Request for Production Nos. 1-40 and as kept in the usual course of business in lieu of organizing them to correspond to the categories of each individual request pursuant to Fed. R. Civ. P. 34(b)(2)(E)(i). No inferences should be attributed, drawn, or imputed to the produced documents from the specific wording of this individual request.

30. All documents containing facts or law that support your, or any Defendant's

statements regarding the actual or potential federal tax consequences for a Customer upon paying money for a Lens, including the statements:

a. on the March 2, 2015 versions of the following sites on www.rapower3.com:

i. “Turn Your Tax Liabilities Into Assets,” a copy of which is labeled with Bates numbers US001734 through US001735 and attached as Pl.’s Ex. 24;

i. “Satisfying the IRS Depreciation Conditions,” a copy of which is labeled with Bates numbers US001738 through US001739 and attached as Pl.’s Ex. 25;

iii. “RaPower[-]3 Basics,” a copy of which is labeled with Bates numbers US001740 through US001741 and attached as Pl.’s Ex. 26;

iv. “Tax Information,” a copy of which is labeled with Bates numbers US001747 through US001748 and attached as Pl.’s Ex. 27;

v. “Your Big and Quick Payout,” a copy of which is labeled with Bates numbers US001793 through US001795 and attached as Pl.’s Ex. 19;

vi. “Opportunity Overview,” attached as Pl.’s Ex. 5; and

b. in the undated memorandum from Shepard entitled “Tax Benefits for Jim,” a copy of which is labeled with Bates number US002865 and attached as Pl.’s Ex. 28;

c. in the email from Shepard sent February 2, 2011, regarding “Ra3 Questions Answered,” a copy of which is labeled with Bates number US001523 and attached as Pl.’s Ex. 29; Status,” a copy of which is labeled with Bates number US001116 and attached as Pl.’s Ex. 30, including the two documents identified as attachments to Pl.’s Ex. 30: “Ra3 Active’Passive

Rulesa.doc” and “Ra3 Active’Passive Rules.docx”;

e. in the email from Shepard sent November 7, 2013, regarding “Ra3 Vital Tax Info,” a copy of which is labeled with Bates numbers US001532 through US001535 and attached as Pl.’s Ex. 31;

f. in the email from Shepard sent November 11, 2013, regarding “Ra3 Audit/Appeal Great Info,” a copy of which is labeled with Bates number US001528 and attached as Pl.’s Ex. 32;

g. on the May 1, 2014 version of “Turn Your Tax Liabilities Into Assets” on www.rapower3.com, attached as Pl.’s Ex. 20;

h. in the undated memorandum “IRS AUDIT/APPEAL BASICS,” a copy of which is labeled with Bates numbers US001120 through US001122 and attached as Pl.’s Ex. 33;

i. in the March 20, 2015 letter from Shepard to “IRS Agents and Appeals Officers,” regarding “Audits of RaPower[-]3 Taxpayers,” attached as Pl.’s Ex. 10;

j. in the March 30, 2015 letter from Shepard to “IRS Agents and Appeals Officers,” regarding “Audits of RaPower[-]3 Taxpayers and the addendum below,” attached as Pl.’s Ex. 11;

k. in the April 27, 2015 letter from Shepard to “IRS Agents and Appeals Officers,” regarding “Audits of RaPower[-]3 Taxpayers and the addendum below,” attached as Pl.’s Ex. 12;

l. on the September 22, 2015 version of “Holy Grail of Solar Energy,” also called “Open Letter to IRS,” site on www.rapower3.com, attached as Pl.’s Ex. 13.

Objections: Defendant reiterates and restates each Objection from above.

While the scope of discovery is broad, it is, however, limited by the legitimate interests of an opposing party and requires a balancing of the probative value of the information sought with the burden placed upon the Defendant. Defendant hereby objects to the Plaintiff's Discovery on the grounds that said Discovery is facially overbroad, vague, confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or inadmissible information or information protected by privilege, and/or contains multipart questions in violation of law, rule or regulation.

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This Request seeks discovery that is equally available to the propounding party as shall be produced in the Subpoena's of the Plaintiff to the Defendant's banks.

This Request invades the Defendant's right to privacy by asking for the requested accounts. This Request and the information sought is not relevant to the subject matter of the pending action, or if so, does not outweigh the prejudice to Defendant's constitutional right to privacy.

Defendant objects to this request because Plaintiff exceeds the number of Requests allowed by rule, including all discrete subparts.

Defendant reserves the right to supplement this (and every other) Response.

Without waiving any of the foregoing objections, Defendant responds as follows:

RESPONSE: See Documents Bate's stamped **Ra3 000001-018637**. These documents are provided as a whole in response to Plaintiff's Request for Production Nos. 1-40 and as kept in the usual course of business in lieu of organizing them to correspond to the categories of each individual request pursuant to Fed. R. Civ. P. 34(b)(2)(E)(i). No inferences should be attributed, drawn, or imputed to the produced documents from the specific wording of this individual request.

31. All documents reflecting correspondence from you, or any Defendant regarding the operation, or anticipated operation of any System, Component, or Lens to:
- a. any Defendant;
 - b. any Customer;
 - c. any potential Customer;
 - d. any Sponsor;
 - e. any Distributor;
 - f. any employee or agent of the IRS; and
 - g. any person who prepared a tax return for any Customer, represented a Customer before the IRS or provided tax advice to any Customer, including:
 - i. John Howell;
 - ii. Lori Gailey;
 - iii. Bryan Bolander;
 - iv. Kenneth Alexander;

v. Richard Jameson; and

vi. Kenneth Riter.

Objections: Defendant reiterates and restates each Objection from above.

While the scope of discovery is broad, it is, however, limited by the legitimate interests of an opposing party and requires a balancing of the probative value of the information sought with the burden placed upon the Defendant. Defendant hereby objects to the Plaintiff's Discovery on the grounds that said Discovery is facially overbroad, vague, confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or inadmissible information or information protected by privilege, and/or contains multipart questions in violation of law, rule or regulation.

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This Request seeks discovery that is equally available to the propounding party as shall be produced in the Subpoena's of the Plaintiff to the Defendant's banks.

This Request invades the Defendant's right to privacy by asking for the requested accounts. This Request and the information sought is not relevant to the subject matter of the pending action, or if so, does not outweigh the prejudice to Defendant's constitutional right to privacy.

Defendant objects to this request because Plaintiff exceeds the number of Requests

allowed by rule, including all discrete subparts.

Defendant reserves the right to supplement this (and every other) Response.

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RESPONSE: See Documents Bate's stamped **Ra3 000001-018637**. These documents are provided as a whole in response to Plaintiff's Request for Production Nos. 1-40 and as kept in the usual course of business in lieu of organizing them to correspond to the categories of each individual request pursuant to Fed. R. Civ. P. 34(b)(2)(E)(i). No inferences should be attributed, drawn, or imputed to the produced documents from the specific wording of this individual request.

32. All documents reflecting correspondence from you, or any Defendant regarding any actual or potential federal tax consequences for a Customer upon paying money for a

Lens to:

- a. any Defendant;
- b. any Customer;
- c. any potential Customer;
- d. any Sponsor;
- e. any Distributor;
- f. any employee or agent of the IRS; and
- g. any person who prepared a tax return for any Customer, represented a Customer before the IRS or provided tax advice to any Customer, including:

- i. John Howell;
- ii. Lori Gailey;
- iii. Bryan Bolander;
- iv. Kenneth Alexander;
- v. Richard Jameson; and
- vi. Kenneth Riter.

Objections: Defendant reiterates and restates each Objection from above.

While the scope of discovery is broad, it is, however, limited by the legitimate interests of an opposing party and requires a balancing of the probative value of the information sought with the burden placed upon the Defendant. Defendant hereby objects to the Plaintiff's Discovery on the grounds that said Discovery is facially overbroad, vague, confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or inadmissible information or information protected by privilege, and/or contains multipart questions in violation of law, rule or regulation.

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This Request seeks discovery that is equally available to the propounding party as shall be produced in the Subpoena's of the Plaintiff to the Defendant's banks.

This Request invades the Defendant's right to privacy by asking for the requested

accounts. This Request and the information sought is not relevant to the subject matter of the pending action, or if so, does not outweigh the prejudice to Defendant's constitutional right to privacy.

Defendant objects to this request because Plaintiff exceeds the number of Requests allowed by rule, including all discrete subparts.

Defendant reserves the right to supplement this (and every other) Response.

Without waiving any of the foregoing objections, Defendant responds as follows:

RESPONSE: See Documents Bate's stamped **Ra3 000001-018637**. These documents are provided as a whole in response to Plaintiff's Request for Production Nos. 1-40 and as kept in the usual course of business in lieu of organizing them to correspond to the categories of each individual request pursuant to Fed. R. Civ. P. 34(b)(2)(E)(i). No inferences should be attributed, drawn, or imputed to the produced documents from the specific wording of this individual request.

33. All documents advertising or promoting the sale of any System, Lens, or other

Component, including:

- a. all "RaPower[-]3 Team Memos";
- b. all newsletters (whether paper or electronic) or updates to Customers, potential Customers, Sponsors, and/or Distributors;
- c. all books, videos, audio recordings, CDs or DVDS, publications, PowerPoint presentations, brochures, website printouts, pamphlets, flyers, press releases,

published articles, scripts for video, radio, television, or Internet advertisements, agendas or other materials for promotional meetings, seminars, or conventions;

d. all legal, accounting, or other professional opinions given to Customers or potential Customers, or such opinions used to draft any promotional material;

e. all documents provided to any visitor to any System (whether as part of a group or private "Site Tour" like the ones described in Pl.'s Ex. 21); and

f. all documents used to train any Sponsor, Distributor, or other person to sell any Lens, including but not limited to any training manuals or media such as presentations, videotapes, audiotapes, compact discs or webpages. Include documents sufficient to identify the instructor for any training or author of any training materials.

Objections: Defendant reiterates and restates each Objection from above.

While the scope of discovery is broad, it is, however, limited by the legitimate interests of an opposing party and requires a balancing of the probative value of the information sought with the burden placed upon the Defendant. Defendant hereby objects to the Plaintiff's Discovery on the grounds that said Discovery is facially overbroad, vague, confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or inadmissible information or information protected by privilege, and/or contains multipart questions in violation of law, rule or regulation.

This Request is so broad and unlimited as to time and scope as to be an unwarranted annoyance, embarrassment, and is oppressive. To comply with the request would be an undue burden and expense on the Defendant. The request is calculated to annoy and

harass the Defendant.

This Request seeks discovery that is equally available to the propounding party as shall be produced in the Subpoena's of the Plaintiff to the Defendant's banks.

This Request invades the Defendant's right to privacy by asking for the requested accounts. This Request and the information sought is not relevant to the subject matter of the pending action, or if so, does not outweigh the prejudice to Defendant's constitutional right to privacy.

Defendant objects to this request because Plaintiff exceeds the number of Requests allowed by rule, including all discrete subparts.

Defendant reserves the right to supplement this (and every other) Response.

Without waiving any of the foregoing objections, Defendant responds as follows:

RESPONSE: See Documents Bate's stamped **Ra3 000001-018637**. These documents are provided as a whole in response to Plaintiff's Request for Production Nos. 1-40 and as kept in the usual course of business in lieu of organizing them to correspond to the categories of each individual request pursuant to Fed. R. Civ. P. 34(b)(2)(E)(i). No inferences should be attributed, drawn, or imputed to the produced documents from the specific wording of this individual request.

34. All content that reflects or refers to any System, Lens, Component, or federal tax consequence relating to paying money for a Lens on the following:

- a. any website (public or private) that you maintain, or is maintained on your behalf,

for any personal or business use, including www.iaus.boards.net and the “IAUS & RaPower3 Forum,” hosted by ProBoards; and

b. social media websites (including Facebook, Twitter, Instagram, Snapchat, Tumblr, YouTube, Pinterest, Google Plus, Periscope, Flipboard etc.) that you maintain or that are maintained on your behalf for any personal or business use.

Objections: Defendant reiterates and restates each Objection from above.

While the scope of discovery is broad, it is, however, limited by the legitimate interests of an opposing party and requires a balancing of the probative value of the information sought with the burden placed upon the Defendant. Defendant hereby objects to the Plaintiff’s Discovery on the grounds that said Discovery is facially overbroad, vague, confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or inadmissible information or information protected by privilege, and/or contains multipart questions in violation of law, rule or regulation.

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This Request seeks discovery that is equally available to the propounding party as shall be produced in the Subpoena’s of the Plaintiff to the Defendant’s banks.

This Request invades the Defendant’s right to privacy by asking for the requested accounts. This Request and the information sought is not relevant to the subject matter of

the pending action, or if so, does not outweigh the prejudice to Defendant's constitutional right to privacy.

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35. Documents reflecting all statements you made to any other person or entity (other than the attorney(s) representing you in this case) regarding this lawsuit or the United States' claims against you or any other Defendant.

Objections: Defendant reiterates and restates each Objection from above.

While the scope of discovery is broad, it is, however, limited by the legitimate interests of an opposing party and requires a balancing of the probative value of the information sought with the burden placed upon the Defendant. Defendant hereby objects to the Plaintiff's Discovery on the grounds that said Discovery is facially overbroad, vague,

confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or inadmissible information or information protected by privilege, and/or contains multipart questions in violation of law, rule or regulation.

This Request is so broad and unlimited as to time and scope as to be an unwarranted annoyance, embarrassment, and is oppressive. To comply with the request would be an undue burden and expense on the Defendant. The request is calculated to annoy and harass the Defendant.

This Request seeks discovery that is equally available to the propounding party as shall be produced in the Subpoena's of the Plaintiff to the Defendant's banks.

This Request invades the Defendant's right to privacy by asking for the requested accounts. This Request and the information sought is not relevant to the subject matter of the pending action, or if so, does not outweigh the prejudice to Defendant's constitutional right to privacy.

Defendant objects to this request because Plaintiff exceeds the number of Requests allowed by rule, including all discrete subparts.

Defendant reserves the right to supplement this (and every other) Response.

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RESPONSE: See Documents Bate's stamped **Ra3 000001-018637**. These documents are provided as a whole in response to Plaintiff's Request for Production Nos. 1-40 and as kept in the usual course of business in lieu of organizing them to correspond to the categories of each individual request pursuant to Fed. R. Civ. P. 34(b)(2)(E)(i). No

inferences should be attributed, drawn, or imputed to the produced documents from the specific wording of this individual request.

36. Your accounting books and records, including financial statements, check registers, disbursements journals, receipts journals, general ledger, and other workpapers used in the preparation of your tax return(s) or financial statement(s). If you use accounting software such as QuickBooks, include a copy of your database in native format.

Objections: Defendant reiterates and restates each Objection from above.

While the scope of discovery is broad, it is, however, limited by the legitimate interests of an opposing party and requires a balancing of the probative value of the information sought with the burden placed upon the Defendant. Defendant hereby objects to the Plaintiff's Discovery on the grounds that said Discovery is facially overbroad, vague, confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or inadmissible information or information protected by privilege, and/or contains multipart questions in violation of law, rule or regulation.

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37. Your tax returns and the tax returns for any entity in which you have an ownership interest. Include all schedules, forms, and other documents that support the tax returns.

Objections: Defendant reiterates and restates each Objection from above.

While the scope of discovery is broad, it is, however, limited by the legitimate interests of an opposing party and requires a balancing of the probative value of the information

sought with the burden placed upon the Defendant. Defendant hereby objects to the Plaintiff's Discovery on the grounds that said Discovery is facially overbroad, vague, confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or inadmissible information or information protected by privilege, and/or contains multipart questions in violation of law, rule or regulation.

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RESPONSE: See Documents Bate's stamped **Ra3 000001-018637**. These documents are provided as a whole in response to Plaintiff's Request for Production Nos. 1-40 and as

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38. All documents referring to or reflecting any payments to you from any person or entity for any work you performed, or work performed on your behalf, in furtherance of any activity related to a Lens.

Objections: Defendant reiterates and restates each Objection from above.

While the scope of discovery is broad, it is, however, limited by the legitimate interests of an opposing party and requires a balancing of the probative value of the information sought with the burden placed upon the Defendant. Defendant hereby objects to the Plaintiff's Discovery on the grounds that said Discovery is facially overbroad, vague, confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or inadmissible information or information protected by privilege, and/or contains multipart questions in violation of law, rule or regulation.

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39. All contracts, compensation agreements, split-fee arrangements, or other agreements related to the referral of any Customer for the preparation of any federal tax return or supporting document, between you and any accounting firm, Certified Public Accountant, or other tax return preparer, including:
- i. John Howell;

- ii. Lori Gailey;
- iii. Bryan Bolander;
- iv. Kenneth Alexander;
- v. Richard Jameson; and
- vi. Kenneth Riter.

Objections: Defendant reiterates and restates each Objection from above.

While the scope of discovery is broad, it is, however, limited by the legitimate interests of an opposing party and requires a balancing of the probative value of the information sought with the burden placed upon the Defendant. Defendant hereby objects to the Plaintiff's Discovery on the grounds that said Discovery is facially overbroad, vague, confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or inadmissible information or information protected by privilege, and/or contains multipart questions in violation of law, rule or regulation.

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Defendant objects to this request because Plaintiff exceeds the number of Requests allowed by rule, including all discrete subparts.

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Without waiving any of the foregoing objections, Defendant responds as follows:

RESPONSE: See Documents Bate's stamped **Ra3 000001-018637**. These documents are provided as a whole in response to Plaintiff's Request for Production Nos. 1-40 and as kept in the usual course of business in lieu of organizing them to correspond to the categories of each individual request pursuant to Fed. R. Civ. P. 34(b)(2)(E)(i). No inferences should be attributed, drawn, or imputed to the produced documents from the specific wording of this individual request.

40. All monthly account statements from any bank or other financial institution that you used for personal banking or to conduct any business activity, or which were titled in your name, or on which you had signature authority.

Objections: Defendant reiterates and restates each Objection from above.

While the scope of discovery is broad, it is, however, limited by the legitimate interests of an opposing party and requires a balancing of the probative value of the information sought with the burden placed upon the Defendant. Defendant hereby objects to the Plaintiff's Discovery on the grounds that said Discovery is facially overbroad, vague,

confusing, compound, ambiguous, unduly burdensome, requests irrelevant, immaterial or inadmissible information or information protected by privilege, and/or contains multipart questions in violation of law, rule or regulation.

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Defendant objects to this request because Plaintiff exceeds the number of Requests allowed by rule, including all discrete subparts.

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inferences should be attributed, drawn, or imputed to the produced documents from the specific wording of this individual request.

DATED and SIGNED this 13th day of January, 2017.

HEIDEMAN & ASSOCIATES

/s/ Justin D. Heideman

JUSTIN D. HEIDEMAN,

*Attorney for IAS, LLC, RAPOWER-3, and LTBI,
LLC*

JUSTIN D. HEIDEMAN (USB #8897)
HEIDEMAN & ASSOCIATES
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Attorney for Defendants RAPower-3, LLC, International Automated Systems, Inc., LTBI, LLC, and Neldon Johnson.

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

UNITED STATES OF AMERICA,

Plaintiff,

vs.

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

Defendants.

**NOTICE OF SERVICE OF
DEFENDANTS RAPOWER-3,
LLC'S, INTERNATIONAL
AUTOMATED SYSTEMS, INC.'S,
LTBI, LLC'S, AND NELDON
JOHNSON'S SUPPLEMENTED
PRODUCTION OF DOCUMENTS**

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

Judge David Nuffer
Magistrate Judge Brooke C. Wells

Defendants, RAPOWER-3, LLC, INTERNATIONAL AUTOMATED
SYSTEMS, INC., LTBI, LLC, and NELDON JOHNSON, by and through undersigned counsel,
hereby provide NOTICE of service *Defendants RaPower-3, LLC, International Automated
Systems, Inc. 's, and LTBI, LLC 's Supplemented Production of Documents* in response to

Plaintiff's First Requests for the Production of Documents, which was served on Plaintiff, together with this Notice, on this 13th day of January, 2017.

DATED and SIGNED this 13th day of January, 2017.

HEIDEMAN & ASSOCIATES

/s/ Justin D. Heideman

JUSTIN D. HEIDEMAN,

*Attorney for IAS, LLC, RAPOWER-3, and LTBI,
LLC*

CERTIFICATE OF SERVICE

On this 13th day of January, 2017, I hereby certify a true and correct copy of the forgoing **NOTICE OF SERVICE OF DEFENDANTS RAPOWER-3, LLC'S, INTERNATIONAL AUTOMATED SYSTEMS, INC.'S, LTBI, LLC'S, AND NELDON JOHNSON'S SUPPLEMENTED PRODUCTION OF DOCUMENTS** 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 & Martineau 10 Exchange Place 11th 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</p>	<p>Hand Delivery U.S. Mail, postage prepaid Overnight Mail Fax Transmission <input checked="" type="checkbox"/> Electronic Filing Notice</p>

<p>Email: erin.healygallagher@usdoj.gov <i>Pro Hac Vice Attorney for Plaintiff</i> Erin R. Hines US Department Justice Central Civil Trial Section RM 8921 555 4th 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/ Wendy Poulsen

Wendy Poulsen Legal Assistant