JOHN W. HUBER, United States Attorney (#7226)

JOHN K. MANGUM, Assistant United States Attorney (#2072)

111 South Main Street, Ste. 1800

Salt Lake City, Utah 84111

Telephone: (801) 524-5682

Email: john.mangum@usdoj.gov

ERIN HEALY GALLAGHER, pro hac vice

DC Bar No. 985670, erin.healygallagher@usdoj.gov

ERIN R. HINES, pro hac vice

FL Bar No. 44175, erin.r.hines@usdoj.gov

CHRISTOPHER R. MORAN, pro hac vice

NY Bar No. 5033832, christopher.r.moran@usdoj.gov

Trial Attorneys, Tax Division

U.S. Department of Justice

P.O. Box 7238

Ben Franklin Station

Washington, D.C. 20044

Telephone: (202) 353-2452

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

UNITED STATES OF AMERICA,

Plaintiff,

VS.

RAPOWER-3, LLC, INTERNATIONAL AUTOMATED SYSTEMS, INC., LTB1, LLC, R. GREGORY SHEPARD, NELDON JOHNSON, and ROGER FREEBORN,

Defendants.

Civil No. 2:15-cv-00828 DN

UNITED STATES' OPPOSITION TO DEFENDANTS' MOTION PURSUANT TO FED. R. CIV. P. 52(c)

Judge David Nuffer Magistrate Judge Evelyn J. Furse

Plaintiff hereby submits its opposition to Defendants' motion pursuant to Fed. R. Civ. P. 52(c) in PDF format. As requested by the Court, Plaintiff will submit a native copy of the file early next week.

Dated: April 27, 2018 Respectfully submitted,

/s/ Erin R. Hines

ERIN R. HINES

FL Bar No. 44175

Email: erin.r.hines@usdoj.gov

Telephone: (202) 514-6619

ERIN HEALY GALLAGHER

DC Bar No. 985760

Email: erin.healygallagher@usdoj.gov

Telephone: (202) 353-2452

CHRISTOPHER R. MORAN

New York Bar No. 5033832

Email: christopher.r.moran@usdoj.gov

Telephone: (202) 307-0834 Trial Attorneys, Tax Division

U.S. Department of Justice

P.O. Box 7238

Ben Franklin Station

Washington, D.C. 20044

FAX: (202) 514-6770

ATTORNEYS FOR THE

UNITED STATES

CERTIFICATE OF SERVICE

I hereby certify that on April 27, 2018, the foregoing document, along with its exhibits, was electronically filed with the Clerk of the Court through the CM/ECF system, which sent notice of the electronic filing to all counsel of record.

/s/ Erin R. Hines ERIN R. HINES Trial Attorney