

**EXHIBIT 3**  
**IRS Summons to Millard County Credit Union**



# Summons

In the matter of DCL16BLT Inc (TIN # [redacted] 1997)

Internal Revenue Service (Division): Small Business/Self-Employed

Industry/Area (name or number): Western Area

Periods: Calendar years ending December 31, 2013 and December 2014

### The Commissioner of Internal Revenue

To: Millard County Credit Union

At: Attention: Steve Shiner; 109 S 300 East, Delta, UT 84624

You are hereby summoned and required to appear before Joel Zielke, 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 DCL16BLT Inc (TIN # [redacted] 1997), or its wholly owned limited liability company, RaPower-3 LLC (TIN # [redacted] 2043) owns for the period December 2012 - January 2015.

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](http://www.irs.gov)

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

on the 15th day of July, 2016 at 10 o'clock a m.

Issued under authority of the Internal Revenue Code this 16th <sup>(year)</sup> day of June, 2016 <sub>(year)</sub>

Signature of issuing officer

Revenue Agent  
Title

Revenue Agent Group Manager  
Title

Signature of approving officer (if applicable)

**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 06/16/2016	Time
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**How  
Summons  
Was  
Served**

- 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.
- 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): \_\_\_\_\_
- 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: \_\_\_\_\_  
Attention: Steve Shiner; 109 S 300 East, Delta, UT 84624

Signature 	Title Revenue Agent
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7013 2250 0000 3268 1888

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: 06/16/2016 Time: \_\_\_\_\_

Name of Noticee: DCL16BLT Inc

Address of Noticee (if mailed): 4035 S 4000 West; Delta, UT 84624

- 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.

7009 2820 0003 5770 7454

7009 2820 0003 5770 7478

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

Complete items 1, 2, and 3.  
 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.  
 Article Addressed to:

MILLARD CO CREDIT UNION  
 109 S 300 EAST  
 DELTA, UT 84624

9590 9401 0135 5225 1381 81

Article Number (Transfer from service label)  
 013 2250 0000 3268 1888

S Form 3811, July 2015 PSN 7530-02-000-9053

A. Signature  Agent  Addressee  
*[Signature]*

B. Received by (Printed Name) C. Date of Delivery

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

3. Service Type  Priority Mail Express®  Registered Mail™  
 Adult Signature  Registered Mail™  Registered Mail Restricted Delivery  
 Certified Mail®  Return Receipt for Merchandise  
 Certified Mail Restricted Delivery  Signature Confirmation™  
 Collect on Delivery  Signature Confirmation Restricted Delivery  
 Collect on Delivery Restricted Delivery  Insured Mail  
 Insured Mail Restricted Delivery (over \$500)

CERTIFIED MAIL™ RECEIPT (Domestic Mail Only; No Insurance Coverage Provided)  
 For delivery information visit our website at www.usps.com

OFFICIAL USE

Postage	\$ 46
Certified Fee	330
Return Receipt Fee (Endorsement Required)	276
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	\$ 649

SALT LAKE CITY DOWNTOWN STATION JUN 20 2016

Sent to DCL16BLT INC  
 Street, Apt. No., or PO Box No. 4035 S 4000 WEST  
 City, State, ZIP+4 DELTA, UT 84624

SENDER: COMPLETE THIS SECTION

COMPLETE THIS SECTION ON DELIVERY

Complete items 1, 2, and 3.  
 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.  
 Article Addressed to:

DCL16BLT INC  
 4035 S 4000 WEST  
 DELTA, UT 84624

9590 9401 0135 5225 1381 12

Article Number (Transfer from service label)  
 009 2820 0003 5770 7454

S Form 3811, July 2015 PSN 7530-02-000-9053

A. Signature  Agent  Addressee  
*[Signature]*

B. Received by (Printed Name) C. Date of Delivery  
 GLENDA E. JOHNSON 6/24/16

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

3. Service Type  Priority Mail Express®  Registered Mail™  
 Adult Signature  Registered Mail™  Registered Mail Restricted Delivery  
 Certified Mail®  Return Receipt for Merchandise  
 Certified Mail Restricted Delivery  Signature Confirmation™  
 Collect on Delivery  Signature Confirmation Restricted Delivery  
 Collect on Delivery Restricted Delivery  Insured Mail  
 Insured Mail Restricted Delivery (over \$500)

CERTIFIED MAIL™ RECEIPT (Domestic Mail Only; No Insurance Coverage Provided)  
 For delivery information visit our website at www.usps.com

OFFICIAL USE

Postage	\$ 46
Certified Fee	330
Return Receipt Fee (Endorsement Required)	276
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	\$ 649

SALT LAKE CITY DOWNTOWN STATION JUN 20 2016

Sent to PAUL W JONES  
 Street, Apt. No., or PO Box No. 4766 S HOLLADAY BLVD  
 City, State, ZIP+4 HOLLADAY, UT 84117

SENDER: COMPLETE THIS SECTION

COMPLETE THIS SECTION ON DELIVERY

Complete items 1, 2, and 3.  
 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.  
 Article Addressed to:

PAUL W JONES  
 4766 S HOLLADAY BLVD  
 HOLLADAY, UT 84117

9590 9401 0135 5225 1381 50

Article Number (Transfer from service label)  
 7009 2820 0003 5770 7478

S Form 3811, July 2015 PSN 7530-02-000-9053

A. Signature  Agent  Addressee  
*[Signature]*

B. Received by (Printed Name) C. Date of Delivery  
 JAMIE LONG 06/22/16

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

3. Service Type  Priority Mail Express®  Registered Mail™  
 Adult Signature  Registered Mail™  Registered Mail Restricted Delivery  
 Certified Mail®  Return Receipt for Merchandise  
 Certified Mail Restricted Delivery  Signature Confirmation™  
 Collect on Delivery  Signature Confirmation Restricted Delivery  
 Collect on Delivery Restricted Delivery  Insured Mail  
 Insured Mail Restricted Delivery (over \$500)

CERTIFIED MAIL™ RECEIPT (Domestic Mail Only; No Insurance Coverage Provided)  
 For delivery information visit our website at www.usps.com

OFFICIAL USE

Postage	\$ 46
Certified Fee	330
Return Receipt Fee (Endorsement Required)	276
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	\$ 649

SALT LAKE CITY DOWNTOWN STATION JUN 20 2016

Sent to MILLARD CO CREDIT UNION  
 Street, Apt. No., or PO Box No. 109 S 300 EAST  
 City, State, ZIP+4 DELTA, UT 84624