

Neldon P. Johnson  
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Pro Se Defendant

FILED  
U.S. DISTRICT COURT

2019 MAY 24 P 12: 50

DISTRICT OF UTAH

BY: \_\_\_\_\_  
DEPUTY CLERK

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**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF UTAH**

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UNITED STATES OF AMERICA,

Plaintiff,

vs.

**DECLARATION OF NELDON P.  
JOHNSON ON ACCOUNTING**

Case No. 2:15-cv-00828-DN

RA-POWER 3, INTENATIONAL  
AUTOMATED SYSTEMS, INC; LTB1, LLC;  
R. GREGORY SHEPARD; AND NELDON  
JOHNSON,

Defendants.

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Plaintiff, Neldon P. Johnson, appears Pro Se, and hereby provides the following accounting to clarify and explain transaction history:

1. My name is Neldon P. Johnson and I make this declaration under oath and based on my personal knowledge.

2. When RaPower obtained the right to market the solar technology from Solstice, it was agreed that Solstice would retain a royalty right of 81.4% of the sale price. See Exhibit 1.

3. Solstice later agreed to purchase towers from Glenda Johnson at an agreed materials price of \$175,000 per tower, plus the cost of erection and assembly. The costs of labor were to have a 10% markup for Glenda Johnson for overhead. See Exhibit 2.

4. Based upon the number of towers assembled, Glenda Johnson is owed a total of \$35,000,000, plus a 10% markup. See Exhibit 3.

5. In addition, I assigned to Glenda Johnson one-half of my annual salary as a Christmas gift on December 25, 2003. See Exhibit 4.

6. To pay on the obligations owed during construction of towers, IAS paid a total of \$5,185,479 through 2013 for labor/payroll. IAS also paid a total of \$5,843,243.21 for material/supplies through the end of 2013. See Exhibit 5.

7. From 2014 through 2018 Glenda Johnson used Cobblestone Centre to do the labor, and Cobblestone paid a total of \$3,350,944.28 in payroll during that time period. See Exhibit 6.

8. RaPower repaid funds to IAS in the amount of \$2,407,537.96 from the RaPower checking account. On November 12, 2010 RaPower paid IAS \$126,000 to purchase stock in IAS. On January 16, 2013 RaPower paid IAS \$807,070.68 to purchase stock. On February 24, 2016 RaPower paid IAS \$3,077,838.83 to purchase stock. See Exhibit 7.

9. Based on her contract and the amounts owed and paid, Glenda Johnson is owed a balance of \$17,090,065.61. I have made this calculation on Exhibit 8.

10. When Glenda Johnson's tower completion amount owed (\$35,000,000) is added to the contract amounts owed to her, and the amount paid by RaPower is deducted, the net total owed to her of \$51,849,311.81. See Exhibit 9.

11. Although owed this amount, both Glenda Johnson and I have not collected sums due and owing, but we have invested and delayed taking compensation, in order to allow the possibility of succeeding to have the greatest chance for RaPower and IAS, because we have not personally benefitted in the way we have been accused by the government (and the receiver) in this case.

12. All the supporting materials to show these amounts are in the possession of the receiver. But because the receiver has them, and I gave them to him without numbering them, and because I do not trust the receiver to inform the court accurately, I am attaching to this declaration the following:

13. Exhibit 10 is the 2014 Cobblestone Centre payroll records, 21 pages.

14. Exhibit 11 is the 2015 Cobblestone Centre payroll records, 27 pages.

15. Exhibit 12 is the 2016 Cobblestone Centre payroll records, 27 pages.

16. Exhibit 13 is the 2017 Cobblestone Centre payroll records, 25 pages.

17. Exhibit 14 is the 2018 Cobblestone Centre payroll records, 29 pages.

18. Please notice that all payroll records show that federal taxes were withheld and paid to the government. Since I was not told anything about the government's planned proof of "damages" and "harm to the treasury" before the trial, I had no ability to have accountants help me show that the government has not just 'lost' taxes in theory but have also been paid taxes in fact by the activities of the Defendants. If a fair trial with adequate notice had been allowed to me, I would have been able to show that all the claims of the government about damages are not proven.

19. I am also attaching a copy of the IAS general ledger for the period from 2010 through 2018 as Exhibit 15, showing all the money flowing in and out of the company, 161 pages. It is clear that XSun gave money to IAS that got used for RaPower, it did not get repaid in full for its contributions.

I declare under the penalty of perjury, that the foregoing is true and correct.

Dated this 14 day of May, 2019

  
Neldon Johnson, Pro Se

**CERTIFICATE OF SERVICE**

I certify a copy of the foregoing was sent to counsel for the United States through the Electronic Service by the Utah Court's e-filing program

/s/ Neldon Johnson, Pro, Se