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

<p>UNITED STATES OF AMERICA,</p> <p>Plaintiff,</p> <p>vs.</p> <p>RAPOWER-3, LLC, INTERNATIONAL AUTOMATED SYSTEMS, INC., LTB1, LLC, R. GREGORY SHEPARD, NELDON JOHNSON, and ROGER FREEBORN,</p> <p>Defendants.</p>	<p>Civil No. 2:15-cv-00828 DN</p> <p><b>DECLARATION OF ERIN HEALY GALLAGHER</b></p> <p>District Judge David Nuffer</p>
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I, Erin Healy Gallagher, pursuant to 28 U.S.C. § 1746, hereby declare that:

1. I am an Assistant Chief for the Tax Division's Civil Trial Section - Central Region, at the United States Department of Justice, and I am a trial attorney of record assigned responsibility for this case.

2. On June 8, 2020, I delivered a letter, with exhibits, via email to Steven Paul, the attorney at Nelson, Snuffer, Dahle & Poulson, who signed the Rule 60 motion. A true and correct copy of this email and the letter is attached as Pl. Ex. 977. The exhibits to the letter are separately numbered, as follows, and attached:

- a. Pl. Ex. 970, IRS's Pre-Trial Brief, Jan. 6, 2020;
- b. Pl. Ex. 971, IRS's Post-Trial Brief, May 5, 2020;
- c. Pl. Ex. 972, Tax Court Tr., Jan. 21, 2020;
- d. Pl. Ex. 973, Tax Court Tr., Jan. 22, 2020;
- e. Pl. Ex. 974, Tax Court Tr., Jan. 23, 2020;
- f. Pl. Ex. 975, Expert Report of Dr. Thomas Mancini, Tax Court Exhibit 147-R; and
- g. Pl. Ex. 976, Rebuttal Report of Dr. Thomas Mancini, Tax Court Exhibit 148-R.

3. All attorneys who represent the Defendants on whose behalf the Rule 60 motion was filed were copied on the letter.

4. The letter invited Mr. Paul to withdraw the motion without formal motions practice, no later than June 11, 2020 at noon MDT.

5. On June 11, 2020, Mr. Paul emailed me to seek an extension of time to “respond” to the Rule 11 letter. A true and correct copy of the email is attached as Pl. Ex. 978.

6. On June 12, 2020, pursuant to Fed. R. Civ. P. 5, I served a version of the United States’ Rule 11 motion upon Mr. Paul and the other attorneys of record at Nelson, Snuffer, Dahle & Poulson by U.S. Mail, first class, postage prepaid. The version I served on June 12 was substantively identical to the version filed today, although the filed version is updated to reflect events and Court orders entered since June 12, 2020.

7. July 6, 2020, was twenty-one days (plus three days pursuant to Fed. R. Civ. P. 6(d)) after I served the United States’ Rule 11 motion on the signing attorneys.

I HEREBY DECLARE under penalty of perjury that the foregoing is true and correct.

Executed on: July 13, 2020

/s/ Erin Healy Gallagher  
ERIN HEALY GALLAGHER