

Edwin S. Wall, A7446
WALL LAW OFFICE
43 East 400 South
Salt Lake City, Utah 84111
Telephone: (801) 746-0900
Facsimile: (801) 364-3232
Electronic Notice: edwin@edwinwall.com

IN THE UNITED STATES DISTRICT COURT
DISTRICT OF UTAH, CENTRAL DIVISION

| | | |
|--------------------------------|---|---------------------------------|
| UNITED STATES OF AMERICA, |) | |
| |) | CERTIFICATE OF SERVICE OF DRAFT |
| Plaintiff, |) | DECLARATION OF NELDON JOHNSON |
| |) | |
| v. |) | |
| |) | |
| RAPOWER-3, LLC, INTERNATIONAL |) | |
| AUTOMATED SYSTEMS, INC., LTB1, |) | Case No. 2:15CV00828-DN |
| LLC, R. GREGORY SHEPARD and |) | |
| NELDON JOHNSON, |) | Hon. DAVID NUFFER |
| |) | |
| Defendant. |) | |

I certify that on July 19, 2019, I served the Draft *Declaration of Neldon Johnson*, together with drafts of the respective Exhibits, on the following parties to the above-entitled proceedings:

Erin Healy Gallagher
US DEPARTMENT OF JUSTICE (TAX)
TAX DIVISION
PO BOX 7238
WASHINGTON, DC 20044
(202)353-2452
Email: erin.healygallagher@usdoj.gov

John K. Mangum
US ATTORNEY'S OFFICE
111 S MAIN ST STE 1800
SALT LAKE CITY, UT 84111-2176
(801)325-3216
Email: john.mangum@usdoj.gov

Erin R. Hines
US DEPARTMENT JUSTICE
CENTRAL CIVIL TRIAL SECTION RM
8921
555 4TH ST NW
WASHINGTON, DC 20001
(202)514-6619
Email: erin.r.hines@usdoj.gov

Jonathan O. Hafen
PARR BROWN GEE & LOVELESS
101 S 200 E STE 700
SALT LAKE CITY, UT 84111
(801) 532-7840
Email: jhafen@parrbrown.com

Michael S. Lehr
PARR BROWN GEE & LOVELESS
101 S 200 E STE 700
SALT LAKE CITY, UT 84111
(801)532-7840
Email: mlehr@parrbrown.com

By Permission of Counsel:

Wayne Klein
Receiver
KLEIN & ASSOCIATES, PLLC
PO Box 1836
Salt Lake City, UT 84110
wklein@kleinutah.com

Respectfully submitted July 19, 2019.



Edwin S. Wall
Attorney at Law

CERTIFICATE OF SERVICE

I, Edwin S. Wall, hereby certify that on June 28, 2019, I served a copy of the attached *Draft Declaration of Neldon Johnson*, upon the counsel for the Plaintiff in this matter, by email with a Certificate of Service Filed with the Court, to all designated parties.

Erin Healy Gallagher
US DEPARTMENT OF JUSTICE (TAX)
TAX DIVISION
PO BOX 7238
WASHINGTON, DC 20044
(202)353-2452
Email: erin.healygallagher@usdoj.gov

Erin R. Hines
US DEPARTMENT JUSTICE
CENTRAL CIVIL TRIAL SECTION RM 8921
555 4TH ST NW
WASHINGTON, DC 20001
(202)514-6619
Email: erin.r.hines@usdoj.gov

John K. Mangum
US ATTORNEY'S OFFICE
111 S MAIN ST STE 1800
SALT LAKE CITY, UT 84111-2176
(801)325-3216
Email: john.mangum@usdoj.gov

Christopher R. Moran
US DEPARTMENT OF JUSTICE (TAX)
TAX DIVISION
PO BOX 7238
WASHINGTON, DC 20044
(202)307-0834

David E. Leta
SNELL & WILMER LLP
15 W SOUTH TEMPLE STE 1200
GATEWAY TOWER WEST
SALT LAKE CITY, UT 84101
(801)257-1928
Fax: (801)257-1800
Email: dleta@swlaw.com

Jeffrey D. Tuttle

SNELL & WILMER LLP
15 W SOUTH TEMPLE STE 1200
GATEWAY TOWER WEST
SALT LAKE CITY, UT 84101
(801)257-1960
Email: jtuttle@swlaw.com

Denver C. Snuffer, Jr.
NELSON SNUFFER DAHLE & POULSEN
10885 S STATE ST
SANDY, UT 84070
(801)576-1400
Email: denversnuffer@gmail.com

Steven R. Paul
NELSON SNUFFER DAHLE & POULSEN
10885 S STATE ST
SANDY, UT 84070
(801)576-1400
Email: spaul@nsdplaw.com

Daniel B. Garriott
NELSON SNUFFER DAHLE & POULSEN
10885 S STATE ST
SANDY, UT 84070
(801) 576-1400
Email: dbgariott@msn.com

Joshua D. Egan
NELSON SNUFFER DAHLE & POULSEN
10885 S STATE ST
SANDY, UT 84070
(801)576-1406
Email: joshua.egan@me.com

Justin D. Heideman
HEIDEMAN & ASSOCIATES
2696 N UNIVERSITY AVE STE 180
PROVO, UT 84604
(801)472-7742

Email: jheideman@heidlaw.com

Byron G. Martin
STRONG & HANNI
102 S 200 E STE 800
SALT LAKE CITY, UT 84111
(801) 532-7080
Email: bmartin@strongandhanni.com

Stuart H. Schultz
STRONG & HANNI
102 S 200 E STE 800
SALT LAKE CITY, UT 84111
(801) 532-7080
Email: sschultz@strongandhanni.com

Eric G. Benson
RAY QUINNEY & NEBEKER (SLC)
36 S STATE ST STE 1400
PO BOX 45385
SALT LAKE CITY, UT 84145-0385
801-532-1500
Email: ebenson@rqn.com

Christopher S. Hill
KIRTON MCCONKIE
PO BOX 45120
SALT LAKE CITY, UT 84145-0120
(801)328-3600
Email: chill@kmclaw.com

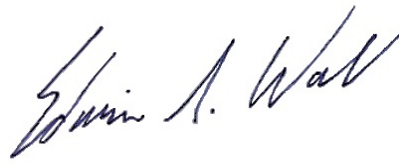
Jonathan O. Hafen
PARR BROWN GEE & LOVELESS
101 S 200 E STE 700
SALT LAKE CITY, UT 84111
(801) 532-7840
Email: jhafen@parrbrown.com

Michael S. Lehr
PARR BROWN GEE & LOVELESS
101 S 200 E STE 700
SALT LAKE CITY, UT 84111
(801)532-7840
Email: mlehr@parrbrown.com

and by United States Mail, first class postage prepaid to:

R. Gregory Shepard
858 CLOVER MEADOW DR
SALT LAKE CITY, UT 84123

Neldon Johnson
2730 West 4000 South
Oasis, Utah 84624
(and via private email)

A handwritten signature in black ink, reading "Edwin S. Wall". The signature is written in a cursive style with a large initial 'E' and 'W'.

Edwin S. Wall,
Attorney for the Defendant