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**UNITED STATES DISTRICT COURT FOR THE DISTRICT OF UTAH
CENTRAL DIVISION**

R. WAYNE KLEIN, as Receiver, Plaintiff, v. GLENDA E. JOHNSON, an individual, Defendant.	COMPLAINT (Ancillary to Case No. 2:15-cv-00828) Civil No. District Judge
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R. Wayne Klein, the Court-Appointed Receiver of RaPower-3, LLC (“RaPower”), International Automated Systems Inc. (“IAS”), LTB1 LLC (“LTB1”) their subsidiaries and affiliates,¹ and the assets of Neldon Johnson (“Johnson”) and R. Gregory Shepard (“Shepard”),² (the “Receiver” or “Plaintiff”) in the case styled as *United States v. RaPower-3, LLC, et al.*,

¹ Collectively, unless stated otherwise, RaPower, IAS, LTB1, and all subsidiaries and affiliated entities are referred to herein as “Receivership Entities.” The subsidiaries and affiliated entities are: Solco I, LLC (“Solco”); XSun Energy, LLC (“XSun”); Cobblestone Centre, LC (“Cobblestone”); LTB O&M, LLC; U-Check, Inc.; DCL16BLT, Inc.; DCL-16A, Inc.; N.P. Johnson Family Limited Partnership (“NPJFLP”); Solstice Enterprises, Inc. (“Solstice”); Black Night Enterprises, Inc. (“Black Night”); Starlite Holdings, Inc. (“Starlite”); Shepard Energy; and Shepard Global, Inc.

² Collectively, RaPower, IAS, LTB1, Shepard, and Johnson are referred to herein as “Receivership Defendants.”

Case No. 2:15-cv-00828 (D. Utah) (Nuffer, J.) (the “Civil Enforcement Case”), hereby files this Complaint against Glenda E. Johnson (“Glenda Johnson”).

STATEMENT OF THE CASE

1. Receivership Defendants were operated as an abusive tax fraud.³ The United States alleged, and the Court found, among other things, that the Receivership Defendants operated a massive tax fraud.⁴ The whole purpose of the Receivership Entities was to enable funding for Neldon Johnson and his family.⁵ Glenda Johnson received, directly or indirectly, over \$5 million from Receivership Entities. The transfers to Glenda Johnson were in furtherance of the massive tax fraud and without any legally recognized value for the transferred money. The Receiver seeks to recover, for the benefit of the Receivership Estate, the amounts and assets improperly transferred to Glenda Johnson.

PARTIES, JURISDICTION AND VENUE

2. Pursuant to a Receivership Order entered on October 31, 2018 in the Civil Enforcement Case (the “Receivership Order”),⁶ Plaintiff is the duly-appointed Receiver for Receivership Entities and the assets of Neldon Johnson and Greg Shepard.⁷

3. Upon information and belief, Glenda Johnson is a resident of or is domiciled in the State of Utah. She is the wife of Receivership Defendant Neldon Johnson.

³ See *Findings of Fact and Conclusions of Law*, Civil Enforcement Case, [Docket No. 467](#), at 1 (“FFCL”), filed Oct. 4, 2018.

⁴ *Amended and Restated Judgment*, Civil Enforcement Case, [Docket No. 507](#), filed Nov. 13, 2018; see also FFCL. The Receivership Defendants have filed notices of appeal, which are pending.

⁵ FFCL at 128.

⁶ Civil Enforcement Case, [Docket No. 490](#). A Corrected Receivership Order, which corrected formatting errors, was entered the next day, [Docket No. 491](#).

⁷ Civil Enforcement Case, [Docket No. 636](#). The assets of 12 of these affiliates had been frozen by the initial Receivership Order.

4. Jurisdiction is proper in this Court pursuant to 28 U.S.C. §1367 and 28 U.S.C. § 754.

5. Venue is proper in this Court pursuant to 28 U.S.C. § 754 and 28 U.S.C. § 1391(b).

FACTS

The Abusive Tax Scheme

6. As the Court found in the Civil Enforcement Case: “For more than ten years, the Receivership Defendants promoted an abusive tax scheme centered on purported solar energy technology featuring ‘solar lenses’ to customers across the United States. But the solar lenses were only the cover story for what the Receivership Defendants were really selling: unlawful tax deductions and credits.”⁸

7. Receivership Defendants sold solar lenses emphasizing their purported tax benefits. Customers were told that they could “zero out” their federal income tax liability by buying enough solar lenses and claiming both a depreciation deduction and solar energy tax credit for the lenses.

8. The purported solar energy solar technology and solar lenses, however, did not work and could not generate energy.

9. Specifically, the Court found that the “purported solar energy technology is not now, has never been, and never will be a commercial grade solar energy system that converts sunlight into electrical power or other useful energy” and “[t]he solar lenses do not, either on

⁸ *Memorandum Decision and Order on Receiver’s Motion to Include Affiliates and Subsidiaries in Receivership*, Civil Enforcement Case, [Docket No. 636](#) at 4, quoting FFCL at 1.

their own or in conjunction with other components, use solar energy to generate marketable electricity.”⁹

10. Notwithstanding the fact the solar lenses and technology never worked, Receivership Defendants continued to sell solar lenses to customers emphasizing that customers would qualify for depreciation deductions and/or the solar energy tax credit.

11. Between 45,205 and 49,415 solar lenses were sold to customers.¹⁰ Receivership Defendants’ own transaction documents and testimony at trial showed that the gross receipts received by Receivership Defendants were at least \$32,796,196.00 and possibly much more.¹¹

12. These lens sales constituted a massive tax fraud.¹² None of these solar lenses ever met the necessary elements to qualify for depreciation deductions or the solar energy tax credit.

13. Indeed, “[h]undreds, if not thousands” of customer lenses were not even removed from the shipping pallets.¹³

14. Based on these facts and others, the Receivership Defendants were enjoined from promoting their abusive solar energy scheme, were ordered to disgorge their gross receipts, and were required to turn over their assets and business operations to the Receiver.¹⁴

15. The Court held that the “whole purpose of . . . the Receivership Entities . . . was to perpetuate a fraud to enable funding for Neldon Johnson. The same is true for other entities

⁹ FFCL at 49.

¹⁰ *Id.* at 14.

¹¹ *Id.* at 15.

¹² *Id.*

¹³ *Id.* at 55-56.

¹⁴ *Memorandum Decision and Order on Receiver’s Motion to Include Affiliates and Subsidiaries in Receivership*, Civil Enforcement Case, [Docket No. 636](#) at 4, citing *Memorandum Decision and Order Freezing Assets and to Appoint a Receiver*, Civil Enforcement Case, [Docket No. 444](#), filed August 22, 2018.

Johnson created, controls, and owns Johnson has commingled funds between these entities, used their accounts to pay personal expenses, and transferred Receivership Property to and through them in an attempt to avoid creditors.”¹⁵

16. Receivership Entity bank accounts were frequently used to make payments to Neldon Johnson’s family members and to pay his personal expenses.¹⁶

17. Glenda Johnson received more than \$5 million from the Receivership Entities.

Glenda Johnson’s Involvement with Receivership Entities

18. Upon information and belief, Glenda Johnson was knowledgeable about the operations of Receivership Entities. She was the primary bookkeeper for many Receivership Entities, was an authorized signer for Receivership Entity bank accounts, was an agent, manager, executive, and/or owner of many of the Receivership Entities, and is married to Neldon Johnson.

19. Glenda Johnson was an insider of many Receivership Entities, including RaPower, IAS, and Cobblestone. She had access to bank accounts and records, wrote checks on behalf of Receivership Entities, received mail on behalf of the Receivership Entities, and made filings with government agencies identifying herself as an authorized agent of Receivership Entities.

20. Upon information and belief, Glenda Johnson knew that Receivership Entities were being operated as a fraudulent scheme at the time that all transfers and transactions referenced in this Complaint were made.

¹⁵ *Id.* citing FFCL and *Receiver’s Report and Recommendation on Inclusion of Affiliates and Subsidiaries in Receivership Estate*, Civil Enforcement Case, [Docket No. 581](#).

¹⁶ FFCL at 128.

21. At all times relevant hereto, Neldon Johnson controlled or owned (either directly or indirectly) RaPower, IAS, LBT1, Solco, XSun, Solctice, Cobblestone, LTB O&M, DCL16BLT, DCL-16A, NPJFLP, U-Check, Black Night, and Starlite.

22. At all times relevant hereto, the Receivership Entities were insolvent or had assets that were unreasonably small in relation to transactions in which they were involved.

23. Glenda Johnson knew that Receivership Entities were insolvent at the time that all transfers in this Complaint were made. Specifically, she knew or should have known that:

a. IAS's audited financial statements showed that IAS had never made any sales of any products, had not generated a profit since its 1986 inception, and had an accumulated deficit of more than \$40 million;

b. RaPower's revenue came from the sales of solar lenses to customers and that RaPower had promised that those lens purchasers would receive more in revenue from electricity generated from those solar lenses than what purchasers had paid for the lenses. As a result, if those lenses never generated any revenue from the sales of electricity, RaPower would be liable to those lens purchasers for the amount the customers paid for the lenses and for bonuses promised by RaPower;

c. XSun Energy's revenue came either as a result of agreements with other affiliated entities or from third parties where XSun had liabilities to those third parties at least as great as the amount of revenues it received. XSun never earned any revenues from operations, other than transfers from affiliated entities in connection with the promotion of the abusive tax shelter; and

d. The vast majority, if not all, of Cobblestone's revenue came from Receivership Entities and were in connection with promotion of the abusive tax shelter. Upon information and belief, Cobblestone had no source of net revenues from third parties.

Amounts Transferred to Glenda Johnson

24. Glenda Johnson received \$5,050,572.07 from four of the Receivership Entities under the control of Neldon Johnson since 2009 as shown on the table below:¹⁷

Payments to Glenda Johnson by Year					
	IAS	RaPower	XSun Energy	Cobblestone	Total
2009	\$58,285.00				\$58,285.00
2010	\$19,260.07	\$61,151.82			\$80,411.89
2011		\$221,724.79	\$10,749.70		\$234,474.49
2012	\$1,135.89	\$416,273.50	\$44,874.87		\$462,284.26
2013		\$587,077.61	\$18,199.50		\$605,277.11
2014		\$623,761.20	\$6,000.00	\$72,980.32	\$702,741.52
2015	\$4,761.81	\$354,089.73		\$252,288.08	\$611,139.62
2016		\$59,081.63		\$70,407.64	\$129,489.27
2017	\$16,808.00	\$36,243.92		\$8,473.88	\$61,525.80
2018	\$120,000.00	\$5,265.88		\$1,981,677.23 ¹⁸	\$125,265.88
Total	\$220,250.77	\$2,364,670.08	\$79,824.07	\$2,385,827.15	\$5,050,572.07

25. The combined amounts Glenda Johnson received from Receivership Entities since 2009 is at least \$5,050,572.07. A document summarizing the payments to Glenda Johnson is attached hereto as Exhibit 1.

¹⁷ These amounts do not include funds paid to Glenda Johnson from these entities where the Receiver was able to identify that those funds were later deposited into the bank accounts of affiliated entities.

¹⁸ The Receiver is seeking only a partial judgment for the \$1,981,677.23 transfer. At the time of this filing, Glenda Johnson had two accounts that contained \$1,410,368.71 that can be traced to this transfer. The Receiver has filed a motion in the Civil Enforcement Case for turnover of the \$1,410,368.71 ("Turnover Motion").

26. The amount Glenda Johnson received from Receivership Entities aside from the amounts being sought in the contemporaneous Turnover Motion is \$3,640,203.36 (the “Transfers”).

27. On information and belief, Glenda Johnson did not take the Transfers in good faith and/or did not transfer anything of a reasonably equivalent value to the transferors.

28. Examples of a lack of good faith can be found in the amounts and timing of certain transfers to Glenda Johnson, including:

a. On June 6, 2018, following the first ten days of trial and shortly before completion of the second trial setting, Glenda Johnson transferred \$120,000.00 from the bank account of IAS to her personal savings account;

b. On June 22, 2018, the day the civil trial ended, Judge Nuffer issued a ruling from the bench finding the tax scheme to have been fraudulent. That day, Glenda Johnson transferred \$140,000.00 from the bank account of RaPower to the bank account of Cobblestone and then transferred \$1,945,500.00 from Cobblestone’s bank account to her personal savings account;¹⁹ and

c. On July 2, 2018 she wrote a check to herself for \$17,000.00 and on July 5, 2018 she wrote a check to herself for \$15,000.00, both from the Cobblestone bank account.

29. Glenda Johnson has not repaid the Transfers to her.

¹⁹ As discussed in note 18 above, the Receiver is seeking \$1,410,368.71 from this transfer in the Civil Enforcement Case.

Real Property Transactions

30. Glenda Johnson is the title owner various real properties in Millard County, Utah; Utah County, Utah; and Los Angeles County, California.

31. Upon information and belief, Receivership Entity funds, not Glenda Johnson's funds, were used to fund the real property purchases described below (collectively, the "Real Properties" or the "Real Property Transactions"):

32. Home Purchase in Deseret (Millard County Parcel No. HD-4497-1):

a. On September 13, 2006, Glenda and Neldon Johnson purchased a home in Deseret, Utah on .82 acres from Richard Western for \$96,500.00. This sale closed at First American Title in Delta, Utah.

b. On information and belief, funds for this purchase came, directly or indirectly, from one or more of the Receivership entities. Specifically, the Receiver believes that funds for this property purchase were transferred to First American Title by the law firm Nelson Snuffer Dahle & Poulson ("NSDP"). There funds, totaling \$95,571.37, were transferred from the NSDP client trust account of IAS to First American Title at the direction of Neldon Johnson. The transfers were made by three checks from NSDP in May, June, and July 2006 as follows:

i. NSDP check #10135 to First American Title on May 25, 2006 in the amount of \$37,500.00;

ii. NSDP check #10165 to First American Title on June 14, 2006 in the amount of \$29,139.11; and

iii. NSDP check #10239 to First American Title on July 13, 2006 in the amount of \$28,732.26.²⁰

c. The body of check #10239 states: “Re: Delta Land Purchase.”

d. NSDP stated to the Receiver: “To the best of our knowledge, each of these checks was issued for payments related to the purchase by IAS of land near Delta, Utah, that was intended for use in the R&D and commercialization of solar technology.”

e. At the time of the closing of this property on September 13, 2006, the buyers were listed as Neldon Johnson and Glenda Johnson, not IAS.

f. On August 30, 2007, Neldon Johnson transferred to Glenda Johnson his interest in this property via quitclaim deed. Glenda Johnson gave no contemporaneous consideration to Neldon Johnson for this transfer.

g. The 2018 assessor valuation of this property was \$106,076.00.

h. HD-4497-1 is listed at paragraph 20(n) of the Order.

33. Acreage Purchase (Millard County Parcel No. DO-3151):

a. On September 7, 2006, Glenda and Neldon Johnson purchased a 10-acre parcel of land in Millard County from Philip and Marie Anderson for \$7,500.00.

b. On information and belief, funds for this purchase came, directly or indirectly, from one or more of the Receivership Entities.

²⁰ This check contained the notation “International Automated Systems, Inc.” in the memo line. The prior two checks contained the notation “JDN,” believed to reference J. David Nelson, one of the named partners of NSDP.

c. On August 30, 2007, Neldon Johnson transferred to Glenda Johnson his interest in this property via quitclaim deed. Glenda Johnson gave no contemporaneous consideration to Neldon Johnson for this transfer.

d. The 2018 assessor valuation of this property was \$2,560.00.

e. DO-3151 is listed at paragraph 20(d) of the Order.

34. Acreage Purchase (Millard County Parcel No. HD-4658):

a. On February 8, 2011 Glenda Johnson purchased a 4.6 acre parcel of land from M. Moreno Robins Properties for \$920.00. Title was recorded in the name of Glenda Johnson on February 14, 2011.

b. On information and belief, funds for this purchase came, directly or indirectly, from one or more of the Receivership entities.

c. The 2018 assessor valuation of this property was \$896.00.

d. HD-4658 is listed at paragraph 20(v) of the Order.

35. Home Purchase in Delta (Millard County Parcel No. DO-3276-1-1):

a. On July 13, 2012 Glenda Johnson purchased a home in Deseret, Utah on 5.0 acres from U.S. Bank for \$20,000.00.

b. On information and belief, funds for this purchase came, directly or indirectly, from one or more of the Receivership entities.

c. On July 13, 2012, title for this property was recorded in the name of Glenda Johnson.

d. The 2018 assessor valuation of this property was \$49,538.00.

e. DO-3276-1-1 is listed at paragraph 20(e) of the Order.

FIRST CLAIM FOR RELIEF

(Avoidance of Fraudulent Transfers Under Utah Code Ann. §§ 25-6-5(1)(a) and 25-6-8 or Utah Code Ann. §§ 25-6-202(1)(a) and 25-6-303)

36. The Receiver re-alleges and incorporates herein by reference each of the preceding allegations as if set forth completely herein.

37. The Receivership Entities were engaged in an enterprise with all of the characteristics of a fraud scheme.

38. The Receivership Entities, under the control of Neldon Johnson and generally under the hand of Glenda Johnson, made the Transfers to Glenda Johnson in furtherance of the fraud scheme.

39. At all relevant times hereto, each Receivership Entity that made payments to Glenda Johnson had at least one creditor.

40. At all relevant times hereto, Glenda Johnson was an insider of RaPower, Cobblestone, IAS, and Receivership Entities.

41. At all relevant times hereto, Receivership Entities were insolvent.

42. The Transfers were paid and any obligations to Glenda Johnson incurred with actual intent to hinder, delay or defraud creditors.

43. Further, Neldon Johnson transferred his interests in Millard County Parcel No. DO-3151 and HD-4497-1 to Glenda Johnson for no consideration and with actual intent to hinder, delay or defraud creditors.

44. Pursuant to Utah Code Ann. §§ 25-6-5(1)(a) and 25-6-8 or Utah Code Ann. §§ 25-6-202(1)(a) and 25-6-303, the Receiver may avoid the Transfers paid to Glenda Johnson and

Neldon Johnson's transfer of his interests in Millard County Parcel No. DO-3151 and HD-4497-1 to Glenda Johnson.

SECOND CLAIM FOR RELIEF

(Avoidance of Fraudulent Transfers Under Utah Code Ann. §§ 25-6-5(1)(b) and 25-6-8 or Utah Code Ann. §§ 25-6-202(1)(b) and 25-6-303)

45. The Receiver re-alleges and incorporates herein by reference each of the preceding allegations as if set forth completely herein.

46. The Receivership Entities were engaged in an enterprise that has all of the characteristics of a fraud scheme.

47. The Receivership Entities, under the control of Neldon Johnson and generally under the hand of Glenda Johnson, paid the Transfers to Glenda Johnson in furtherance of the fraud scheme.

48. At all relevant times hereto, each Receivership Entity making transfers to Glenda Johnson had at least one creditor.

49. The Transfers and Neldon Johnson's transfer of his interests in Millard County Parcel No. DO-3151 and HD-4497-1 to Glenda Johnson were made to without receiving reasonably equivalent value in exchange.

50. At all relevant times, the Receivership Entities and Neldon Johnson (a) were engaged or were about to be engaged in a business or transaction for which their remaining assets of were unreasonably small in relation to the business or transaction; or (b) intended to incur, or believed or reasonably should have believed that they would incur, debts beyond their ability to pay as such debts became due.

51. Pursuant to Utah Code Ann. §§ 25-6-5(1)(b) and 25-6-8 or Utah Code Ann. §§ 25-6-202(1)(b) and 25-6-303, the Receiver may avoid and recover the Transfers paid to Glenda Johnson and Neldon Johnson's transfer of his interests in Millard County Parcel No. DO-3151 and HD-4497-1 to Glenda Johnson.

THIRD CLAIM FOR RELIEF

(Avoidance of Fraudulent Transfers Under Utah Code Ann. §§ 25-6-6(1) and 25-6-8 or Utah Code Ann. §§ 25-6-203(1) and 25-6-303)

52. The Receiver re-alleges and incorporates herein by reference each of the preceding allegations as if set forth completely herein.

53. The Receivership Entities were engaged in a fraud scheme.

54. The Receivership Entities, under the control of Neldon Johnson and generally under the hand of Glenda Johnson, paid the Transfers to Glenda Johnson in furtherance of the fraud scheme.

55. Each Receivership Entity had at least one creditor at the time that the Transfers were made or the obligation to Glenda Johnson was incurred.

56. The Transfers and Neldon Johnson's transfer of his interests in Millard County Parcel No. DO-3151 and HD-4497-1 to Glenda Johnson were made to without receiving a reasonably equivalent value in exchange.

57. At all relevant times, the Receivership Entities and Neldon Johnson were insolvent.

58. Pursuant to Utah Code Ann. §§ 25-6-6(1) and 25-6-8 or Utah Code Ann. §§ 25-6-203(1) and 25-6-303, the Receiver may avoid and recover the Transfers to Glenda Johnson and

Neldon Johnson's transfer of his interests in Millard County Parcel No. DO-3151 and HD-4497-1 to Glenda Johnson.

FOURTH CLAIM FOR RELIEF

(Avoidance of Fraudulent Transfers Under Utah Code Ann. §§ 25-6-6(2) and 25-6-8 or Utah Code Ann. §§ 25-6-203(2) and 25-6-303)

59. The Receiver re-alleges and incorporates herein by reference each of the preceding allegations as if set forth completely herein.

60. The Receivership Entities were engaged in a fraud scheme.

61. The Transfers were made as part of and in furtherance of a fraud scheme.

62. Each Receivership Entity had at least one creditor at the time that the Transfers from that Receivership Entity were made.

63. Glenda Johnson was an insider of the Receivership Entities.

64. The Transfers were not made to the Glenda Johnson for an antecedent debt.

65. The Receivership Entities were insolvent at the time the Transfers were made and, on information and belief, the Glenda Johnson had reasonable cause to believe that the Receivership Entities were insolvent.

66. Pursuant to Utah Code Ann. §§ 25-6-6(2) and 25-6-8 or Utah Code Ann. §§ 25-6-203(2) and 25-6-303, the Receiver may avoid and recover the Transfers made to the Glenda Johnson.

FIFTH CLAIM FOR RELIEF

(Unjust Enrichment)

67. The Receiver re-alleges and incorporates herein by reference each of the preceding allegations as if set forth completely herein.

68. The Transfers were comprised of property of the Receivership Entities and were made by Receivership Entities in furtherance of the fraud scheme.

69. The Real Property Transactions were made with funds from Receivership Entities that were ill-gotten.

70. Glenda Johnson does not have a legitimate claim to the funds from the Transfers or the Real Property Transactions.

71. The Transfers and the Real Property Transactions conferred a benefit upon Glenda Johnson.

72. Glenda Johnson knowingly benefitted from the Transfers and the Real Property Transactions.

73. Allowing Glenda Johnson to retain the Transfers and the Real Properties would unjustly enrich her and would be inequitable.

74. Absent return of the Transfers and the Real Properties, the receivership estate will be damaged by Glenda Johnson's unjust enrichment.

75. Glenda Johnson must disgorge the amount of the Transfers.

PRAYER FOR RELIEF

WHEREFORE, the Receiver prays for Judgment against Glenda Johnson as follows:

A. Pursuant to the Receiver's First Claim for Relief, judgment against Glenda Johnson avoiding the Transfers and Neldon Johnson's transfer of his interests in Millard County Parcel No. DO-3151 and HD-4497-1 under Utah Code Ann. §§ 25-6-5(a)(1) and 25-6-8 or Utah Code Ann. §§ 25-6-202(1)(a) and 25-6-303, and permitting Plaintiff's recovery of the value of the Transfers in an amount no less than \$3,640,203.36.

B. Pursuant to the Receiver's Second Claim for Relief, judgment against Glenda Johnson avoiding the Transfers and Neldon Johnson's transfer of his interests in Millard County Parcel No. DO-3151 and HD-4497-1 under Utah Code Ann. §§ 25-6-5(a)(2) and 25-6-8 or Utah Code Ann. §§ 25-6-202(1)(b) and 25-6-303, and permitting Plaintiff's recovery of the value of the Transfers in an amount no less than \$3,640,203.36.

C. Pursuant to the Receiver's Third Claim for Relief, judgment against Glenda Johnson avoiding the Transfers and Neldon Johnson's transfer of his interests in Millard County Parcel No. DO-3151 and HD-4497-1 under Utah Code Ann. §§ 25-6-6(1) and 25-6-8 or Utah Code Ann. §§ 25-6-203(1) and 25-6-303 and permitting Plaintiff's recovery of the value of the Transfers in an amount no less than \$3,640,203.36.

D. Pursuant to the Receiver's Fourth Claim for Relief, judgment against Glenda Johnson avoiding the Transfers under Utah Code Ann. §§ 25-6-6(2) and 25-6-8 or Utah Code Ann. §§ 25-6-203(2) and 25-6-303, and permitting Plaintiff's recovery of the value of the Transfers in an amount no less than \$3,640,203.36.

E. Pursuant to the Receiver's Fifth Claim for Relief, judgment against Glenda Johnson (1) permitting Plaintiff's recovery of the value of the Transfers in an amount no less than \$3,640,203.36; (2) an order determining that the Real Properties are Receivership assets; (3) an order that Glenda Johnson execute warranty deeds transferring ownership of the Real Properties to the Receiver; (4) imposition a constructive trust for the benefit of the receivership estate on any and all Transfers and the Real Properties; and (4) disgorgement of Receivership assets.

F. Judgment for pre-judgment interest, costs, and fees, including reasonable attorney's fees, as may be allowed by law.

G. For such other and further relief as the Court deems just and proper.

DATED this 4th day of September, 2019.

PARR BROWN GEE & LOVELESS, P.C.

/s/ Jeffery A. Balls

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