

EXHIBIT B-1

RaPower-3, LLC						
Time Detail for Receiver and Klein & Associates						
October 1, 2018 to December 31, 2018						
Date	Worker	Hours	Rate	Amount	Description	Category
8/24/2018	WK	2.7	0.00	0.00	Respond to inquiry from DOJ; read court order freezing assets; research entities; read additional filings downloaded from PACER (order withdrawing bankruptcy reference); research EDGAR filings for IAS, begin reading Form 10-K; begin list of potential assets.	Pre-Receivership Investigation
8/27/2018	WK	2.1	0.00	0.00	Make list of questions and public policy issues to discuss with DOJ (.9); review 10-K annual report for IAS, add to task list (1.2).	Pre-Receivership Investigation
8/28/2018	WK	2.4	0.00	0.00	Research Millard County property records, call with Millard County and send list of documents requested; work reading 10-K report; internet research on solar cells, turbine, heat exchanger; watch videos of turbine, heat exchanger, discussions with J. Wood about RaPower-3 business plans; purchase, review property deeds; revise questions and issues for DOJ.	Pre-Receivership Investigation
8/29/2018	WK	5.9	0.00	0.00	Call with E. Hines, E. Gallagher at DOJ on receivership (.8); work on proposed order, plan for takeover, list of policy issues and tactical considerations for proposed receivership (5.1).	Pre-Receivership Investigation
8/30/2018	WK	7.1	0.00	0.00	Work on proposed order, action plan for receivership, list of policy issues.	Pre-Receivership Investigation
8/31/2018	WK	5.9	0.00	0.00	Work on proposed order and list of public policy issues; conference with J. Wood of Lone Peak.	Pre-Receivership Investigation
9/4/2018	WK	4.0	0.00	0.00	Revise, edit, finish proposed order, memo of public policy issues, action plan; consult with J. Wood; send drafts to DOJ with comments.	Pre-Receivership Investigation
9/10/2018	WK	2.6	0.00	0.00	Research PACER docket; download and read bankruptcy petition and schedules; read corporate information on BLC16BLT, Inc.	Pre-Receivership Investigation
9/11/2018	WK	5.3	0.00	0.00	Review and analyze RaPower3 bankruptcy filings; make notes of actions to take; read 6/22/18 bench ruling; research PACER docket for 2:18CV608; read filings; read Snell & Wilmer fee application; email to DOJ with additional suggestions.	Pre-Receivership Investigation
9/12/2018	WK	0.3	0.00	0.00	Begin creating action list.	Pre-Receivership Investigation

9/17/2018	WK	1.7	0.00	0.00	Read newly filed motion by Defendants; read Key Bank report on bank accounts; research Stirling engines; research professional licenses held by Keczek and Jorgensen.	Pre-Receivership Investigation
9/25/2018	WK	1.8	0.00	0.00	Read DOJ response to Defendant motion to stay; read notice of filing of proposed receiver and proposed receivership order.	Pre-Receivership Investigation
9/27/2018	WK	0.2	0.00	0.00	Read RaPower3 reply in support of motion to stay order freezing assets; read motion for approval to dismiss litigation filed by RaPower3.	Pre-Receivership Investigation
10/26/2018	WK	1.1	0.00	0.00	Send inquiry to Peggy Hunt, Jon Hafen, David Castleberry on rates they would charge to serve as legal counsel (.5); work compiling task list for receivership (.6).	Pre-Receivership Investigation
10/29/2018	WK	0.5	0.00	0.00	Work compiling task list; research FAA listing; research values of aircraft; research relevant federal districts for properties located outside Utah (.3).	Pre-Receivership Investigation
10/30/2018	WK	2.2	0.00	0.00	Research real property records: obtain information on property tax levels.	Pre-Receivership Investigation
10/31/2018	WK	4.0	250.00	1,000.00	Research property information; create spreadsheet with results (3.1); discussions with pilot J. Osoro about how to find, store, and sell aircraft; send information to J. Osoro identifying aircraft (.4); get copy of receivership order, begin preparing summary (.5).	Asset Recovery
11/1/2018	WK	6.1	250.00	1,525.00	Notes of meeting with J. Osoro, call from court clerk; read order, prepare summary of tasks; discussion with Lone Peak on serving as forensic accountants; instructions to Z. McAdams on researching the filing of notices on property records in various counties; email J. Hafen about serving as counsel (2.0); research Utah County recorder office information, Spanish Fork airport, Payson condo (.1); respond to DOJ on serving copies of order, notify them of prior project by Lone Peak (.5); prepare USPS change of address form; discuss list of officers and directors from Z. McAdams, send tax information to Z. McAdams for filing notices; send instructions to J. Shupe to create webpage (.7) finish preparing summary of order (2.1); review draft order appointing retained personnel, create redlines, send to J. Hafen with comments (.7).	Case Administration
11/1/2018	WK	0.6	250.00	150.00	Prepare IRS Form 56 notice; research specialized TIN for receivership.	Tax Issues
11/1/2018	WK	1.3	0.00	0.00	Go to court clerk's office, get certified copies of order (.7); review draft contract with Lone Peak, create redline and send (.6). (Time not billed.)	Case Administration
11/2/2018	WK	0.2	250.00	50.00	Revise draft motion to appoint forensic accountants to include information requested by DOJ.	Case Administration
11/2/2018	WK	0.1	250.00	25.00	Apply for, obtain EIN for receivership entity.	Tax Issues

11/2/2018	WK	1.3	250.00	325.00	Talk to Spanish Fork "fixed base operator" and airport manager, serve copies of order; efforts to find mechanic; notes of visit; call with DOJ with updates (.6); meet with FBO at Woods Cross airport; notes of meeting with FBO; create list of orders and notices served (.7).	Asset Recovery
11/2/2018	WK	3.5	125.00	437.50	Travel from Salt Lake to Provo (.9); travel to Spanish Fork (.2); travel to West Mountain [post notice at Shepard home], travel to Payson [post notice at condo] (.7); travel to Salt Lake (1.1); travel to and from Woods Cross airport (.6). (Travel billed at 1/2 rate.)	Travel
11/5/2018	WK	2.9	250.00	725.00	Emails to DOJ on airplanes; make notes of topics to discuss with attorneys ; research stories of crash of Cessna at Spanish Fork airport; email airport manager at Skypark airport; email CB Aviation about storing and selling aircraft; email Spanish Fork mechanic seeking information (1.6); prepare letter to attorney for defendants requesting information about assets, cooperation in operating receivership (1.3).	Asset Recovery
11/5/2018	WK	1.6	250.00	400.00	Download and read new court filings (declarations of compliance, response to OSC, motion to recuse Judge Nuffer) (.2); meeting with attorneys at Parr Brown to discuss steps needed for receivership (1.4).	Litigation
11/5/2018	WK	0.8	0.00	0.00	Revise summary of receivership order based on corrected order; send new summary to Parr Brown. (Time not billed.)	Litigation
11/6/2018	WK	1.6	250.00	400.00	Revise property list to show only Millard County properties; compile list of addresses not shown on property records; make list of tasks for Millard County (.7); call with D. Parkinson on funds owed to Shepart; respond; create list of assets to recover (.2); read bankruptcy court order denying Snell & Wilmer fee application and Snell and Wilmer motion to reconsider (.1); notes of calls with D. Parkinson, DOJ; list questions to ask Shepard about finances; update list of immediate tasks (.6).	Asset Recovery
11/6/2018	WK	1.0	250.00	250.00	Emails with DOJ; read order denying recusal motion (.2); call with DOJ attorneys (.5); email to DOJ on questions for Shepard (.3).	Litigation
11/7/2018	WK	6.8	250.00	1,700.00	Make copies of documents, prepare for visit to county recorders and visits to properties (.4); record orders with Utah County recorder; change address with county treasurer; serve order on county offices (.6); record notices on 25 properties in Millard County; serve notice; change address to address of receiver; obtain maps for each property (1.5); analyze maps, identify locations of properties; inspect Fillmore airport (.8); inspect 25 properteis in Delta; walk site of sloar towers; list equipment; meet with Justin Horton; serve notice on Horton; inspect Mooney airplane at Delta airport (3.5).	Asset Recovery

11/7/2018	WK	5.6	125.00	700.00	Travel from Salt Lake to Provo (.9); travel to Fillmore (1.4); travel to Delta (.7); travel to Salt Lake (2.6). (Time billed at 1/2 rate.)	Travel
11/8/2018	WK	2.5	250.00	625.00	Read new order denying Snell & Wilmer fee application; review DOJ inquiry on filing notices of stay in current litigation, send response; direct Parr Brown to file notices of stay; review draft Form 8-K for International Automation, create redline, send to attorneys for filing (.7); meeting with Paul Jones (.5); notes of meeting (.4); review information from DOJ on Jones clients; send summary of meeting to DOJ; call with E. Gallagher at DOJ (.4); respond to DOJ on proof of service (.3); review draft notices of stay, create redline; read minute order on contempt hearing (.2).	Litigation
11/8/2018	WK	3.0	250.00	750.00	Record receivership order in Salt Lake County (.7); attend court hearing on contempt motion against Shepard; discussions with DOJ (1.4); research county recorder information for Texas and San Bernardino, Ca; draft cover letter; prepare new cover page for filing (.9).	Asset Recovery
11/8/2018	WK	0.6	250.00	150.00	Research pilot license for N. Johnson; begin making notes of visit to Delta.	Case Administration
11/9/2018	WK	1.4	250.00	350.00	Finish notes of trip to Delta; send copy to DOJ (.7); call with Parr Brown attorneys on securities issues, notes of call (.7).	Investigation
11/9/2018	WK	0.4	250.00	100.00	Call county clerk for Howard County Texas, draft and send letter requesting recording of order.	Asset Recovery
11/9/2018	WK	0.8	250.00	200.00	Read compliance verifications by Johnson and Shepard; list potential assets (.4); begin reading "Findings of Fact, Conclusions of Law" (.4).	Litigation
11/10/2018	WK	3.5	250.00	875.00	Send information to Parr Brown on filing notice of receivership (.1); draft letter to transfer agent serving notice, requesting information on market makers, prior sales (1.8); research IAUS business operations, trading history, comments on investor board; download and sort trading history (1.1) finish letter to transfer agent (.5).	Asset Recovery
11/12/2018	WK	0.3	250.00	75.00	Get notice of receivership filed in California, Texas; emails with M. Lehr on whether notices need to be filed with court; file USPS change of address for RaPower.	Case Administration
11/12/2018	WK	1.2	250.00	300.00	Draft second request for information on defendants' intended request for living expenses.	Investigation
11/12/2018	WK	1.6	250.00	400.00	Research filing requirements to record notice in Los Angeles County; prepare new cover sheet, prepare transmittal letter, send (.4); call to CB Aviation, research possible additional airplane on FAA website, Utah Corporations Division; FlightAware website; read message board posts on additional airplane (.6); draft letter to FAA with copy of order to record lien on 3 aircraft (.6).	Asset Recovery

11/12/2018	WK	1.9	250.00	475.00	Read motion for relief by Heideman; revise list of recoveries to seek (1.2); read contempt order on Shepard (.1); email Parr Brown providing list of issues needing legal research (.6)	Litigation
11/12/2018	WK	0.7	0.00	0.00	Drive by Shepard home in Murray. (Time not billed.)	Asset Recovery
11/13/2018	WK	0.5	250.00	125.00	Read FFCL.	Litigation
11/13/2018	JS	0.6	120.00	72.00	Create new webpage to provide information about receivership and contain copies of court orders.	Case Administration
11/14/2018	WK	0.3	250.00	75.00	Send information to J. Shupe to post on website; draft statement summarizing receivership objectives.	Case Administration
11/14/2018	WK	1.1	250.00	275.00	Read FFCL (.9); revise, sign and send information request to S. Paul (.2).	Investigation
11/14/2018	WK	0.7	250.00	175.00	Call with E. Healy-Gallagher at DOJ on hearing preparation, information from Shepard; notes of call; legal research.	Litigation
11/14/2018	WK	5.1	250.00	1,275.00	Analyze Shepard accounting for use of AXA life insurance refund; create spreadsheet to track expenditures by type (.3); receive funds from Better Faster Stronger; analyze real estate records; draftlist of questions for Shepard, review exhibits, research Chartway Federal C.U. (2.5); serve order on Chartway FCU, request freeze of assets and funds; notes of bank visit; revise list of questions for Shepard, compile exhibits (1.7); notes of visit to Mtn. America (.1); create spreadsheet showing monthly income for Shepard family (.5).	Asset Recovery
11/14/2018	WK	0.6	0.00	0.00	Work with Wells Fargo to open bank account. (Time not billed.)	Case Administration
11/14/2018	WK	1.0	0.00	0.00	Serve order on Mountain America C.U.; deliver documents to E. Healy-Gallagher hotel. (Time not billed).	Asset Recovery
11/15/2018	WK	0.2	250.00	50.00	Email S. Paul authorizing Matt Shepard to close RaPower websites; review, complete application for ID codes for EDGAR filing for IAUS; respond to Parr Brown.	Case Administration
11/15/2018	WK	0.1	250.00	25.00	Calls with Mtn. America C.U. on existence of bank accounts (none); notes of call.	Investigation
11/15/2018	WK	0.2	250.00	50.00	Gather information on Shepard assets (vehicles, home).	Asset Recovery
11/15/2018	WK	5.1	250.00	1,275.00	Meeting with E. Healy-Gallagher in advance of contempt hearing (.8); participate in court hearing on contempt; question Shepard family members (4.0); discussions with S. Paul and DOJ on next steps (.2); gather information on IRS standards for living allowance (.1).	Litigation
11/16/2018	WK	0.1	250.00	25.00	Emails with S. Paul on removal of RaPower website; update list of tasks for initial report.	Case Administration

11/16/2018	WK	1.7	250.00	425.00	Review letter from Millard County on need to correct parcel description, respond with questions (.2); review information from DOJ on possible bank accounts; research bank addresses; begin drafting letter to Cyprus C.U.; read motion to lift stay for XSun and Solco; research corporations records for XSun and Solco, send to DOJ (1.5).	Asset Recovery
11/16/2018	WK	0.4	250.00	100.00	Read information from Parr Brown on filing Form 8-K; complete form, send to Parr Brown with comments.	Securities Issues
11/16/2018	JS	0.3	120.00	36.00	Update website structure, add court rulings identified by Receiver.	Case Administration
11/17/2018	WK	3.4	250.00	850.00	Consult with printer on how to print receivership order in smaller size for mailing (.1); add TIN to chart listing information on receivership entities; research address for U-Check (registered agent for several entities and owner of airplane); research other banks holding possible assets; read interrogatory responses by Shepard; create log of document requests; finish letter to Cyprus C.U.; draft letters to Wells Fargo, Bank of Am. Fork, Millard Co. C.U., Zions Bank, Central Bank, Chase Bank, Chartway FCU (2.8); draft letter to LDS Church requesting information (.5).	Asset Recovery
11/17/2018	WK	1.7	250.00	425.00	Finish motion to lift asset freeze for XSun, Solco; research entity ownership; prepare summary of comments, send to DOJ.	Litigation
11/19/2018	WK	0.1	250.00	25.00	Get CD from DOJ with bank documents, discuss with Lone Peak how to begin analysis.	Asset Analysis
11/19/2018	WK	0.1	250.00	25.00	Call with DOJ on SSN for Johnson and Shepard (.1)	Investigation
11/19/2018	WK	2.1	250.00	525.00	Email Parr Brown with real estate questions, topics for meeting; sort real property by title holder, revise real estate list (1.1); serve order on Central Bank, learn there are no deposits there (.3); email DOJ on results of Central Bank visit (.1); read information from Millard County recorder on correct legal description; notes of visit with Central Bank; email S. Paul requesting location of funds identified in motion to lift stay (.3); begin reading amended declaration by N. Johnson on assets (.3).	Asset Recovery
11/19/2018	WK	1.9	125.00	237.50	Travel to Provo to serve order on Central Bank, failed attempt to retrieve funds. (Travel time billed at 1/2 rate.)	Travel
11/20/2018	WK	2.1	250.00	525.00	Read certificate of limited partnership for N.P. Johnson Family L.P; research status with Corporations Division, send inquiry to Corporations Division on whether company can be reinstated (.6); finish review of Johnson declaration; research buyer of LP interests (R. Hamblin); draft and send letter to Hamblin requesting information (.1.5).	Investigation

11/20/2018	WK	0.1	250.00	25.00	Calls to Millard County GIS department about street addresses, CB Aviation about selling aircraft.	Asset Recovery
11/20/2018	JS	0.1	120.00	12.00	Post additional order on website.	Case Administration
11/21/2018	WK	0.3	250.00	75.00	Send list of property parcel numbers to Millard County, requesting street addresses; notes of contact.	Asset Analysis
11/21/2018	WK	0.4	250.00	100.00	Review 8-K "Edgarized" filing, send comments to Parr Brown attorneys (.1); read information on where G. Shepard spend cash withdrawal funds; research payee, respond to S. Paul (.2); get filed 8-K, notify DOJ (.1).	Investigation
11/21/2018	WK	1.2	250.00	300.00	Visit with Wells Fargo Bank on Shepard Global bank account; read revised motion to life asset freeze (with information on location of bank deposits); visit to Bank of American Fork, serve order, request funds; notes of results; call with Bank of Am. Fork on status of request for funds.	Asset Recovery
11/21/2018	WK	0.9	250.00	225.00	Email Parr Brown on filing notices of stay in tax court cases; read summary from Paul Jones on status of tax court cases (.3); correspondence with Paul Jones, get new filed notices of stay; update log of tasks (.1); read notice of removal in Mancini case; find motion and order approving settlement of suit by Johnson against Millard County; update litigation log (.5).	Litigation
11/23/2018	WK	1.0	250.00	250.00	Go to Bank of American Fork, obtain checks for \$1.7 MM on deposit in multiple accounts; log amounts, notify DOJ (.4); read response from TD Ameritrade (no accounts) and Chartway FCU (no accounts); copy checks from Shepard, send to Chartway attorney showing existence of accounts (.2); receive installment payment from lens purchaser, send copy of receivership order, findings of fact, and explanation of status.	Asset Recovery
11/23/2018	WK	0.1	250.00	25.00	Read DOJ response to Heideman law firm re: fee award.	Litigation
11/26/2018	WK	1.4	250.00	350.00	Send letter to Platinum Aviation requesting information; revise list of priority tasks and lists of actions taken; compile list of demand letters sent and when responses are due.	Case Administration
11/26/2018	WK	2.1	250.00	525.00	Research roles of David Nelson (attorney); draft and send letter to Nelson requesting information on fees received and work performed.	Investigation
11/26/2018	WK	3.3	250.00	825.00	Call with attorney for Chartwell FCU on account records, other account located; notes of call (.3); gather documents, prepare a list of issues needing to be resolved by attorneys (1.7); draft and send letter to tenant of California condo requesting information (.3); meeting with Parr Brown on taking control of real property (.9); call with San Bernadino County recorder on defects in filing, identifying which pages are illegible (.1).	Asset Recovery

11/27/2018	WK	0.3	250.00	75.00	Read delinquency notice from US Trustee to RaPower; draft and send letter to UST office with copy of order and information to not expect payment.	Case Administration
11/27/2018	WK	0.8	250.00	200.00	Review information from Neldon Johnson on vehicles and aircraft, send copy to S. Paul; review letter from S. Paul on vehicles and banking information and providing partial response to inquiries from Receiver; prepare acknowledgement of service for signature by clients.	Asset Analysis
11/27/2018	WK	0.1	250.00	25.00	Get response from Central Bank that no banking records were found; read response from Chase Bank (no accounts); revise tracking log.	Investigation
11/27/2018	WK	1.6	250.00	400.00	Get rejected filing from San Bernardino County; retype last page of order to make all markings legible; prepare letter to San Bernardino for recording (.8); call with salesman at CB Aviation about selling Mooney aircraft; gather and send documents and pictures (.7); notes of call (.1).	Asset Recovery
11/27/2018	WK	0.5	250.00	125.00	Read DOJ motion to dismiss Johnson lawsuits (.2); call with Tenth Circuit mediation office to discuss mediation settlement proposal, notes of call (.2); read letter from S. Paul re: payment from G. Shepard to purge contempt; respond to S. Paul (.1).	Litigation
11/27/2018	WK	0.3	0.00	0.00	Pay invoice for 8-K filing; check stock price (.1); sign account opening documents at Wells Fargo (.2); (Time not billed.)	Financial analysis
11/28/2018	WK	0.3	250.00	75.00	Receive correspondence from Snell & Wilmer to RaPower-3; send scan of letter to D. Leta on whether he claims privilege; correspondence with D. Leta; get filed property recording for Salt Lake County.	Case Administration
11/28/2018	WK	0.8	250.00	200.00	Research property held in name of Glenda Johnson to see if some properties are in name of person unrelated to defendants (.3); gather documents, send email to DOJ explaining possibility for properties should be released from receivership estate (.5).	Asset Analysis
11/28/2018	WK	2.7	250.00	675.00	Revise form for acknowledgment of service of order, send to S. Paul with list of persons whose acknowledgments are needed (.8); letter to S. Paul identifying information still needed and additional inquiries (1.9).	Investigation
11/28/2018	WK	0.2	250.00	50.00	Respond to DOJ on opposition to motion to lift stay.	Litigation
11/28/2018	WK	0.4	250.00	100.00	Get information from Millard County C.U. on accounts; update log (.1); begin compiling spreadsheet to calculate living allowance for Johnson and Shepard.	Financial analysis
11/29/2018	WK	0.3	250.00	75.00	Emails with S. Paul on permission to use retainer funds to pay for mailing FFCL and Complaint; discuss referring purchasers to receivership website (.2); call with lens purchaser, notes of call (.1).	Case Administration
11/29/2018	WK	0.5	250.00	125.00	Read FAA's certified records on Cessna and Mooney aircraft; make notes of matters to investigate.	Asset Analysis

11/29/2018	WK	4.2	250.00	1,050.00	Research IRS standards for living allowances; call with S. Paul on Greg Shepard social security deposits frozen at Cypruse C.U., notes of call (.5); draft recommendation to Court on what living allowances to recommend (3.7).	Financial analysis
11/29/2018	WK	0.8	250.00	200.00	Emails with D. Leta at Snell & Wilmer on meeting to discuss fee request; emails with Parr Brown and DOJ on fee request (.2); read Heideman reply to motion for fees (.1); read DOJ brief and affidavit opposing Snell & Wilmer fee application (.5).	Litigation
11/29/2018	WK	0.9	0.00	0.00	Compile key court rulings in bankruptcy and district court cases. (Time not billed.)	Case Administration
11/29/2018	WK	0.7	0.00	0.00	Deposit funds in Wells Fargo receivership account; create spreadsheet to track banking transactions. (Time not billed.)	Financial analysis
11/30/2018	WK	0.8	250.00	200.00	Calls with purchasers and notes of calls; respond to emails.	Case Administration
11/30/2018	WK	0.1	250.00	25.00	Review bank documents on Greg Shepard social security deposits and reversals of transactions by Cyprus C.U.; email to S. Paul authorizing retention of SSI income.	Asset Analysis
11/30/2018	WK	5.1	250.00	1,275.00	Review comments from DOJ on draft report on living allowance; send draft to S. Paul with comments; correspondence with DOJ on uses of funds in Nelson Snuffer retainer account (.5); read DOJ filed opposition to motion to lift stay; draft joinder and brief with Receiver's additional arguments (1.2); review draft changes from Parr Brown on opposition to lifting stay, create redline (.3); review comments by S. Paul and Parr Brown on living allowance report; revise recommendation, send for filing (.7); respond to S. Paul on how Receiver calculated living allowance (.2); extended call with Tenth Circuit mediator (1.6); notes of call (.6).	Litigation
11/30/2018	WK	0.2	0.00	0.00	Deposit funds from Shepard repayment; order checks, update banking log. (Time not billed.)	Financial analysis
12/1/2018	WK	1.4	250.00	350.00	Update list of actions for inclusion in status report; respond to inquiry from purchaser; prepare explanation for purchasers; send to website for posting.	Case Administration
12/1/2018	WK	0.5	250.00	125.00	Email to DOJ re: real estate owned by IAS for appeal negotiations; revise property list with information from Millard County GIS office (which properties have structures).	Asset Analysis
12/1/2018	WK	0.2	250.00	50.00	Email S. Paul requesting deposition of Neldon Johnson, Glenda Johnson.	Investigation
12/3/2018	WK	0.1	250.00	25.00	Gather documents for meeting; call with D. Leta to change meeting date, call with J. Covey.	Case Administration

12/3/2018	WK	3.5	250.00	875.00	Read amended certifications by Shepard & Johnson; read order vacating contempt hearing (.2); send list of tasks and research projects to Parr Brown (.3); call with Daron Smith (former Millard County Commissioner) on Glenda Johnson, assets, litigation (.5); email DOJ on releasing properties in the name of Howard and Glenda; instruct Parr Brown to prepare motion (.5); respond to S. Paul on length and topics for depositions of Neldon and Glenda (.6); read Shepard compliance verification on assets and copies of tax returns; compare to requirements in receivership order; create spreadsheet, record data from Shepard tax returns; note issues to investigate further (1.4).	Investigation
12/3/2018	WK	0.2	250.00	50.00	Research statute re: Receiver's ability to seize SSI payments; respond to S. Paul saying no objection to amending order to lift stay as to SSI payments.	Asset Recovery
12/3/2018	WK	0.4	250.00	100.00	Read inquiry from D. Reay on his plans to sue G. Shepard, respond with explanation of requirements in receivership order (.3); read P. Jones motions to withdraw from Tax Court cases (2).	Litigation
12/3/2018	WK	0.1	0.00	0.00	Reconcile bank statements (time not billed.)	Financial analysis
12/4/2018	WK	4.4	250.00	1,100.00	Work drafting deposition questions for Neldon Johnson (2.8); finish reading FFCL (1.5); call with JP Morgan Chase on bank records; notes of call (.1).	Investigation
12/4/2018	WK	0.3	250.00	75.00	Get filed copies of recommendations on living allowances, opposition to motion to lift stay; review spreadsheet showing Glenda compensation from RaPower (.1); read settlement offer from G. Shepard, send comments to DOJ; read S. Paul proposed order for N. Johnson SSI income (.2).	Litigation
12/4/2018	WK	0.6	250.00	150.00	Call with purchaser J. Jenkins on lens purchase effect on him; send documents and link to website, notes of call (.4); respond to purchaser U. White on effect of receivership (.2)	Case Administration
12/5/2018	WK	0.3	250.00	75.00	Respond to lens purchaser on likelihood of getting money back; send information (Order and link to website); call with J. Hippolyte; send information; notes of call.	Case Administration
12/5/2018	WK	0.2	250.00	50.00	Read order denying defendants' motion to amend FFCL; read defendant motion for limited relief from stay for Neldon Johnson SSI income; comments to Parr Brown and DOJ.	Litigation
12/6/2018	WK	5.9	250.00	1,475.00	Work drafting deposition questions for Neldon Johnson; begin drafting questions for Glenda Johnson (4.8); draft letters requesting information from Donald Reay, Paul Jones, Richard Jameson, Gary Peterson (1.1).	Investigation
12/6/2018	JS	0.5	120.00	60.00	Post DOJ complaint and information for lens purchasers on website.	Case Administration

12/7/2018	WK	0.5	250.00	125.00	Print emails and notes of calls with lens purchasers to gather data for possible claims; add deposition questions; review website posting for purchasers, respond to J. Shupe (.2); call with investor D. Jackson, send information; notes of call (.3).	Case Administration
12/7/2018	WK	0.3	250.00	75.00	Review draft motion and proposed order to release four properties (Howard and Glenda) from Receivership Estate; create redlines, approve filing; pay invoice to Zions Bank for bank records.	Asset Analysis
12/7/2018	WK	0.8	250.00	200.00	Identify documents produced by N. Johnson, download; print tax returns and declaration (.2); revise letters to Peterson, Jameson; draft letters to Dalebout, J. Howell, K. Alexander; research Alexander residence, criminal charges; revise, send letters to P. Jones, D. Reay (.6).	Investigation
12/7/2018	WK	0.1	0.00	0.00	Receive filed recordation of order in L.A. County; read P. Jones motion to withdraw as counsel in Tax Court. (Time not billed).	Asset Recovery
12/8/2018	WK	1.1	250.00	275.00	Review N. Johnson tax returns, create summary; identify charitable donations.	Financial analysis
12/10/2018	WK	0.7	250.00	175.00	Email to lens purchaser R. Cook, sending information (.2); extended call with R. Cook; notes of call. (.5).	Case Administration
12/10/2018	WK	3.2	250.00	800.00	Read N. Johnson verification of compliance with Receivership Order; review 10-K, bankruptcy petition to understand the assets identified in verification; prepare and send letter to Nelson Snuffer identifying deficiencies in verification.	Investigation
12/10/2018	WK	2.3	250.00	575.00	Call with Tenth Circuit mediator (.2); meeting with D. Leta of Snell & Wilmer; discussions with J. Covey (1.4); notes of meeting; send summary to DOJ (.7).	Litigation
12/11/2018	WK	0.2	250.00	50.00	Call with lens purchaser C. Stevenson, notes of call.	Case Administration
12/11/2018	WK	0.5	250.00	125.00	Read email from S. Paul on setting up depositions, send inquiry to J. Hafen on getting counsel at deposition; read comments from DOJ on Snell & Wilmer meeting, respond (.1); read draft subpoena to Pacific Stock Transfer, send comments to Parr Brown; read notice of intent to serve subpoena (.1); respond to S. Paul on deposition dates, identify documents needed for deposition (.3).	Investigation
12/11/2018	WK	0.6	250.00	150.00	Draft letter to Allianz requesting Shepard funds that were frozen (.3); draft letter to Bank of America requesting funds and documents (.3).	Asset Recovery
12/11/2018	WK	0.7	250.00	175.00	Get bank records from Chartway credit union, update log, deliver to Lone Peak; pay Millard County Credit Union invoice; review Chartway bank records and new account information, send information on MAGR Technologies to DOJ.	Financial analysis

12/11/2018	WK	0.3	250.00	75.00	Get filed motion to release properties from receivership estate; review Snell & Wilmer invoices to see last billed time; email Snell & Wilmer with instructions to not do any more billable work; read N. Johnson motion to clarify litigation stay; read Tax Court notices of Jones motions to withdraw, termination of trial dates.	Litigation
12/12/2018	WK	0.9	250.00	225.00	Call with attorney for lens purchaser (.4); notes of call; read letter from IRS to purchasers with settlement offers; respond to attorney (.5).	Case Administration
12/12/2018	WK	0.2	250.00	50.00	Call with attorney for LDS Church; emails with Parr Brown on communications with IRS, request issuance of subpoena to LDS Church.	Asset Analysis
12/12/2018	WK	1.0	250.00	250.00	Analyze information from Glenda Johnson on real estate holdings, letter from S. Paul (.6); draft letter to S. Paul on real properties (.4).	Investigation
12/12/2018	WK	0.4	250.00	100.00	Read Xsun reply in support of motion to lift stay.	Litigation
12/12/2018	WK	0.3	0.00	0.00	Revise property summary to reflect new information from Glenda Johnson. (Time not billed.)	Investigation
12/13/2018	WK	0.6	250.00	150.00	Review acknowledgement of service provided by S. Paul for defendants and others; draft and send letters to four agents of Solstice, Black Night, Starlight.	Case Administration
12/13/2018	WK	4.3	250.00	1,075.00	Call with DOJ on developments in receivership work, send documents to DOJ (1.4); work on letter to S. Paul on real estate; conduct further research on Santa Clarita, Calif. Property; email L.A. County on ownership; research possible error on recommendation on living allowance (1.6); read information from Donald Reay on his representation of defendants, respond (.4); read deeds for property transfers from Neldon Johnson to Glenda Johnson; review trial exhibits with financial information on XSun, Solco, Cobblestone (.9)	Investigation
12/13/2018	WK	0.6	0.00	0.00	Prepare corrected recommendation on living allowance, send for filing. (Time not billed.)	Litigation
12/14/2018	WK	1.0	250.00	250.00	Call with Jeff Dalebout (CPA) about my request for information; notes of call (.3); read email reply from D. Reay on my request for documents, respond (.4).	Investigation
12/14/2018	WK	0.9	250.00	225.00	Read DOJ letter rejecting Shepard settlement offer; read email from S. Paul on living allowance, respond to DOJ on Defendants' compliance with Receivership Order (.6); read additional information from S. Paul on Receiver's living allowance recommendation, respond; get filed errata of Receiver's living allowance recommendation; read Shepard response to attorney fee motion (.3).	Litigation
12/15/2018	WK	2.7	250.00	675.00	Read transcript of DOJ deposition of N. Johnson (6/29/17).	Investigation
12/17/2018	WK	2.4	250.00	600.00	Read Tax Court notices of deficiencies; read correspondence between P. Jones and RaPower (trial exhibits on tax appeal); create spreadsheet to track payments to Hale & Wood; copy documents showing XSun income during N. Johnson control; read IRS letters to Johnson, DOJ timeline.	Investigation

12/17/2018	WK	0.4	250.00	100.00	Receive response from Chase Bank on what bank records exist, revise log; receive CD from Bank of American Fork with bank records; pay invoice; receive records from Zions Bank, update to Lone Peak database; update log.	Financial analysis
12/17/2018	WK	1.4	250.00	350.00	Read email from IRS on Shepard proposal to settle tax case, Shepard desire to lift litigation stay; prepare draft motion to permit lifting of litigation stay to allow Shepard tax settlement under specific conditions, send to Parr Brown with comments.	Litigation
12/17/2018	WK	0.1	0.00	0.00	Receive recorded copy of Receivership order for San Bernardino county recorder; log corrected amount of check. (Time not billed.)	Asset Recovery
12/18/2018	WK	2.4	250.00	600.00	Begin work on accounting report to Court and liquidation plan.	Report
12/18/2018	WK	4.2	250.00	1,050.00	Receive passwords from G. Shepard, review types of online accounts he has; read response from D. Nelson providing information requested by Receiver; add to list of questions for deposition of N. Johnson; diagram ownership of foreign entities (1.4); call with Bank of America on records, send follow-up with information on additional addresses, tax ID numbers (.7); draft letter to D. Nelson on amounts paid to Nelson Snuffer by Receivership Entities, requesting documents showing owners of Johnson Family Limited Partnership (.7); create chart showing ownership of family trusts for Johnson sons, Johnson family LP, foreign entities (.6) create chart showing certain asset transfers; review documents showing corporate status, transfers to and from foreign entities (.8).	Investigation
12/18/2018	WK	0.1	250.00	25.00	Read DOJ opposition to N. Johnson motion for relief from asset freeze, instruct Parr Brown on no filing additional submission (.1); receive Parr Brown revisions to Receiver's proposal for allowing lift of litigation stay for Shepard Tax Court settlement, respond and approve filing (.2).	Litigation
12/19/2018	WK	2.8	250.00	700.00	Research ownership of properties where towers are located, research Google maps for locations of towers (.8); work drafting report (2.0).	Report
12/20/2018	WK	0.9	250.00	225.00	Call with IAS investor, notes of call (.5); call with lens purchaser J. Woodson, notes of call (.4).	Case Administration
12/20/2018	WK	1.4	250.00	350.00	Work on accounting report.	Report
12/20/2018	WK	0.9	250.00	225.00	Emails with DOJ on deposition of N. Johnson; email S. Paul on deposition dates; draft and send letters to law firms requesting information about fees from Receivership Entities (.7); call with Bank of America on Shepard accounts, notes of call, update log on document requests (.2).	Investigation
12/20/2018	WK	1.3	250.00	325.00	Call with TJ Neff on aircraft recovery and selling aircraft; emails with S. Paul requesting aircraft log books; revise report references to aircraft (.6); send FAA information, pictures, receivership information to broker (.4); notes of call (.3).	Asset Recovery

12/20/2018	WK	0.4	250.00	100.00	Call with attorney for Millard County on resolution of Johnson litigation against Millard County, notes of call; find order approving settlement, send to S. Dunn.	Litigation
12/21/2018	WK	0.2	250.00	50.00	Research new address for Gary Anderson, CPA, resend letter; read email from lens purchaser, respond.	Case Administration
12/21/2018	WK	6.7	250.00	1,675.00	Work on accounting report; email 10th Circuit mediator on disclosing information from mediation; call with DOJ on report.	Report
12/21/2018	WK	0.7	250.00	175.00	Review draft settlement agreement to dismiss Millard County litigation; mark up changes to documents, send to S. Dunn with comments.	Litigation
12/22/2018	WK	5.0	250.00	1,250.00	Work on report; finish first rough draft (2.2); revise and edit report (2.8).	Report
12/24/2018	WK	3.0	250.00	750.00	Research files on corporate entities; review compliance verifications; research information referenced in report; revise report.	Report
12/24/2018	WK	0.2	250.00	50.00	Call with J. Heideman on Receiver request for documents; notes of call.	Investigation
12/24/2018	WK	0.3	250.00	75.00	Review revised motion, stipulation, and proposed order to dismiss Millard County litigation; sign and send stipulation and proposed order.	Litigation
12/26/2018	WK	9.6	250.00	2,400.00	Read Johnson depositions: 6/28/17 (3.8); 10/3/17 (2.8); 7/1/17 (1.5); 6/30/17 (.9); list deposition questions for Johnson (.6).	Investigation
12/27/2018	WK	0.3	250.00	75.00	Read notice from Nevada legal notice publisher, research Nevada corporation registration; revise online corporations information; renew annual filing, pay filing fee.	Case Administration
12/27/2018	WK	1.6	250.00	400.00	Get court order releasing Howard & Glenda properties from Receivership Estate; email Millard County on releasing freeze order; research directions to Los Angeles property (.4); draft notice language (including legal descriptions of properties) for release of Howard and Glenda properties (.8); get information from Millard County on filing fee; finalize and sign release; prepare cover letter, send payment (.4).	Asset Analysis
12/27/2018	WK	3.9	250.00	975.00	Read letter from D. Nelson with information on fees paid to his firm by IAS and RaPower; analyze information in various exhibits, create spreadsheet to sort data (.8); read corporate agreements from Nelson Snuffer; trace patent assignments to Black Night, Starlight; revise list of affiliates (1.1); finish reading 6/30/17 deposition of Johnson, make notes of key takeaways (2.0).	Investigation
12/27/2018	WK	0.1	250.00	25.00	Read order releasing Johnson SSI payments from asset freeze; email S. Paul for instructions on payments; send payment.	Financial analysis
12/27/2018	WK	0.9	0.00	0.00	Research location of Yermo property; emails with San Bernardino County on location; search using Google maps (.8); read response from S. Paul on N. Johnson social security payments, respond (.1). (Time not billed.)	Asset Analysis

12/28/2018	WK	0.3	250.00	75.00	Get information from S. Paul identifying signatures on checks, send information to S. Paul on Rocky Mountain Power bill, respond on deposition dates.	Case Administration
12/28/2018	WK	2.8	250.00	700.00	Gather information from different N. Johnson depositions re: roles of entities; compile evidence showing role of each entity.	Asset Analysis
12/28/2018	WK	2.3	250.00	575.00	Analyze documents provided by D. Nelson (stock and warrant grant to N. Johnson); list deposition questions (1.3); research patents; create spreadsheet to identify grant dates, assignments (1.0).	Investigation
12/28/2018	WK	1.2	250.00	300.00	Review Parr Brown changes to Accounting Report; create redline to show updates on developments, send to Parr Brown with comments.	Report
12/29/2018	WK	0.4	250.00	100.00	Read Dec. 28 letter from S. Paul with attachments re: assets, stock ownership; send comments to M. Lehr on how to reflect this information in Accounting Report.	Asset Recovery
12/29/2018	WK	2.7	250.00	675.00	Research US Patent & Trademark Office website for dates and transfers of all patents; compile spreadsheet of all patents and patent applications and subsequent assignments of patents.	Investigation
12/29/2018	WK	6.1	0.00	0.00	Travel towards California to inspect properties. (Time not billed.)	Asset Analysis
12/30/2018	WK	3.7	0.00	0.00	Travel to Newall, California; inspect property titled in name of Glenda Johnson. (Time not billed.)	Asset Analysis
12/31/2018	WK	5.4	250.00	1,350.00	Call with Jeff Dalebout (CPA) on information he is sending in response to Receiver request for documents (.2); work drafting deposition questions for Neldon Johnson; identify and create exhibits (5.2)	Investigation
Total		281.9		52,855.00		

EXHIBIT B-2



December 31, 2018

RaPower-3 Receivership
Wayne Klein, Receiver
Klein & Associates
P.O. Box 1836
Salt Lake City, UT 84110

Invoice: 862788
Client: 176390
Matter: 1

INVOICE SUMMARY

Attorney: Jonathan O Hafen

For professional services rendered and costs advanced

RE: Administration of Receivership Estate

Professional Services	\$ 24,212.00
Less Courtesy Discount	<u>\$ -2,421.20</u>
Net Professional Services	\$ 21,790.80
Total Costs Advanced	<u>\$ 439.72</u>
TOTAL THIS INVOICE	\$ 22,230.52

PARR BROWN GEE & LOVELESS

Invoice: 862788
 RaPower-3 Receivership
 Administration of Receivership Estate

December 31, 2018
 Client: 176390
 Matter: 1

PROFESSIONAL SERVICES RENDERED

Date	Tkpr	Description	Hours	Amount
10/09/18	JOH	No Charge - Review proposed order and related pleadings concerning potential receivership	1.30	N/C
10/17/18	JOH	No Charge - Review draft order appointing receiver; Correspond by email with Steve Mouritsen re same	1.20	N/C
10/17/18	SCM	No Charge - Review and comment on draft order appointing receiver. Draft correspondence re the same	.80	N/C
11/01/18	JOH	Telephone conference and correspond by email with receiver re case background and strategy; Attend to motion to appoint professionals	.60	222.00
11/01/18	JMC	Correspond with Jon Hafen re receivership; Review and revise motion to approve Lone Peak and Parr employment; Correspond with Mike Lehr re the same; Review and analyze the receivership order; Correspond with Wayne Klein re employment application and motion	3.80	1,330.00
11/01/18	MSL	Draft motions for authorization to appoint professionals; Draft proposed orders allowing appointment of professionals; Communication with Jon Hafen, Joe Covey, and Wayne Klein re same	5.00	1,100.00
11/02/18	JOH	Attend to filings; Review email correspondence re same	.20	74.00
11/02/18	JMC	Review and revise motions to approve Parr Brown and accountant's employment; Correspond with Mike Lehr re the same	.60	210.00
11/02/18	MSL	Communication with Wayne Klein and Joe Covey re any DOJ objections to Lone Peak being employed by receiver; Revise motion to appoint Lone Peak as accountant for receiver; Coordinate filing of separate motions to employ Parr Brown and Lone Peak as professionals for the receiver	2.30	506.00
11/05/18	JOH	Prepare for and attend meeting with receiver; Review filings; Correspond by email with receiver re same; Review email correspondence from Paul Jones re related tax court proceeding	1.50	555.00
11/05/18	JMC	Meeting with Wayne Klein and Jon Hafen re legal strategy issues and case	1.50	525.00
11/05/18	MSL	Conference with Wayne Klein, Jon Hafen, and Joe Covey re receivership status, procedural posture and assets of the estate	1.50	330.00
11/06/18	JOH	Correspond by email with receiver re various matters; Review order appointing counsel	.30	111.00
11/06/18	JMC	Correspond with Bryan Allen re securities issues and terminating trades on public entity	.90	315.00
11/06/18	MSL	Coordinate adding Wayne Klein to internal filing notification system	.40	88.00
11/07/18	JOH	Review email correspondence re securities issue; Review of draft Form 8-K	.20	74.00
11/07/18	BTA	Review Int'l Automated SEC filings to identify missing filings, transfer agent information and related items; Review Form 8-K; Teleconference re issues	1.20	420.00

PARR BROWN GEE & LOVELESS

Invoice: 862788
 RaPower-3 Receivership
 Administration of Receivership Estate

December 31, 2018
 Client: 176390
 Matter: 1

Date	Tkpr	Description	Hours	Amount
11/07/18	JMC	Draft 8-K securities filing; Correspond with Bryan Allen re the same and various securities issues; Correspond with Mike Lehr re filing of receivership; Order in other jurisdictions; Review and analyze Receivership Order and Motion to Approve Receiver; Correspond with Wayne Klein re securities filings and related issues	5.80	2,030.00
11/08/18	JOH	Review email correspondence	.20	74.00
11/08/18	JMC	Correspond with Wayne Klein, Jason Perry and Bryan Allen re securities issues and Form 8-K filing; Review correspondence re receivership; Correspond with Mike Lehr re research assignments	.70	245.00
11/08/18	MSL	Draft notices of stay for two proceedings in federal district court of Utah and one notice for proceeding in Utah state court; Communication with Wayne Klein re same; Review and revise notices; Coordinate filing of notices	4.60	1,012.00
11/09/18	JOH	Review pleadings and related email correspondence	.20	74.00
11/09/18	BTA	Teleconference with Wayne Klein re securities matters	.40	140.00
11/09/18	JMC	Correspond with Bryan Allen and Wayne Klein re securities issues; Correspond with Jason Perry re 8-K filing	.40	140.00
11/09/18	JRP	Speak with SEC re updating passphrase for filer codes	.40	84.00
11/12/18	JOH	Correspond by email with Receiver re various matters; Follow up re same	.20	74.00
11/12/18	MSL	Multiple email communications with Wayne Klein and Jon Hafen re notice of receivership status and research projects	.40	88.00
11/14/18	BTA	Conference re Form 8-K and filing agent; Review best options for communicating with SEC	.70	245.00
11/15/18	BTA	Conversation with SEC re possible deregistration	.60	210.00
11/15/18	JMC	Correspond with Jason Perry and Wayne Klein re affidavit and 8-K filing	.20	70.00
11/15/18	JRP	Request information from M2 Compliance re 8-K filing service; Speak with David McGuire at M2 Compliance re 8-K filing service; Prepare Form ID and Power of Attorney to obtain filer codes	1.20	252.00
11/16/18	JRP	Prepare Client Services Agreement; Obtain updated passphrase for filer codes	.90	189.00
11/17/18	JOH	Correspond by email with Receiver re various matters; Review email correspondence and pleadings	.10	37.00
11/19/18	JOH	Correspond by email with Receiver re various questions; Follow up re same	.20	74.00
11/20/18	BTA	Call enforcement liason at SEC re IAUD	.20	70.00
11/20/18	MSL	Review motion to lift asset freeze as to Solco and XSun and declaration of Johnson; Email communication with Wayne Klein re same	.70	154.00
11/20/18	JRP	Compile Client Service Agreement with M2-Compliance; Review 8-K and send to M2 for filing; Review preliminary document from M2	.70	147.00
11/26/18	JOH	Prepare for and meet with Receiver re case status and strategy	1.00	370.00

PARR BROWN GEE & LOVELESS

Invoice: 862788
 RaPower-3 Receivership
 Administration of Receivership Estate

December 31, 2018
 Client: 176390
 Matter: 1

Date	Tkpr	Description	Hours	Amount
11/27/18	MSL	Draft notices of stay for three tax court proceedings involving receivership defendants; Coordinate filing of the notices with the tax court	1.30	286.00
11/28/18	BTA	Teleconference with SEC re potential de-registration of IAUD	.40	140.00
11/29/18	JOH	Review email correspondence from Receiver; Follow up re response to requests	.20	74.00
11/29/18	MSL	Communication with Wayne Klein and Joe Covey re application fees by Snell and Wilmer	.40	88.00
11/30/18	JOH	Correspond by email with Receiver re request for input on pleading; Follow up re same; Review email correspondence	.40	148.00
11/30/18	MSL	Review and revise receiver's recommendation of living allowance for Shepard and Johnson; Communication with Wayne Klein re same; Coordinate filing of receivers recommendation	1.80	396.00
11/30/18	MSL	Review and revise opposition to motion to lift stay on XSun Energy Solco I assets; Communication with Wayne Klein re same; Coordinate filing of opposition	3.30	726.00
12/03/18	JOH	Correspond by email with W. Klein re potential motion to release certain real estate from receivership estate; Follow up re same; Review email correspondence from client	.20	74.00
12/03/18	JMC	Correspond with Wayne Klein re meeting at Snell's offices re fees; Prepare for and attend meeting at Snell	.20	70.00
12/04/18	JOH	Brief review of pleadings and related email correspondence	.20	74.00
12/05/18	JOH	Correspond by email with Receiver re motion to retain SSI income	.10	37.00
12/06/18	MSL	Draft motion to release property of the receivership estate; Draft proposed order re same; Communication with Wayne Klein re same	3.80	836.00
12/07/18	MSL	Revise motion to release properties from receivership estate; Communication with Wayne Klein re same; Coordinate filing the motion	1.20	264.00
12/07/18	MSL	Draft notice of intent to serve subpoena upon Pacific Stock Transfer Company; Draft document subpoena for Pacific Stock Transfer Company including document requests; Review Rule 45 of the Federal Rules of Civil Procedure re requirements for document subpoenas; Review District of Utah Local Rules re same	4.20	924.00
12/09/18	MSL	Revise notice of intent to serve subpoena upon Pacific Stock Transfer Company; Combine notice, subpoena, and document requests into one document	.70	154.00
12/10/18	JMC	Meet with Wayne Klein and David Leta re payment of Snell's fees and related issues	1.50	525.00
12/10/18	MSL	Revise notice of intent to serve subpoena upon Pacific Stock Transfer Company; Coordinate filing re same	.40	88.00
12/11/18	JOH	Review email correspondence and related documents; Correspond by email with Receiver re strategy for upcoming depositions	.20	74.00
12/11/18	MSL	Email communication with Wayne Klein and Jon Hafen re deposition schedule and notice of stay	.20	44.00

PARR BROWN GEE & LOVELESS

Invoice: 862788
 RaPower-3 Receivership
 Administration of Receivership Estate

December 31, 2018
 Client: 176390
 Matter: 1

Date	Tkpr	Description	Hours	Amount
12/12/18	JOH	Brief review of email correspondence and various pleadings; Correspond by email with W. Klein re discussion with counsel to IRS	.70	259.00
12/14/18	MSL	Draft errata to Receiver's living allowance recommendation; Review and revise Receiver's corrected living allowance recommendation; Correspond with Wayne Klein re same	3.50	770.00
12/17/18	JOH	Review draft motion and Mike Lehr's analysis of that motion; Correspond by email with Mike Lehr re same; Correspond by email with Receiver re status of comments on motion	.40	148.00
12/17/18	MSL	Review draft motion to lift stay as to Greg and Diana Shepard's tax court proceeding; Draft email communication to Jon Hafen and Joe Covey re same	2.80	616.00
12/18/18	MSL	Communicate with Wayne Klein re memorandum in opposition to Motion to lift stay as to certain assets filed by the United States; Review and revise Millard County property document; Review and revise motion to lift the stay on G. Shepard's tax court case; Communicate with Wayne Klein re same	7.20	1,584.00
12/20/18	JOH	Review email correspondence and related documents; Correspond by email with Receiver re upcoming report to be filed with the court; Follow up with Mike Lehr re same	.10	37.00
12/20/18	MSL	Communicate with counsel for the United States Erin Hines re motion to lift stay on Gregory Johnson's tax court case; Communicate with counsel for the IRS Skyler Bradbury re motion to lift stay on Gregory Johnson's tax court case	.90	198.00
12/21/18	MSL	Draft document requests for subpoena to Roger Hamblin; Draft notice of intent to serve subpoena on Roger Hamblin; Draft subpoena to Roger Hamblin	2.40	528.00
12/24/18	MSL	Email communication with Wayne Klein re Receiver's accounting report; Begin review of draft accounting report; Email communication with Wayne Klein re request to submit for motion to release properties of Howard and Glenda Johnson from receivership estate	.60	132.00
12/26/18	MSL	Draft request to submit motion for release of certain properties from receivership estate; Coordinate filing of request to submit; Email Communication with counsel for the United States, Erin Healy Gallagher, re motion to lift stay as to Greg Shepard's tax court proceeding; Email communication with Wayne Klein re the Court's order releasing certain properties from the receivership estate	2.90	638.00
12/27/18	MSL	Telephone communication with counsel for Greg Shephard re receiver's notice of stay in case removed to federal court; Coordinate service of subpoena on Roger Hamblin; Communicate with Wayne Klein re Judge Nuffer's decisions and orders on various motions	1.00	220.00
12/27/18	MSL	Review draft of Receiver's accounting recommendation on IAS	1.10	242.00
12/28/18	JOH	Review draft report; Correspond by email with Mike Lehr re same	.30	111.00
12/28/18	MSL	Review and revise Receiver's report; Review various docket entries; Communicate with Wayne Klein; Review and edit footnote citations	7.40	1,628.00

PARR BROWN GEE & LOVELESS

Invoice: 862788
 RaPower-3 Receivership
 Administration of Receivership Estate

December 31, 2018
 Client: 176390
 Matter: 1

Date	Tkpr	Description	Hours	Amount
12/29/18	MSL	Review letter from counsel for Neldon Johnson re assets and ownership interests in various entities; Review redline changes by Wayne Klein of Receiver's accounting report; Revise accounting report	1.30	286.00
12/31/18	MSL	Final review of Receiver's accounting report; Coordinate filing of same	.70	154.00
TOTAL PROFESSIONAL SERVICES				\$ 24,212.00
Less Courtesy Discount				<u>\$ -2,421.20</u>
NET PROFESSIONAL SERVICES				\$ 21,790.80

SUMMARY OF PROFESSIONAL SERVICES

Name	Rate	Hours	Total
Jonathan O Hafen	370.00	7.50	2,775.00
Bryan Allen	350.00	3.50	1,225.00
Joseph M R Covey	350.00	15.60	5,460.00
Michael S. Lehr	220.00	64.00	14,080.00
Jason R Perry	210.00	3.20	672.00
TOTALS		93.80	\$ 24,212.00

COSTS ADVANCED

Date	Description	Amount
11/09/18	Filing Fees, USDC Courts, application fee	47.00
11/14/18	UCC Search, Utah Interactive, business entity search	4.00
11/27/18	FedEx, Delivery/Messenger, United States Tax Court	57.66
11/30/18	November, 2018 Westlaw charges	138.06
12/12/18	Filing Fees, Millard County Fees	18.00
12/12/18	Action Process Service - service of subpoena to Pacific Stock Transfer Company	60.00
12/27/18	State Process Service - Roger Hamblin	115.00
TOTAL COSTS ADVANCED		\$ 439.72
TOTAL THIS INVOICE		\$ 22,230.52



December 31, 2018

RaPower-3 Receivership
Wayne Klein, Receiver
Klein & Associates
P.O. Box 1836
Salt Lake City, UT 84110

Invoice: 862789
Client: 176390
Matter: 2

INVOICE SUMMARY

Attorney: Jonathan O Hafen

For professional services rendered and costs advanced

RE: Asset Analysis & Recovery

Professional Services	\$ 9,394.00
Less Courtesy Discount	<u>\$ -947.05</u>
Net Professional Services	\$ 8,446.95
Total Costs Advanced	<u>\$ 312.00</u>
TOTAL THIS INVOICE	\$ 8,758.95

Invoice: 862789
 RaPower-3 Receivership
 Asset Analysis & Recovery

December 31, 2018
 Client: 176390
 Matter: 2

PROFESSIONAL SERVICES RENDERED

Date	Tkpr	Description	Hours	Amount
11/07/18	MSL	Research re Notice of Receivership pursuant to 28 USC 754; Draft Notice of Receivership to file in the Northern District of Texas and Central District of California for jurisdiction over receivership property in those districts	3.20	704.00
11/08/18	MSL	Review and revise notice of receivership pursuant to 28 USC 754; Communication with Derek Carson of Cantey Hanger in Dallas, TX to coordinate filing notice of receivership; Communication with Barry Fink of Glaser Weil in Los Angeles, CA to coordinate filing notice of receivership	3.10	682.00
11/09/18	MSL	Coordinate filing of notice of receivership under 28 USC 754 with California and Texas counsel	3.60	792.00
11/13/18	MSL	Research re consequences of a the N.P. Johnson Family Limited Partnership owning real estate and the partnership expiring for the receiver taking ownership of the property	2.40	528.00
11/15/18	MSL	Research re effect of expiration of limited partnership on real property owned by receivership estate; Draft communication to Wayne Klein re same	2.00	440.00
11/19/18	MSL	Draft email re effect of expired limited partnership on the receiver taking possession of real property owned by the limited partnership; Research re voidable conveyance actions under Utah law and what badges of fraud will likely make transactions voidable in this case	3.70	814.00
11/26/18	MSL	Conference with Wayne Klein, Jon Hafen, and Joe Covey re real property of the receivership estate and issues that need to be addressed to recover assets	1.20	264.00
12/12/18	MSL	Review Millard County Records Office's property records for each of the seventeen receivership properties in Millard county including most recent transfers, property value, quit claim and warranty deeds; Communication with Millard County Records Office's re copies of certain deeds of receivership properties; Draft summary of property records for use by Wayne Klein	5.90	1,298.00
12/13/18	MSL	Review Millard County Records Office's property records for each of the seventeen receivership properties in Millard county including most recent transfers, property value, quit claim and warranty deeds; Communication with Millard County Records Office's re copies of certain deeds of receivership properties; Draft summary of property records for use by Wayne Klein; Draft email communication to Wayne Klein re Millard County property documents and summary of seventeen properties history	5.70	1,254.00
12/16/18	MSL	Research Millard County property of the receivership estate re location and value of each property	1.50	330.00
12/17/18	MSL	Draft email communication to Cottonwood title company re 326 N 198 SR property Salem, UT; Review Utah County property records re 326 N 198 SR Salem, UT	1.40	308.00

PARR BROWN GEE & LOVELESS

Invoice: 862789
 RaPower-3 Receivership
 Asset Analysis & Recovery

December 31, 2018
 Client: 176390
 Matter: 2

Date	Tkpr	Description	Hours	Amount
12/20/18	MSL	Communicate with Cottonwood Title re property report on property involved in transaction with N.P. Johnson Family Limited Partnership and Starlite Holdings; Review property report from Cottonwood Title; Communicate with Texas title company re ownership status and history of N.P. Johnson Family Limited Partnership property in Texas	2.10	462.00
12/26/18	MSL	Draft property report for possible property of the receivership estate of 326 N SR 198, Salem, UT; Review Utah County records of 326 N SR 198 for property report	2.60	572.00
12/27/18	MSL	Draft report re 326 N SR 198, Salem, UT to determine whether the property should be part of the Receivership Estate; Communicate with Wayne Klein re same	4.30	946.00

TOTAL PROFESSIONAL SERVICES	\$ 9,394.00
Less Courtesy Discount	<u>\$ -947.05</u>
NET PROFESSIONAL SERVICES	\$ 8,446.95

SUMMARY OF PROFESSIONAL SERVICES

Name	Rate	Hours	Total
Michael S. Lehr	220.00	42.70	9,394.00
TOTALS		42.70	\$ 9,394.00

COSTS ADVANCED

Date	Description	Amount
12/13/18	Utah Interactive - Business entity search	4.00
12/13/18	Utah Interactive - Business entity search	2.00
12/13/18	Court Documents, Millard County	6.00
12/20/18	Cottonwood Title -- Full Title Report	300.00

TOTAL COSTS ADVANCED	\$ 312.00
-----------------------------	------------------

TOTAL THIS INVOICE	\$ 8,758.95
---------------------------	--------------------

EXHIBIT B-3

LONEPEAK

VALUATION GROUP

36 SOUTH STATE STREET, SUITE 500
SALT LAKE CITY, UTAH 84111

(801) 708-7700 • Fax: (801) 708-7701 •

WWW.LONEPEAKVALUATION.COM

INVOICE

PRIVILEGED & CONFIDENTIAL

Federal ID No. 26-2104291

Wayne Klein, Receiver
36 S State Street
Suite 500
Salt Lake City, UT 84111

Invoice Date: 12/03/2018
Invoice No. 17124
Page No. 1

Account No. 1481.000
RE: United States v. RaPower-3, LLC, et al.

Fees

			Rate	Hours	
11/01/2018	ZMC	File Review	144.00	3.50	504.00
	JWO	REview of conflict information and discussions with Receiver.	225.00	0.50	112.50
		For Current Services Rendered		4.00	616.50

Hours - Summary

<u>Timekeeper</u>	<u>Hours</u>	<u>Total</u>
James Wood, Principal	0.50	\$112.50
Zack McAdams, Analyst	3.50	504.00

Total Current Work 616.50

Balance Due \$616.50

To ensure proper credit, please include account number and statement date on remittance checks. Thank you.

LONEPEAK

VALUATION GROUP

36 SOUTH STATE STREET, SUITE 500
SALT LAKE CITY, UTAH 84111

(801) 708-7700 • Fax: (801) 708-7701 •

WWW.LONEPEAKVALUATION.COM

INVOICE**PRIVILEGED & CONFIDENTIAL**

Federal ID No. 26-2104291

Wayne Klein, Receiver
36 S State Street
Suite 500
Salt Lake City, UT 84111Invoice Date: 01/02/2019
Invoice No. 17182
Page No. 1Account No. 1481.000
RE: United States v. RaPower-3, LLC, et al.Fees

			Rate	Hours	
11/21/2018	CGO	File Review	135.00	0.75	101.25
	JWO	Discussion with Staff regarding case.	225.00	0.40	90.00
11/26/2018	JWO	Work with alternative softwares to extract data from disk	225.00	3.10	697.50
11/27/2018	JWO	Additional work with data disk. Communication with USAO.	225.00	1.40	315.00
12/10/2018	JWO	Extract initial bank statement data and files.	225.00	0.25	56.25
12/11/2018	CGO	File Review - Catalog documents and internal meeting	135.00	3.00	405.00
	JWO	Discussion with staff regarding documents and inventory of the same.	225.00	0.45	101.25
12/12/2018	CGO	File Review - Catalog documents	135.00	9.00	1,215.00
12/13/2018	CGO	File Review - Catalog documents	135.00	4.50	607.50
12/14/2018	CGO	File Review - Catalog documents	135.00	6.75	911.25
12/17/2018	FDO	File Review - Bank statement transaction conversion; Internal discussion	130.50	1.00	130.50
	CGO	File Review - scan new files to convert to excel; Internal meeting	135.00	6.00	810.00
	JWO	Internal Conference - Conference with Lone Peak personnel to discuss the engagement and/or coordinate future work activities.	225.00	0.25	56.25
12/18/2018	CGO	File Review - scan new files to convert to excel, internal meeting	135.00	8.75	1,181.25
	JWO	Review of documents with staff.	225.00	0.50	112.50
	FDO	Internal Conference - Conference with Lone Peak personnel to discuss the engagement and/or coordinate future work activities.	130.50	0.50	65.25
12/19/2018	CGO	File Review - scan new files to convert to excel, internal meeting	135.00	1.50	202.50
	FDO	Internal Conference - Conference with Lone Peak personnel to discuss the engagement and/or coordinate future work activities.	130.50	0.25	32.63

To ensure proper credit, please include account number and statement date on remittance checks. Thank you.

Wayne Klein, Receiver
 Account No. 1481.000
 RE: United States v. RaPower-3, LLC,

Invoice Date: 01/02/2019
 Invoice No. 17182
 Page No. 2

			Rate	Hours	
	JWO	Internal Conference - Conference with Lone Peak personnel to discuss the engagement and/or coordinate future work activities.	225.00	0.25	56.25
12/20/2018	FDO	File Review Input payee info for checks	130.50	4.00	522.00
12/21/2018	FDO	File Review Input payee info for checks	130.50	2.00	261.00
12/26/2018	FDO	File Review Input payee info for checks	130.50	7.00	913.50
12/27/2018	FDO	File Review Input payee info for checks	130.50	1.50	195.75
12/28/2018	FDO	File Review Input payee info for checks	130.50	5.00	652.50
		For Current Services Rendered		68.10	9,691.88

Hours - Summary

<u>Timekeeper</u>	<u>Hours</u>	<u>Total</u>
James Wood, Principal	6.60	\$1,485.00
Cristian Gomez, Analyst	40.25	5,433.75
Fabian Dominguez, Analyst	21.25	2,773.13

Total Current Work	9,691.88
Previous Balance	\$616.50
Balance Due	<u>\$10,308.38</u>

Aged Due Amounts

<u>0-30</u>	<u>31-60</u>	<u>61-90</u>	<u>91-120</u>	<u>121-180</u>	<u>181+</u>
10,308.38	0.00	0.00	0.00	0.00	0.00