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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

**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. I have reviewed the United States' records recording both attorney's fees and costs related to bringing our Motion for Order to Show Cause Why R. Gregory Shepard Should Not Be Held in Civil Contempt of Court and enforcing the Court's Order In re: Civil Contempt of R. Gregory Shepard.

3. Attached as Plaintiff's Exhibit 935 is a true and correct copy of an Excel sheet I created to summarize those records. The amounts identified for each line item are correct. Receipts for costs greater than \$100 are also attached to Pl. Ex. 935.

4. As shown on Pl. Ex. 935 at 1-2, the United States has incurred \$3,273.79 in attorney's fees and costs to bring its motion for order to show cause and to enforce the Court's civil contempt order.

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

Dated: December 6, 2018

/s/ Erin Healy Gallagher
ERIN HEALY GALLAGHER