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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

**VERIFICATION OF BILL OF COSTS:
DECLARATION OF
ERIN HEALY GALLAGHER**

Judge David Nuffer
Magistrate Judge Evelyn J. Furse

I, Erin Healy Gallagher, pursuant to 28 U.S.C. § 1746, hereby declare that:

1. I am a Trial Attorney for the United States Department of Justice, Tax Division, Central Region, and I am an attorney of record assigned responsibility for this case.

2. The United States has incurred \$49,823.01 in fees for printed or electronically recorded transcripts obtained for use in this case.

3. The services for which these fees have been charged were actually and necessarily performed. For example, Defendants' solar energy scheme had a nation-wide reach, so numerous out-of-state depositions were required to show its breadth and to provide trial testimony from unavailable witnesses. Defendants' defenses, and their intransigence during depositions, also required numerous depositions. All transcripts and electronic recordings were necessary to prepare and litigate the case.

4. Attached as Plaintiff's Exhibit 925 is a true and correct copy of an Excel sheet showing data extracted from Department of Justice computer records showing invoices paid for printed or electronically recorded transcripts necessarily obtained for this case. The invoices supporting the costs identified on the Excel sheet are also attached as part of Pl. Ex. 925.

5. Plaintiff's Exhibit 925 does not include fees for printed or electronically recorded transcripts for which the United States has already been reimbursed.¹

6. I have reviewed these records and determined that the amounts paid for these costs are correct.

¹ See [ECF No. 235 at 3-4](#). Defendants paid the costs awarded in [ECF No. 235](#) by June 4, 2018.

I HEREBY DECLARE under penalty of perjury that the foregoing is true and correct to the best of my information and belief.

Dated: October 18, 2018

/s/ Erin Healy Gallagher
ERIN HEALY GALLAGHER