

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' EXHIBIT
LIST**

Judge David Nuffer
Magistrate Judge Evelyn J. Furse

| | | |
|--|---|---|
| PRESIDING JUDGE: David Nuffer | Plaintiff's Attorney: Erin Healy Gallagher, Erin Hines, Christopher Moran | Defendants' Attorney: Denver Snuffer, Daniel Garriott, Steven Paul, Joshua Egan |
| TRIAL DATE(S): 4/2-5/2018, 4/19-20/2018, 4/23- 26/2018, 6/21-22/2018 | COURT REPORTER: K. Hicken, R. Janke, L. Robinson | COURTROOM DEPUTY: A. Bowers |

| PLF NO. | DEF. NO. | DATE OFFERED | MARKED | ADMITTED | BEGINNING BATES | ENDING BATES | DESCRIPTION OF EXHIBIT |
|---------|----------|--------------|--------|----------|------------------|------------------|---|
| 1 | | 4/2/2018 | Yes | Yes | US001716 | US001721 | Website capture from RaPower3: "Frequently Asked Questions" |
| 2 | | 4/2/2018 | Yes | Yes | US002856 | US002857 | Website capture from International Automated Systems, Inc.: "Solar Panels" |
| 3 | | 4/2/2018 | Yes | Yes | US002858 | US002859 | Website capture from International Automated Systems, Inc.: "Solar" |
| 4 | | 4/2/2018 | Yes | Yes | US001742 | US001746 | Website capture from RaPower3: "RaPower3 Technology" |
| 5 | | 4/2/2018 | Yes | Yes | US001798 | US001799 | Website capture from RaPower3: "Opportunity Overview" |
| 6 | | 4/2/2018 | Yes | Yes | US001814 | US001817 | Website capture from RaPower3: "RaPower3 News" |
| 8A | | 4/2/2018 | Yes | Yes | Gregg_P&R-000564 | Gregg_P&R-000583 | History of RaPower3 by R. Gregory Shepard |
| 9 | | 4/2/2018 | Yes | Yes | US002866 | US002869 | Letter from R. Gregory Shepard of RaPower3 to "Department of Treasury Auditors and Appeals Officers" regarding audits of RaPower3 taxpayers |
| 10 | | 4/2/2018 | Yes | Yes | US002672 | US002677 | Letter from R. Gregory Shepard of RaPower3 to "IRS Agents and Appeals Officers" regarding audits of RaPower3 Taxpayers |
| 13 | | 4/2/2018 | Yes | Yes | US002846 | US002851 | Website capture from RaPower3 "Open Letter to the IRS" / "Holy Grail of Solar Energy" by Neldon Johnson |

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| 14 | | 4/2/2018 | Yes | Yes | US002852 | US002853 | Website capture from International Automated Systems, Inc.: "News / IAUS Response to Department of Justice's Claims Against Its Technology" |
| 16 | | 4/2/2018 | Yes | Yes | US001836 | US001850 | Website download from International Automated Systems, Inc.: "New Solar Breakthrough May Compete With Gas" |
| 16A | | 4/2/2018 | Yes | Yes | Ra3 008175 | Ra3 008233 | White Paper on International Automated Systems, Inc. technology and solar power. |
| 17 | | 4/2/2018 | Yes | Yes | US001851 | US001890 | Website download from International Automated Systems, Inc.: "IAUS Technical Overview" |
| 19 | | 4/2/2018 | Yes | Yes | US001793 | US001795 | Website capture from RaPower3: "Your BIG and Quick Payback" |
| 20 | | 4/2/2018 | Yes | Yes | US001667 | US001669 | Website capture from RaPower3: "Turn Your Tax Liabilities Into Assets / Calculate How Many Lenses You Need" |
| 21 | | 4/2/2018 | Yes | Yes | US001722 | US001724 | Website capture from RaPower3: "Site Tours" |
| 23 | | 4/2/2018 | Yes | Yes | US001654 | US001658 | Website download from RaPower3: Letter from Todd F. Anderson of Anderson Law Center, P.C. to "Potential RaPower-3 Customer" regarding "Potential tax advantages" |
| 23A | | 4/4/2018 | Yes | Yes | Ra3 008255 | Ra3 008258 | Anderson Law Center, P.C. Letter re: "Potential tax advantages" |
| 24 | | 4/2/2018 | Yes | Yes | US001734 | US001735 | Website capture from RaPower3: "Turn Your Tax Liabilities Into Assets / Calculate How Many Lenses You Need" |
| 25 | | 4/2/2018 | Yes | Yes | US001738 | US001739 | Website capture from RaPower3: "Satisfying the IRS Depreciation Conditions" |
| 26 | | 4/2/2018 | Yes | Yes | US001740 | US001741 | Website capture from RaPower3: "RaPower3 Basics" |
| 27 | | 4/2/2018 | Yes | Yes | US001747 | US001748 | Website capture from RaPower3: "Tax Information" |
| 28 | | 4/19/2018 | Yes | Yes | US002865 | US002865 | "Tax Benefits for Jim" prepared by R. Gregory Shepard as Chief Director of Operations at RaPower3 |
| 29 | | 4/2/2018 | Yes | Yes | US001523 | US001523 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Questions Answered" |
| 30 | | 4/5/2018 | Yes | Yes | US001116 | US001116 | Email from R. Gregory Shepard to undisclosed recipients including Samuel Otto re: "Ra3 Active/Passive Status" |
| 32 | | 4/2/2018 | Yes | Yes | US001528 | US001528 | Email from R. Gregory Shepard to unknown recipients re: "Ra3 Audit/Appeal Great Info" |
| 34 | | 4/2/2018 | Yes | Yes | US001671 | US001673 | Website capture from RaPower3: "Your BIG and Quick Payback" |
| 38 | | 4/19/2018 | Yes | Yes | Lunn_F&L-00072 | Lunn_F&L-00074 | Email/Memo from Frank F. Lunn re: "FW: RE Soalr Field" and attaching "1MGW.Master.solco1.diagram.psd" and "ATT00001.htm" |
| 40 | | 4/19/2018 | Yes | Yes | PLEX00040 | PLEX00040 | "2011 Tax Benefits" |
| 41 | | 4/19/2018 | Yes | Yes | Lunn_F&L-00184 | Lunn_F&L-00185 | Emails between Frank F. Lunn, Brian Zeleznik, R. Gregory Shepard, and RaPower3 re: "first unit purchased" |

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| 43 | | 4/2/2018 | Yes | Yes | Lunn_F&L-00067 | Lunn_F&L-00068 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Important Tax Info" |
| 44 | | 4/19/2018 | Yes | Yes | Lunn_F&L-00200 | Lunn_F&L-00200 | Letter from R. Gregory Shepard as Director of Operations for RaPower3 to Frank F. Lunn regarding "Alternative Energy Systems" that RaPower3 "put into service" on or before 12/31/2011 |
| 45 | | 4/2/2018 | Yes | Yes | Lunn_F&L-00266 | Lunn_F&L-00271 | Memorandum from Frank F. Lunn to Kim Roberts of Woodward & Associates, Inc. re: "2011 RaPower3 Purchases and Supporting Information" |
| 47 | | 4/2/2018 | Yes | Yes | ZELEZ_B&A 001281 | ZELEZ_B&A00 1283 | Email from R. Gregory Shepard to Brian Zeleznik re: "Mega Tour Report" |
| 48 | | 4/19/2018 | Yes | Yes | Lunn_F&L-00184 | Lunn_F&L-00185 | Email from Roger A. Freeborn to Roger A. Freeborn re: "FW Ra3" |
| 49 | | 4/2/2018 | Yes | Yes | Lunn_F&L-00461 | Lunn_F&L-00462 | Email from R. Gregory Shepard to unknown recipients re: "Ra3 Vital Tax Info" |
| 50 | | 4/19/2018 | Yes | Yes | Lunn_F&L-00492 | Lunn_F&L-00493 | "The 1976 IRS Coal Plant Ruling: Rev. Rul. 76-256, 1976-2 CB 46 -- IRC Sec. 167" |
| 51 | | 4/19/2018 | Yes | Yes | Lunn_F&L-00463 | Lunn_F&L-00465 | "Preparation Notes for RaPower3 Court Appeals" |
| 52 | | 4/19/2018 | Yes | Yes | Lunn_F&L-00478 | Lunn_F&L-00481 | April 15, 2015 Sample letter to the IRS that Frank F. Lunn received from R. Gregory Shepard or RaPower3's website |
| 53 | | 4/2/2018 | Yes | Yes | Lunn_F&L-00025 | Lunn_F&L-00025 | Email from R. Gregory Shepard re: "IRS Audit Info" |
| 54 | | 4/19/2018 | Yes | Yes | ZELEZ_B&A 000722 | ZELEZ_B&A00 0726 | Email chain between Brian Zeleznik and Roger A. Freeborn re: "BFS Stimulus Plan" and attaching "IAS-EquipPurchRev[9].pdf", "IAUS 2009 Referral Contract.doc" and "IAUS instructions.doc" |
| 56 | | 4/19/2018 | Yes | Yes | ZELEZ_B&A 000679 | ZELEZ_B&A00 0681 | Email chain between Brian Zeleznik and Roger A. Freeborn re: "RaPower3" |
| 57 | | 4/19/2018 | Yes | Yes | ZELEZ_B&A 002061 | ZELEZ_B&A00 2061 | Letter from Neldon Johnson as President & CEO. International Automated Systems, Inc. to Brian Zeleznik regarding "Alternative Energy Systems" International Automated Systems, Inc. "put into service" on or before 12/24/2009 |
| 58 | | 4/2/2018 | Yes | Yes | ZELEZ_B&A 002062 | ZELEZ_B&A00 2062 | Letter from R. Gregory Shepard as Director of Operations RaPower3 to Brian Zeleznik regarding "Alternative Energy Systems" RaPower3 "put into service" on or before 12/31/2010 |
| 59 | | 4/19/2018 | Yes | Yes | ZELEZ_B&A 002067 | ZELEZ_B&A00 2067 | Abraham Zeleznik Trust Fund register |
| 60 | | 4/19/2018 | Yes | Yes | ZELEZ_B&A 001837 | ZELEZ_B&A00 1881 | RaPower3 LLC Member Activity Reports and Payment Receipts received by Brian Zeleznik |
| 61 | | 4/19/2018 | Yes | Yes | ZELEZ_B&A 000607 | ZELEZ_B&A00 0607 | Emails between Brian Zeleznik and R. Gregory Shepard re: "Ra3 Bonus Contracts" |
| 62 | | 4/19/2018 | Yes | Yes | ZELEZ_B&A 000573 | ZELEZ_B&A00 0574 | Email chain between Brian Zeleznik and Roger A. Freeborn re: "Thursday 10/7" |
| 63 | | 4/19/2018 | Yes | Yes | ZELEZ_B&A 001886 | ZELEZ_B&A00 1912 | Form 1040 federal income tax return for Brian Zeleznik and Amy Zeleznik's TY2010 prepared by Bryan Bolander |

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| 64 | | 4/19/2018 | Yes | Yes | ZELEZ_B&A 001913 | ZELEZ_B&A00 1939 | Form 1040 federal income tax return for Brian Zeleznik and Amy Zeleznik's TY2011 prepared by Bryan Bolander |
| 65 | | 4/19/2018 | Yes | Yes | ZELEZ_B&A 001940 | ZELEZ_B&A00 2002 | Form 1040 federal income tax return for Brian Zeleznik and Amy Zeleznik's TY2012 prepared by Kenneth Riter |
| 66 | | 4/19/2018 | Yes | Yes | ZELEZ_B&A 002003 | ZELEZ_B&A00 2022 | Form 1040 federal income tax return for Brian Zeleznik and Amy Zeleznik's TY2013 prepared by Woodward & Associates, Inc. |
| 67 | | 4/19/2018 | Yes | Yes | ZELEZ_B&A 002023 | ZELEZ_B&A00 2043 | Form 1040 federal income tax return for Brian Zeleznik and Amy Zeleznik's TY2014 prepared by Woodward & Associates, Inc. |
| 68 | | 4/19/2018 | Yes | Yes | ZELEZ_B&A 002044 | ZELEZ_B&A00 2060 | Form 1040 federal income tax return for Brian Zeleznik and Amy Zeleznik's tax year 2015 prepared by Woodward & Associates, Inc. |
| 69 | | 4/2/2018 | Yes | Yes | ZELEZ_B&A 000907 | ZELEZ_B&A00 0909 | Emails between R. Gregory Shepard and Brian Zeleznik re: "Audit Alert!!" |
| 70 | | 4/19/2018 | Yes | Yes | ZELEZ_B&A 000920 | ZELEZ_B&A00 0921 | Email from R. Gregory Shepard to R. Gregory Shepard re: "Ra3 Audit/Appeal Info" and attaching "RaPower3 Payback.doc" |
| 70A | | 4/19/2018 | Yes | Yes | Shepard_Greg -00295 | Shepard_Greg- 00296 | "RaPower3 PAYBACK" |
| 71 | | 4/2/2018 | Yes | Yes | Zelez_B&A0 00922 | Zelez_B&A000 925 | Email from R. Gregory Shepard to Brian Zeleznik re: "Ra3 IRS Audit/ Appeal- The Basics" and attaching "IRS Audit Basics.doc" |
| 72 | | 4/2/2018 | Yes | Yes | Zelez_B&A0 00942 | Zelez_B&A000 943 | Email from R. Gregory Shepard to Brian Zeleznik re: "Ra3 New IRS Ploy" |
| 73 | | 4/2/2018 | Yes | Yes | Zelez_B&A0 00951 | Zelez_B&A000 952 | Email from R. Gregory Shepard to Jessica Woodward and Brian Zeleznik re: "Ra3 Zeleznik Audit" |
| 74 | | 4/2/2018 | Yes | Yes | ZELEZ_B&A 000953 | ZELEZ_B&A00 0954 | Email from R. Gregory Shepard to Jessica Woodward re: "BJ Ra3 Account" |
| 75 | | 4/19/2018 | Yes | Yes | ZELEZ_B&A 000974 | ZELEZ_B&A00 0975 | Email from R. Gregory Shepard to Jessica Woodward re: "Zeleznik appeal" |
| 76 | | 4/19/2018 | Yes | Yes | ZELEZ_B&A 001107 | ZELEZ_B&A00 1110 | Email from Jessica Woodward to R. Gregory Shepard re: "Zeleznik IRS examination/appeals" and attaching "letter#1.pdf" and "letter#2.pdf" |
| 77 | | 4/19/2018 | Yes | Yes | ZELEZ_B&A 001147 | ZELEZ_B&A00 1148 | Email from Brian Zeleznik to R. Gregory Shepard re: "LTB1, LLC" |
| 78 | | 4/19/2018 | Yes | Yes | ZELEZ_B&A 001626 | ZELEZ_B&A00 1627 | Email from R. Gregory Shepard to Paul Jones, Esq., Brian Zeleznik, & Jessica Woodward re: "RaPower3 Notice of Deficiency" |
| 80 | | 4/2/2018 | Yes | Yes | ZELEZ_B&A 000778 | ZELEZ_B&A00 0778 | Email from Roger A. Freeborn to Roger A. Freeborn re: "NOTICE" forwarding email from R. Gregory Shepard dated 6/2/2013 |
| 81 | | 4/19/2018 | Yes | Yes | ZELEZ_B&A 001882 | ZELEZ_B&A00 1885 | Brian Zeleznik's "Personal Statement" for his solar lens business |
| 82 | | 4/2/2018 | Yes | Yes | ZELEZ_B&A 000890 | ZELEZ_B&A00 0891 | Emails between Brian Zeleznik and R. Gregory Shepard re: "Ra3 BJ Maximizing Your Business Part 2" |
| 83 | | 4/19/2018 | Yes | Yes | ZELEZ_B&A 000851 | ZELEZ_B&A00 0851 | Email chain between R. Gregory Shepard and Brian Zeleznik re: "tax refund question" |

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| 84 | | 4/2/2018 | Yes | Yes | ZELEZ_B&A 000822 | ZELEZ_B&A00 0837 | Emails between R. Gregory Shepard to Brian Zeleznik re: "Ra3 CPA Info" and "Ra3 Zeleznik Info," attaching "Tax Letter Text.doc," |
| 85 | | 4/19/2018 | Yes | Yes | ZELEZ_B&A 000770 | ZELEZ_B&A00 0773 | Email from Roger A. Freeborn to Roger A. Freeborn re: "FW: 2013 strategy" and attaching "INDIVIDUALIZED RAPOWER3 BENEFIT REPORT FOR.docx" and "ATT00103.htm" |
| 87 | | 4/19/2018 | Yes | Yes | ZELEZ_B&A 001744 | ZELEZ_B&A00 1744 | Emails from R. Gregory Shepard re: [no subject] |
| 88 | | 4/19/2018 | Yes | Yes | ZELEZ_B&A 000649 | ZELEZ_B&A00 0650 | Emails between Roger A. Freeborn and R. Gregory Shepard re: [no subject] |
| 89 | | 4/2/2018 | Yes | Yes | ZELEZ_B&A 001093 | ZELEZ_B&A00 1097 | Email from R. Gregory Shepard re: "Ra3 Audit/Appeal" and attaching "IRS Oregon Audit Letter.doc" |
| 90 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001744 | Gregg_P&R-001744 | Email from John Rowbotham to John Rowbotham re: "Update from R. Gregory Shepard" |
| 91 | | 4/5/2018 | Yes | Yes | PLEX00091 | PLEX00091.0004 | "IAUS offering turbo charged solar tax credit benefit program" by Sterling D. Allan |
| 92 | | 4/3/2018 | Yes | Yes | Rowbotham_R-01175 | Rowbotham_R-01182 | Equipment Lease Agreement between R. Gregory Shepard as a partner in MJM Holdings and Neldon Johnson as President of International Automated Systems, Inc. |
| 93 | | 4/5/2018 | Yes | Yes | Rowbotham_R-01174 | Rowbotham_R-01174 | Email from R. Gregory Shepard to Robert Rowbotham re: "Diagrams" and attaching "IAUS Lens.jpg" and "Solar Plant Diagram.jpg" |
| 94 | | 4/5/2018 | Yes | Yes | Rowbotham_R-01192 | Rowbotham_R-01199 | Equipment Purchase Agreement between MJM Holdings and International Automated Systems, Inc., signed by R. Gregory Shepard and Neldon Johnson. |
| 95 | | 4/5/2018 | Yes | Yes | Rowbotham_R-00077 | Rowbotham_R-00083 | Equipment Purchase Agreement between International Automated Systems, Inc. and KBR for one alternative energy system signed by Robert Rowbotham and Neldon Johnson as President of International Automated Systems, Inc.. |
| 96 | | 4/2/2018 | Yes | Yes | Rowbotham_R-00067 | Rowbotham_R-00067 | Invoice from RaPower3 LLC to Robert Rowbotham re: 2/9/2010 purchase of 10 600 Watt Solar Thermal Lens |
| 97 | | 4/2/2018 | Yes | Yes | Rowbotham_R-00025 | Rowbotham_R-00029 | Invoice from RaPower3 LLC to Robert Rowbotham re: 12/29/2011 purchase of 7 600 Watt Solar Thermal Lens and associated checks |
| 98 | | 4/2/2018 | Yes | Yes | Rowbotham_R-00031 | Rowbotham_R-00040 | Invoice from RaPower3 LLC to Robert Rowbotham re: 12/30/2010 purchase of 5 600 Watt Solar Thermal Lens and associated checks |
| 99 | | 4/2/2018 | Yes | Yes | Rowbotham_R-00076 | Rowbotham_R-00076 | Check No. 178 from KBR to International Automated Systems, Inc. in the amount of \$9,000 |
| 101 | | 4/2/2018 | Yes | Yes | Rowbotham_R-01249 | Rowbotham_R-01249 | Printout of MJM Holdings' RaPower3 LLC Member Office |
| 102 | | 4/2/2018 | Yes | Yes | Rowbotham_R-00086 | Rowbotham_R-00087 | Email from Dave Mantyla to James Gilson re: "RawPower3 Deposition" and attaching a spreadsheet |
| 103 | | 4/2/2018 | Yes | Yes | Rowbotham_R-01076 | Rowbotham_R-01076 | Letter from Neldon Johnson as President and CEO of International Automated Systems, Inc. to Robert Rowbotham, regarding "Alternative Energy Systems" placed in service by International Automated Systems, Inc. on or before 12/24/2008 |

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| 104 | | 4/2/2018 | Yes | Yes | Rowbotham_R-00042 | Rowbotham_R-00042 | Letter from R. Gregory Shepard as Director of Operations of RaPower3 LLC to Robert Rowbotham regarding alternative energy systems that RaPower3 LLC "put into service" on or before 12/31/2011 |
| 105 | | 4/2/2018 | Yes | Yes | Rowbotham_R-00041 | Rowbotham_R-00041 | Letter from R. Gregory Shepard as Director of Operations of RaPower3 LLC to Robert Rowbotham regarding alternative energy systems that RaPower3 LLC "put into service" on or before 12/31/2010 |
| 106 | | 4/2/2018 | Yes | Yes | Rowbotham_R-00043 | Rowbotham_R-00043 | Alternative Energy System Purchase Referral Fee Contract between Robert Rowbotham and RaPower3 LLC. Signed by Robert Rowbotham and Neldon Johnson as Managing Partner of RaPower3 LLC. |
| 107 | | 4/2/2018 | Yes | Yes | Pears_L&V-004338 | Pears_L&V-004339 | Email from R. Gregory Shepard to undisclosed recipients re: "Solar Unit Parlay" |
| 108 | | 4/2/2018 | Yes | Yes | Gregg_P&R-000928 | Gregg_P&R-000930 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Great News Part Two" and attaching "Ra3 Bonus Contract.docx" |
| 109 | | 4/2/2018 | Yes | Yes | Gregg_P&R-000953 | Gregg_P&R-000955 | Email from Roger A. Freeborn to Roger A. Freeborn re: "UpDate 5.6.2010" and attaching "Ra3 Computer Box.bmp" |
| 109A | | 4/2/2018 | Yes | Yes | Gregg_P&R-003105 | Gregg_P&R-003105 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Parlay" |
| 110 | | 4/2/2018 | Yes | Yes | Sikich_M&C-02621 | Sikich_M&C-02621 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Update: Residual Income" |
| 111 | | 4/2/2018 | Yes | Yes | Gregg_P&R-000763 | Gregg_P&R-000764 | Email from R. Gregory Shepard to undisclosed recipients re: "More on Bonus Contracts" and attaching "RaPower3 Bonus Contract.doc" |
| 112 | | 4/2/2018 | Yes | Yes | Hadderton_C&M-00160 | Hadderton_C&M-00160 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Leaders" |
| 113 | | 4/2/2018 | Yes | Yes | Sikich_M&C-02613 | Sikich_M&C-02615 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Two More Convention Clips" and attaching "Clip 05.mp4" and "Clip 10.mp4" |
| 114 | | 4/2/2018 | Yes | Yes | Gregg_P&R-002242 | Gregg_P&R-002244 | Email from R. Gregory Shepard to undisclosed recipients re: "Convention Photos" and attaching "Convention Monday.JPG" and "Convention Tuesday.JPG" |
| 114A | | 4/23/2018 | Yes | Yes | | | Annotated screenshot of picture from PLEX 114; annotated during the testimony of Lynette Williams. |
| 115 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001144 | Gregg_P&R-001144 | Email from R. Gregory Shepard to undisclosed recipients re: "Another Success Story" |
| 116 | | 4/2/2018 | Yes | Yes | Gregg_P&R-000700 | Gregg_P&R-000701 | Email from R. Gregory Shepard re: "Ra3 Audit/Appeal Video Clip" |
| 117 | | 4/2/2018 | Yes | Yes | Hadderton_C&M-00517 | Hadderton_C&M-00518 | Email from R. Gregory Shepard re: "Ra3 Audit Ammunition" |
| 119 | | 4/2/2018 | Yes | Yes | Olsen_P&E-00642 | Olsen_P&E-00649 | RaPower3 LLC Equipment Purchase Agreement for 13 alternative energy systems signed by Preston Olsen as sole member of PFO Solar, LLC and Neldon Johnson as Director of RaPower3 LLC |
| 120 | | 4/2/2018 | Yes | Yes | Olsen_P&E-01737 | Olsen_P&E-01738 | Email chain between Preston Olsen, R. Gregory Shepard and Glenda Johnson re: "Ra3 Olsen Bonus Contracts" |

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| 121 | | 4/2/2018 | Yes | Yes | Olsen_P&E-00169 | Olsen_P&E-00177 | Operation and Maintenance Agreement between LTB1, LLC and Preston Olsen, signed by Neldon Johnson as director of RaPower3 LLC |
| 122 | | 4/2/2018 | Yes | Yes | Olsen_P&E-00593 | Olsen_P&E-00593 | 2009 Solar Purchase Fee Referral Contract between Neldon Johnson and PFO Solar, LLC, signed by Preston Olsen and Neldon Johnson |
| 123 | | 4/2/2018 | Yes | Yes | Olsen_P&E-00591 | Olsen_P&E-00591 | Letter from Neldon Johnson as President & CEO of International Automated Systems, Inc. to PFO Solar, LLC re: "Alternative Energy Systems" - were "put into service" by International Automated Systems, Inc. on or before 12/30/2009 |
| 124 | | 4/2/2018 | Yes | Yes | Olsen_P&E-00194 | Olsen_P&E-00194 | Letter from R. Gregory Shepard, Chief Director of Operations of RaPower3 LLC to Preston Olsen stating 10 solar lenses "put into service" by RaPower3 LLC on or before 12/31/2014 |
| 125 | | 4/2/2018 | Yes | Yes | Olsen_P&E-00233 | Olsen_P&E-00233 | Letter from R. Gregory Shepard, Chief Director of Operations of RaPower3 LLC to Preston Olsen stating 15 solar lenses "put into service" by RaPower3 LLC on or before 12/31/2013 |
| 126 | | 4/2/2018 | Yes | Yes | Olsen_P&E-00641 | Olsen_P&E-00641 | Letter from R. Gregory Shepard, Chief Director of Operations of RaPower3 LLC to Preston Olsen re: 13 solar lenses "put into service" by RaPower3 LLC on or before 12/31/2012 |
| 127 | | 4/19/2018 | Yes | Yes | Olsen_P&E-00452 | Olsen_P&E-00465 | Form 1040-X for Elizabeth Olsen and Preston Olsen's TY2008 prepared by Bryan Bolander |
| 128 | | 4/19/2018 | Yes | Yes | Olsen_P&E-00466 | Olsen_P&E-00485 | Form 1040 for Elizabeth Olsen and Preston Olsen's TY2009 prepared by Bryan Bolander |
| 129 | | 4/19/2018 | Yes | Yes | Olsen_P&E-00359 | Olsen_P&E-00380 | Form 1040 for Elizabeth Olsen and Preston Olsen's TY2010 prepared by Bryan Bolander |
| 130 | | 4/19/2018 | Yes | Yes | Olsen_P&E-00385 | Olsen_P&E-00402 | Form 1040 for Elizabeth Olsen and Preston Olsen's TY2011 prepared by Bryan Bolander |
| 131 | | 4/2/2018 | Yes | Yes | Olsen_P&E-00517 | Olsen_P&E-00533 | Form 1040 for Elizabeth Olsen and Preston Olsen's TY2013, prepared by Richard Jameson |
| 132 | | 4/5/2018 | Yes | Yes | Olsen_P&E-00492 | Olsen_P&E-00510 | Form 1040 for Elizabeth Olsen and Preston Olsen's TY2014, prepared by Richard Jameson |
| 133 | | 4/2/2018 | Yes | Yes | Olsen_P&E-01379 | Olsen_P&E-01390 | Email from Matthew Shepard to Preston Olsen re: "Solar Tax Credit Program" |
| 134 | | 4/19/2018 | Yes | Yes | Olsen_P&E-01377 | Olsen_P&E-01377 | Email chain between Matthew Shepard and Preston Olsen re: "Thursday Trip" |
| 135 | | 4/19/2018 | Yes | Yes | Olsen_P&E-01357 | Olsen_P&E-01360 | Email between Preston Olsen and Matthew Shepard re: "Passive/Active question" |
| 136 | | 4/2/2018 | Yes | Yes | Olsen_P&E-01338 | Olsen_P&E-01340 | Email from Matthew Shepard to Preston Olsen re: [no subject] |
| 137 | | 4/2/2018 | Yes | Yes | Olsen_P&E-00911 | Olsen_P&E-00912 | Email between R. Gregory Shepard and Preston Olsen re: "Ra3 progress" |
| 138 | | 4/2/2018 | Yes | Yes | Olsen_P&E-00707 | Olsen_P&E-00709 | Email from R. Gregory Shepard to Preston Olsen re: "Ra3 Question: Details [sic]Answer" |
| 139 | | 4/2/2018 | Yes | Yes | Olsen_P&E-00752 | Olsen_P&E-00752 | Email between Preston Olsen and Matthew Shepard re: "RaPower3 info" |
| 140 | | 4/2/2018 | Yes | Yes | Olsen_P&E-01510 | Olsen_P&E-01510 | Email to Preston Olsen from NetDeposit re: "Payment Schedule for RaPower-3" |

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| 141 | | 4/19/2018 | Yes | Yes | Olsen_P&E-01849 | Olsen_P&E-01860 | Email between R. Gregory Shepard and Preston Olsen re: "IAUS Inventory" |
| 142 | | 4/19/2018 | Yes | Yes | Olsen_P&E-02241 | Olsen_P&E-02242 | Email from Preston Olsen to R. Gregory Shepard re: "Ra3 Preston" |
| 143 | | 4/2/2018 | Yes | Yes | Olsen_P&E-02352 | Olsen_P&E-02355 | Email from Preston Olsen to R. Gregory Shepard re: "Ra3 Audit- Kirton McConkie Letter" |
| 144 | | 4/2/2018 | Yes | Yes | Olsen_P&E-02325 | Olsen_P&E-02325 | Email chain between Preston Olsen and R. Gregory Shepard re: "Ra3 News" |
| 145 | | 4/2/2018 | Yes | Yes | Olsen_P&E-01221 | Olsen_P&E-01222 | Email chain between R. Gregory Shepard and Preston Olsen re: "Ra3 Tax Audit Update" |
| 146 | | 4/2/2018 | Yes | Yes | Olsen_P&E-01290 | Olsen_P&E-01290 | Email from R. Gregory Shepard to Preston Olsen re: "Ra3 Olsen Purchase" |
| 147 | | 4/19/2018 | Yes | Yes | Olsen_P&E-01075 | Olsen_P&E-01081 | Email from R. Gregory Shepard to Preston Olsen re: "Ra3 Audit Document for IRS" and forwarding "RA3 TEAM MEMO #24." |
| 148 | | 4/2/2018 | Yes | Yes | Olsen_P&E-02659 | Olsen_P&E-02659 | Email from Preston Olsen to R. Gregory Shepard re: "IAUS Ra3 Article" |
| 149 | | 4/2/2018 | Yes | Yes | Olsen_P&E-01373 | Olsen_P&E-01374 | Email between Preston Olsen and Matthew Shepard re: "My dad's comments." |
| 150 | | 4/2/2018 | Yes | Yes | Olsen_P&E-01362 | Olsen_P&E-01365 | Emails between Preston Olsen and Matthew Shepard re: "Purchase Agreement Exhibit A" |
| 150A | | 4/23/2018 | Yes | Yes | | | Annotated screenshot of email from PLEX 150; annotated during the testimony of Preston Olsen. |
| 151 | | 4/2/2018 | Yes | Yes | Olsen_P&E-00963 | Olsen_P&E-00969 | Email from Preston Olsen to R. Gregory Shepard re: "RaPower3 Update" |
| 152 | | 4/2/2018 | Yes | Yes | Olsen_P&E-00739 | Olsen_P&E-00740 | Email between Preston Olsen and R. Gregory Shepard re: "Ra3 Update from Lance" |
| 153 | | 4/2/2018 | Yes | Yes | Olsen_P&E-02209 | Olsen_P&E-02214 | Email between Preston Olsen and Bryan Bolander re: 2013 - Tax Questions |
| 154 | | | | | Olsen_P&E-01924 | Olsen_P&E-01926 | Email from Matthew Shepard to Preston Olsen re: "Kirton McConkie Opinion Letter" and attaching "Tax Letter - Kirton Mcconke.pdf," [sic] |
| 155 | | 4/2/2018 | Yes | Yes | Olsen_P&E-02285 | Olsen_P&E-02286 | Emails from R. Gregory Shepard to Preston Olsen re: "Ra3 Audit/Appeal New Letter" |
| 156 | | 4/2/2018 | Yes | Yes | Olsen_P&E-02387 | Olsen_P&E-02389 | Email from Preston Olsen to R. Gregory Shepard re: "Ra3 Audit/Appeal Info" |
| 157 | | 4/2/2018 | Yes | Yes | Olsen_P&E-01182 | Olsen_P&E-01183 | Email chain between R. Gregory Shepard and Preston Olsen re: "Ra3 IRS Status Report" |
| 158 | | 4/19/2018 | Yes | Yes | Olsen_P&E-03213 | Olsen_P&E-03231 | Form 1040 for "Andrea" |
| 159 | | 4/2/2018 | Yes | Yes | Olsen_P&E-02105 | Olsen_P&E-02105 | Email from R. Gregory Shepard to Preston Olsen re: "RaPower3 Team Memo #44" |
| 160 | | 4/2/2018 | Yes | Yes | Olsen_P&E-00407 | Olsen_P&E-00413 | Appeals Protest Letter from Bryan Bolander to IRS re: Elizabeth Olsen and Preston Olsen re: TY2010, TY2011, and TY2012 |
| 161 | | 4/2/2018 | Yes | Yes | Olsen_P&E-02278 | Olsen_P&E-02278 | Email from R. Gregory Shepard to Preston Olsen re: "Ra3 Preston's Questions" |
| 162 | | 4/2/2018 | Yes | Yes | Olsen_P&E-02037 | Olsen_P&E-02038 | Email from R. Gregory Shepard to Preston Olsen re: "Ra3 Preston" |

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| 163 | | 4/2/2018 | Yes | Yes | Olsen_P&E-00256 | Olsen_P&E-00262 | Letter from Richard Jameson to IRS on behalf of Elizabeth Olsen and Preston Olsen re. "TAX YEARS 2013 & 2014" |
| 168 | | 4/5/2018 | Yes | Yes | CARVER_STEVEN-00055 | CARVER_STEVEN-00090 | Form 1040 for TY2010 for Samuel Otto and Gloria Otto prepared by Steven Carver |
| 169 | | 4/5/2018 | Yes | Yes | CARVER_STEVEN-00118 | CARVER_STEVEN-00136 | Form 1040 for TY2011 for Samuel Otto and Gloria Otto prepared by Steven Carver |
| 170 | | 4/5/2018 | Yes | Yes | CARVER_STEVEN-00165 | CARVER_STEVEN-00186 | Form 1040 for TY2012 for Samuel Otto and Gloria Otto prepared by Steven Carver |
| 171 | | 4/5/2018 | Yes | Yes | CARVER_STEVEN-00209 | CARVER_STEVEN-00225 | Form 1040 for TY2013 for Samuel Otto and Gloria Otto prepared by Steven Carver |
| 172 | | 4/5/2018 | Yes | Yes | CARVER_STEVEN-00299 | CARVER_STEVEN-00317 | Form 1040 for TY2014 for Samuel Otto and Gloria Otto prepared by Steven Carver |
| 173 | | 4/5/2018 | Yes | Yes | CARVER_STEVEN-00408 | CARVER_STEVEN-00433 | Form 1040 for tax year 2015 for Samuel Otto and Gloria Otto prepared by Steven Carver |
| 174 | | 4/2/2018 | Yes | Yes | Otto_S&G-00005 | Otto_S&G-00012 | Equipment Purchase Agreement for 10 systems signed by Samuel Otto and Neldon Johnson as Director of RaPower3 LLC |
| 175 | | 4/5/2018 | Yes | Yes | Otto_S&G-00018 | Otto_S&G-00026 | Checks from Samuel Otto to RaPower3 LLC |
| 176 | | 4/2/2018 | Yes | Yes | Otto_S&G-00013 | Otto_S&G-00015 | Letters from R. Gregory Shepard to Samuel Otto noting that the "alternative energy systems" he purchased from RaPower3 were "put into service" by RaPower3 |
| 177 | | 4/2/2018 | Yes | Yes | CARVER_STEVEN-00037 | CARVER_STEVEN-00038 | Email from Samuel Otto to Steven Carver re: "Fwd: Ra3 Depreciation Form 4562," forwarding an email with the same subject from R. Gregory Shepard to undisclosed recipients |
| 178 | | 4/2/2018 | Yes | Yes | CARVER_STEVEN-00028 | CARVER_STEVEN-00028 | Email from Samuel Otto to Steven Carver re: "Fwd: Ra3 Turbo Tax Form 3468" forwarding an email with the same subject from R. Gregory Shepard to undisclosed recipients |
| 179 | | 4/2/2018 | Yes | Yes | CARVER_STEVEN-00043 | CARVER_STEVEN-00043 | Email from R. Gregory Shepard to undisclosed recipients including Samuel Otto re: "Ra3 CPA-Accountant Info" |
| 181 | | 4/19/2018 | Yes | Yes | Halverson_Roger-00020 | Halverson_Roger-00024 | Equipment Purchase Agreement for 50 "Alternative Energy Systems," signed by Patricia Lambrecht as Member of Ilios, LLC and Neldon Johnson. as CEO of International Automated Systems, Inc. |
| 182 | | 4/2/2018 | Yes | Yes | Halverson_Roger-00076 | Halverson_Roger-00076 | Email from R. Gregory Shepard to Roger Halverson re: "Energy Improvement and Extension Act of 2008" |
| 184 | | 4/19/2018 | Yes | Yes | Halverson_Roger-00063 | Halverson_Roger-00064 | Email from R. Gregory Shepard to Roger Halverson re: "Solar Tax Credit Info" |
| 185 | | 4/2/2018 | Yes | Yes | Halverson_Roger-00068 | Halverson_Roger-00069 | Letter from Neldon Johnson as CEO of International Automated Systems, Inc. to Patricia Lambrecht regarding the status of her "solar energy system" with proposed "Solar Lease Bonus Fee Contract" signed by Neldon Johnson on behalf of International Automated Systems, Inc. |

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| 186 | | 4/2/2018 | Yes | Yes | Halverson_Roger-00070 | Halverson_Roger-00070 | Letter from Roger Halverson to International Automated Systems, Inc. re: "Equipment Purchase Agreement by Ilios, LLC" |
| 187 | | 4/19/2018 | Yes | Yes | | | Letter from Neldon Johnson as President of International Automated Systems, Inc. to Ilios, LLC regarding confirmation of Ilios, LLC's purchase of 50 "Alternative Energy Solar Lens Systems" on December 15, 2008 |
| 188 | | 4/2/2018 | Yes | Yes | Halverson_Roger-00066 | Halverson_Roger-00066 | Letter from Glenda Johnson of RaPower3 LLC to Patricia Lambrecht enclosing a check for \$7,500.00 "for the 3d quarters [sic] power purchase" |
| 189 | | 4/2/2018 | Yes | Yes | Halverson_Roger-00071 | Halverson_Roger-00073 | Email chain between Roger Halverson and R. Gregory Shepard re: "FW: IASU" |
| 191 | | 4/19/2018 | Yes | Yes | Halverson_Roger-00077 | Halverson_Roger-00082 | Patricia Lambrecht's TY2009 Schedule C for Ilios, LLC and Form 3800 |
| 193 | | 4/2/2018 | Yes | Yes | | | Subpoena to testify at a deposition in a civil action to PacifiCorp |
| 196 | | 4/2/2018 | Yes | Yes | | | Connecting to PacifiCorp's transmission and distribution system |
| 197 | | 4/23/2018 | Yes | Yes | | | PacifiCorp Transmission Service Request Process |
| 198 | | 4/19/2018 | Yes | Yes | | | Optical disc containing native files |
| 198A | | 4/19/2018 | Yes | Yes | | | Native file of PacifiCorp's Interconnection Queue, file name 161107 PacifiCorp queue.xlsx |
| 198B | | 4/19/2018 | Yes | Yes | | | Native file of PacifiCorp's Open Access Transmission Tariff, file name 20161005_OATT master.PDF |
| 198C | | 4/19/2018 | Yes | Yes | | | Native file of PacifiCorp's Transmission Service Queue, file name tsr_queue.xlsx |
| 199 | | 4/19/2018 | Yes | Yes | PAC00014 | PAC00096 | Agreement to amend standard large generator interconnection agreement for a qualifying facility between PacifiCorp and Pavant Solar |
| 201 | | 4/2/2018 | Yes | Yes | PAC00224 | PAC00253 | Service agreement for network integration transmission service under PacifiCorp's open access transmission tariff, vol. no. 11 |
| 204 | | 4/2/2018 | Yes | Yes | Gregg_P&R-000705 | Gregg_P&R-000705 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Questions-Answers" |
| 205 | | 4/2/2018 | Yes | Yes | Gregg_P&R-002352 | Gregg_P&R-002352 (ShepardG) | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Depreciation Form 4562" |
| 206 | | 4/2/2018 | Yes | Yes | Gregg_P&R-002189 | Gregg_P&R-002189 | Email from Roger A. Freeborn to Roger A. Freeborn re: "Pay no taxes till after 2010" |
| 207 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001217 | Gregg_P&R-001219 | Email from Roger A. Freeborn to Roger A. Freeborn re: "GO GREEN - MAKE MONEY" and attaching "RaPower3 Basics.UpDatedoc.doc" |
| 208 | | 4/2/2018 | Yes | Yes | Gregg_P&R-002360 | Gregg_P&R-002439 | Email from Roger A. Freeborn to Roger A. Freeborn re: "\$1Million in Cash Credits & Benefits" and attaching "BILLS-111hr4853eas2.pdf," "Soalr Tax Benefit History.pdf," and "Ra3 Carrybacks.doc" |
| 209 | | 4/2/2018 | Yes | Yes | Gregg_P&R-002343 | Gregg_P&R-002343 | Email from Roger A. Freeborn to Roger A. Freeborn re: "FW: GO GREEN-STOP TAXES-MAKE MONEY" |
| 210 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001180 | Gregg_P&R-001181 | Email from Roger A. Freeborn to Roger A. Freeborn re: "FW: UpDate 3.11" |

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| 211 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001593 | Gregg_P&R-001593 | Email from Roger A. Freeborn to Roger A. Freeborn re: "FW: Good news" |
| 212 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001718 | Gregg_P&R-001718 | Email from Roger A. Freeborn to Roger A. Freeborn re: FW: RE: \$60K in 60 Days |
| 213 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001220 | Gregg_P&R-001222 | Email from Roger A. Freeborn to Roger A. Freeborn re: FW: Ra3 Great News attaching "Solar Purchase Referral Fee Contract.doc" |
| 214 | | 4/2/2018 | Yes | Yes | Gregg_P&R-000630 | Gregg_P&R-000630 | Email chain from Roger A. Freeborn to Roger A. Freeborn re: "FW: http://goo.gl/Yzqmx" |
| 215 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001013 | Gregg_P&R-001016 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Complete Convention Schedule" and attaching "2012 RaPower3 Convention Schedule.doc" |
| 216 | | 4/19/2018 | Yes | Yes | Gregg_P&R-001212 | Gregg_P&R-001213 | Email from Roger A. Freeborn to Roger A. Freeborn re: "FW: RaPower3 Update 2/2012" |
| 217 | | 4/19/2018 | Yes | Yes | Gregg_P&R-001703 | Gregg_P&R-001703 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 More Turbo Tax Info" |
| 218 | | 4/19/2018 | Yes | Yes | Gregg_P&R-001940 | Gregg_P&R-001940 | Email from Roger A. Freeborn to Roger A. Freeborn re: "FW: Update" |
| 219 | | 4/2/2018 | Yes | Yes | Gregg_P&R-002003 | Gregg_P&R-002005 | Email from Roger A. Freeborn to Roger A. Freeborn re: "FW: PAY RAISE PLAN" and attaching "RaPower3 Breakdown.xls" |
| 220 | | 4/19/2018 | Yes | Yes | Gregg_P&R-002948 | Gregg_P&R-002948 | Email from Roger A. Freeborn to Roger A. Freeborn re: "Tax Free for 15" |
| 221 | | 4/2/2018 | Yes | Yes | Gregg_P&R-000717 | Gregg_P&R-000718 | Email from Roger A. Freeborn to Roger A. Freeborn re: "FW: PAY RAISE PLAN" |
| 222 | | 4/2/2018 | Yes | Yes | Gregg_P&R-002337 | Gregg_P&R-002337 | Email from Roger A. Freeborn to Roger A. Freeborn re: "Tax Free for 15 years" |
| 223 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001985 | Gregg_P&R-001985 | Email chain between R. Gregory Shepard and Peter C. Gregg re: "2013 taxes" |
| 224 | | 4/2/2018 | Yes | Yes | Gregg_P&R-002753 | Gregg_P&R-002754 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Solar Plant Diagram" and attaching "Solar-Plant-Diagram.jpg," "Burn_WMV V9.wmv" |
| 225 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001746 | Gregg_P&R-001751 | Email from R. Gregory Shepard re: "Ra3 Audit/Appeal Helpful Letter" and attaching "Addendum Letter.docx" |
| 226 | | 4/2/2018 | Yes | Yes | Gregg_P&R-002186 | Gregg_P&R-002186 | Email from R. Gregory Shepard to unknown recipients re: "Ra3 Audit/Appeal March 2014 Update" |
| 227 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001599 | Gregg_P&R-001600 | Email from R. Gregory Shepard to unknown recipients re: "Ra3 Audit/Appeals Just in Time" |
| 228 | | 4/2/2018 | Yes | Yes | Gregg_P&R-003028 | Gregg_P&R-003028 | Email from R. Gregory Shepard to unknown recipients re: "Ra3 Audit/Appeal: Another Boost" |
| 229 | | 4/2/2018 | Yes | Yes | Gregg_P&R-002471 | Gregg_P&R-002474 | Email from R. Gregory Shepard to unknown recipients re: "Stunning Article for Audits" and attaching "California Solar Drought.doc" |
| 230 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001798 | Gregg_P&R-001799 | Email from R. Gregory Shepard re: "Ra3 Audit-More IRS Absurdity" |
| 231 | | 4/2/2018 | Yes | Yes | Gregg_P&R-003220 | Gregg_P&R-003224 | Email from R. Gregory Shepard re: "Ra3 Audit-McKonkie Letter" and attaching "Tax Kirton Comments.doc" |
| 232 | | 4/2/2018 | Yes | Yes | Gregg_P&R-002272 | Gregg_P&R-002272 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Clarification and Conference Call" |

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| 233 | | 4/2/2018 | Yes | Yes | Gregg_P&R-002345 | Gregg_P&R-002345 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Series #2 Solar Lenses" with attachment "SERIES #2.doc" |
| 234 | | 4/2/2018 | Yes | Yes | Gregg_P&R-002834 | Gregg_P&R-002835 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Intro Info" and attaching "RaPower3 Intro Info.doc" |
| 235 | | 4/2/2018 | Yes | Yes | Gregg_P&R-002136 | Gregg_P&R-002136 | Email from R. Gregory Shepard to undisclosed recipients re: Ra3 Payment Rules" |
| 236 | | 4/2/2018 | Yes | Yes | Gregg_P&R-003238 | Gregg_P&R-003238 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Success" |
| 237 | | 4/19/2018 | Yes | Yes | Gregg_P&R-002490 | Gregg_P&R-002490 | Email from Roger A. Freeborn to undisclosed recipients re: "FW: RaPower3 WEBINAR & UpDate" |
| 238 | | 4/2/2018 | Yes | Yes | Gregg_P&R-000882 | Gregg_P&R-000886 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 2nd set of photos" and attaching "014.JPG," "016.JPG," "017.JPG," and "018.JPG" |
| 239 | | 4/2/2018 | Yes | Yes | Gregg_P&R-000693 | Gregg_P&R-000693 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 New Program Preview" |
| 240 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001594 | Gregg_P&R-001598 | Email from Roger A. Freeborn to Roger A. Freeborn re: "FW: RaPower3 Basics.Revised Update" and attaching "RaPower3 Basics.UpDatedoc.doc" |
| 241 | | 4/2/2018 | Yes | Yes | Gregg_P&R-002704 | Gregg_P&R-002704 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Tax Info" |
| 242 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001812 | Gregg_P&R-001812 | Email from R. Gregory Shepard to undisclosed recipients re: "RaPower3 Update" |
| 243 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001858 | Gregg_P&R-001858 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Turbo Tax problems" |
| 244 | | 4/2/2018 | Yes | Yes | Gregg_P&R-000952 | Gregg_P&R-000952 | Email from R. Gregory Shepard to undisclosed recipients re : "Ra3 Success" |
| 245 | | 4/2/2018 | Yes | Yes | Gregg_P&R-000726 | Gregg_P&R-000727 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Update & Winner" attaching "RAPOWER3 CLIENT SYNOPSIS.doc" |
| 246 | | 4/19/2018 | Yes | Yes | Gregg_P&R-002298 | Gregg_P&R-002298 | Email from Roger A. Freeborn to Roger A. Freeborn re: "06.22.2010 RaPower3 Update" |
| 247 | | 4/2/2018 | Yes | Yes | Gregg_P&R-002273 | Gregg_P&R-002275 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 :The Seven Rules" |
| 248 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001997 | Gregg_P&R-001997 | Email from Roger A. Freeborn to Roger A. Freeborn re: "FW IRS Clarification" |
| 249 | | 4/19/2018 | Yes | Yes | Gregg_P&R-001407 | Gregg_P&R-001410 | Email from Roger A. Freeborn to Roger A. Freeborn re: "FW: \$1,000s in FREE Government Money for YOU" and attaching "1.Ra3 Depreciation Dec.doc" |
| 250 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001348 | Gregg_P&R-001348 | Email from R. Gregory Shepard to undisclosed recipients re: "RaPower3 New Info" |
| 251 | | 4/2/2018 | Yes | Yes | Gregg_P&R-000975 | Gregg_P&R-000979 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 By The Numbers" and attaching "Ra3 By Numbers.docx" and "Ra3 By Numbers.doc" |
| 252 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001397 | Gregg_P&R-001399 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Active/Passive Status" and attaching "RaPower3 Active/Passive Rulesa.doc" and "RaPower3 Active'Passive Rules.docx" |
| 253 | | 4/2/2018 | Yes | Yes | Gregg_P&R-002321 | Gregg_P&R-002321 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Questions Answered" |
| 254 | | 4/2/2018 | Yes | Yes | Gregg_P&R-003385 | Gregg_P&R-003385 | Email from R. Gregory Shepard to undisclosed recipients re: [no subject] |

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| 255 | | 4/2/2018 | Yes | Yes | Gregg_P&R-003192 | Gregg_P&R-003211 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 IRS Audit/Appeal Bonus Info" and attaching "Bonus\$2KContract[1].docx," "Tax Letter-Delta.pdf," and "Tax Letter Text.doc" |
| 256 | | 4/2/2018 | Yes | Yes | Gregg_P&R-003388 | Gregg_P&R-003389 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Ongoing tests" and attaching "009.JPG" |
| 257 | | 4/2/2018 | Yes | Yes | Gregg_P&R-003086 | Gregg_P&R-003091 | Email from R. Gregory Shepard to undisclosed recipients re: "RaPower3 Update" and attaching "IMG_5013.JPG," "IMG_5014.JPG," "IMG_5016.JPG," and "IMG_5018.JPG" |
| 258 | | 4/2/2018 | Yes | Yes | Gregg_P&R-003067 | Gregg_P&R-003069 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 More Update" and attaching "006.JPG" and "008.JPG" |
| 259 | | 4/2/2018 | Yes | Yes | Gregg_P&R-002945 | Gregg_P&R-002947 | Email from R. Gregory Shepard to undisclosed recipients re. Ra3 Update and Nuke Closure |
| 260 | | 4/2/2018 | Yes | Yes | Gregg_P&R-002787 | Gregg_P&R-002791 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Update & Member Alert" and attaching "055.JPG," "058.JPG," "062.JPG," and "067.JPG" |
| 261 | | 4/2/2018 | Yes | Yes | Gregg_P&R-002736 | Gregg_P&R-002739 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Tour Photos" and attaching "001.JPG," "003.JPG," and "004.JPG" |
| 262 | | 4/2/2018 | Yes | Yes | Gregg_P&R-002454 | Gregg_P&R-002458 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 History & Taxes" and attaching "P1010539.jpg," "P1010542.jpg," "Pallets.jpg," and "turbine.jpg" |
| 263 | | 4/2/2018 | Yes | Yes | Gregg_P&R-002443 | Gregg_P&R-002445 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Heat Exchanger News" and attaching "011.JPG" and "012.JPG" |
| 264 | | 4/2/2018 | Yes | Yes | Gregg_P&R-002164 | Gregg_P&R-002165 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Important Info" and attaching "015.JPG" |
| 265 | | 4/2/2018 | Yes | Yes | Gregg_P&R-002087 | Gregg_P&R-002092 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Renderings and Tour" and attaching "Component render.jpg," "Concentrator render/jpg," "lens drawing.jpg," "Tower render.jpg," and "Turbine render.jpg" |
| 266 | | 4/2/2018 | Yes | Yes | Gregg_P&R-002166 | Gregg_P&R-002168 | Email from R. Gregory Shepard to to undisclosed recipients re: "Ra3 Delta Coal News" with attachment "Ra3 Bad Air.doc" |
| 267 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001994 | Gregg_P&R-001996 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Audit/Appeal News" and attaching "Delta Photo.JPG" and "011.JPG" |
| 268 | | 4/2/2018 | Yes | Yes | Gregg_P&R-002603 | Gregg_P&R-002604 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 info" and attaching "resize.jpg" |
| 269 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001800 | Gregg_P&R-001804 | Email from R. Gregory Shepard to unknown recipients re: "Ra3 Audit/Appeal Q&A" and attaching "005.JPG," "007.JPG," "010.JPG," and "011.JPG" |
| 270 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001436 | Gregg_P&R-001437 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Convention and Update" and attaching "Convention Tuesday.jpg" |
| 271 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001404 | Gregg_P&R-001406 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Audit/Appeal Breaking News" and attaching "008.JPG" and "009.JPG" |

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| 272 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001391 | Gregg_P&R-001395 | Email from R. Gregory Shepard to unknown recipients re: "Ra3 Audit 2nd Batch" and attaching "008.JPG," "013.JPG," "Transformer at Main Terminal.jpg," and "Transformer at House.jpg" |
| 273 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001383 | Gregg_P&R-001387 | Email from R. Gregory Shepard to undisclosed recipients re: "FRa3 Photos" and attaching "051aa.JPG," "052a.JPG," "054a.JPG," and "055a.JPG" |
| 274 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001311 | Gregg_P&R-001314 | Email from R. Gregory Shepard to undisclosed recipients re: "New IAUS Info" and attaching "IAUS Louver System.docx" |
| 275 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001197 | Gregg_P&R-001201 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Update photos" and attaching "049.JPG," "053.JPG," "051.JPG," and "050.JPG." |
| 276 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001080 | Gregg_P&R-001081 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 News" and attaching "043.JPG" |
| 277 | | 4/2/2018 | Yes | Yes | Gregg_P&R-000890 | Gregg_P&R-000895 | Email from Roger A. Freeborn to Roger A. Freeborn re: "RaPower3 \$100,000 WEBINAR" |
| 278 | | 4/2/2018 | Yes | Yes | Gregg_P&R-000680 | Gregg_P&R-000683 | Email from R. Gregory Shepard to Peter C. Gregg re: "RaPower3 Team Memo #51" |
| 279 | | 4/2/2018 | Yes | Yes | Gregg_P&R-002173 | Gregg_P&R-002174 | Email from R. Gregory Shepard to unknown recipients re: "Ra3 New Oregon Audit Info" |
| 280 | | 4/2/2018 | Yes | Yes | Gregg_P&R-004875 | Gregg_P&R-004876 | Email from Peter C. Gregg to Richard Jameson re: "FW: Ra3 Addendum for Genevieve Traub" and attaching "Genevieve Traub Addendum.docx" |
| 281 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001811 | Gregg_P&R-001811 | Email from Richard Jameson to Peter C. Gregg re: "FOLLOW UP ON CREDITS" |
| 282 | | 4/2/2018 | Yes | Yes | Gregg_P&R-003413 | Gregg_P&R-003414 | Email from R. Gregory Shepard to unknown recipients re: "Ra3 IRS Audit/Appeal Info" |
| 283 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001778 | Gregg_P&R-001783 | Email from R. Gregory Shepard to unknown recipients re: "[BULK] Ra3 Court Appeal Update" and attaching "Paul Jones Letter Generic.docx" |
| 284 | | 4/2/2018 | Yes | Yes | Gregg_P&R-003075 | Gregg_P&R-003075 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 IRS Update" |
| 285 | | 4/2/2018 | Yes | Yes | Gregg_P&R-000729 | Gregg_P&R-000730 | Email from R. Gregory Shepard re: "Ra3 IRS Status Report" |
| 286 | | 4/2/2018 | Yes | Yes | Gregg_P&R-003035 | Gregg_P&R-003035 | Email from R. Gregory Shepard to unknown recipients re: "Ra3 Audit/Appeal Update" |
| 287 | | 4/2/2018 | Yes | Yes | Gregg_P&R-003020 | Gregg_P&R-003024 | Email from R. Gregory Shepard to unknown recipients, cc to Paul Jones, Esq., re: "Ra3/IRS Hazards of Litigation" and attaching "IRS Hazards of Litigation.doc" |
| 288 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001017 | Gregg_P&R-001022 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Tour Guide 2014" and attaching "Tour Guide 2014.pdf" |
| 289 | | 4/2/2018 | Yes | Yes | Gregg_P&R-000960 | Gregg_P&R-000963 | Email from R. Gregory Shepard to Peter C. Gregg re: "RaPower3 Team Memo #12" |
| 290 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001335 | Gregg_P&R-001336 | Email from R. Gregory Shepard to unknown recipients re: "Ra3 IRS Audit Update" |
| 292 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001961 | Gregg_P&R-001965 | Email from R. Gregory Shepard to Peter C. Gregg re: "RaPower3 Team Memo #25" |
| 293 | | 4/2/2018 | Yes | Yes | Gregg_P&R-003225 | Gregg_P&R-003231 | Email from R. Gregory Shepard to Peter C. Gregg re: "IRS Appeal Info" and attaching "007.JPG," "027.JPG," "032.JPG," "002.JPG," and "IRS Appeal Info.doc" |

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| 294 | | 4/19/2018 | Yes | Yes | Gregg_P&R-004335 | Gregg_P&R-004362 | Email from Roger A. Freeborn to Peter C. Gregg re: "FW: Solar Energy \$" and attaching "SOLAR TAX CREDITS.doc," "GOVERNOR HUNTSMAN GIVES SOLR MANDATE.doc," "IAUS Press Releases.doc," "Tracking_pod.wmv," "IMG_4230.jpg," "solar-flow chart.pdf," "IAS-EquipPurchRev[7].pdf," "IAUS Tax Chart.xls," "IAUS 2009 Referral Contract.doc," "Greg Email_07-13-09.html," and "Renewable Energy Development Corp. PR.doc" |
| 295 | | 4/19/2018 | Yes | Yes | Gregg_P&R-000240 | Gregg_P&R-000240 | Invoice from RaPower3 LLC to Peter C. Gregg re: 2/9/2010 purchase of 2 solar thermal lenses |
| 296 | | 4/19/2018 | Yes | Yes | Gregg_P&R-000247 | Gregg_P&R-000248 | Team Member Compensation Contract electronically signed by Peter C. Gregg and Roger A. Freeborn |
| 297 | | 4/19/2018 | Yes | Yes | Gregg_P&R-000003 | Gregg_P&R-000003 | Alternative Energy System Purchase Referral Fee Contract (BONUS) signed by Peter C. Gregg and Neldon Johnson as Managing partner of RaPower3 LLC for 2 systems. |
| 298 | | 4/2/2018 | Yes | Yes | Gregg_P&R-003382 | Gregg_P&R-003382 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Audit/Appeal Counsel" |
| 299 | | 4/2/2018 | Yes | Yes | Gregg_P&R-000729 | Gregg_P&R-000730 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 IRS Status Report" |
| 300 | | 4/19/2018 | Yes | Yes | Gregg_P&R-002353 | Gregg_P&R-002353 | Email from R. Gregory Shepard to Peter C. Gregg re: "Oregon" |
| 301 | | 4/19/2018 | Yes | Yes | Gregg_P&R-004071 | Gregg_P&R-004074 | Email from Peter C. Gregg to R. Gregory Shepard re: "Visiting Utah" |
| 302 | | 4/19/2018 | Yes | Yes | Gregg_P&R-001085 | Gregg_P&R-001086 | Email chain between R. Gregory Shepard and Peter C. Gregg re: "Question" |
| 303 | | 4/19/2018 | Yes | Yes | Gregg_P&R-002308 | Gregg_P&R-002312 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 R&D History: Turbine - Biomass" and attaching "DSC_0125.jpg," "DSC_120.jpg," "DSC_0122.jpg," and "DSC_003_2-2-2007.jpg" |
| 304 | | 4/19/2018 | Yes | Yes | Gregg_P&R-001444 | Gregg_P&R-001445 | Email chain between R. Gregory Shepard and Peter C. Gregg re: "Ra3 Great Tool" |
| 305 | | 4/19/2018 | Yes | Yes | Gregg_P&R-002143 | Gregg_P&R-002143 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Audit Appeal Info" |
| 306 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001634 | Gregg_P&R-001635 | Email from Peter C. Gregg to Peter C. Gregg with no subject and attaching "Fuel.pdf" |
| 307 | | 4/19/2018 | Yes | Yes | Gregg_P&R-000004 | Gregg_P&R-000031 | Form 1040 Federal income tax return for Peter C. Gregg and Ranae Gregg for TY2009, self-prepared |
| 308 | | 4/19/2018 | Yes | Yes | Gregg_P&R-003954 | Gregg_P&R-003998 | Form 1040 Federal income tax return for Peter C. Gregg and Ranae Gregg for TY2010, self-prepared |
| 309 | | 4/2/2018 | Yes | Yes | Gregg_P&R-004188 | Gregg_P&R-004190 | Email from R. Gregory Shepard to undisclosed recipients re: "FW: Ra3 Q&A Comments" |
| 310 | | 4/19/2018 | Yes | Yes | Gregg_P&R-000244 | Gregg_P&R-000244 | Invoice from RaPower3 LLC to Peter C. Gregg re: 4/12/2011 purchase of 26 solar thermal lenses |
| 311 | | 4/19/2018 | Yes | Yes | Gregg_P&R-000520 | Gregg_P&R-000520 | Check #686 to RaPower3 LLC from Peter C. Gregg in the amount of \$2,730.00 re: "26 systems @ 10%" |
| 312 | | 4/19/2018 | Yes | Yes | Gregg_P&R-000001 | Gregg_P&R-000001 | Alternative Energy System Purchase Referral Fee Contract (BONUS) signed by Peter C. Gregg and Neldon Johnson as Managing partner of RaPower3 LLC for 7 systems. |
| 313 | | 4/2/2018 | Yes | Yes | Gregg_P&R-000133 | Gregg_P&R-000133 | Letter from R. Gregory Shepard as Director of Operations for RaPower3 LLC to Peter C. Gregg re: "Alternative Energy Systems" placed into service on or before 12/31/2010 and qualification for the solar energy tax credit |

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| 314 | | 4/19/2018 | Yes | Yes | Gregg_P&R-004007 | Gregg_P&R-004038 | Form 1040 Federal income tax return for Peter C. Gregg and Ranae Gregg's TY2011, self pre-pared |
| 315 | | 4/19/2018 | Yes | Yes | Gregg_P&R-004810 | Gregg_P&R-004825 | Form 1040 Federal income tax return for Peter C. Gregg and Ranae Gregg's TY2012, self-prepared |
| 316 | | 4/19/2018 | Yes | Yes | Gregg_P&R-000157 | Gregg_P&R-000177 | Client Copy Form 1040 for Peter C. Gregg and Ranae Gregg for TY2013 prepared by Richard Jameson of Northstar Tax Services |
| 317 | | 4/19/2018 | Yes | Yes | Gregg_P&R-000186 | Gregg_P&R-000220 | Client Copy Form 1040 for Peter C. Gregg and Ranae Gregg for TY2014 prepared by Richard Jameson of Northstar Tax Services |
| 318 | | 4/19/2018 | Yes | Yes | Gregg_P&R-000134 | Gregg_P&R-000134 | Form 1099-Misc issued from RaPower3 LLC to Peter C. Gregg for nonemployee compensation in the amount of \$1,055.25 for TY2012 |
| 319 | | 4/19/2018 | Yes | Yes | Gregg_P&R-000185 | Gregg_P&R-000185 | Form 1099-Misc issued from RaPower3 LLC to Peter C. Gregg for nonemployee compensation in the amount of \$3,501.75 for TY2013 |
| 320 | | 4/19/2018 | Yes | Yes | Gregg_P&R-000229 | Gregg_P&R-000229 | Form 1099-Misc issued from RaPower3 LLC to Peter C. Gregg for nonemployee compensation in the amount of \$756.00 for TY2014 |
| 321 | | 4/2/2018 | Yes | Yes | Gregg_P&R-003191 | Gregg_P&R-003191 | Letter from RaPower3 LLC to Peter C. Gregg re: Alternative energy systems placed in service before December 31, 2010 |
| 322 | | 4/2/2018 | Yes | Yes | Gregg_P&R-004402 | Gregg_P&R-004402 | Letter from RaPower3 LLC to Peter C. Gregg re: Alternative energy systems placed in service before December 31, 2012 |
| 323 | | 4/19/2018 | Yes | Yes | Gregg_P&R-004557 | Gregg_P&R-004557 | Email from Roger A. Freeborn to Peter C. Gregg re: "taxes" |
| 324 | | 4/19/2018 | Yes | Yes | Gregg_P&R-001854 | Gregg_P&R-001854 | Email chain between Roger A. Freeborn and Peter C. Gregg re: "IRS Audit" |
| 325 | | 4/19/2018 | Yes | Yes | Gregg_P&R-001917 | Gregg_P&R-001918 | Email chain between R. Gregory Shepard and Peter C. Gregg re: "Ra3 Tax Material" |
| 326 | | 4/19/2018 | Yes | Yes | Gregg_P&R-000282 | Gregg_P&R-000282 | Email chain from Peter C. Gregg to Glenda Johnson at glendaejohnson@hotmail.com re: "Peter C. Gregg Account Audit" |
| 327 | | 4/19/2018 | Yes | Yes | Gregg_P&R-004409 | Gregg_P&R-004409 | Letter from RaPower3 LLC to Peter C. Gregg re: Alternative energy systems placed in service before December 31, 2011 |
| 328 | | 4/19/2018 | Yes | Yes | Gregg_P&R-001223 | Gregg_P&R-001226 | Email from R. Gregory Shepard to Peter C. Gregg re: "Ra3 IRS Audits" and attaching "Greg 1 6-7-13.jpg," "Greg 2 6-7-13.jpg," and "Greg 3 6-7-13.jpg" |
| 329 | | 4/19/2018 | Yes | Yes | Gregg_P&R-002202 | Gregg_P&R-002204 | Email chain between Peter C. Gregg, Bryan Bolander and R. Gregory Shepard re: "Ra3 IRS Audits" |
| 330 | | 4/19/2018 | Yes | Yes | Gregg_P&R-001465 | Gregg_P&R-001467 | Email chain between R. Gregory Shepard and Peter C. Gregg re: "Oregon Dept of Treasury" |
| 331 | | 4/19/2018 | Yes | Yes | Gregg_P&R-001986 | Gregg_P&R-001986 | Email chain between R. Gregory Shepard and Peter C. Gregg re: "Ra3 Oregon Audit" |
| 332 | | 4/19/2018 | Yes | Yes | Gregg_P&R-004139 | Gregg_P&R-004140 | Email from Peter C. Gregg to R. Gregory Shepard re: "Oregon Audit" |
| 333 | | 4/19/2018 | Yes | Yes | Gregg_P&R-001354 | Gregg_P&R-001354 | Email chain between R. Gregory Shepard and Peter C. Gregg re: "Oregon Audit" |
| 334 | | 4/23/2018 | Yes | Yes | Gregg_P&R-004415 | Gregg_P&R-004415 | Email from Peter C. Gregg to Richard Jameson re: "FOLLOW UP" |

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| 335 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001656 | Gregg_P&R-001658 | Email chain between R. Gregory Shepard and Peter C. Gregg re: "Ra3 Vital Tax Info for Peter" |
| 336 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001687 | Gregg_P&R-001687 | Email from R. Gregory Shepard to unknown recipients re: "Ra3 Audit/Subpoena Info" |
| 337 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001160 | Gregg_P&R-001163 | Email chain between R. Gregory Shepard and Peter C. Gregg re: "RaPower3 Team Memo #47" |
| 338 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001257 | Gregg_P&R-001258 | Email from R. Gregory Shepard to unknown recipients re: "Ra3 Oregon Audits - Detailed Info" |
| 339 | | 4/2/2018 | Yes | Yes | Gregg_P&R-000641 | Gregg_P&R-000641 | Email from R. Gregory Shepard to unknown recipients re: "Oregon Audit Group" |
| 340 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001132 | Gregg_P&R-001141 | Email from R. Gregory Shepard re: "RaPower3 Audit Ammunition" and attaching "Bonus \$2K Contract.doc;" "4d6d18_8576c64277394c67a1893c88bc45d578.pdf;" and "Millard County Official Permit.pdf" |
| 341 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001787 | Gregg_P&R-001787 | Email from R. Gregory Shepard to unknown recipients re: "RaPower3 Audit/Appeal Great Stuff" |
| 342 | | 4/2/2018 | Yes | Yes | Gregg_P&R-004451 | Gregg_P&R-004455 | Complaint for Peter C. Gregg and Ranae Gregg in the Oregon Tax Court, signed by Richard Jameson |
| 343 | | 4/2/2018 | Yes | Yes | Gregg_P&R-000316 | Gregg_P&R-000319 | Draft Letter to Genevieve Traub |
| 345 | | 4/2/2018 | Yes | Yes | Gregg_P&R-000964 | Gregg_P&R-000964 | Email from R. Gregory Shepard to unknown recipients re: "Ra3 Something New" |
| 346 | | 4/19/2018 | Yes | Yes | Gregg_P&R-003095 | Gregg_P&R-003096 | Email from R. Gregory Shepard to Peter C. Gregg re: "Kevin Gregg and RaPower3" |
| 347 | | 4/19/2018 | Yes | Yes | Gregg_P&R-001818 | Gregg_P&R-001829 | Email from R. Gregory Shepard to undisclosed recipients re: "RaPower3 Andrea's Tax Forms" and attaching "Greg 1 2-25-11.jpg," "Greg 2 2-25-11.jpg," "Greg 3 2-25-11.jpg," "Greg 4 2-25-11.jpg," "Greg 5 2-25-11.jpg," "Greg 6 2-25-11.jpg," "Greg 7 2-25-11.jpg," "Greg 8 2-25-11.jpg," "Greg 9 2-25-11.jpg," "Greg 10 2-25-11.jpg," and "Greg 11 2-25-11.jpg" |
| 348 | | 4/2/2018 | Yes | Yes | Gregg_P&R-003343 | Gregg_P&R-003344 | Email from R. Gregory Shepard re: "Ra3 Audit/Appeal Info & Update" and attaching "IRS Business Activities (1).docx" |
| 349 | | 4/19/2018 | Yes | No | Gregg_P&R-001807 | Gregg_P&R-001809 | Email chain from "Unspecified Sender" forwarding an email from Roger A. Freeborn to Roger A. Freeborn dated 10/26/10 re: "FW: Ra3 Two-person \$28,980 Challenge" |
| 351 | | 4/20/2018 | Yes | Yes | | | Website capture from www.RaPower3.com: "CPA Information" |
| 352 | | 4/19/2018 | Yes | Yes | | | Website capture from www.RaPower3.com: "Your Revenue" |
| 354 | | 4/2/2018 | Yes | Yes | | | Answer by RaPower3 LLC, International Automated Systems, Inc., LTB1, LLC, Neldon Johnson |
| 355 | | 4/2/2018 | Yes | Yes | KM00083 | KM00090 | Email from Jason Clements, CEO of Solartech, to Kenneth W. Birrell re Accountant Packet and attaching "Info for Accountants_new2.pdf" |
| 356 | | 4/2/2018 | Yes | Yes | KM00057 | KM00082 | Email from Jason Clements, CEO of Solartech, to Kenneth W. Birrell re: "Solar program contracts" and attaching "Equipment_Purchase_Agreement_Don (1).pdf"; "Operation_and_Maintenance_Don.pdf"; "Referral_Contract_new - Converted Doc.rtf; Disclaimer_new - Converted doc.rtf"; "Solar - Imputed Interest - Treasury Regulations.docx" |

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| 357 | | 4/2/2018 | Yes | Yes | KM00091 | KM00101 | Emails from Jason Clements, CEO of Solartech, to Kenneth W. Birrell re: "Technical Specs for Solar designs" and attaching "Solar-AngleView-24x30-[HTF]-LowRes.pdf; Solar-electrical-Drawings-24x30-LowRes.pdf; Solar-PodOnly-24x30-LowRes.pdf; Solar-SideViewWhole-24x30-[HTF]-LowRes.pdf; Solar-TopTrussNotes-90-24x30-LowRes.pdf; Solar-TopViewTruss Only-24x30-LowRes.pdf; Solar-TrussSideView-24x30-LowRes.pdf; Solar-TurbineGenset-24x30-[HTF] LowRes.pdf" and "Solar Panel Foundation.pdf" |
| 358 | | 4/2/2018 | Yes | Yes | KM00001 | KM00004 | Letter from Kenneth W. Birrell of Kirton McConkie to Xsun Energy, LLC, attn Neldon Johnson, and signed by Neldon Johnson as CEO of International Automated Systems, Inc. re: "Legal Services Agreement" |
| 359 | | 4/2/2018 | Yes | Yes | KM00050 | KM00053 | Letter from Todd F. Anderson of Anderson Law Center, P.C. to "Potential RaPower-3 Customer" re: "Potential tax advantages" |
| 360 | | 4/4/2018 | Yes | No | | | Letter to International Automated Systems from Bryan Sorenson, CPA re: Tax Ramifications |
| 361 | | 4/2/2018 | Yes | Yes | KM00112 | KM00143 | Email from Kenneth W. Birrell to Jason Clements re: "Generlized [sic] Documents" and attaching "Solar Lenses Purchase Agreement-4819-4563-0737 ver. 1.docx; Operation and Maintenance Agreement-4848-3530-9585 ver. 1.docx; Promissory Note-4814-2619-2401 ver. 1.doc" |
| 362 | | 4/2/2018 | Yes | Yes | KM00148 | KM00163 | Email from Kenneth W. Birrell to Jason Clements re: "Generalized Documents" and attaching "Tax Issues Relating to Purchasing Solar Lenses Memo.pdf" |
| 363 | | 4/2/2018 | Yes | Yes | KM00164 | KM00208 | Email from Kenneth W. Birrell to Jason Clements re: "Revised Documents" and attaching "Solar Lenses Purchase Agreement-4819-4S63-0737 ver. 1.docx; Operation and Maintenance Agreement-4848-3S30-9585 ver. 1.docx; Promissory Note-4814-2619-2401 ver. 1.doc; Solar Lenses Tax Treatment Memo.pdf" |
| 364 | | 4/2/2018 | Yes | Yes | KM00014 | KM00025 | Kirton McConkie invoices to Neldon Johnson of Xsun Energy, LLC for professional services rendered |
| 365 | | 4/2/2018 | Yes | Yes | KM00211 | KM00211 | Email from Jason Clements to Kenneth W. Birrell re: "Request for Documents" |
| 366 | | 4/2/2018 | Yes | Yes | KM00212 | KM00212 | Email from Jill Cottam to Kenneth W. Birrell forwarding email from Glenda Johnson re: "Tax opinion letter / SOLCO I LLC / Neldon Johnson" |
| 367 | | 4/2/2018 | Yes | Yes | KM00213 | KM00226 | Email from Kenneth W. Birrell to Glenda Johnson re: "Tax opinion letter / SOLCO I LLC / Neldon Johnson" and attaching "Solar Lenses Memo.pdf" |
| 368 | | 4/2/2018 | Yes | Yes | KM00227 | KM00259 | Email from Kenneth W. Birrell to Glenda Johnson re: "FW Generlized [sic] Documents" and attaching "Solar Lenses Purchase Agreement-4819-4S63-0737 ver. 1.docx; Operation and Maintenance Agreement-4848-3S30-9585 ver. 1.docx; Promissory Note-4814-2619-2401 ver. 1.doc" |
| 370 | | 4/2/2018 | Yes | Yes | KM00274 | KM00322 | Letter from Kenneth W. Birrell to Neldon Johnson and R. Gregory Shepard regarding "Use of Kirton McConkie Memorandum Dated October 31, 2012" and attaching Memorandum plus exhibits |
| 371 | | 4/3/2018 | Yes | Yes | PLEX00371 | PLEX00371.0066 | International Automated Systems, Inc. Form 10-K for the fiscal year ended June 30, 2009 |

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| 372 | | 4/3/2018 | Yes | Yes | MM004317 | MM004318 | Email chain between R. Gregory Shepard and Ken Oveson re: "Greg/IAUS" |
| 373 | | 4/2/2018 | Yes | Yes | MM004325 | MM004326 | Email chain between Ken Oveson, Whitney Wright and R. Gregory Shepard re: "FW: Solar Placed in Service" |
| 374 | | 4/2/2018 | Yes | Yes | MM004327 | MM004328 | Email chain between Ken Oveson, Whitney Wright and R. Gregory Shepard re: "FW: Greg's Solar Priorities" |
| 375 | | 4/2/2018 | Yes | Yes | Olsen_P&E-00862 | Olsen_P&E-00862 | Email between R. Gregory Shepard and Preston Olsen re: "Solar/CPA" |
| 376 | | 4/2/2018 | Yes | Yes | MM004391 | MM004394 | Invoice from Mantayla McReynolds to Bigger Faster Stronger for professional service |
| 377 | | 4/2/2018 | Yes | Yes | MM004395 | MM004409 | Invoice from Mantayla McReynolds to Bigger Faster Stronger for professional service |
| 383 | | 4/2/2018 | Yes | Yes | Ra3 004771 | Ra3 004771 | Letter from Neldon Johnson, Rawpower to OrgillP, OrgillS and DawR |
| 387 | | 4/19/2018 | Yes | Yes | | | Email from RaPower3 to Mike Penn re: "Welcome to RaPower3!" |
| 388 | | 4/19/2018 | Yes | Yes | | | Email from RaPower3 to Mike Penn re: "Recent RaPower3 Purchase" |
| 389 | | 4/19/2018 | Yes | Yes | | | Form 1040 for Mike Penn and Jann Penn for TY2011 prepared by John Howell |
| 390 | | 4/19/2018 | Yes | Yes | HOWELL_J OHN-003938 | HOWELL_JOH N-003955 | Form 1040X for Mike Penn and PennJ for TY2011 prepared by John Howell |
| 391 | | 4/19/2018 | Yes | Yes | | | Form 1040 for Mike Penn and Jann Penn for TY2012 prepared by John Howell |
| 392 | | 4/19/2018 | Yes | Yes | | | Form 1040 for Mike Penn and Jann Penn for TY2013 prepared by John Howell |
| 394 | | 4/19/2018 | Yes | Yes | Aulds_R&M-00190 | Aulds_R&M-00196 | Website capture from RaPower3 LLC Member Office for Robert Aulds re: Downline and "Member Geneology" |
| 395 | | 4/19/2018 | Yes | Yes | Aulds_R&M-00096 | Aulds_R&M-00189 | RaPower3 LLC Member Activity Report for Robert Aulds for 12/31/2011 - 4/30/2013 |
| 396 | | 4/19/2018 | Yes | Yes | Aulds_R&M-00074 | Aulds_R&M-00094 | 2012 RaPower3 Convention Schedule - June 25 - 27 with handwritten notes |
| 397 | | 4/19/2018 | Yes | Yes | Aulds_R&M-00324 | Aulds_R&M-00353 | Form 1040 for Robert Aulds and M. Gillespie-Aulds for TY2011 prepared by John Howell |
| 398 | | 4/19/2018 | Yes | Yes | Aulds_R&M-00006 | Aulds_R&M-00006 | Website capture from RaPower3 LLC Member Office re: "The Following is our Commission Payment Legend" from Robert Aulds's account |
| 399 | | 4/19/2018 | Yes | Yes | Aulds_R&M-00008 | Aulds_R&M-00011 | Website capture from RaPower3 LLC Member Office re: "RaPower3 LLC 2010 & 2011 Tax Form Instructions" from Robert Aulds's account |
| 400 | | 4/19/2018 | Yes | Yes | HOWELL_J OHN-003185 | HOWELL_JOH N-003219 | Form 1040X for TY2010 for Robert Aulds and M. Gillespie-Aulds prepared by John Howell |
| 401 | | 4/19/2018 | Yes | Yes | Aulds_R&M-00296 | Aulds_R&M-00323 | Form 1040 for Robert Aulds and M. Gillespie-Aulds for TY2012 prepared by John Howell |
| 402 | | 4/19/2018 | Yes | Yes | Aulds_R&M-00255 | Aulds_R&M-00295 | Form 1040 for Robert Aulds and M. Gillespie-Aulds for TY2013 prepared by John Howell |
| 403 | | 4/19/2018 | Yes | Yes | Aulds_R&M-00213 | Aulds_R&M-00254 | Form 1040 for Robert Aulds and M. Gillespie-Aulds for TY2014 prepared by John Howell |
| 404 | | 4/19/2018 | Yes | Yes | HOWELL_J OHN-008796 | HOWELL_JOH N-008837 | Form 1040 for Robert Aulds and M. Gillespie-Aulds for tax year 2015 prepared by John Howell |

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| 411 | | 4/2/2018 | Yes | Yes | | | Shepard's First Supplemental Response to United States' First Interrogatories to R. Gregory Shepard |
| 412 | | 4/2/2018 | Yes | Yes | | | Freeborn's First Supplemental Response to United States' First Interrogatories to Roger A. Freeborn |
| 413 | | 4/23/2018 | Yes | Yes | | | Neldon Johnson's Response to United States' First Interrogatories |
| 414 | | 4/23/2018 | Yes | Yes | | | Defendant RaPower-3, LLC Responses to United States' First Set of Interrogatories |
| 415 | | 4/23/2018 | Yes | Yes | | | Defendant International Automated Systems, Inc.'s Responses to United States' First Set of Interrogatories |
| 416 | | 4/20/2018 | Yes | Yes | | | Defendant LTB1, LLC's Responses to United States' First Set of Interrogatories |
| 417 | | 4/20/2018 | Yes | Yes | Battle_Hinton-00003 | Battle_Hinton-00006 | "Ra3 Team Message, Memo #3" |
| 418 | | 4/2/2018 | Yes | Yes | ANDERSON_MATT000209 | ANDERSON_MATT000210 | Mega Tour Report from R. Gregory Shepard as Chief Director of Operations of RaPower3 LLC |
| 419 | | 4/2/2018 | Yes | Yes | US001686 | US001688 | Website capture from RaPower3: "Site Tours" |
| 420 | | 4/19/2018 | Yes | Yes | Gregg_P&R-001914 | Gregg_P&R-001916 | Email from R. Gregory Shepard to RaPower3 LLC team members re: "Ra3 Construction Update" and attaching "016.JPG," and "017.JPG" |
| 421 | | 4/2/2018 | Yes | Yes | Shepard_Greg-03437 | Shepard_Greg-03441 | Email from R. Gregory Shepard to R. Gregory Shepard re: "RaPower3 Team Memo #73" |
| 423 | | 4/2/2018 | Yes | Yes | ANDERSON_MATT000282 | ANDERSON_MATT000285 | "Ra3 Team Memo #17" |
| 424 | | 4/20/2018 | Yes | Yes | Shepard_Greg-00798 | Shepard_Greg-00799 | Email from R. Gregory Shepard to Matthew Shepard re: "2nd email to Radio" |
| 425 | | 4/2/2018 | Yes | Yes | Shepard_Greg-01076 | Shepard_Greg-01077 | Email from R. Gregory Shepard to Matthew Shepard re: "October 2016 Newsletter" |
| 426 | | 4/20/2018 | Yes | Yes | Shepard_Greg-03593 | Shepard_Greg-03596 | Email from R. Gregory Shepard to Matthew Shepard re: "[Test] Welcome to the RaPower3 Team!" |
| 427 | | 4/20/2018 | Yes | Yes | Gregg_P&R-001920 | Gregg_P&R-001924 | Email from R. Gregory Shepard to Peter C. Gregg re: "[BULK]RaPower3 Member Memo #9" |
| 428 | | 4/20/2018 | Yes | Yes | Gregg_P&R-001122 | Gregg_P&R-001122 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 New Neat Website Feature" |
| 429 | | 4/2/2018 | Yes | Yes | Shepard_Greg-00758 | Shepard_Greg-00778 | RaPower3 Solar's Twitter Feed for 2014 |
| 430 | | 4/2/2018 | Yes | Yes | Shepard_Greg-00779 | Shepard_Greg-00781 | RaPower3 Solar's Twitter Feed for 2015 |
| 432 | | 4/2/2018 | Yes | Yes | Riter_Kenneth-01341 | Riter_Kenneth-01342 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Meeting in Murray" |
| 433 | | 4/20/2018 | Yes | Yes | Shepard_Greg-00306 | Shepard_Greg-00306 | Pro Forma RaPower3 LLC for 620 lenses prepared by Matthew Shepard |
| 434 | | 4/20/2018 | Yes | Yes | Shepard_Greg-00292 | Shepard_Greg-00292 | ProForma prepared for John Starley / Marriott by Matthew Shepard of RaPower3 LLC |
| 435 | | 4/23/2018 | Yes | Yes | Shepard_Greg-03511 | Shepard_Greg-03511 | Email from R. Gregory Shepard to Don Gillette and Matthew Shepard re: "Shepard's 2nd Draft" |
| 436 | | 4/2/2018 | Yes | Yes | Shepard_Greg-03614 | Shepard_Greg-03614 | Email from R. Gregory Shepard to Matthew Shepard re: "Urgent Memo" |
| 437 | | 4/2/2018 | Yes | Yes | Shepard_Greg-00378 | Shepard_Greg-00380 | 15 Years in the Making: International Automated Systems, Inc. Research and Development Historical Timeline by Matthew Shepard |

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| 438 | | 4/20/2018 | Yes | Yes | Olsen_P&E-01879 | Olsen_P&E-01882 | Email chain between Matthew Shepard and Preston Olsen re: "RaPower3 Member Password Reset" |
| 439 | | 4/2/2018 | Yes | Yes | Shepard_Greg-03681 | Shepard_Greg-03682 | Email from R. Gregory Shepard re: "Ra3 Closed Loop System for Audits" and attaching "Ra CLOSED LOOP. . . .doc" |
| 440 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001168 | Gregg_P&R-001168 | Email from R. Gregory Shepard to unknown recipients re: "Ra3 IRS Update" |
| 441 | | 4/19/2018 | Yes | Yes | US001703 | US001715 | Website capture from http://[rapower3].tumblr.com: "RaPower3 Solar Energy" |
| 442 | | 4/2/2018 | Yes | Yes | Shepard_Greg-00179 | Shepard_Greg-00199 | Survey conducted by Matthew Shepard re. Statements by Deseret News |
| 443 | | 4/2/2018 | Yes | Yes | Ra3 002590 | Ra3 002590 | Check No. 18789 from International Automated Systems, Inc. to Matthew Shepard in the amount of \$4,500.00 |
| 444 | | 4/2/2018 | Yes | Yes | Ra3 002887 | Ra3 002887 | Check No. 18990 from International Automated Systems, Inc. to Matthew Shepard in the amount of \$2,700.00 |
| 445 | | 4/2/2018 | Yes | Yes | Ra3 002689 | Ra3 002689 | "Summary: Commission Checks for Dec. 2008" |
| 446 | | 4/2/2018 | Yes | Yes | Shepard_Greg-03896 | Shepard_Greg-03912 | Form 1120S for Shepard Global, Inc. for TY2014 prepared by Richard Jameson |
| 448 | | 4/20/2018 | Yes | Yes | | | Deposition Designations for Mike Penn |
| 449 | | 4/2/2018 | Yes | Yes | | | International Automated Systems, Inc.'s Supplemental Responses to United States' First Interrogatories |
| 450 | | 4/2/2018 | Yes | Yes | | | RaPower-3's Supplemental Responses to United States' First Interrogatories |
| 451 | | 4/2/2018 | Yes | Yes | | | Neldon Johnson's Supplemental Responses to United States' First Interrogatories |
| 452 | | 4/2/2018 | Yes | Yes | | | LTB1's Supplemental Responses to United States' First Interrogatories |
| 459 | | 4/19/2018 | Yes | Yes | | | List of websites authenticated by R. Gregory Shepard |
| 460 | | 4/2/2018 | Yes | Yes | | | Screenshot photo of lens palettes from site visit |
| 461 | | 4/2/2018 | Yes | Yes | | | Screenshot of Plaskolite label from palettes of lenses |
| 462 | | 4/2/2018 | Yes | Yes | Ra3 000717 | Ra3 000723 | Equipment Lease Agreement between International Automated Systems, Inc. and R. Gregory Shepard |
| 463 | | 4/19/2018 | Yes | Yes | Ra3 000551 | Ra3 000557 | Independent Representative Agreement between International Automated Systems, Inc. and R. Gregory Shepard |
| 464 | | 4/19/2018 | Yes | Yes | Ra3 000731 | Ra3 000737 | Equipment Sublease Agreement between R. Gregory Shepard and LTB1, LLC, for alternative energy system |
| 465 | | 4/19/2018 | Yes | Yes | Ra3 000738 | Ra3 000738 | Solar Lease Bonus Fee Contract between MJM Holdings and International Automated Systems, Inc. (ADMITTED AS LIMITED PURPOSE) |
| 466 | | 4/19/2018 | Yes | Yes | Jameson 022559 | Jameson 022559 | RaPower3 LLC letter signed by Neldon Johnson as manager of RaPower3 LLC to R. Gregory Shepard re: 10 lenses placed in service on or before 12/31/2006 |
| 467 | | 4/19/2018 | Yes | Yes | Shepard_Greg-03588 | Shepard_Greg-03588 | Email from R. Gregory Shepard to Glenda Johnson re: "RaPower3 LLC Memo Approval Requested" |
| 468 | | 4/19/2018 | Yes | Yes | Shepard_Greg-01156 | Shepard_Greg-01157 | Email chain between R. Gregory Shepard, Glenda Johnson, Mike-George Robbins, and Roger Hamblin re: "FW: Ra3: Mike-George Robbins" |
| 469 | | 4/23/2018 | Yes | Yes | Ra3 006116 | Ra3 006117 | Email chain between Nicholas Kontos, R. Gregory Shepard, Glenda Johnson re: "Fw: Tarika Sands Is not interested anymore" |

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| 470 | | 4/19/2018 | Yes | Yes | US001123 | US001187 | Transcript of hearing held June 13, 2013 before the Public Service Commission of Utah In the Matter of: the Application of Rocky Mountain Power for Approval of Changes to Renewable Avoided Cost Methodology for Qualifying Facilities Projects Larger than Three Megawatts |
| 471 | | 4/19/2018 | Yes | Yes | Shepard_Greg-01142 | Shepard_Greg-01144 | Email chain between R. Gregory Shepard and Robert Tilden re: "RaPower3 LLC March 2016 Audit Info" |
| 472 | | 4/2/2018 | Yes | Yes | BOLANDER-BRYAN-000683 | BOLANDER-BRYAN-000683 | Email from R. Gregory Shepard to Bryan Bolander re: "Ra3 Placed in Service Letter" |
| 473 | | 4/2/2018 | Yes | Yes | Shepard_Greg-03375 | Shepard_Greg-03379 | Email from R. Gregory Shepard to R. Gregory Shepard re: "RaPower3 LLC Team Memo #64" |
| 474 | | 4/19/2018 | Yes | Yes | Shepard_Greg-00118 | Shepard_Greg-00119 | Screen shots of Lens Calculator |
| 475 | | 4/2/2018 | Yes | Yes | Jameson 022634 | Jameson 022635 | Email from R. Gregory Shepard to undisclosed recipients re: "RaPower3 LLC Warranty Info" |
| 476 | | 4/19/2018 | Yes | Yes | Jameson 022620 | Jameson 022620 | Email from R. Gregory Shepard to undisclosed recipients re: "RaPower3 LLC WOW! NOW WHAT?" |
| 477 | | 4/2/2018 | Yes | Yes | BOLANDER-BRYAN-000676 | BOLANDER-BRYAN-000677 | Email from R. Gregory Shepard to Quinn Smith cc'ing Bryan Bolander re: "Solar energy equipment purchases from RaPower3 LLC and tax credits/savings" |
| 478 | | 4/2/2018 | Yes | Yes | Gregg_P&R-000645 | Gregg_P&R-000675 | Email from R. Gregory Shepard to Peter C. Gregg re: "RaPower3 LLC Tax Material" and attaching "Tax Letter Text.doc" "projects_plastic_steel.jpg", "Delta_Site.jpg"; "HansenBarnett CPA 2005.txt" and "Tax Letter Original.doc" |
| 479 | | 4/19/2018 | Yes | Yes | Shepard_Greg-03799 | Shepard_Greg-03802 | "Kirton McConkie Memorandum Comments" |
| 480 | | 4/4/2018 | Yes | Yes | Anderson_Todd-00024 | Anderson_Todd-00026 | Letter from Tate Bennett to Neldon Johnson and RaPower3 LLC, c/o Neldon Johnson re: "Unauthorized Use of Proprietary Information" |
| 481 | | 4/19/2018 | Yes | Yes | Shepard_Greg-08222 | Shepard_Greg-08225 | Website capture from International Automated Systems, Inc. & RaPower3 LLC Proboards re: "Gather your Own Info. as to the IRS/DOJ Accusations" |
| 482 | | 4/19/2018 | Yes | Yes | Ra3 002745 | Ra3 002745 | "Summary: 50 systems: Patricia Lambrecht / Ilios, LLC" |
| 483 | | 4/23/2018 | Yes | Yes | Ra3 006356 | Ra3 006427 | International Automated Systems, Inc. RaPower3 LLC Brochure |
| 489 | | 4/19/2018 | Yes | Yes | PLEX00489 | PLEX00489.0003 | Letter from United States to Donald Reay re. documents to be authenticated by Roger A. Freeborn |
| 490 | | 4/19/2018 | Yes | Yes | Freeborn_Roger-00030 | Freeborn_Roger-00062 | Disruptive Energy Technologies, RaPower3 LLC Energy Projects |
| 491 | | 4/19/2018 | Yes | Yes | Freeborn_Roger-00074 | Freeborn_Roger-00132 | "Executive Summary" with International Automated Systems, Inc. whitepaper |
| 492 | | 4/2/2018 | Yes | Yes | ANDERSON_MATT000381 | ANDERSON_MATT000382 | Letter from Roger A. Freeborn as RaPower3 LLC National Director |
| 493 | | 4/19/2018 | Yes | Yes | Ra3 009514 | Ra3 009516 | RaPower3 LLC Member Activity Report for Roger A. Freeborn for 12/1/2011 - 12/31/2011 |
| 494 | | 4/19/2018 | Yes | Yes | Freeborn_Roger-00623 | Freeborn_Roger-00623 | Flowchart advertisement - 18000 Lens Purchase |
| 495 | | 4/2/2018 | Yes | Yes | Freeborn_Roger-00624 | Freeborn_Roger-00624 | Flowchart advertisement - 1000 Lens Purchase |
| 496 | | 4/2/2018 | Yes | Yes | Freeborn_Roger-00066 | Freeborn_Roger-00066 | Flowchart advertisement - 10 Lens Purchase |

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| 497 | | 4/2/2018 | Yes | Yes | Freeborn_Roger-00070 | Freeborn_Roger-00070 | Flowchart advertisement - 1,800 Lens Purchase |
| 498 | | 4/2/2018 | Yes | Yes | TCF-000063 | TCF-000063 | Friends of Meadowbrook Endowment Fund |
| 499 | | 4/2/2018 | Yes | Yes | TCF-000082 | TCF-000082 | Friends of Meadowbrook |
| 500 | | 4/19/2018 | Yes | Yes | TCF-000083 | TCF-000083 | Letter from Richard Freeborn re. "Need a Tax Credit" |
| 501 | | 4/19/2018 | Yes | Yes | Negron_Derek-00036 | Negron_Derek-00038 | Correspondence from Roger A. Freeborn to unknown recipients regarding John Howell and "growing the business" |
| 503 | | 4/19/2018 | Yes | Yes | Freeborn_Roger-00620 | Freeborn_Roger-00621 | Correspondence from Roger A. Freeborn to R. Gregory Shepard |
| 504 | | 4/23/2018 | Yes | Yes | Gregg_P&R-002660 | Gregg_P&R-002690 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Convention Manual" and attaching "2012 RA3 Convention Manual.pdf" and "Untitled attachment 02279.txt" |
| 505 | | 4/19/2018 | Yes | Yes | US001736 | US001737 | Website capture from RaPower3 LLC: "Start Your Own RaPower3 LLC Business" |
| 507 | | 4/19/2018 | Yes | Yes | | | International Automated Systems, Inc. 10-K for Fiscal Year ending June 30, 2016 |
| 509 | | 4/2/2018 | Yes | Yes | | | Disc with video clips from the site visit to Delta Installation. Video 12_4_00-4_23. Video 12_4_38-5_15. Video 16_12_24-12_41. Video 18_4_09-4_25, 12_4_00-4_23A, 12_4_38-5_15A, 12_4_38-5_15B |
| 510 | | 4/19/2018 | Yes | Yes | Ra3 005695 | Ra3 005714 | Contracts between Xsun Energy, LLC and LTB1, LLC and Richard Rowe: Operation & Maintenance Agreement; Bonus Referral Contract; Equipment Purchase Agreement |
| 511 | | 4/19/2018 | Yes | Yes | Olsen_P&E-00195 | Olsen_P&E-00202 | Equipment Purchase agreement between RaPower3 LLC and Preston Olsen for PFO Solar, LLC for 10 alternative energy systems |
| 512 | | 4/19/2018 | Yes | Yes | Olsen_P&E-00203 | Olsen_P&E-00216 | Operation and Maintenance Agreement between LTB1, LLC and Preston Olsen, signed by Neldon Johnson as director or RaPower3 LLC |
| 513 | | 4/19/2018 | Yes | Yes | Ra3 008930 | Ra3 008930 | Handwritten diagram of business structure with notes |
| 514 | | 4/19/2018 | Yes | Yes | Ra3 005521 | Ra3 005521 | Email from J. David Nelson to Neldon Johnson, Randale Johnson, LaGrand Johnson, and Glenda Johnson re: "Section 1603 application 2011E48SE023259" |
| 515 | | 4/19/2018 | Yes | Yes | Hamblin_R&C-00171 | Hamblin_R&C-00172 | Memorandum of Understanding between RaPower3 LLC and Roger Hamblin |
| 516 | | 4/2/2018 | Yes | Yes | Jameson 008134 | Jameson 008143 | Email from Roger Hamblin to Glenda Johnson and Richard Jameson re: "Roger's Audit" and attaching "Hamblin Appeal IRS Letter.docx" |
| 518 | | 4/19/2018 | Yes | Yes | Ra3 003059 | Ra3 003059 | Purchase Order from International Automated Systems, Inc. to Plaskolite |
| 519 | | 4/19/2018 | Yes | Yes | Ra3 003066 | Ra3 003066 | Check No. 19081 from International Automated Systems, Inc. to Plaskolite in the amount of \$107,386.44 |
| 520 | | 4/19/2018 | Yes | Yes | PSK00001 | PSK000009 | Invoices from Plaskolite to International Automated Systems, Inc. |
| 523 | | 4/19/2018 | Yes | Yes | Ra3 003308 | Ra3 003310 | Sales Representation Agreement between International Automated Systems, Inc. and SC Systems, LLC, William Pack as signatory |
| 525 | | 4/19/2018 | Yes | Yes | Ra3 014005 | Ra3 014008 | Lease Sales Presentation - International Automated Systems, Inc. Solar |

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| 526 | | 4/23/2018 | Yes | Yes | Ra3 000565 | Ra3 000566 | Letter from ECI International, Inc. (The Energy Conservation Initiative) to Randale Johnson as VP, Business Development, of International Automated Systems, Inc. |
| 530 | | 4/23/2018 | Yes | Yes | Ra3 002097 | Ra3 002098 | Email chain between William Pack, LaGrand Johnson, and Randale Johnson re: "FW: Letter for 2006 Lessee" |
| 531 | | 4/19/2018 | Yes | Yes | Ra3 013964 | Ra3 013992 | "IAUS Solar Unit Purchase Overview" |
| 532 | | 4/19/2018 | Yes | Yes | Ra3 013993 | Ra3 014004 | International Automated Systems, Inc. Powerpoint: Solar Equipment Purchase and "US Energy Policy 2005" |
| 533 | | 4/3/2018 | Yes | Yes | Ra3 003526 | Ra3 003532 | Equipment Purchase Agreement between International Automated Systems, Inc. and Roger A. Freeborn for 2 systems in Delta, UT |
| 534 | | 4/19/2018 | Yes | Yes | Ra3 003988 | Ra3 003990 | Placed in Service Letters from International Automated Systems, Inc., signed by Neldon Johnson to various customers. |
| 535 | | 4/19/2018 | Yes | Defer Ruling | Ra3 008005 | Ra3 008008 | Copy of Solar contracts 2009.xls "Def Rev" |
| 537 | | 4/19/2018 | Yes | Yes | Ra3 008144 | Ra3 008159 | Copy of Operation and Maintenance Agreement with handwritten notes |
| 538 | | 4/19/2018 | Yes | Yes | Ra3 006353 | Ra3 006353 | Letter from Richard Blake to International Automated Systems, Inc. and Neldon Johnson |
| 539 | | 4/19/2018 | Yes | Yes | | | Screenshot of YouTube video: "RaPower3 LLC - Neldon Johnson Explains the Solar Lens" |
| 540 | | 4/19/2018 | Yes | Yes | BANKOFAM ERICANFOR K-000001 | BANKOFAME RICANFORK-000003 | Signature cards for International Automated Systems, Inc. bank account with Neldon Johnson and LaGrand Johnson |
| 542 | | 4/2/2018 | Yes | Yes | Ra3 014137 | Ra3 014137 | RaPower3 LLC Money Transferred and Expenses for International Automated Systems, Inc. 8/1/11 - 10/4/11 |
| 543 | | 4/2/2018 | Yes | Yes | Ra3 012657 | Ra3 012657 | RaPower3 LLC Money Transferred and Expenses for International Automated Systems, Inc. 5/1/12 - 5/30/12 |
| 544 | | 4/23/2018 | Yes | Yes | Shepard_Greg-00302 | Shepard_Greg-00302 | RaPower3 LLC brochure: "Power to the Poepole[sic]!" |
| 545 | | 4/24/2018 | Yes | Yes | Ra3 015863 | Ra3 015885 | RaPower3 LLC customer list |
| 546 | | 4/19/2018 | Yes | Yes | Jameson 022559 | Jameson 022562 | Placed in service letters from International Automated Systems, Inc. and RaPower3 LLC, signed by Neldon Johnson, to R. Gregory Shepard |
| 547 | | 4/19/2018 | Yes | Yes | | | Website capture from www.RaPower3 LLC.com: "Overview of the 'Placed in Service' Letter" |
| 548 | | 4/2/2018 | Yes | Yes | Ra3 011818 | Ra3 011820 | Website capture from RaPower3 LLC.com: "Tax Attorney Opinion Letter" |
| 550 | | 4/23/2018 | Yes | Yes | Gregg_P&R-001738 | Gregg_P&R-001741 | Email from R. Gregory Shepard to undisclosed recipients re: RaPower3 LLC Construction Update #3 and attaching "035.JPG," "036.JPG," and "037.JPG" |
| 551 | | 4/2/2018 | Yes | Yes | US001728 | US001729 | Website capture from RaPower3 LLC: "CPA Information" |
| 553 | | 4/23/2018 | Yes | Yes | Gregg_P&R-000902 | Gregg_P&R-000902 | Email from R. Gregory Shepard to unknown recipients re: IRS Audit Info |
| 554 | | 4/23/2018 | Yes | Yes | Ra3 001476 | Ra3 001494 | Letter from LTB1, LLC signed by Chris Taylor as manager to Sunergy, LLC at 8100 W Charleston, Suite 200, Las Vegas, NV 89117 |
| 555 | | 4/19/2018 | Yes | Yes | Shepard_Greg-03643 | Shepard_Greg-03656 | Operation & Maintenance Agreement between R. Gregory Shepard and LTB1, LLC for 40 lenses (the 4 2008 systems purchased) |

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| 556 | | 4/19/2018 | Yes | Yes | Jameson 022989 | Jameson 022989 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Audit Solar Distillation" |
| 557 | | 4/2/2018 | Yes | Yes | Gregg_P&R-001251 | Gregg_P&R-001252 | Email from R. Gregory Shepard to undisclosed recipients re: "Ra3 Great Audit Info" and attaching "Five Acre Frito-Lay Heat.jpg" |
| 558 | | 4/19/2018 | Yes | Yes | Jameson 005174 | Jameson 005174 | Placed in service letter from Neldon Johnson as Manager of RaPower3 LLC, to Lindsay Davis |
| 559 | | 4/2/2018 | Yes | Yes | RA3 023533 | RA3 023594 | CONFIDENTIAL DRAFT / New Solar Breakthrough May Compete with Fossil Fuels |
| 560 | | | | | | | Photograph of lens assembly |
| 561 | | | | | LUCITE0048 | LUCITE0059 | Lucite CP / Lucite L Technical Bulletin |
| 562 | | 4/2/2018 | Yes | Yes | | | Video clip: Solar Lens Test.avi |
| 562A | | 4/19/2018 | Yes | Yes | | | Annotated Screenshot of Video clip: Solar Lens Test.avi (PLEX 562) by Dr. Thomas Mancini during examination on April 2, 2018 |
| 563 | | | | | LUCITE0742 | LUCITE0772 | Optical Properties of PMMA by Ian M Robinson of Lucite International |
| 564 | | | | | | | Photograph of receiver at Figure 5(c) |
| 565 | | | | | | | Site Tour Video Clip 3 10:30:24 through 10:31:50 (time-stamp on video as whole) |
| 566 | | | | | | | Photograph of International Automated Systems, Inc. turbine |
| 567 | | | | | | | Video clip: Solar Tech04.avi |
| 569 | | 4/2/2018 | Yes | Yes | Anderson 000240 | Anderson 000241 | Letter from Todd F. Anderson to Cody Buck of Mantayla McReynolds re: "Response to Questions Posed to RaPower-3, LLC" |
| 570 | | 4/2/2018 | Yes | Yes | Anderson 000212 | Anderson 000220 | Letter from Jessica Anderson of Anderson Law Center, P.C. to RaPower3 LLC / Neldon Johnson re: Response to tax questions posed |
| 574 | | 4/4/2018 | Yes | Yes | Anderson 000141 | Anderson 000141 | Email from R. Gregory Shepard to Neldon Johnson and Glenda Johnson re: "Ra3 Tax Depreciation" |
| 575 | | 4/4/2018 | Yes | Yes | Anderson 000143 | Anderson 000151 | Donald L Korb, Chief Counsel for the IRS, Remarks at the 2005 USC Tax Institute: The Economic Substance Doctrine in the Current Tax Shelter Environment |
| 576 | | 4/2/2018 | Yes | Yes | Anderson 000153 | Anderson 000160 | Correspondence with the NATP |
| 579 | | 4/19/2018 | Yes | Yes | | | Deposition Designations for Neldon Johnson, vol. 1 |
| 581 | | 4/19/2018 | Yes | Yes | | | Deposition Designations for International Automated Systems, Inc. |
| 582 | | 4/4/2018 | Yes | Yes | Anderson 000080 | Anderson 000080 | Email from Jessica Anderson to Todd F. Anderson re: "Investment Property/Income Defined" |
| 587 | | 4/19/2018 | Yes | Yes | HOWELL_J OHN-002710 | HOWELL_JOH N-002742 | Invoices from RaPower3 LLC to John Howell, Operation and Maintenance Agreement, Equipment Purchase Agreement, Distributor Application, and Alternative Energy System Purchase Referral Fee Contract (2nd Billion Dollars) between John Howell and RaPower3 LLC |
| 588 | | 4/19/2018 | Yes | Yes | HOWELL_J OHN-002681 | HOWELL_JOH N-002681 | Letter from R. Gregory Shepard of RaPower3 LLC to John Howell |
| 589 | | 4/24/2018 | Yes | Yes | Ra3 005959 | Ra3 005959 | RaPower3 LLC Member Activity Report for John Howell for 5/1/2012 - 5/31/12 |

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| 590 | | 4/24/2018 | Yes | Yes | Ra3 005952 | Ra3 005953 | RaPower3 LLC Member Activity Report for Rocking H Enterprises, Inc. - John Howell for 5/1/2012 - 5/31/2012 |
| 591 | | 4/2/2018 | Yes | Yes | HOWELL_J OHN-002989 | HOWELL_JOH N-002994 | "SERIES" documents by R. Gregory Shepard |
| 592 | | 4/19/2018 | Yes | Yes | HOWELL_J OHN-002793 | HOWELL_JOH N-002793 | "Network Marketing Questions" |
| 595 | | 4/19/2018 | Yes | Yes | | | Screenshot of Howell Tax Service Facebook page linking to www.RaPower3 LLC.com |
| 596 | | 4/19/2018 | Yes | Yes | | | Screenshot of Howell Tax Service Facebook page linking to www.RaPower3 LLC.com |
| 597 | | 4/19/2018 | Yes | Yes | Gregg_P&R-001355 | Gregg_P&R-001355 | Email from R. Gregory Shepard to undisclosed recipients re: "RaPower3 LLC Tax Questions Answered" |
| 598 | | 4/19/2018 | Yes | Yes | HOWELL_J OHN-008285 | HOWELL_JOH N-008307 | Form 1040 for Charles Kowing and Tammy Kowing for TY2014 prepared by John Howell |
| 599 | | 4/19/2018 | Yes | Yes | US046188 | US046232 | Form 1040 for James W. Woodson and JoAnn G. Woodson for TY2013 prepared by John Howell |
| 600 | | 4/2/2018 | Yes | Yes | HOWELL_J OHN-003158 | HOWELL_JOH N-003173 | Memorandum regarding "Opinion of Counsel on Matters Pertaining to Purchase of Solar Lenses" |
| 601 | | 4/2/2018 | Yes | Yes | BT_000285 | BT_000285 | Email exchange between R. Gregory Shepard, William J Coates and John Howell re: "Ra3 Audit" |
| 602 | | 4/2/2018 | Yes | Yes | Gregg_P&R-002698 | Gregg_P&R-002699 | Email from R. Gregory Shepard re: "Ra3 Audit/Appeal Update" |
| 603 | | 4/19/2018 | Yes | Yes | HOWELL_J OHN-002611 | HOWELL_JOH N-002613 | "Form 4564 (Part 2) Information Document Request" - Suggested answers for IRS Questions and Requests for Documents |
| 605 | | 4/19/2018 | Yes | Yes | HOWELL_J OHN-000348 | HOWELL_JOH N-000350 | Letter from John Howell to IRS regarding Robert Aulds and M. Gillespie-Aulds's audit for TY2010 and TY2011 |
| 606 | | 4/2/2018 | Yes | Yes | Riter_Kenneth-01066 | Riter_Kenneth-01066 | Email from R. Gregory Shepard to John Howell, Richard Jameson, Kenneth Riter, and Kenneth Alexander re: "IRS Tactics Against Tax Preparers" |
| 608 | | 4/19/2018 | Yes | Yes | HOWELL_J OHN-000335 | HOWELL_JOH N-000346 | Letter from John Howell to IRS regarding Robert Aulds and M. Gillespie-Aulds's audit for TY2012, TY2013 and TY2014 |
| 609 | | 4/19/2018 | Yes | Yes | HOWELL_J OHN-001559 | HOWELL_JOH N-001565 | Letter from John Howell to IRS regarding Maurice Henry's audit for TY2014 and tax year 2015 |
| 610 | | 4/2/2018 | Yes | Yes | MM001243 | MM001244 | Email from LaGrand Johnson to Stacey Hansen of Mantayla McReynolds re: "Audit Inquiry" |
| 611 | | 4/2/2018 | Yes | Yes | MM001542 | MM001542 | "RaPower3 Questions" with answers and signed by Neldon Johnson |
| 612 | | 4/2/2018 | Yes | Yes | MM001554 | MM001554 | International Automated Systems, Inc. Technology Rights to Technology Amortization Schedule |
| 613 | | 4/2/2018 | Yes | Yes | MM001559 | MM001603 | Schedule of International Automated Systems, Inc.' customers and deposits through October 2009 |
| 614 | | 4/2/2018 | Yes | Yes | MM001144 | MM001146 | International Automated Systems, Inc.' List of customers |
| 615 | | 4/2/2018 | Yes | Yes | MM000745 | MM000745 | Income statement from customers of International Automated Systems, Inc. |
| 616 | | 4/2/2018 | Yes | Yes | MM001167 | MM001168 | International Automated Systems, Inc.' List of customers and lenses |
| 619 | | 4/2/2018 | Yes | Yes | Anderson 000161 | Anderson 000161 | Solar Purchase Referral Fee Contract (blank) |
| 620 | | 4/2/2018 | Yes | Yes | Anderson 000163 | Anderson 000170 | RaPower3 LLC Equipment Purchase Agreement (blank) e-signed by R. Gregory Shepard |

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| 621 | | 4/2/2018 | Yes | Yes | Anderson 000199 | Anderson 000208 | RaPower3 LLC Operation and Maintenance Agreement |
| 624 | | 4/2/2018 | Yes | Yes | Jameson 003361 | Jameson 003361 | Email from R. Gregory Shepard to Richard Jameson and Lori Gailey re: "Ra3 Jameson/Gailey" with attachments "Tax Letter-Delta.pdf" and "021.jpg" |
| 625 | | 4/2/2018 | Yes | Yes | Gregg_P&R-003026 | Gregg_P&R-003027 | Email from R. Gregory Shepard re: "Ra3 Audit/Appeal Info" |
| 626 | | 4/2/2018 | Yes | Yes | Olsen_P&E-02228 | Olsen_P&E-02229 | Email from R. Gregory Shepard to Preston Olsen re: "Ra3 Audit / Appeal Info" |
| 627 | | 4/2/2018 | Yes | Yes | | | 26 U.S.C. section 469 |
| 628 | | 4/2/2018 | Yes | Yes | | | 26 C.F.R. 1.469-1T |
| 629 | | 4/2/2018 | Yes | Yes | | | 26 CFR 1.469-5T |
| 630 | | 4/2/2018 | Yes | Yes | | | 26 CFR 1.469-4 |
| 631 | | 4/2/2018 | Yes | Yes | US001639 | US001640 | Website capture from RaPower3: "2013 Tax Forms" |
| 632 | | 4/2/2018 | Yes | Yes | Jameson 009120 | Jameson 009120 | Emails between Richard Jameson and Ted Fullerton re: "St George accountant that does RaPower3 returns" |
| 633 | | 4/2/2018 | Yes | Yes | Jameson 008077 | Jameson 008082 | Email from Mark Sikich to Richard Jameson re: "FW: Program Question" |
| 634 | | 4/2/2018 | Yes | Yes | Shepard_Greg-03866 | Shepard_Greg-03895 | Form 1040 for R. Gregory Shepard and Diana Shepard for TY2013 prepared by Richard Jameson |
| 635 | | 4/2/2018 | Yes | Yes | Shepard_Greg-03860 | Shepard_Greg-03865 | Form 1120 for Shepard Global, Inc. for TY2013 prepared by Richard Jameson |
| 636 | | 4/2/2018 | Yes | Yes | Shepard_Greg-03913 | Shepard_Greg-03930 | Form 1040 for R. Gregory Shepard and Diana Shepard for TY2014 prepared by Richard Jameson |
| 637 | | 4/20/2018 | Yes | Yes | Gregg_P&R-000413 | Gregg_P&R-000430 | Letter from Richard Jameson at Northstar Tax Services to IRS Appeals Officer on behalf of Peter C. Gregg and Ranae Gregg with attachments in color |
| 638 | | 4/2/2018 | Yes | Yes | | | Letter from Richard Jameson to IRS re. Ryan Cook |
| 639 | | 4/2/2018 | Yes | Yes | Jameson 005146 | Jameson 005174 | Letter from Richard Jameson to IRS re: Lindsay Davis's tax year 2015 tax return audit |
| 640 | | 4/2/2018 | Yes | Yes | Riter_Kenneth-01387 | Riter_Kenneth-01388 | Email from Lori Gailey to Kerry Martin re: "Solar Power Purchase" |
| 641 | | 4/2/2018 | Yes | Yes | Jameson 003371 | Jameson 003371 | Email from Richard Jameson to coachm_96@hotmail.com, cc to Lori Gailey, re: "TAX QUESTION RA POWER 3" |
| 642 | | | | | Riter_Kenneth-01375 | Riter_Kenneth-01376 | Email from Richard Jameson to Kenneth Riter re: "RaPower3 LLC tax clients" |
| 643 | | 4/2/2018 | Yes | Yes | | | "Expert" Report of Neldon Johnson |
| 644 | | 4/2/2018 | Yes | Yes | | | Expert Report of Dr. Thomas Mancini |
| 645 | | 4/2/2018 | Yes | Yes | | | Screen capture of generator at Delta Installation |
| 646 | | 4/19/2018 | Yes | Yes | | | Checks from International Automated Systems, Inc. to Neldon Johnson in the amounts of \$2,994.81, \$3,500.00, and \$2,500.00 |
| 647 | | 4/19/2018 | Yes | Yes | | | Check from International Automated Systems, Inc. to N.P. Johnson Family Limited Partnership in the amount of \$3,933.47 |
| 648 | | 4/19/2018 | Yes | Yes | | | Checks from International Automated Systems, Inc. to LaGrand Johnson in the amount of \$1,754.66 and to Glenda Johnson in the amount of \$2,167.58 |

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| 649 | | 4/19/2018 | Yes | Yes | | | Check from Cobblestone Centre, LC to Howard County Tax Office in the amount of \$2,227.57 |
| 650 | | 4/19/2018 | Yes | Yes | | | Check from Cobblestone Centre, LC to Randale Johnson in the amount of \$30,000 |
| 668 | | 4/23/2018 | Yes | Yes | | | Email from Steven Paul to DOJ re: USA v. RaPower - document production, with attachments |
| 669 | | 4/5/2018 | Yes | Yes | | | Email from Steven Paul to DOJ re: USA v. RaPower - discovery dispute |
| 673 | | 4/19/2018 | Yes | Yes | | | Deposition Designations for LTB1, LLC |
| 674 | | 4/19/2018 | Yes | Yes | US000678 | US000679 | Website capture from RaPower3 LLC.com: "Success Stories" |
| 676 | | 4/2/2018 | Yes | Yes | US001659 | US001660 | Website capture from RaPower3 LLC: "RaPower3 LLC Basics" |
| 677 | | 4/2/2018 | Yes | Yes | US001678 | US001679 | Website capture from RaPower3 LLC: "Start Your Own RaPower3 LLC Business" |
| 678 | | 4/19/2018 | Yes | Yes | | | United States' Requests for Admission to Roger A. Freeborn |
| 679 | | 4/20/2018 | Yes | Yes | | | Website capture from RaPower3 LLC: "Order Lenses" |
| 680 | | 4/20/2018 | Yes | Yes | | | Website capture from RaPower3 LLC: "Home System" |
| 681 | | 4/19/2018 | Yes | Yes | | | Deposition Designations for Neldon Johnson, Vol. 2 |
| 682 | | 4/19/2018 | Yes | Yes | | | Deposition Designations for RaPower3 LLC |
| 683 | | 4/19/2018 | Yes | Yes | | | Deposition Designations for John Howell, Vol. 2 |
| 684 | | 4/2/2018 | Yes | Yes | | | Composite Exhibit: Bank records |
| 685 | | 4/19/2018 | Yes | Yes | | | Deposition Designations for R. Gregory Shepard |
| 687 | | 4/19/2018 | Yes | Yes | | | Deposition Designations for Robert Aulds |
| 688 | | 4/19/2018 | Yes | Yes | | | Deposition Designations for Roger A. Freeborn |
| 689 | | 4/19/2018 | Yes | Yes | | | Deposition Designations for Peter C. Gregg |
| 690 | | 4/19/2018 | Yes | Yes | | | Deposition Designations for Roger Halverson |
| 693 | | 4/19/2018 | Yes | Yes | | | Deposition Designations for Frank F. Lunn |
| 697 | | 4/19/2018 | Yes | Yes | | | Deposition Designations for Brian Zeleznik |
| 700 | | 4/2/2018 | Yes | Yes | | | United States' Request to Enter onto Land for Inspection |
| 705 | | 4/2/2018 | Yes | Yes | | | United States' Document Subpoena to Richard Jameson |
| 706 | | 4/2/2018 | Yes | Yes | | | Richard Jameson's Response to the United States' Document Subpoena |
| 707 | | 4/2/2018 | Yes | Yes | | | Washington Institute for Graduate Studies: "Academic Excellence" |
| 708 | | 4/2/2018 | Yes | Yes | R_Jameson_S ubpoena- 000050 | R_Jameson_Sub poena-000075 | Collection of documents regarding economic substance and substance over form |
| 709 | | 4/2/2018 | Yes | Yes | | | I.R.C. section 1231, Property used in the trade or business and involuntary conversions |
| 710 | | 4/2/2018 | Yes | Yes | R_Jameson_S ubpoena- 000185 | R_Jameson_Sub poena-000190 | Rental Activities and Passive Limitations (collection of documents) |
| 711 | | 4/2/2018 | Yes | Yes | R_Jameson_S ubpoena- 000241 | R_Jameson_Sub poena-000249 | Richard Jameson's response to IRS request for information in his penalty investigation |
| 713 | | 4/19/2018 | Yes | Yes | | | Deposition Designations for PacifiCorp |

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| 714 | | 4/5/2018 | Yes | Yes | | | Website capture - www.RaPower3 LLC.com/home-epower |
| 715 | | 4/5/2018 | Yes | Yes | | | Website download RaPower3 LLC MailChimp Archive: RaPower3 LLC Newsletter "November 16th [2016] Newsletter" |
| 716 | | 4/5/2018 | Yes | Yes | | | Composite Exhibit: Website captures from store4.me/InternationalAutomatedSys/ |
| 717 | | 4/5/2018 | Yes | Yes | | | Website capture - www.RaPower3 LLC.com/press-questions |
| 718 | | 4/5/2018 | Yes | Yes | | | Website download, RaPower3 LLC MailChimp Archive: RaPower3 LLC Newsletter - "November 8th 2017 Newsletter" |
| 719 | | 4/5/2018 | Yes | Yes | | | Website download, RaPower3 LLC MailChimp Archive: RaPower3 LLC Newsletter - "August 9th 2017 Newsletter" |
| 720 | | 4/5/2018 | Yes | Yes | | | Website download, RaPower3 LLC MailChimp Archive: RaPower3 LLC Newsletter "May 2nd [2017] Newsletter" |
| 721 | | 4/5/2018 | Yes | Yes | | | Website capture - www.RaPower3 LLC.com/cashin |
| 722 | | 4/5/2018 | Yes | Yes | | | Website download, RaPower3 LLC MailChimp Archive: RaPower3 LLC Newsletter - "This is Really Something" |
| 723 | | 4/5/2018 | Yes | Yes | | | Website download, RaPower3 LLC MailChimp Archive: RaPower3 LLC Newsletter - "October 4th 2017 Newsletter" |
| 724 | | 4/5/2018 | Yes | Yes | | | Website capture - RaPower3 LLC Business Opportunity |
| 728 | | 4/5/2018 | Yes | Yes | | | Website capture - www.RaPower3 LLC.com/tax-questions |
| 729 | | 4/5/2018 | Yes | Yes | | | Website download, RaPower3 LLC MailChimp Archive: RaPower3 LLC Newsletter "May 11th [2017] Newsletter" |
| 731 | | 4/5/2018 | Yes | Yes | | | Composite Exhibit: Website downloads Radio Shows from RaPower3 LLC website |
| 732 | | 4/5/2018 | Yes | Yes | | | Composite Exhibit: Website Downloads: RaPower3 LLC Newsletters Downloaded from MailChimp Archives on December 8, 2017 |
| 733 | | 4/5/2018 | Yes | Yes | | | Composite Exhibit: Website captures from www.RaPower3.com on Dec. 8, 2017 |
| 734 | | | | | | | Summary Chart: Defendants' Gross Receipts |
| 735 | | 4/5/2018 | Yes | Yes | | | Summary Chart: RaPower3 LLC's Gross Receipts |
| 736 | | | | | | | Summary Chart: R. Gregory Shepard's Gross Receipts |
| 737 | | 4/5/2018 | Yes | Yes | | | Summary Chart: Neldon Johnson's Gross Receipts |
| 738 | | 4/5/2018 | Yes | Yes | | | Summary Chart: International Automated Systems, Inc.'s Gross Receipts |
| 739 | | 4/5/2018 | Yes | Yes | | | Summary Chart: SOLCO I LLC's Gross Receipts |
| 740 | | 4/5/2018 | Yes | Yes | | | Summary Chart: Xsun Energy, LLC's Gross Receipts |
| 741 | | 4/5/2018 | Yes | Yes | | | Summary Chart: Cobblestone Centre, LC's Gross Receipts |
| 742A | | 4/5/2018 | Yes | Yes | | | Summary Chart: Count of Lenses from Pl. Ex. 669 |

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| 742B | | 4/5/2018 | Yes | Yes | | | Summary Chart: Count of Lenses from Feb. 2018 |
| 743 | | 4/2/2018 | Yes | Yes | | | Composite Exhibit - Checks from RaPower3 LLC (through Zions Bank, Wells Fargo, and Millard County Credit Union) to Neldon Johnson and his family members |
| 744 | | 4/2/2018 | Yes | Yes | | | Composite Exhibit - Checks from International Automated Systems, Inc. (through Bank of American Fork) to Neldon Johnson and his family members |
| 745 | | 4/2/2018 | Yes | Yes | | | Composite Exhibit - Checks from RaPower3 LLC (through Millard County Credit Union, Wells Fargo, and Zions Bank) to R. Gregory Shepard and his related companies and family members |
| 746 | | 4/2/2018 | Yes | Yes | | | Composite Exhibit - Checks from International Automated Systems, Inc. (through Bank of American Fork) to R. Gregory Shepard and his related companies and family members |
| 747 | | 4/2/2018 | Yes | Yes | | | Composite Exhibit - Checks from RaPower3 LLC (through Millard County Credit Union, Wells Fargo, and Zions Bank) to Roger A. Freeborn |
| 748 | | 4/2/2018 | Yes | Yes | | | Composite Exhibit: Checks from Cobblestone Centre, LC (through Wells Fargo) to Neldon Johnson's family members |
| 749 | | 4/5/2018 | Yes | Yes | | | Information extracted from RaPower-3 LLC customer database on February 28, 2018 |
| 750 | | | | | | | Summary Chart: Gross Receipts Reported and Tax Benefits Claimed for Tax Years 2013 through 2016 |
| 752 | | 4/5/2018 | Yes | Yes | | | Summary Chart: Tax Benefits Claimed for Tax Years 2013 through 2016 |
| 754 | | 4/2/2018 | Yes | Yes | | | Figures from Dr. Thomas Mancini's July 28, 2017 Report |
| 755 | | 4/2/2018 | Yes | Yes | | | Tables from Dr. Thomas Mancini's July 28, 2017 Report |
| 756 | | | | | | | Appendix I from Dr. Thomas Mancini's July 28, 2017 Report: Dr. Thomas Mancini's C.V. |
| 757 | | 4/2/2018 | Yes | Yes | | | Appendix II from Dr. Thomas Mancini's July 28, 2017 Report: List of Facts and Data Considered |
| 758 | | 4/2/2018 | Yes | Yes | | | Appendix III from Dr. Thomas Mancini's July 28, 2017 Report: Glossary of Terms |
| 759 | | | | | | | Appendix IV from Dr. Thomas Mancini's July 28, 2017 Report: Analysis of the International Automated Systems, Inc. Solar Dish Technology |
| 760 | | 4/2/2018 | Yes | Yes | Ra3 002747 | Ra3 002747 | Addendum to International Automated Systems, Inc. Solar Energy Equipment Purchase Agreement between Lynette Williams and International Automated Systems, Inc. |
| 761 | | 4/2/2018 | Yes | Yes | Williams_Lynette-00001 | Williams_Lynette-00026 | Form 1040 for Lynette Williams for TY2010 prepared by Bryan Bolander |
| 762 | | 4/2/2018 | Yes | Yes | Ra3 004658 | Ra3 004658 | Letter from International Automated Systems, Inc. to Lynette Williams |
| 763 | | 4/2/2018 | Yes | Yes | Williams_Lynette-00033 | Williams_Lynette-00049 | Form 1040 for Lynette Williams for TY2011 prepared by Bryan Bolander |

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| 764 | | 4/2/2018 | Yes | Yes | BOLANDER-BRYAN-000700 | BOLANDER-BRYAN-000701 | Email chain ending with email from R. Gregory Shepard to Lynette Williams cc Bryan Bolander re: AMT and the 5 years another thought |
| 765 | | 4/2/2018 | Yes | Yes | | | Video attachment to email at Gregg_P&R-003099 "Clip 05.mp4" |
| 766 | | 4/2/2018 | Yes | Yes | Lunn_F&L-00498 | Lunn_F&L-00523 | Form 1040 for Frank F. Lunn and Lisa Lunn for TY2009 prepared by Woodward & Associates, Inc., Jessica Woodward |
| 767 | | 4/2/2018 | Yes | Yes | Lunn_F&L-00730 | Lunn_F&L-00748 | Form 1065 for Kahuna Builders, LLC for TY2010 prepared by Woodward & Associates, Inc. by Philip C Wegeng |
| 768 | | 4/2/2018 | Yes | Yes | Lunn_F&L-00645 | Lunn_F&L-00675 | Form 1040 for Frank F. Lunn and Lisa Lunn for TY2010 prepared by Woodward & Associates, Inc., Philip C Wegeng |
| 769 | | 4/2/2018 | Yes | Yes | Lunn_F&L-00757 | Lunn_F&L-00775 | Form 1065 for Kahuna Builders, LLC for TY2011 prepared by Woodward & Associates, Inc. by Philip C Wegeng |
| 770 | | 4/2/2018 | Yes | Yes | Lunn_F&L-00676 | Lunn_F&L-00712 | Form 1040 for Frank F. Lunn and Lisa Lunn for TY2011 prepared by Woodward & Associates, Inc. by Philip C Wegeng |
| 771 | | 4/2/2018 | Yes | Yes | Lunn_F&L-00842 | Lunn_F&L-00896 | Form 1040 for Frank F. Lunn and Lisa Lunn for TY2012 prepared by Woodward & Associates, Inc., Philip C Wegeng |
| 772 | | 4/2/2018 | Yes | Yes | Lunn_F&L-00776 | Lunn_F&L-00790 | Form 1065 for Kahuna Builders, LLC for TY2013 prepared by Woodward & Associates, Inc. by Philip C Wegeng |
| 773 | | 4/2/2018 | Yes | Yes | Lunn_F&L-00536 | Lunn_F&L-00597 | Form 1040 for Frank F. Lunn and Lisa Lunn for TY2013 prepared by Woodward & Associates, Inc., Philip C Wegeng |
| 774 | | 4/2/2018 | Yes | Yes | Lunn_F&L-00814 | Lunn_F&L-00830 | Form 1065 for Kahuna Builders, LLC for TY2014 prepared by Woodward & Associates, Inc. by Philip C Wegeng |
| 775 | | 4/2/2018 | Yes | Yes | Lunn_F&L-00598 | Lunn_F&L-00644 | Form 1040 for Frank F. Lunn and Lisa Lunn for TY2014 prepared by Woodward & Associates, Inc., Philip C Wegeng |
| 777 | | 4/2/2018 | Yes | Yes | Jameson 022618 | Jameson 022619 | Email from R. Gregory Shepard re: "Ra3 Great Tool" |
| 778 | | 4/2/2018 | Yes | Yes | | | Answer by R. Gregory Shepard |
| 779 | | 4/2/2018 | Yes | Yes | Shepard_Greg-03931 | Shepard_Greg-03953 | Form 1120S for Shepard Global, Inc. for tax year 2015 prepared by Richard Jameson |
| 780 | | 4/24/2018 | Yes | Yes | | | Final Judgment as to International Automated Systems, Inc. in SEC v. IAUS and Neldon Johnson |
| 781 | | 4/24/2018 | Yes | Yes | | | Final Judgment as to Neldon Johnson in SEC v. IAUS and Neldon Johnson |
| 789 | | 4/26/2018 | Yes | Yes | | | Defendants RaPower-3, LLC's, International Automated Systems, Inc.'s, LTB1, LLC's and Neldon Johnson's Supplemented Production of Documents |
| 790 | | 4/20/2018 | Yes | Yes | | | Parties' Statement of Uncontroverted Facts from the Pretrial Order with CVs |
| 796 | | 4/5/2018 | Yes | Yes | | | Special Memo 03/28/2018 |
| 797 | | | | | | | January 25, 2010 letter from Lynette Williams to Neldon Johnson with attached Equipment Purchase Agreement between Lisa Giraudi and International Automated Systems |

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| 829 | | 4/3/2018 | Yes | | | | Affidavit of Nonappearance of Samuel Otto dated 8/11/2016 |
| 831 | | 4/5/2018 | Yes | Yes | | | 2/28/2018 Screenshot of RaPower-3 database taken at data collection site visit, addressed in Doulhac's testimony on 4/5/2018 |
| 832 | | 4/5/2018 | Yes | Yes | | | Screenshot of RaPower-3's website which the Court viewed during Todd Anderson's trial testimony on 4/4/2018 |
| 832A | | 4/5/2018 | Yes | Yes | | | Screenshot of RaPower-3's website which the Court viewed during Todd Anderson's trial testimony on 4/4/2018 |
| 852 | | 4/24/2018 | Yes | Yes | | | International Automated System, Inc.'s Form 10-K for fiscal year ended June 30, 2010 |
| 856 | | | | | | | Lynette Williams Tax Forms |
| 857 | | | | | | | Lynette Williams Document re: Purchase of 33 Units in 2010 |
| 865 | | 4/20/2018 | Yes | Yes | | | 4/7/2015 Email between Trudy Shepherd and Richard Jameson re: Trudy Shepherd's Tax Documents for 2014 |
| 866 | | | | | | | Schedule C Form 1040 Profit or Loss From Business 2016 for R. Gregory Shepard |
| 867 | | | | | | | Form 1120S U.S. Income Tax Return for an S Corporation 2016 for Shepard Global Inc. |
| 869 | | | | | | | 1040 U.S. Individual Income Tax Return 2012 for William D. Herzog |
| 878 | | | | | | | Email dated 1/23/2014 from R. Gregory Shepard re: Ra3 Important Tax Info |
| 885 | | | | | | | 2014 Minutes of Shepard Global, Inc. for meeting held on April 22, 2014 |
| 888 | | | | | | | January 21, 2017 Letter from Richard Jameson to the IRS re: Shepard Global, cc: Greg Shepard |
| 901 | | 4/24/2018 | Yes | Yes | | | 4/21/2018 Website capture from www.iaus.com/purpa , "PURPA" |
| 902 | | | | | | | 12/31/2013 Deseret News Article entitled "Are Utahn/s [sic] solar projects just pie in the sky? Claims raise questions in Millard County, elsewhere" |
| 903 | | 4/23/2018 | Yes | Yes | | | 4/23/2018 Website capture from www.rapower3.com/tax-questions , "Frequently Asked Questions: Tax Qs." |
| 904 | | | | | | | United States' Request to Enter Onto Land for Inspection under Fed. R. Civ. P. 34 |
| 905 | | | | | | | Defendants' Response to United States' Request to Enter Onto Land for Inspection |
| 907 | | 4/26/2018 | Yes | No | Ra3 005453 | Ra3 005459 | July 29, 2011 Letter from the IRS to Neldon Johnson re: IRC 6695, 6695, 6700, 6701, 7402, 7407 and 7408. |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | 1005 | 4/2/2018 | Yes | Yes | | | Dr. Thomas Mancini notes regarding trip to Delta Installation with Skyler Bradbury, Kevin Matteson, and others |
| | 1006 | 4/2/2018 | Yes | Yes | | | Dr. Thomas Mancini notes regarding trip to Delta Installation with DOJ |

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| | | | | | | | |
| | | | | | | | Records Custodian, Cyprus Credit Union |
| | | | | | | | Records Custodian, JPMorgan Chase Bank, N.A. |
| | | | | | | | Records Custodian, Key Bank |
| | | | | | | | Records Custodian, Millard County Credit Union |
| | | | | | | | Records Custodian, Wells Fargo Bank, N.A. |
| | | | | | | | Records Custodian, Zions First National Bank |
| | | | | | | | DEPOSITION DESIGNATIONS: |
| | | | | | | | Robert Aulds. |
| | | | | | | | Roger A. Freeborn. |
| | | | | | | | Peter C. Gregg |
| | | | | | | | Roger Halverson |
| | | | | | | | John Howell |
| | | | | | | | International Automated Systems, Inc. |
| | | | | | | | Neldon Johnson (volumes 1 and 2). |
| | | | | | | | LTB1, LLC |
| | | | | | | | Frank F. Lunn |
| | | | | | | | PacifiCorp |
| | | | | | | | Mike Penn |
| | | | | | | | RaPower-3, LLC |
| | | | | | | | R. Gregory Shepard |
| | | | | | | | Brian Zeleznik |
| | | | | | | | |
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UNITED STATES DISTRICT COURT

Central Division

DISTRICT OF

Utah

UNITED STATES OF AMERICA,

EXHIBIT AND WITNESS LIST

V.

RAPOWER-3, LLC, ET AL

Case Number: 2:15-cv-00828-DN-EJF

| PRESIDING JUDGE | | | | | PLAINTIFF'S ATTORNEY | DEFENDANT'S ATTORNEY |
|---|----------|--------------|--------|----------|---|----------------------|
| David Nuffer | | | | | Erin Healy-Gallagher | Denver Snuffer |
| TRIAL DATE (S) | | | | | COURT REPORTER | COURTROOM DEPUTY |
| April 2-5, 19, 20, 23-26, May 9, June 4 | | | | | | |
| PLF. NO. | DEF. NO. | DATE OFFERED | MARKED | ADMITTED | DESCRIPTION OF EXHIBITS* AND WITNESSES | |
| | 3 | | | | Bates #US2858-59 IAUS Solar webpage | |
| | 15 | | | | Bates #US1796-1797 RaPower webpage re: Technology | |
| | 18 | | | | Bates #US1749-1761 Kirton McConkie Memorandum re: taxes | |
| | 22 | | | | Bates #HBM1-5 Tax advice Hansen, Barnett & Maxwell, CPAs | |
| | 31 | | | | Bates #US1532-1535 Greg Shepherd email | |
| | 33 | | | | Bates #US1120-1122 IRS Audit Appeal Basics | |
| | 143 | | | | Bates #Olsen_P&E2352-2355 Greg Shepherd email | |
| | 150 | | | | Bates #Olsen_P&E1362-1365 Matt Shepherd email | |
| | 160 | | | | Bates #Olsen_P&E407-413 Bolander CPA appeal for Olson to IRS | |
| | 185 | | | | Bates #Halverson_Roger 65, 68-69, Letter to Patty Lambrecht | |
| | 188 | | | | Bates #Halverson_Roger-66, Check to Patty Lambrecht | |
| | 190 | | | | Bates #Halverson_Roger67 \$440.22 Check on 7/5/11 to Lambert | |
| | 210 | | | | Bates #Gregg-P&R-1180-1181, Email from R. Freeborn | |
| | 211 | | | | Bates #Gregg-P&R-1593, Email from R. Freeborn | |
| | 224 | | | | Bates #Gregg-P&R-2753-2754, Email G. Shepard Re: Solar Plant Diagram | |
| | 225 | | | | Bates #Gregg-P&R-1746-1751. Email from G. Shepard Re Audit/Appeal letter | |
| | 231 | | | | Bates #Gregg-P&R-3220-3224, Email from G. Shepard Re Audit-McConkie letter | |
| | 236 | | | | Bates #Gregg-P&R-3238, Email from G. Shepard Re Success | |
| | 241 | | | | Bates #Gregg-P&R-2704, Email from G. Shepard Re Ra3 tax info-working with CPA | |
| | 248 | | | | Bates #Gregg-P&R-1997, Email from R. Freeborn Re IRS clarification | |
| | 250 | | | | Bates #Gregg-P&R-1348, Email from G. Shepard Re Ra3 new info | |
| | 255 | | | | Bates #Gregg-P&R-3192-3211, Email from Shepard Re Audit/Appeal-Bonus info | |

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|-----|--|--|--|--|
| 261 | | | | Bates #Gregg-P&R-2036-2039, Email from Shepard Re Tour photos, transformer |
| 262 | | | | Bates #Gregg-P&R-2454-2458, Email from Shepard Re Ra3 History and Taxes, photos |
| 264 | | | | Bates #Gregg-P&R-2164-2165, Email from Shepard Re Important info - photos |
| 271 | | | | Bates #Gregg-P&R-1404-1406, Email from Shepard Re Audit/Appeal - breaking news, |
| 275 | | | | Bates #Gregg-P&R-1197-1201, Email from Shepard Re Photos - delta tour |
| 276 | | | | Bates #Gregg-P&R-1080-1081, Email from Shepard Re Ra3 news-heat storage |
| 278 | | | | Bates #Gregg-P&R-680-683, Email from Shepard Re RaPower3 Team memo #51 |
| 283 | | | | Bates #Gregg-P&R-1778-1783, Email from Shepard Re Paul Jones Letter - generic |
| 284 | | | | Bates #Gregg-P&R-3075, Email from Shepard Re IRS update |
| 287 | | | | Bates #Gregg-P&R-3020-3024, Email from Shepard Re IRS hazards of litigation, article |
| 288 | | | | Bates #Gregg-P&R-1017-1022, Email from Shepard Re March 2014 Tour Guide photos |
| 289 | | | | Bates #Gregg-P&R-960-963, Email from Shepard Re RaPower3 Team Memo #12 |
| 290 | | | | Bates #Gregg-P&R-1335, Email from Shepard Re audit update |
| 293 | | | | Bates #Gregg-P&R-3225-3231, Email from Shepard Re IRS appeal info, photos, etc. |
| 335 | | | | Bates #Gregg-P&R-1656-1658, Email from Shepard Re audit assistance |
| 340 | | | | Bates #Gregg-P&R-1132-1141, Email from Shepard Re "audit ammunition" |
| 355 | | | | Bates #KM00083-90, Email from Jason Clement Re: Accountant Packet, attachment |
| 359 | | | | Bates #KM00050-53, Copy of Anderson letter dated 11/15/10 |
| 360 | | | | Bates #KM00054-56, Copy of Cloward Sorenson letter to IAS re tax credits |
| 366 | | | | Bates #KM00212, 1/14/13 email from G. Johnson to K. Birrell |
| 367 | | | | Bates #KM00213-226, 1/14/13 email from K. Birrell to Glenda Johnson |
| 368 | | | | Bates #KM00227-259, 1/14/13 email and revised "form" versions of SOLCO I agr. |
| 374 | | | | Bates #MM004327-4328, 8/25/13 email from Shepard Re solar priorities |
| 376 | | | | Bates #MM004391-4394, Client billing from Mantyla McReynolds |
| 377 | | | | Bates #MM004395-4409, Client billing from Mantyla McReynolds |
| 405 | | | | Bates #Gregg_P&R-000983-986 1/23/14 email from Greg Shepard to various recipients |
| 421 | | | | Bates #Shepard_Greg-03437-3441 Greg Shepard email |
| 439 | | | | Bates #Shepard_Greg-03681-3682 Greg Shepard email |
| 442 | | | | Bates #Shepard_Greg-00179-199 responses to Deseret News article |
| 453 | | | | United States' Objections and Responses to Defendants' First Discovery Requests U.S. |
| 488 | | | | Notice of Subpoena to United States |
| 536 | | | | Bates #Ra3 001980-2012 Draft Power Purchase Agreement |
| 542 | | | | Bates #Ra3 014137 RaPower3 Money Transferred and Expenses for IAS 8/11-10/11 |
| 543 | | | | Bates #Ra3 012657 RaPower3 Money Transferred and Expenses for IAS 5/12 - 5/12 |

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|--|------|----------|-----|-----|---|
| | 576 | | | | Bates #Anderson 000153-160 Memo from the NATP |
| | 586 | | | | Bates #Howell_John-002450-2459 Various site photographs |
| | 607 | | | | John Howell letter to IRS dated 5/28/15 |
| | 611 | | | | Bates #MM001542 RaPower3 Questionnaire |
| | 612 | | | | Bates#MM001554 Rights to Technology Amortization Schedule dated 6/30/10 |
| | 621 | | | | Bates #Anderson 00163-173 RaPower3 Operation and Maintenance Agreement |
| | 631 | | | | Bates #US 001639-1640 Screen shot of rapower3.com/#tax-forms (5.1.2014) |
| | 643 | | | | Expert Report of Neldon Johnson |
| | 651 | | | | Expert Report of Kurt O. Hawes |
| | | | | | Expert Report of Richard Jameson |
| | 1008 | | | | Bates #TRMancini119-253 US DOE Renewable Energy Data Book |
| | 1050 | | | | Bates #TRMancini28-68 Contract for Services |
| | 1051 | | | | Bates #TRMancini68.0001-68.0006 Amendment to Contract for Services |
| | 1004 | | | | Bates #TRMancini16-19 Statement of Expert Services |
| | 1500 | 4/2/2018 | Yes | Yes | Video of site |
| | 1501 | | | | Video of site |
| | 1502 | | | | Video of site |
| | 1503 | | | | Video of site |
| | 1504 | | | | Video of site |
| | 1505 | | | | Video of site |
| | 1506 | | | | Video of site |
| | 1507 | | | | Video of site |
| | 1508 | | | | Video of site |
| | 1509 | | | | Video of site |
| | 1510 | | | | Bates #Johnson000398-417, Fresnel Lens Theoretical Analysis |
| | 1511 | | | | Bates #Johnson000418 Email from Bill Pack to Randy Johnson |
| | 1512 | | | | Bates #Johnson000419-420 Email from Mike Mazur to Randy Johnson |
| | 1513 | | | | Bates #Johnson000421-425 Email from Randy Johnson to Mike Mazur |
| | 1514 | | | | Bates #Johnson000426 Email from Randy Johnson to Mike Mazur Re solar site |

* Include a notation as to the location of any exhibit not held with the case file or not available because of size.

AO 187A (Rev. 7/87)

EXHIBIT AND WITNESS LIST – CONTINUATION

| USA | | | | | vs. | RaPower-3. LLC, Et Al | CASE NO. | 2:15-cv-00828-DN-EJF |
|----------|----------|--------------|--------|----------|--|-----------------------|----------|----------------------|
| PLF. NO. | DEF. NO. | DATE OFFERED | MARKED | ADMITTED | DESCRIPTION OF EXHIBITS AND WITNESSES | | | |
| | 1515 | | | | Bates #Johnson000427 Statement from Mike Mazur | | | |
| | 1516 | | | | Bates #Johnson000428-439, Email chain between Randy Johnson and Mike Mazur | | | |
| | 1518 | | | | DOJ Tax Spreadsheet, 03/08/2018 | | | |
| | 1519 | 4/4/2018 | Yes | Yes | Jessica Anderson's RaPower-3 Timekeeping (4 pages) | | | |
| | 1520 | | | | 11/24/2015 Deseret News Article "Feds: Utah Companies Accused of Conducting 'Solar Energy Scheme'" | | | |
| | 1521 | | | | 11/24/2014 News Article | | | |
| | 1522 | | | | One Solar Lens (Physical Exhibit) | | | |
| | 1523 | | | | Power Purchase Agreement – Federal Republic of Nigeria | | | |
| | 1524 | | | | Consulting Agreement re Power Purchase Agreement – Federal Republic of Nigeria | | | |
| | 1525 | | | | Power Purchase Agreement between City of Boulder City and IAS | | | |
| | 1526 | | | | Memorandum of Understanding – Super Hydro Power, New Delhi, India | | | |
| | 1527 | | | | Equipment and Installation Purchase Contact – Korean Peninsula | | | |
| | | | | | DEFENDANTS WITNESSES: | | | |
| | | | | | Neldon P. Johnson | | | |
| | | | | | R. Gregory Shepard | | | |
| | | | | | Kurt Hawes | | | |
| | | | | | Richard Jameson | | | |
| | | | | | Paul Jones | | | |
| | | | | | Glenda Johnson | | | |
| | | | | | Matt Shepard | | | |
| | | | | | LeGrand Johnson | | | |
| | | | | | Randall Johnson | | | |
| | | | | | Kenneth Birrell | | | |
| | | | | | Todd Anderson | | | |
| | | | | | Jessica Anderson | | | |
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