UNITED STATES DISTRICT COURT FOR THE DISTRICT OF UTAH

UNITED STATES OF AMERICA,

Plaintiff,

v.

RAPOWER-3, LLC; INTERNATIONAL AUTOMATED SYSTEMS, INC.; LTB1, LLC; R. GREGORY SHEPARD; NELDON JOHNSON; and ROGER FREEBORN,

Defendants.

ORDER DENYING MOTION TO CONTINUE CONTEMPT HEARING

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

District Judge David Nuffer

Neldon Johnson has filed a Motion to Continue Contempt Hearing ("Motion"). The Motion is DENIED. The subpoena that is the stated basis for the Motion is dated two weeks after this hearing was set. The United States has represented, among other things, that Paul Jones, who issued the subpoena, "has authorized counsel for the United States to state the following: Jones plans to call Johnson as his second witness. He does not anticipate that Johnson's testimony will extend past January 22." On January 17, 2020, a Docket Text Order was entered requiring Mr. Johnson to (1) "move to quash the Tax Court subpoena" based on the "previously-set contempt hearing"; (2) to file any reply supporting the Motion (with a copy of the motion to quash) by noon on January 21, 2020; and (3) to provide, also by January 21, 2020, "(A) the date of service (or proof of

¹ <u>Docket no. 837</u>, filed January 15, 2020; United States' Opposition to Neldon Johnson's Motion to Continue Contempt Hearing ("Opposition"), docket no. 840, filed January 16, 2020.

² Amended Notice of Hearing, filed December 4, 2019.

³ Opposition, *supra* note 1, at 3.

service) of the Tax Court subpoena, (B) the names of all counsel in the Tax Court case, and (C) contact information for the Tax Court staff and judge."⁴

For the reasons given by the United States in opposition to the Motion, and because no reply in support of the Motion has been filed, nor any copy of a motion to quash the Tax Court subpoena, and because Mr. Johnson has not provided the information required by the January 17, 2020 Docket Text Order, the Motion⁵ is DENIED.

SIGNED January 22, 2020.

BY THE COURT:

David Nuffer

United States District Judge

⁴ Docket Text Order, docket no. 841, filed January 17, 2020.

⁵ Docket no. 837, filed January 15, 2020.