

ATTACHMENT B
DESCRIPTION OF ITEMS TO BE SEIZED

The following described documents, records, and equipment, whether in the form of printed documents or stored in computer memory or on computer storage disks or other computer storage mediums representing evidence of the following violations: Title 26, United States Code, Sections 7201, 7206(2), and 7212(a) for the period January 1, 2006 to and through the present, and violations of Title 18, United States Code, Section 371, 1341, and 1343 for the period of January 1, 2006 to and through the present, relative to the investigation of GREGORY SHEPARD, NELDON JOHNSON, and ROGER FREEBORN are to be seized. The items requested include the following:

- A. Records which deal with; ROGER FREEBORN, GREGORY SHEPARD, NELDON JOHNSON, RaPower3 LLC, International Automated Systems (IAUS), and any other business entities associated or related to ROGER FREEBORN, GREGORY SHEPARD, NELDON JOHNSON, Rapower3 LLC, or International Automated Systems and all related entities formed by clients as "down liners" from ROGER FREEBORN, GREGORY SHEPARD, NELDON JOHNSON, RP3, and IAUS including; ledgers, journals, proposals, estimates, bids, contracts, correspondence to and from general contractors/sub-contractors/clients/customers/business partners/business associates/state agencies/accountants/engineering firms and engineers/The US Treasury Department/IRS/Attorneys, labor records, accountants, engineers, employee records, time cards, expense records, income records, tax documents, tax returns, state records, payroll records, insurance records, incorporation records, incorporation filings, financial records, bank records, credit union records, records showing the disposition of funds and acquisition of assets, cash intended for payroll; employee listings, employee identifying information and files, insurance records, and records of off-site storage.
- B. Records which deal with GREGORY SHEPARD, NELDON JOHNSON, ROGER FREEBORN, International Automated Systems, RaPower3 or any of the identified entities listed above, or any other business entities associated or related to GREGORY SHEPARD, ROGER FREEBORN, NELDON JOHNSON, RaPower3, International Automated Systems, and "down liners or team members" (multi level scheme to sell RP3 and IAUS systems) entities formed below the above mentioned individuals and entities including; employment records, financial records, records showing the disposition of funds and/or acquisition of assets, and any other documents or records that includes a reference to the above named entities and individuals.
- C. Records or contracts of power purchase agreements with municipalities, power companies, foreign countries, state governing agencies and other entities regarding dealings with the above named entities or related entities including communications.
- D. Records and correspondence that deal with the US Treasury Department and 1603 Treasury Grants.
- E. Patent and engineering records.

- F. Equipment used in the manufacture, assembly, or production of solar power.
- G. Purchase agreements and placed in service contracts.
- H. Client lists, client portfolios, and client files, financial information, account statements, and transaction summaries.
- I. Correspondence to or from any client.
- J. Copies of Federal and State Income Tax returns and related documents including tax preparation instructions, tax preparation schedules, worksheets, and interview notes.
- K. Copies of Federal and State Fiduciary Income Tax returns for trusts and related documents including tax preparation instructions, tax preparation schedules, worksheets, and interview notes.
- L. Contracts, applications, agreements, and memoranda of understanding between any clients, business partners, and associates.
- M. Documents constituting, listing, or describing domestic trusts or other foreign entities created on behalf of the above named individuals and entities, including articles of incorporation, certificates or licenses of incorporation, bylaws, corporate resolutions, trust agreements, list of foreign directors, officers, managers, or trustees, and abstracts of memoranda.
- N. Records, including invoices, checks, wire transfers, and other documents, relating to payments made by or on behalf of NELDON JOHNSON, ROGER FREEBORN, GREGORY SHEPARD, Rapower3, International Automated Systems, or related entities and associates.
- O. Copies of Internal Revenue Service publications and documents including correspondence, manuals, and notices from the IRS.
- P. Communications between the above named entities, individuals, and related associates and accountants, or tax return preparer concerning the tax returns, trust or other financial affairs. Communication received from prospective clients, or any attorney, accountant, engineer, or other financial advisor on behalf to prospective clients, concerning the nature of the services offered to such prospective clients.
- Q. Safes and safe deposit box keys.
- R. Records which deal with GREGORY SHEPARD, NELDON JOHNSON, ROGER FREEBORN, RaPower3, International Automated Systems or any of the identified entities listed above, or any other business entities associated or related to GREGORY SHEPARD, NELDON JOHNSON, ROGER FREEBORN, RaPower3, or International

Automated Systems including but not limited to; The NPJ DCL16 Family Limited Partnership, U-Check Inc, N.P. Johnson Family Limited Partnership, DCL 16, Inc., DCL-16A, Inc., DCL16BLT, Inc., Solco I, LLC, Solco II, LLC, Solco III, LLC, Solco IV, Solco V, LLC, Solco VI LLC, Solco VII, LLC, Solco VIII, LLC, Solco IX, LLC, , Solco X, LLC, Bigger Faster Stronger, Inc., Berg Holding Company, LC, Shepard Global, MJM Holding Enterprises LC, Pro-Elite, Inc., Berg Holding Enterprises LC, Eleven LLC, Upper Limit, Inc., BFS Training Centers, Inc., Terravital LLC, Sun Power Associates, SolarTech, Inc., Xsun Solar Energy Solutions, Xsun Power, Xsun Energy, Xsun Energy LIC, or any other business entities or individuals associated with payroll, cash payments, records which include contracts, clients, agreements, proof of payments, financial records, invoices, correspondence to or from any of the above, and any other documents, records or related evidence. This is also to include all entities formed as down liners under RP3, IAUS, ROGER FREEBORN, GREGORY SHEPARD, or NELDON JOHNSON, as mentioned earlier this is a multi-level marketing scheme and these entities were formed to sell the RP3/IAUS systems to others.

Such records, as set forth in A, B and C above, include in greater detail, the following:

- a. Banking type records, including: deposit books, cash receipts, bank statements and records, money drafts, letters of credit, money orders, cashier's checks, bank deposit bags, envelopes, passbooks, bank checks, and other items evidencing the obtaining, secreting, transfer, and/or concealment of assets and the obtaining, secreting, transfer, concealment, and/or expenditure of money. Deposit slips, withdrawal slips, and cancelled checks for all bank accounts, including: certificates of deposit and money market accounts, and bank safety deposit box records and keys.
- b. Articles of incorporation, partnership contracts, corporate and/or partnership resolutions, corporate and/or partnership minute books, corporate stock books and corporate state charter, state licensing records such as Utah State Contractor's Board, Utah Department of Commerce and/or local business licensing.
- c. Records that are partially destroyed and need to be analyzed at a laboratory for re-constructive analysis to identify if said records are appropriate and fall under the scope of the warrant.
- d. General journals, cash receipts journal, cash disbursement journals, and sales journals, including all records of accounting contained either in hard copy format or on computer software.
- e. General ledgers and subsidiary ledgers which include notes receivables, accounts receivables, accounts payable, notes payable, and closing ledgers, including all records of accounting contained either in hard copy format or on computer software.

- f. Receipts and invoices for all foreign and domestic expenditures, including purchases and improvements of business and personal assets.
- g. Receipts and contracts for purchases of materials or end products used in or by the solar power company.
- h. Copies or original, including drafts and unfiled copies of Federal income tax returns, Forms 1040, W-2, 1099, 1041, 1065, 1120, 1120S, 940, 941, 944, filed or not filed, and supporting work papers, summary sheets, and analyses used in the preparation of the tax returns. Copies or original, including drafts and unfiled copies of State income tax returns, filed or not filed and supporting work papers, summary sheets, and analyses used in the preparation of the tax returns. Copies or original documents relating to the sale and purchase of IAUS stock and the reporting documents required for over the counter stocks.
- i. Financial statements, insurance payments, all records of payments, personnel files, state tax returns, state insurance returns, state information returns, spread sheets, notebooks, bank reconciliations, bank wires, travel records, daily logs, day sheets, depreciation schedules, and records of charitable contributions.
- j. Brokerage account statements.
- k. Manuals and text books for business receipts and accounting software.

Digital Evidence

1. Computers, including electronic or digital device capable of storing and/or processing data in digital form, including central processing units; laptop or notebook computers; personal digital assistants; wireless communication devices such as telephone paging devices, beepers, and cellular telephones; peripheral input/output devices such as keyboards, printers, scanners, plotters, monitors, and drives intended for removable media; related communication devices such as modems, routers, cables, and connections; storage media; and security devices;
2. Equipment used to facilitate the transmission, creation, display, encoding, or storage of digital data;
3. Magnetic, electronic, or optical storage device capable of storing data, such as floppy disks, hard disks, tapes, CD-ROMs, CD-Rs, CD-RWs, DVDs, optical disks, printer or memory buffers, smart cards, PC cards, memory calculators, electronic dialers, and electronic notebooks;
4. Documentation, operating logs, and reference manuals regarding the operation of the digital device or software used in the digital device;
5. Applications, utility programs, compilers, interpreters, and other software used to

- facilitate direct or indirect communication with the digital device;
6. Physical keys, encryption devices, dongles, and similar physical items that are necessary to gain access to the digital device or data stored on the digital device;
 7. Passwords, password files, test keys, encryption codes, or other information necessary to access the digital device or data stored on the digital device;
 8. Records, documents, programs, applications or materials created, modified, or stored in any form, including in digital form, on any computer or digital device, that show the actual user(s) of the computers or digital devices during the time period between January 2006 and the present, including the web browser's history; temporary Internet files; cookies, bookmarked or favorite web pages; email addresses used from the computer; MAC IDs and/or Internet Protocol addresses used by the computer; email, instant messages, and other electronic communications; address books; contact lists; records of social networking and online service usage; and software that would allow others to control the digital device such as viruses, Trojan horses, and other forms of malicious software.
 9. Records, documents, files, or materials, in whatever form, including handmade or mechanical form (such as printed, written, handwritten, or typed); photocopies or other photographic form; any magnetic, electronic/electrical (such as tapes, cassettes hard disks, floppy disks, diskettes, compact discs, CD-ROMs, CD-R, CD-RWs, DVDs, any magnetic, electronic optical storage devices capable of storing data to include, Zip cartridges, printers, printer buffers, smart cards, flash drives, or electronic notebooks, or any other storage medium, PC cards, memory calculators, memory buffers, electronic dialers, electronic notebooks, personal digital assistants, and electronic messaging devices, reflecting names, addresses and/or telephone numbers or other pertinent information; such as, smart cards, PC cards,
 10. Computer systems and/or their components, which include: Computer equipment, server, and storage devices capable of being used to commit, further, or store evidence of the offense listed above; computer equipment used to facilitate the transmission, creation, display, encoding or storage of data, including word processing equipment, modems, docking stations, monitors, printers, plotters, encryption devices, and optical scanners;
 11. Documentation, operating logs and reference manuals regarding the operation of the computer equipment, storage devices or software;
 12. Applications, utility programs, compilers, interpreters, and other software used to facilitate direct or indirect communication with the computer hardware, storage devices, or data to be searched;
 13. Documents and devices relating to communications, including, cellular telephones, I-Phones, pagers, radios, personal digital assistants, electronic messaging

devices, telephone calling cards, telephone receipts and statements, telephone directories, telephone toll records, and address books;

14. Personal telephone and address books and listings, letters, electronic mail messages, telephone answering machine/tapes(s) pertaining to any of the above, cables, telegrams, telephone bills, personal notes, and other items reflecting names, addresses, telephone numbers, electronic mail addresses, websites, communications, bank records, wire transfer receipts and illegal activities of associates in criminal tax activities.