

EXHIBIT 3



Summons

In the matter of International Automated Systems Inc (TIN # [REDACTED] 7580)
 Internal Revenue Service (Division): Small Business/Self-Employed
 Industry/Area (name or number): Western Area
 Periods: Fiscal year ending June 30, 2013

The Commissioner of Internal Revenue

To: Zions Bank
 At: Legal Department; 1875 S Redwood Road, Salt Lake City, UT 84104

You are hereby summoned and required to appear before Joel Zickke, Revenue Agent, or Designee
 an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers,
 and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the
 administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

In lieu of appearance, you may mail the following documents to the address below before the date of the appearance.

Please produce for examination copies of signature cards, monthly bank statements, bank deposit slips, deposit items, credit
 memos, cancelled checks, and debit memos drawn on accounts which International Automated Systems Inc (TIN # [REDACTED] 7580)
 owns for the period June 2012 - July 2013.

The term 'credit memos' includes internal and external bank transfers of funds and wires and includes any internal memoranda
 evidencing the payor bank name, the payor account name and the payor account number for the accounts paying such transferred
 and wired funds. The term 'debit memos' includes internal and external bank transfers of funds and wires and includes any internal
 memoranda evidencing the recipient bank name, the recipient account name and the recipient account number for the accounts
 receiving such transferred and wired funds. The term 'cancelled checks' includes counter checks, cashier's checks and money
 orders. The term 'accounts' includes but is not limited to checking accounts, savings accounts, money market accounts, investment
 accounts, merchant accounts, credit card accounts, and loan accounts.

You are authorized to receive reimbursement of up to \$500.00 for costs directly related to the search for, reproduction of, and
 transport of the records requested in this summons. If the amount of direct costs is expected to exceed this amount please contact
 the issuing officer listed below for further authorization.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

50 South 200 East, MS-4544JZ, Salt Lake City, UT 84111; Phone 801-799-6685; Fax 801-799-6724

Place and time for appearance at 50 South 200 East, Salt Lake City, UT 84111



Department of the Treasury
 Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 12-2001)
 Catalog Number 21405J

on the 13th day of May 2016 at 10 o'clock a m.
 Issued under authority of the Internal Revenue Code this 14th ^(year) day of April, 2016 _(year)

[Signature] Revenue Agent
 Signature of issuing officer Title
[Signature] Revenue Agent Group Manager
 Signature of approving officer (if applicable) Title

Original -- to be kept by IRS



Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date 04/14/2016	Time
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**How
Summons
Was
Served**

1. I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.
2. I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): _____
3. I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address: _____
Legal Department; 1875 S Redwood Road, Salt Lake City, UT 84104

Signature 	Title Revenue Agent
---------------	------------------------

7014 3490 0001 7502 4797

4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: 04/14/2016 Time: _____

Name of Noticee: International Automated Systems Inc

Address of Noticee (if mailed): PO Box 608; American Fork, UT 84003

7014 3490 0001 7502 4766

- How Notice Was Given**
- I gave notice by certified or registered mail to the last known address of the noticee.
 - I gave notice by handing it to the noticee.
 - I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any): _____
 - In the absence of a last known address of the noticee, I left the notice with the person summoned.
 - No notice is required.

Signature 	Title Revenue Agent
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I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature	Title
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SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<ul style="list-style-type: none"> Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the mailpiece, or on the front if space permits. 		A. Signature X <i>[Signature]</i> <input type="checkbox"/> Agent <input type="checkbox"/> Addressee	
1. Article Addressed to: Zions Bank 1875 S Redwood Rd Salt Lake City, UT 84104		B. Received by (Printed Name) <i>[Signature]</i> C. Date of Delivery	
2. Article Number (Transfer from service label) 7014 3490 0001 7502 4797		D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No	
3. Service Type <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.		4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes	

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-154

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<ul style="list-style-type: none"> Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the mailpiece, or on the front if space permits. 		A. Signature X <i>[Signature]</i> <input type="checkbox"/> Agent <input type="checkbox"/> Addressee	
1. Article Addressed to: International Automated Systems Inc Po Box 608 American Fork, UT 84003		B. Received by (Printed Name) <i>[Signature]</i> C. Date of Delivery	
2. Article Number (Transfer from service label) 7014 3490 0001 7502 4766		D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No	
3. Service Type <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.		4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes	

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-154

7014 3490 0001 7502 4766		7014 3490 0001 7502 4797	
U.S. Postal Service™ CERTIFIED MAIL® RECEIPT Domestic Mail Only		U.S. Postal Service™ CERTIFIED MAIL® RECEIPT Domestic Mail Only	
OFFICIAL USE For delivery information, visit our website at www.usps.com®		OFFICIAL USE For delivery information, visit our website at www.usps.com®	
Sent To: International Automated Systems Inc Street & Apt. No.: Po Box 608 or PO Box No.: City, State, ZIP+4: American Fork, UT 84003		Sent To: Zions Bank Street & Apt. No.: 1875 S Redwood Rd or PO Box No.: City, State, ZIP+4: Salt Lake City, UT 84104	
Return Receipt Fee (Endorsement Required) \$ 46 Restricted Delivery Fee (Endorsement Required) 330 Total Postage & Fees \$ 646		Return Receipt Fee (Endorsement Required) \$ 46 Restricted Delivery Fee (Endorsement Required) 330 Total Postage & Fees \$ 646	
DOWNTOWN STATION SALT LAKE CITY UT 84104 APR 15 2016		DOWNTOWN STATION SALT LAKE CITY UT 84104 APR 15 2016	

PS Form 3800, July 2014 See Reverse for Instructions

U.S. Postal Service™
CERTIFIED MAIL® RECEIPT
 Domestic Mail Only

For delivery information, visit our website at www.usps.com

OFFICIAL USE

Postage	\$ 46
Certified Fee	330
Return Receipt Fee (Endorsement Required)	270
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	\$ 646

APR 15 2016
 DOWNTOWN STATION
 SALT LAKE CITY, UT 84103

Article No 71014 3490 0001 7502 4797

Street & Apt. No. Zions Bank
1875 S Redwood Rd
 City, State, ZIP+4 Salt Lake City, UT 84104

PS Form 3811, February 2004

U.S. Postal Service
CERTIFIED MAIL® RECEIPT
 Domestic Mail Only

For delivery information, visit our website at www.usps.com

OFFICIAL USE

Postage	\$ 46
Certified Fee	330
Return Receipt Fee (Endorsement Required)	270
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	\$ 646

APR 15 2016
 DOWNTOWN STATION
 SALT LAKE CITY, UT 84103

Article No 71014 3490 0001 7502 4797

Street & Apt. No. International Automated Systems
Po Box 608
 City, State, ZIP+4 American Fork, UT 84003

SENDER: COMPLETE THIS SECTION

1. Article Addressed to:
Zions Bank
1875 S Redwood Rd
Salt Lake City, UT 84104

2. Article Number (Transfer from service label)
7014 3490 0001 7502 4797
 Domestic Return Receipt
 PS Form 3811, February 2004

COMPLETE THIS SECTION OF RECEIPT

A. Signature Agent Addressee
[Signature]

B. Received by (Printed Name)
[Signature]

C. Date of Delivery
[Signature]

D. Is delivery address different from item 1? Yes No
 If YES, enter delivery address below:

3. Check the box:
 Certified Mail Express Mail
 Registered Mail Return Receipt for Merchandise
 Insured Mail G.O.D.

4. Restricted Delivery? (Extra Fee) Yes No

SENDER: COMPLETE THIS SECTION

1. Article Addressed to:
International Automated Systems Inc
Po Box 608
American Fork, UT 84003

2. Article Number (Transfer from service label)
7014 3490 0001 7502 4797
 Domestic Return Receipt

COMPLETE THIS SECTION OF RECEIPT

1. Article Addressed to:
International Automated Systems Inc
Po Box 608
American Fork, UT 84003

2. Article Number (Transfer from service label)
7014 3490 0001 7502 4797

3. Service Type
 Certified Mail Express Mail
 Registered Mail Return Receipt for Merchandise
 Insured Mail G.O.D.

4. Restricted Delivery? (Extra Fee) Yes No