



GREG SHEPARD  
858 CLOVER MEADOW DRIVE  
SALT LAKE CITY, UT 84123

Dear Greg,

This letter is regarding the "Alternative Energy Systems" that you purchased from RaPower3 LLC. RaPower3 put into service your equipment for 10 solar lenses on or before December 31, 2005. This will qualify you for the Internal Revenue Service 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 below address.

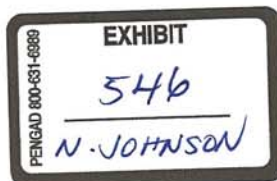
Respectfully Yours,

A handwritten signature in black ink, appearing to read "Neldon Johnson".

Neldon Johnson  
Manager of RaPower3

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RaPower3 4035 S. 4000 W. Deseret, Utah 84624



Confidential Attorney Eyes Only

Jameson 022559

PLEX00546



GREG SHEPARD  
858 CLOVER MEADOW DRIVE  
SALT LAKE CITY, UT 84123

Dear Greg,

This letter is regarding the "Alternative Energy Systems" that you purchased from RaPower3 LLC. RaPower3 put into service your equipment for 40 solar lenses on or before December 31, 2008. This will qualify you for the Internal Revenue Service 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 below address.

Respectfully Yours,

A handwritten signature in black ink, appearing to read "Neldon Johnson".

Neldon Johnson  
Manager of RaPower3

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RaPower3 4035 S. 4000 W. Deseret, Utah 84624

Confidential Attorney Eyes Only

Jameson 022560

PLEX00546.0001



Greg Shepard  
858 Clover Meadow Dr.  
Salt Lake City, Utah 84123

December 30, 2008

Dear Sir:

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, 2008. 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.

A handwritten signature in black ink, appearing to read "Neldon P. Johnson".

Neldon P. Johnson  
President & CEO

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

Confidential Attorney Eyes Only

Jameson 022561



GREG SHEPARD  
858 CLOVER MEADOW DRIVE  
SALT LAKE CITY, UT 84123

Dear Greg,

This letter is regarding the "Alternative Energy Systems" that you purchased from RaPower3 LLC. RaPower3 put into service your equipment for 25 solar lenses on or before December 31, 2013. This will qualify you for the Internal Revenue Service 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 below address.

Respectfully Yours,

A handwritten signature in black ink, appearing to read "Neldon Johnson".

Neldon Johnson  
Manager of RaPower3

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RaPower3 4035 S. 4000 W. Deseret, Utah 84624

B-3

Confidential Attorney Eyes Only

Jameson 022562

PLEX00546.0003



GREG SHEPARD  
858 CLOVER MEADOW DRIVE  
SALT LAKE CITY, UT 84123

Dear Greg,

This letter is regarding the "Alternative Energy Systems" that you purchased from RaPower3 LLC. RaPower3 put into service your equipment for 25 solar lenses on or before December 31, 2013. This will qualify you for the Internal Revenue Service 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 below address.

Respectfully Yours,

A handwritten signature in black ink, appearing to read "Neldon Johnson", is written over a light blue horizontal line.

Neldon Johnson  
Manager of RaPower3

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RaPower3 4035 S. 4000 W. Deseret, Utah 84624

B-3

Confidential Attorney Eyes Only

Jameson 022562

PLEX00546.0004