



Management Resource Consultants
Ted Fullerton
950 E 1240 S
Spanish Fork , Utah 84660

December 30, 2009

Dear Ted Fullerton:

This letter is regarding the "Alternative Energy Systems" that you purchased from International Automated Systems, Inc. (IAS). IAS put into service your equipment on or before December 24, 2009. This will qualify you for the Internal Revenue Services solar energy tax credit.

(However for your personal information, Section 103 Div.B Energy Credit (code Sec.48), "For projects whose construction time is expected to equal or exceed two years, the Credit may be claimed as is placed in service.")

We appreciate your business and look forward to the opportunity to work with you to help solve our nation's energy needs. If you have any questions you may correspond with us at the above address.

Respectfully Yours,

International Automated Systems, Inc.

Neldon P. Johnson
President & CEO

*International Automated Systems, Inc.
326 North Highway 6
Salem, Utah 84653
Phone: (801) 423-8132
FAX: (801) 423-1431*

Confidential Attorney Eyes Only



Ra3 003988

Ra3 003988

PLEX00534



Roger Freeborn
P.O.Box 1616
1145 N.E. Hillway
Estacada, OR 97023

December 30, 2009

Dear Roger:

This letter is regarding the "Alternative Energy Systems" that you purchased from International Automated Systems, Inc. (IAS). IAS put into service your equipment on or before December 24, 2009. This will qualify you for the Internal Revenue Services solar energy tax credit.

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Confidential Attorney Eyes Only

Ra3 003989

Ra3 003989

PLEX00534.0001



Kenneth Lauritzen
9918 Dream Circle
South Jordan, Utah 84095

December 30, 2009

Dear Kenneth:

This letter is regarding the "Alternative Energy Systems" that you purchased from International Automated Systems, Inc. (IAS). IAS put into service your equipment on or before December 24, 2009. This will qualify you for the Internal Revenue Services solar energy tax credit.

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Ra3 003990

Ra3 003990

PLEX00534.0002



Kenneth Lauritzen
9918 Dream Circle
South Jordan, Utah 84095

December 30, 2009

Dear Kenneth:

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