

# **EXHIBIT “B”**

# **EXHIBIT B-1**

<b>RaPower-3, LLC</b>						
<b>Time Detail for Receiver and Klein &amp; Associates</b>						
<b>January 1, 2019 to March 31, 2019</b>						
<b>Date</b>	<b>Worker</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	<b>Description</b>	<b>Category</b>
1/1/2019	WK	9.7	0.00	0.00	Travel from Los Angeles to Utah. (Time not billed.)	Travel
1/2/2019	WK	0.1	250.00	25.00	Respond to DOJ on deposition plans, exhibits from prior depositions; receive response from Bank of America on document production.	Case Administration
1/2/2019	WK	6.0	250.00	1,500.00	Call with E. Healy-Gallagher at DOJ (.6); send DOJ information on fees paid to Nelson Snuffer (.1); work drafting deposition questions, preparing exhibits (5.3).	Investigation
1/2/2019	WK	0.1	0.00	0.00	Reconcile bank statements (time not billed.)	Financial analysis
1/2/2019	WK	0.1	250.00	25.00	Respond to Parr Brown on revising motion to lift stay to allow Shepard settlement with Tax Court.	Litigation
1/3/2019	WK	7.3	250.00	1,825.00	Review Dec. 28 letter from S. Paul; send questions and request for additional information to S. Paul (.4); read legal analysis from Parr Brown on legal effect of patent assignments not recorded with USPTO, respond (.1); work preparing deposition questions and preparing exhibits for Neldon Johnson (6.8).	Investigation
1/3/2019	WK	0.7	0.00	0.00	Revise and edit deposition questions. (Time not billed.)	Investigation
1/4/2019	WK	2.5	250.00	625.00	Begin drafting deposition questions for Glenda Johnson (.3); review DOJ digest of documents showing relationships between persons and entities; compare list of bank records to records requested by the Receiver (.5); revise deposition questions and exhibits for Neldon Johnson (1.7).	Investigation
1/4/2019	WK	0.1	0.00	0.00	Get recorded release of properties owned by Howard and Glenda (recorded 12/31/18). (Time not billed.)	Asset Analysis
1/4/2019	WK	0.6	250.00	150.00	Instructions to Lone Peak on contents and format for analysis of financial records and what to look for; explain how scheme worked.	Financial analysis
1/5/2019	WK	1.9	250.00	475.00	Work drafting deposition questions for Glenda Johnson.	Investigation
1/5/2019	WK	0.4	250.00	100.00	Read information from Parr Brown on assets of Roger Freeborn; research value of home, send inquiry to DOJ on Freeborn assets.	Asset Recovery
1/5/2019	JS	0.1	120.00	12.00	Post on website Receiver's accounting report.	Report
1/7/2019	WK	2.6	250.00	650.00	Work on deposition questions for Glenda Johnson; create and find documents to use as exhibits (2.5); read emails from S. Paul canceling depositions, respond; email to Parr Brown requesting preparation of subpoenas (.1).	Investigation

1/7/2019	WK	0.5	250.00	125.00	Discussions with Lone Peak analysts on data to capture on checks being analyzed.	Financial analysis
1/8/2019	WK	4.2	250.00	1,050.00	Compile list of documents to request in subpoenas to issue to Neldon Johnson, Glenda Johnson; send to Parr Brown (2.7); read letter from Roger Hamblin with partial subpoena response; review lens purchase certificates, affidavit, agreement with Solstice, bank statements; respond to Parr Brown; write to Bank of America requesting information on account receiving wire from Hamblin (1.4); read response from J. Dalebout on tax preparation services he provided.	Investigation
1/9/2019	WK	0.3	250.00	75.00	Review information on Texas properties (abstract, deeds, liens).	Asset Analysis
1/9/2019	WK	1.7	250.00	425.00	Call with E. Healy-Gallagher at DOJ (.6); revise deposition questions for Neldon Johnson (1.1).	Investigation
1/9/2019	WK	5.1	250.00	1,275.00	Work preparing quarterly status report.	Report
1/10/2019	WK	5.0	250.00	1,250.00	Work drafting quarterly report.	Report
1/11/2019	WK	0.2	250.00	50.00	Call with lens purchaser L. Hanson, send information on status of case; notes of call.	Case Administration
1/11/2019	WK	0.7	250.00	175.00	Review comments from DOJ on documents to request in subpoenas to Neldon and Glenda Johnson; prepare redline of document list, send to Parr Brown for preparation of subpoena.	Investigation
1/11/2019	WK	2.6	250.00	650.00	Work drafting quarterly report.	Report
1/12/2019	WK	1.7	250.00	425.00	Work drafting quarterly report.	Report
1/14/2019	WK	0.2	250.00	50.00	Call with Bank of America on bank records for 2011 transaction, update log; respond to taxpayer inquiry.	Case Administration
1/14/2019	WK	0.5	250.00	125.00	Evaluate property information from Parr Brown on West Mountain property owned by Glenda Johnson (history of property, deeds); revise property log; revise deposition questions for Glenda and Neldon.	Asset Analysis
1/14/2019	WK	5.5	250.00	1,375.00	Review files, work drafting quarterly report.	Report
1/15/2019	WK	0.1	250.00	25.00	Get money from Allianz annuity payments; record deposit, update log of bank responses.	Financial analysis
1/15/2019	WK	8.5	250.00	2,125.00	Work on quarterly report.	Report
1/15/2019	WK	3.5	0.00	0.00	Work on quarterly report, revise and edit report. (Time not billed.)	Report
1/16/2019	WK	3.4	250.00	850.00	Analyze data on IAS stock trading from Pacific Stock Transfer (.8); send information to DOJ with comments (.5); review files; create timeline of events; gather documents for investigation and litigation preparation files (2.1).	Investigation

1/16/2019	WK	3.2	250.00	800.00	Finish last section of report (moving forward, conclusion); finish first draft; respond to DOJ comments (2.2); review files for additional information to include in report; revise report to include information from Pacific Stock Transfer; send new draft to DOJ (1.0).	Report
1/16/2018	WK	0.1	250.00	25.00	Review list of lens purchasers from RaPower during 2008, letter from Nelson Snuffer (to comply with court order).	Litigation
1/17/2019	WK	1.9	250.00	475.00	Identify documents from report to send to DOJ (correspondence with attorneys) ,send (.7); review information from M. Lehr on location for deposition and dates, respond (.1); draft letter to Pacific Stock Transfer requesting additional information (1.1).	Investigation
1/17/2019	WK	0.8	250.00	200.00	Read letter from attorney about Alabama litigation where he represents RaPower, respond; revise report to reflect undisclosed litigation.	Litigation
1/17/2019	WK	1.8	250.00	450.00	Call with E. Healy-Gallagher on draft of report; revise report; send advance draft to S. Paul and Parr Brown.	Report
1/18/2019	WK	0.6	250.00	150.00	Revise and send letter to Pacific Stock Transfer.	Investigation
1/18/2019	WK	0.3	250.00	75.00	Review compliance verifications; revise and send letter to Alabama attorney about litigation and need to file notice of stay.	Litigation
1/21/2019	WK	5.1	250.00	1,275.00	Review real estate deeds and liens for Shepard property; draft and send letter to S. Paul requesting information under oath from Shepard; analyze contributions to LDS Church by Shepard and Johnsons, compare to tax return information; create spreadsheet summarizing contributions and reported income (2.5); compare charitable contributions to LDS Church by Neldon and Glenda Johnson to their tax returns, create chart showing yearly amounts of reported income and contributions (.5); draft letters to Guaranteed Rate and Chase Bank informing them of freeze on Shepard assets and lien on home (.5); revise deposition questions for Neldon and Glenda to inquire about church contributions (.6); find references to 6/27/12 check from RaPower to Glenda Johnson for \$1.498 MM; revise timeline; compare dates of check to dates of real estate purchased in Glenda's name (1.0).	Investigation
1/21/2019	WK	0.7	250.00	175.00	Review documents from Heideman law firm on legal fees paid by RaPower and IAS; email attorneys for Millard County requesting update on dismissal motion; review Heideman invoices and identify work performed on Oregon Tax Court cases (for other defendants).	Asset Recovery

1/22/2019	WK	3.2	250.00	800.00	Analyze Heideman invoices for time charged for Oregon tax cases; research rulings for four cases in Oregon tax court (.4); research \$1.498 MM payment to Glenda in 2012; review PACER docket, read motions to quash subpoenas, declarations, and memoranda (1.0); review information on where Glenda deposited the \$1.498 MM, respond to DOJ on findings; research uses of funds; revise deposition questions, add exhibit (1.0); call with D. McMillan on stock trading, notes of call; research recent stock trading history, write DOJ on recommendation to stop trading of IAS stock (.6); reach court rulings in Millard County litigation (.2).	Investigation
1/22/2019	WK	2.5	0.00	0.00	Read rulings in Oregon tax court cases; read lawsuit by Neldon Johnson against Millard County to determine whether damages were allocated between plaintiff groups. (Time not billed.)	Investigation
1/22/2019	WK	0.7	250.00	175.00	Research responses from Wells Fargo on requests for bank records, send second request.	Financial analysis
1/23/2019	WK	0.6	250.00	150.00	Read information from DOJ on IAS trading; research notes on steps needed to stop trading; instruct Parr Brown to take action to suspend trading.	Asset Analysis
1/23/2019	WK	0.1	0.00	0.00	Receive aircraft logs for Mooney aircraft. (Time not billed)	Asset Analysis
1/23/2019	WK	3.7	250.00	925.00	Emails with DOJ on \$1.498 MM check to Glenda; identify payment to Network International, research payee; draft and send letter requesting information (.6); read court filings on petitions to quash subpoenas, uses of \$1.498 MM; draft and send letter to Stoel Rives requesting information (1.2); review invoices from Heideman to identify fees relating to Oregon tax court cases (1.9).	Investigation
1/23/2019	WK	0.1	250.00	25.00	Respond to E. Healy-Gallagher on status of quarterly report, timing to file report.	Report
1/24/2019	WK	1.4	250.00	350.00	Review comments by DOJ on report; revise report to show recent developments.	Report
1/24/2019	WK	0.8	250.00	200.00	Create inventory of aircraft log books; review all aircraft records; send summary to TJ Air, request action to take control of aircraft.	Asset Recovery
1/24/2019	WK	2.5	250.00	625.00	Read update on attempted service of deposition notices on Neldon and Glenda; respond to Parr Brown on continued efforts; draft and send letter to S. Paul on the Johnsons avoiding service and summarizing prior cooperation failures (2.0); calls with E. Healy-Gallagher on status report, DOJ consideration of order to show cause (.4); read response from S. Paul on Johnson efforts to avoid service (.1).	Litigation
1/25/2019	WK	0.3	0.00	0.00	Gather documents on aircraft to send to airplane broker. (Time not billed.)	Asset Analysis
1/25/2019	WK	0.8	250.00	200.00	Draft and send letter to TJ Neff Aircraft Sales with list of information being sent, send update on Cessna Model 414 (.4); compete, send FAA registration application for Mooney (.4).	Asset Analysis

1/25/2019	WK	2.2	250.00	550.00	Call with DOJ attorneys, notes of call (.7); review information from DOJ on Glenda Johnson transactions; review information from Neldon 2011 bankruptcy filing on real estate owned by Johnson (.2); read motion in 2012 bankruptcy on property dispute; add information to timeline (1.3)	Investigation
1/25/2019	WK	0.4	0.00	0.00	Create spreadsheet listing payments to Heideman for Oregon cases. (Time not billed.)	Investigation
1/25/2019	WK	0.9	250.00	225.00	Meet with Parr Brown on letter from S. Paul re: Johnsons' failure to appear for deposition; call with S. Paul to set meeting (.5); obtain copies of deposition notices, send notices of intent to issue subpoenas and deposition notices to the Johnsons at three addresses (.4).	Litigation
1/25/2019	WK	1.2	250.00	300.00	Review edits by Parr Brown, revise report.	Report
1/26/2019	WK	2.2	0.00	0.00	Finish work on spreadsheet showing Heideman payments for Oregon Tax Court work and expenses. (Time not billed.)	Investigation
1/28/2019	WK	0.2	250.00	50.00	Begin gathering documents for analysis of affiliates and subsidiaries.	Asset Analysis
1/28/2019	WK	1.3	250.00	325.00	Call with E. Healy-Gallagher on corrections to quarterly report; revise report; review comments by Parr Brown on report, call with M. Lehr; sign signature page; get filed status report, send for web posting.	Report
1/28/2019	WK	0.4	250.00	100.00	Research owner of freeforums.com to search for connection to Neldon Johnson and motivation for recommendations to buy stock; read postings on website about IAS stock.	Investigation
1/28/2019	WK	1.5	250.00	375.00	Draft letter to Justin Heideman demanding repayment of fees paid by RaPower and IAS for legal work on Oregon cases, send to Parr Brown for review.	Asset Recovery
1/28/2019	WK	0.1	0.00	0.00	Get payment from Allianz, deposit; update logs. (Time not billed.)	Financial analysis
1/28/2019	WK	0.2	250.00	50.00	Discuss with Lone Peak what data to capture on analysis of deposited items.	Financial analysis
1/28/2019	WK	0.7	250.00	175.00	Send copies of deposition notices and subpoenas to Glenda and Neldon Johnson via email and mail to multiple residences (.4); gather documents for meeting with S. Paul (.3).	Litigation
1/29/2019	WK	0.1	250.00	25.00	Call with relative of lens purchaser on RaPower salesperson continuing to say company will continue with alternative power generation.	Case Administration

1/29/2019	WK	4.7	250.00	1,175.00	Read letter from Hale & Wood with arguments against Receiver's ability to recover payments to law firm; research antecedent debt as a defense to UFTA; analyze invoices from firm for numerous clients, compare to list of clients provided by firm; read details of legal work performed for IAS, RaPower, Neldon, LaGrand, DCL16BLT; prepare summary to identify which expenses are voidable (4.5); revise timeline to show information re: closure of Zions Bank accounts and transfer of funds to Wells Fargo (.2).	Investigation
1/29/2019	WK	1.0	250.00	250.00	Read Johnson affidavit of bias against Judge Nuffer, respond to Parr Brown on not responding (.1); meeting with S. Paul on source of funds paid by XSun to his law firm (.2); send summary of meeting to DOJ, Parr Brown; add deposition questions (.9).	Litigation
1/30/2019	WK	0.7	250.00	175.00	Call with Josh at Quality Auto & Equipment re: salvage Cessna, send information to QAE on receivership; notes of call; review documents from QAE on salvage value of Cessna, respond with list of additional information needed.	Asset Analysis
1/30/2019	WK	3.6	250.00	900.00	Further analysis of Hale & Wood invoices, legal research (1.8); call with DOJ attorneys, notes of call (.6); legal research on duties of attorneys to disclose work performed; draft letter to D. Nelson requesting billing records (1.2).	Investigation
1/30/2019	WK	0.6	250.00	150.00	Get report that service of subpoenas was accomplished on Johnson, reply to Parr Brown, notify DOJ; read reply of D. Snuffer on source of retainer check from XSun; read DOJ motion for order to show cause, send for web posting (.5); read letter from Alabama attorney on Alabama litigation involving RaPower, IAS, respond.	Litigation
1/31/2019	WK	1.7	250.00	425.00	Review files on legal work performed by Don Reay, send letter requesting copies of invoices (.9); review corporate information on affiliates, create chart showing common officers and directors, begin drafting language on the activities of each entity (.8).	Investigation
1/31/2019	WK	0.6	250.00	150.00	Read court filings re: Johnson motion in state court for permanent injunction, federal court order on stay in Johnson v. IRS case (.4); read N. Snuffer response to quarterly status report (.2).	Litigation
2/1/2019	WK	2.9	250.00	725.00	Work preparing report and recommendation on inclusion of affiliates and subsidiaries in receivership estate.	Report
2/1/2019	WK	0.1	250.00	25.00	Call with Quality Auto & Equipment owner on information needed to decide whether to release aircraft.	Asset Analysis
2/1/2019	WK	0.2	250.00	50.00	Emails with Parr Brown on Nelson Snuffer response to quarterly report, strategy to pursue.	Litigation
2/2/2019	WK	1.4	250.00	350.00	Work on report on affiliates and subsidiaries.	Report



2/2/2019	JS	0.1	120.00	12.00	Post on website initial status report, U.S. motion for contempt.	Case Administration
2/4/2019	WK	0.8	250.00	200.00	Read Nelson Snuffer motion for protective order on Receiver's request for invoices, notes of arguments to make in response; read comments from Parr Brown on letter to Heideman; revise and send letter to Heideman; gather documents for meeting with Parr Brown on Jones and Nelson Snuffer; read Nelson Snuffer motion to withdraw.	Investigation
2/4/2019	WK	0.4	250.00	100.00	Call with D. Snuffer; notes of call.	Litigation
2/5/2019	WK	1.0	250.00	250.00	Discussions with Lone Peak on financial analysis to perform for report on including affiliates in receivership estate.	Investigation
2/5/2019	WK	0.7	250.00	175.00	Call with TJ Neff on Mooney airplane (.2); gather and send documents; notes of call (.5).	Asset Recovery
2/5/2019	WK	0.1	0.00	0.00	Reconcile bank statements (time not billed.)	Financial analysis
2/5/2019	WK	3.0	250.00	750.00	Prepare agenda, gather documents for strategy meeting with Parr Brown (.6); meeting with J. Hafen, M. Lehr to discuss strategy and developments (1.4); send information to Parr Brown on Heideman invoices, send results of legal research on various issues (.6); call with D. Nelson, notes of call (.4).	Litigation
2/6/2019	WK	0.1	250.00	25.00	Read information from lens purchaser Woodson, respond.	Case Administration
2/6/2019	WK	1.1	250.00	275.00	Read information from S. Romney on FINRA refusal to stop trading of IAS, send email to D. Wadley at SEC (.4); review information from buyer of Cessna salvage, draft letter authorizing release from receivership estate, send to DOJ for review (.7)	Asset Analysis
2/6/2019	WK	4.3	250.00	1,075.00	Research for report on affiliates, work on report.	Report
2/6/2019	WK	2.7	250.00	675.00	Call with Stoel Rives on request by Receiver, find copies of court filings with Stoel Rives name, send to M. Hindley (.3); read letter from Cyprus C.U. in response to subpoena, read response from Greg Shepard; send request to S. Paul for more information; create chart to show information needed for analysis of church contributions (1.8); respond to S. Paul on settlement for Shepard; review information from D. Reay on invoices, read joint defense agreement, send to Parr Brown with request for analysis and opinion (.6).	Investigation
2/6/2019	WK	0.1	250.00	25.00	Read signed order dismissing Millard County lawsuit, respond to attorneys for Millard Co.	Litigation
2/6/2019	WK	0.9	250.00	225.00	Draft demand letter to Paul Jones (Hale & Wood) for fees received.	Asset Recovery
2/7/2019	WK	0.1	250.00	25.00	Finish letter to buyer of Cessna salvage, send to buyer and to FAA.	Asset Analysis

2/7/2019	WK	0.3	250.00	75.00	Review response from Northstar Tax Service, respond.	Investigation
2/7/2019	WK	0.3	250.00	75.00	Emails with Stoel Rives about payments from RaPower; emails with Hale & Wood on Receiver's demand, send to Parr Brown; re-send demand to K. Hawes.	Asset Recovery
2/7/2019	WK	5.1	250.00	1,275.00	Work on report on affiliates and subsidiaries.	Report
2/7/2019	WK	1.6	250.00	400.00	Calls with DOJ, notes of calls (.7); read motion for protective order for Glenda Johnson, send comments to Parr Brown on suggested approach (.9).	Litigation
2/8/2019	WK	2.9	250.00	725.00	Work on report on affiliates and subsidiaries.	Report
2/8/2019	WK	0.7	250.00	175.00	Review stock transfer certificates (from Pacific Stock Transfer) for stock and warrants, prepare summary of transfers.	Investigation
2/11/2019	WK	1.1	250.00	275.00	Read email from S. Paul on password for documents on flash drive, send to analyst (get response that password was not valid); email DOJ on getting password (.2); review additional documents from Roger Hamblin (.3); review corporate binder for DCL16BLT (.6)	Investigation
2/11/2019	WK	5.2	250.00	1,300.00	Work on report on affiliates and subsidiaries.	Report
2/11/2019	WK	0.1	0.00	0.00	Review and pay invoice to Bank of America for bank records. (Time not billed.)	Financial analysis
2/11/2019	WK	0.6	250.00	150.00	Read draft response to Glenda Johnson's motion for protective order; create redline, send to Parr Brown; send draft to DOJ for review.	Litigation
2/12/2019	WK	6.7	250.00	1,675.00	Work on report on affiliates and subsidiaries.	Report
2/12/2019	WK	2.4	250.00	600.00	Review requirements of Hamblin subpoena, send list of deficiencies to Parr Brown (.4); review documents on flash drive from Nelson Snuffer, Solco I documents, documents on Neldon divorce; read trial exhibit list; call with DOJ on passwords (2.0).	Investigation
2/12/2019	WK	0.1	250.00	25.00	Read motion for protective order for Neldon Johnson, read DOJ comments on Glenda Johnson motion for protective order; send instructions to Parr Brown.	Litigation
2/13/2019	WK	0.2	250.00	50.00	Write Daron Smith for suggestions on real estate brokers; research possible brokers in Delta.	Asset Analysis
2/13/2019	WK	0.5	250.00	125.00	Get filed oppositions to Nelson Snuffer motion for protective order; update timeline to show significant dates in Neldon divorce litigation.	Investigation
2/13/2019	WK	4.3	250.00	1,075.00	Work on report on affiliates and subsidiaries; legal research on cases defining when receivership estate can be expanded; finish draft report, send draft to Parr Brown and to DOJ for comments.	Report
2/14/2019	WK	0.7	250.00	175.00	Read email from Parr Brown with letter from Hamblin claiming he provided all documents, send suggested response and list of questions for Hamblin.	Investigation
2/15/2019	WK	0.6	250.00	150.00	Write Corporation Service Company to say invoice won't be paid (.3); respond to G. Shepard on deficiencies in his responses and court-required disclosures (.3).	Case Administration

2/15/2019	WK	0.2	250.00	50.00	Review recommendations on potential real estate agents, respond.	Asset Analysis
2/15/2019	WK	1.1	250.00	275.00	Call with TJ Neff on Cessna twin-engine, offer he received for Mooney aircraft; notes of call; send information to DOJ.	Asset Recovery
2/15/2019	WK	1.8	250.00	450.00	Create redline version of report showing changes; make revisions with comments from DOJ, send new version.	Report
2/15/2019	WK	0.1	0.00	0.00	Get payment from Better, Faster, Stronger; deposit at bank; update financial logs. (Time not billed.)	Financial analysis
2/15/2019	WK	0.1	250.00	25.00	Identify affiliates where the Receiver does not have information on financial transfers, discuss with Lone Peak.	Financial analysis
2/15/2019	WK	1.1	250.00	275.00	Call with E. Healy-Gallagher on report on affiliates (.5); read N. Johnson objection to deposition, conduct research, respond to Parr Brown (.6).	Litigation
2/18/2019	WK	2.6	250.00	650.00	Read draft response to N. Johnson opposition to deposition, send approval to Parr Brown to file (.2); read draft motion for order to show cause for Pacific Stock Transfer, create redline, send to M. Lehr for filing; respond to P. Jones on setting up meeting (.5); call with DOJ on report on affiliates and effect of including U-Check in estate, benefit of having airplane broker visit Delta (.2); create draft proposed order amending receivership order to include affiliates (1.7).	
2/19/2019	WK	0.6	250.00	150.00	Prepare summary of property to sell through agent in Delta; solicit proposals from brokers.	Asset Analysis
2/19/2019	WK	0.2	0.00	0.00	Copy exhibits to use in depositions. (Time not billed).	Investigation
2/19/2019	WK	3.6	250.00	900.00	Emails with DOJ on report on affiliates, review excerpts of trial transcripts (.2); prepare for deposition of Neldon Johnson, attend deposition [she did not appear] (1.6); call with M. Lehr on information from D. Snuffer on Glenda deposition (.1); review files, prepare for deposition of Glenda Johnson; revise questions, identify new exhibits (1.5); read motion for protective order for Glenda Johnson, respond to M. Lehr with instructions (.2).	Investigation
2/20/2019	WK	0.1	250.00	25.00	Review information from potential real estate broker in Delta, make notes of topics to address.	Asset Analysis
2/20/2019	WK	1.5	250.00	375.00	Add questions to ask in Glenda Johnson re: marital privilege defense; prepare for deposition; attend deposition of Glenda Johnson, put no-show on the record.	Investigation
2/20/2019	WK	0.6	250.00	150.00	Review draft memorandum opposing Glenda's motion for protective order; create redline, send to Parr Brown (.4); respond to M. Lehr with description of documents delivered to Receiver by Neldon Johnson's attorneys (flash drive, DCL16BLT binder) (.2).	Litigation

2/21/2019	WK	1.2	250.00	300.00	Call with D. Wadley at SEC re: trading suspension for IAS (.2); email Parr Brown requesting more information on discussions with FINRA OTCBB, read replies; email DOJ requesting direction on seeking trading halt; notes of call with SEC (1.0).	Asset Analysis
2/21/2019	WK	0.4	250.00	100.00	Research RaPower bankruptcy schedule for information on Glenda's role over records of RaPower and IAS and payments from RaPower to law firms; correspondence with DOJ on course to take for deposition failures.	Investigation
2/21/2019	WK	0.5	250.00	125.00	Write letter to MERS re: mortgage on Shepard home, send copy of receivership order.	Asset Recovery
2/21/2019	WK	3.7	250.00	925.00	Meeting with Paul Jones about Receiver's demand for return of funds (1.0); read DOJ request to submit on order to show cause; note additions to make to report on affiliates (.2); legal research on issues involving recovery of legal fees, non-uniform exception in Utah fraudulent transfer act; read cases cited by Jones; send summary of meeting and issues to Parr Brown, request legal research (2.5).	Litigation
2/22/2019	WK	2.5	250.00	625.00	Review changes to report proposed by Parr Brown; add newly-gathered information on affiliates, create redline, send to Parr Brown.	Report
2/25/2019	WK	0.2	250.00	50.00	Respond to real estate broker in Delta to request listing agreement; list questions to ask.	Asset Analysis
2/25/2019	WK	0.2	250.00	50.00	Review final report, sign and send to Parr Brown for filing.	Report
2/25/2019	WK	0.7	250.00	175.00	Read blog posts on IAS stock transfers (comments on government and receiver filings) (.2); read documents from Network International showing drilling pipe purchased at auction, respond (.2); review Shepard information on sources of income and sources of funds donated to Church (.3).	Investigation
2/25/2019	WK	0.1	0.00	0.00	Receive annuity payment from Allianz, deposit at bank; update financial logs. (Time not billed.)	Financial analysis
2/25/2019	WK	0.2	250.00	50.00	Read Windham v. Lawson ruling, send to Parr Brown with comments re: applicability to research on payments to Jones.	Litigation
2/26/2019	WK	0.5	250.00	125.00	Research appraisers in Millard County; send information and request for bids.	Asset Analysis
2/26/2019	WK	0.1	250.00	25.00	Call with Guaranteed Rate Mortgage Company, notes of call.	Investigation
2/26/2019	WK	1.0	0.00	0.00	Download and print documents from Nelson Snuffer; email D. Nelson requesting missing document. (Time not billed.)	Investigation
2/26/2019	WK	0.7	250.00	175.00	Get copy of transcript of Neldon Johnson deposition no-show, respond to Parr Brown; get copy of filed report on subsidiaries & affiliates, send for web posting.	Litigation
2/27/2019	WK	1.2	0.00	0.00	Create index of documents received from Nelson Snuffer. (Time not billed.)	Investigation

2/27/2019	WK	1.4	250.00	350.00	Revise timeline to show dates of corporate actions (taken from new Nelson Snuffer documents) (.4); discuss with Lone Peak analyst extent of payments from Solco to XSun in payment of invoice; update timeline (.6); read letter from D. Nelson on invoices, corporate formation documents; create redline of affiliate report to show additional corporate information (.4).	Investigation
2/27/2019	JS	0.1	120.00	12.00	Post on website Receiver's report on inclusion of affiliates.	Case Administration
2/28/2019	WK	4.3	250.00	1,075.00	Review documents provided by Nelson Snuffer on corporate entities; research patent litigation by IAS.	Investigation
3/1/2019	WK	0.5	250.00	125.00	Review information from Glenda Johnson on CSC invoices; draft and send letter to CSC informing them of receivership; respond to G. Johnson.	Case Administration
3/1/2019	WK	0.1	250.00	25.00	Research real estate agents in Barstow/Yermo area.	Asset Analysis
3/1/2019	WK	2.2	250.00	550.00	Finish review of corporate documents from Nelson Snuffer; list questions to ask NSDP; list financial transactions for Lone Peak Valuation to research; create spreadsheet to track and analyze signers of agreements between affiliates; add new information on affiliates to existing summary; draft and send letter to NSDP requesting information on documents provided by the firm.	Investigation
3/1/2019	WK	0.8	250.00	200.00	Read draft motion to expand receivership estate and proposed order; create redline, send to Parr Brown with comments.	Litigation
3/4/2019	WK	1.4	250.00	350.00	Call with appraiser on Delta properties, send information on properties; respond to listing agent on moving forward; contact real estate brokers in Barstow, CA (.5); review responses from brokers for Delta, Yermo; respond; call T. Boyer (appraiser), send information (.1); respond to Lauri Matthews (listing broker) on status of properties in name of Glenda Johnson; request Lone Peak research of payments by RaPower and IAS to properties purchased by Glenda (.3); find county property records on Yermo property, send to broker; review listing agreement for Delta properties, send request for addendum containing language on required court approval (.5).	Asset Analysis
3/4/2019	WK	1.7	250.00	425.00	Respond to DOJ questions on trading halt for IAS stock (.4); review contracts signed by affiliates, add data to spreadsheet showing signers of each agreement (1.3).	Investigation
3/4/2019	WK	0.1	0.00	0.00	Download and reconcile bank statements. (Time not billed.)	Financial analysis
3/5/2019	WK	0.1	250.00	25.00	Respond to Yermo broker on his inquiry on selling property without appraisal or fees.	Asset Analysis

3/5/2019	WK	0.1	250.00	25.00	Discuss with Lone Peak status of financial analysis, next steps.	Financial analysis
3/5/2019	WK	0.9	250.00	225.00	Review draft opposition to Glenda motion for protective order, create redline, send to M. Lehr with comments (.7); read defendants' notice of intent to oppose receiver's motion on inclusion of affiliates, make notes of points to make in reply (.2).	Litigation
3/6/2019	WK	0.7	250.00	175.00	Read, sign listing agreement for Delta properties, send with comments; email appraiser to inquire about his interest (.3); review proposal by appraiser Boyer to appraise properties, respond; send information to Parr Brown to prepare motion to appoint appraiser (.4).	Asset Analysis
3/6/2019	WK	0.8	250.00	200.00	Review information from G. Shepard on funds at Cyprus C.U.; review files on production of documents by Cyprus; email Cyprus demanding funds; review information from Shepard on source of funds to Shepard Global, respond to NSDP with inquiry.	Investigation
3/6/2019	WK	0.6	250.00	150.00	Read court orders (OSC with deadlines, denying Johnson motions for protective orders on subpoenas, denying NSDP motion for protective order on fees, NSDP motion to withdraw); send comments to Parr Brown.	Litigation
3/7/2019	WK	0.1	250.00	25.00	Respond to lens purchaser on claim likelihood, record contact information.	Case Administration
3/7/2019	WK	0.5	250.00	125.00	Respond to Delta listing broker on different methods for court approval of sale, which to use in different situations.	Asset Analysis
3/7/2019	WK	0.5	250.00	125.00	Review information from S. Paul on sources of Shepard income, respond (.1); finish review of contracts to list signers of each contract (.4).	Investigation
3/7/2019	WK	0.7	250.00	175.00	Read order requiring Glenda deposition, respond to M. Lehr on date for deposition, discuss strategy (.3); read draft motion by IRS to lift litigation stay to allow settlement of Shepard Tax Court litigation; create redline, send to M. Lehr with comments (.4).	Litigation
3/8/2019	WK	0.4	250.00	100.00	Research Texas franchise tax; complete and send final franchise tax report for RaPower.	Case Administration
3/8/2019	WK	0.1	250.00	25.00	Read IRS changes to motion to lift stay; read emails with IRS, DOJ.	Litigation
3/8/2019	WK	0.1	250.00	25.00	Begin work on memo to SEC on trading suspension.	IAS Trading
3/9/2019	WK	3.8	250.00	950.00	Work on memo to SEC on reasons for trading suspension for IAS.	IAS Trading
3/11/2019	WK	0.1	250.00	25.00	Read emails from broker for Yermo property, respond; call appraiser.	Asset Analysis
3/11/2019	WK	0.4	250.00	100.00	Respond to lens purchaser; review information from R. Hamblin; respond to M. Lehr.	Investigation

3/12/2019	WK	1.1	250.00	275.00	Read emails from Yermo broker; draft and send letter to appraiser with payment of appraisal fee; respond to broker (.6); call with appraiser for Delta properties, send email listing information needed for court approval (.1); read inquiries from listing broker, gather and send information to M. Lehr on appraiser to file motion; send directives to appraiser to consider values of property with and without solar trees (.4).	Investigation
3/12/2019	WK	0.3	250.00	75.00	Send information and explanation of case to R. Etherington for tax preparation.	Tax Issues
3/12/2019	WK	0.2	250.00	50.00	Read DOJ comments on motion to lift stay for Shepard Tax Court; emails with M. Lehr on Hamblin responses and Tax Court.	Litigation
3/13/2019	WK	0.2	250.00	50.00	Call with DOJ attorneys on new developments.	Investigation
3/14/2019	WK	0.9	250.00	225.00	Read emails from Yermo broker, respond; send copy of order appointing receiver with explanation; respond to broker on Barstow (.3); read information from Yermo appraiser; respond; send information to M. Lehr to prepare motion (.1); review information on Delta properties to post on MLS; sign submission form, respond to listing broker (.5).	Asset Analysis
3/14/2019	WK	0.3	250.00	75.00	Review documents from K. Hawes on reasons for payments to him; read engagement agreement and invoices; respond.	Investigation
3/14/2019	WK	0.1	250.00	25.00	Read emails from S. Paul on length of deposition, respond; read DOJ notice of service.	Litigation
3/18/2019	WK	0.2	250.00	50.00	Review emails, invoice from CSC on RaPower corporate renewals in SD, fees owed to CSC; respond to Glenda Johnson.	Case Administration
3/18/2019	WK	0.1	250.00	25.00	Read email from A. Salzman on San Bernardino land, respond.	Asset Analysis
3/18/2019	WK	1.3	0.00	0.00	Download, print information from Nelson Snuffer on IAS stock sales and opposition to motion on affiliates (.5); create list of recipients of money from NSDP stock sales (.4); receive and deposit Shepard funds from Cyprus C.U., update financial logs (.1); research, download SEC litigation documents from suit against IAS (.3). (Time not billed.)	Litigation
3/18/2019	WK	3.3	250.00	825.00	Read litigation filings in SEC lawsuit against IAS, SJ motion, consent agreements (.6); analyze IAS sales by NSDP; create spreadsheets showing sales per year, average prices (2.7).	Investigation
3/18/2019	WK	0.5	250.00	125.00	Review files on request for Wells Fargo documents; call Wells Fargo; send emails to Business unit (.5).	Financial analysis
3/18/2019	WK	5.7	250.00	1,425.00	Read Parr Brown legal research on standing for attorney recoveries (.1); read defendants' opposition to Receiver motion to include affiliates; make notes of points to make; prepare memo to Parr Brown listing arguments to make in Receiver's reply; send memo to Parr Brown (5.6).	Litigation

3/19/2019	WK	1.6	0.00	0.00	Work on spreadsheet showing recipients of NSDP stock sale proceeds (1.2); send payment of fee to NSDP with letter requesting information (.4). (Time not billed.)	Investigation
3/19/2019	WK	1.7	250.00	425.00	Analyze amounts paid by NSDP to others; research information in recipients; compare amounts received to other NSDP records of payments from IAS; draft and send letter requesting billing records (1.0); prepare for deposition of Glenda Johnson (.7).	Investigation
3/19/2019	WK	0.1	250.00	25.00	Respond to CSC on unpaid invoices.	Financial analysis
3/19/2019	WK	0.8	250.00	200.00	Email DOJ describing SEC lawsuit; read Neldon Johnson opposition to Receiver's motion to expand receivership.	Litigation
3/20/2019	WK	5.7	250.00	1,425.00	Work on memo to SEC on reasons for trading suspension for IAS; finish draft; edit and revise memo; create and gather exhibits.	IAS Trading
3/20/2019	WK	0.7	250.00	175.00	Call with Wells Fargo on reasons for failing to deliver document; notes of call (.5); go to Wells Fargo branch; explain records needed, give list of bank accounts (.2).	Financial analysis
3/20/2019	WK	1.2	250.00	300.00	Attend deposition of Glenda Johnson, discussions with S. Paul; call with DOJ; give instructions to Lone Peak on seeking information from Bank of Am. Fork on discrepancies in bank records.	Litigation
3/21/2019	WK	0.3	250.00	75.00	Read draft motions to appoint appraisers; respond to M. Lehr; approve filing.	Asset Analysis
3/21/2019	WK	1.9	0.00	0.00	Draft executive summary of memo to SEC requesting suspension of trading; send to DOJ for comments; gather exhibits. (Time not billed.)	IAS Trading
3/22/2019	WK	0.5	0.00	0.00	Review DOJ comments on memo to SEC; send comments to DOJ; read SEC response, finalize letter; send electronic copies of letter and exhibits; deliver hard copies to SEC. (Time not billed.)	IAS Trading
3/25/2019	WK	0.1	250.00	25.00	Research corporate filings requirements for Arkansas.	Case Administration
3/25/2019	WK	0.1	0.00	0.00	Deposit, log receipt of Allianz payment. (Time not billed).	Financial analysis
3/26/2019	WK	1.2	250.00	300.00	Read inquiry from S. Paul on Greg Shepard home; respond (.9); review information from listing broker and pictures of San Bernardino properties; respond (.3).	Asset Analysis
3/26/2019	WK	1.7	250.00	425.00	Read legal research on attorney statutory liens; respond to M. Lehr (.4); read draft reply to Receiver's motion to include affiliates; create redline; send to M. Lehr with comments (1.2); get transcript of Glenda Johnson no-show deposition; scan and send to DOJ & Parr Brown, pay invoice (.1).	Litigation
3/27/2019	WK	0.5	250.00	125.00	Send copy of FAA registration on Mooney to TJ Neff (.1); review listing agreement for Yermo property, send comments to A. Sazman (.4).	Asset Analysis



3/27/2019	WK	1.0	250.00	250.00	Call with E. Healy-Gallagher, notes of call (.7); send documents to M. Lehr for use as exhibits in reply to motion (.1); review DOJ comments on reply, call with M. Lehr on revisions (.2).	Litigation
3/28/2019	WK	0.3	250.00	75.00	Read information from listing agent in Delta on well located on Glenda property; respond with request for research on transfer of property.	Asset Analysis
3/28/2019	WK	0.7	250.00	175.00	Work on status report.	Status Report
3/28/2019	WK	0.7	250.00	175.00	Review information from S. Paul on source of funds for mortgage payment on Shepard home; draft and send letter to JP Morgan Chase with mortgage payment.	Financial analysis
3/28/2019	WK	0.3	250.00	75.00	Read changes to changes by Parr Brown to Receiver's reply on motion to include affiliates, send approval to file (.1); read revised motion to lift stay for Shepard tax court settlement, create redline, send to M. Lehr (.2).	Litigation
3/29/2019	WK	6.3	250.00	1,575.00	Work reviewing files, drafting status report.	Status Report
3/29/2019	WK	0.4	250.00	100.00	Begin reading United States appeal brief.	Litigation
<b>Total</b>		<b>276.1</b>		<b>61,986.00</b>		

## **EXHIBIT B-2**



May 13, 2019

RaPower-3 Receivership  
Wayne Klein, Receiver  
Klein & Associates  
P.O. Box 1836  
Salt Lake City, UT 84110  
wklein@Kleinutah.com

Invoice: 866034  
Client: 176390  
Matter: 1

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## INVOICE SUMMARY

Attorney: Jonathan O Hafen

For professional services rendered and costs advanced

**RE: Administration of Receivership Estate**

Professional Services	\$ 40,906.50
Less Courtesy Discount	<u>\$ -4,090.65</u>
Net Professional Services	\$ 36,815.85
Total Costs Advanced	<u>\$ 1,399.37</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 38,215.22</b>

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 RaPower-3 Receivership  
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**PROFESSIONAL SERVICES RENDERED**

<b>Date</b>	<b>Tkpr</b>	<b>Description</b>	<b>Hours</b>	<b>Amount</b>
1/02/19	JOH	Review research request by the Receiver; Follow up re same	.10	37.00
1/02/19	MSL	Email communication with Wayne Klein re motion to lift stay as to Greg and Diana Shepard's tax court proceeding; Email communication with Erin Healy Gallagher re same	.80	176.00
1/03/19	MSL	Communication with Joe Covey re status of receivership investigation; Communication with Jon Hafen re entities that the Receiver may bring suit against	.30	66.00
1/04/19	MSL	Draft summary of ongoing research and tasks; Communication with Wayne Klein, Jon Hafen, and Joe Covey re same	2.30	506.00
1/07/19	MSL	Communicate with Wayne Klein re depositions of Neldon and Glenda Johnson; Review deposition questions; Draft deposition and document subpoenas for Neldon and Glenda Johnson	3.20	704.00
1/08/19	MSL	Review document production of Roger Hamblin; Draft letter to Roger Hamblin re document production and extension of deadline to produce documents; Communicate with Wayne Klein re same	3.10	682.00
1/09/19	MSL	Draft notice of stay for case in district of Utah federal court Johnson v. Mancini; Review docket and filing in Johnson v. Mancini; Coordinate filing notice of stay and notice of appearance	1.20	264.00
1/10/19	MSL	Draft document subpoena to the Church of Jesus Christ of Latter-Day Saints; Draft notice of subpoena to the Church of Jesus Christ of Latter-Day Saints; Communicate with Wayne Klein re multiple subpoenas; coordinate filing of notice to subpoena the Church	3.70	814.00
1/11/19	MSL	Multiple email communications to Wayne Klein re document subpoena to the Church and subpoenas to the Johnsons	.40	88.00
1/13/19	MSL	Draft notice of intent to serve subpoena on Neldon and Glenda Johnson; Draft document subpoena to Neldon and Glenda Johnson; Communicate with Wayne Klein re same	2.10	462.00
1/14/19	MSL	Review notice of intent to serve subpoena on Neldon Johnson; Review notice of intent to serve subpoena on Glenda Johnson; Coordinate filing of subpoenas; Email communication with Justin Starr, counsel for the LDS Church, re document subpoena; Serve document subpoena via email on the LDS Church; Communication with Wayne Klein re Pacific Stock Transfer Company subpoena	2.30	506.00
1/15/19	MSL	Communicate with Wayne Klein re subpoenas to Neldon and Glenda Johnson; communicate with Wayne Klein re documents from Pacific Stock Transfer Company	.50	110.00
1/17/19	JOH	Review email correspondence and related documents; Correspond by email with Receiver	.10	37.00
1/17/19	MSL	Draft deposition subpoenas for Neldon and Glenda Johnson; Communicate with Wayne Klein re same; Draft notice of document subpoena to Cyprus Credit Union; Research re deposition witness fees in federal court for the district of Utah	3.00	660.00

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Date	Tkpr	Description	Hours	Amount
1/21/19	JOH	Review email correspondence and related document; Correspond by email with Receiver re same; Correspond by email with Mike Lehr re same	.40	148.00
1/23/19	MSL	Review and edit Receiver's initial quarterly status report; Draft communication to Wayne Klein re status of service of subpoenas to be served upon Neldon and Glenda Johnson; Research property records of Glenda Johnson's Payson properties	4.40	968.00
1/24/19	SWR	Discussion re halting trade on stock; Telephone conference with FINRA re same	.40	114.00
1/24/19	MSL	Review and edit Receiver's quarterly status report; Communication with Jon Hafen re same; Review correspondence between Receiver and Steven Paul, attorney for Neldon Johnson	4.30	946.00
1/25/19	JOH	Review Receiver report; Correspond by email with Mike Lehr re same; Review correspondence with opposing counsel; Meet with Receiver	1.10	407.00
1/25/19	MSL	Conference with Wayne Klein and Jon Hafen re lack of cooperation of the Johnson's and their attorneys; Email communication with Wayne Klein and Jon Hafen re quarterly status report; Email to the DOJ re fee motion	2.10	462.00
1/28/19	JOH	Review email correspondence from the Receiver; Follow up re issues raised by Receiver	.10	37.00
1/28/19	MSL	Review and Revise quarterly status report; coordinate filing of status report; Communication with Wayne Klein re same; Review pro se filing of Neldon Johnson re alleged bias of Judge Nuffer; Communication with Wayne Klein re Neldon Johnson pro se filing	3.50	770.00
1/29/19	JOH	Review email from Receiver re meeting with opposing counsel	.10	37.00
1/29/19	MSL	Communication with Wayne Klein re service of subpoenas to Neldon and Glenda Johnson	.20	44.00
1/30/19	MSL	Draft communication to FINRA re halting trading of IAS stock; communication with Spencer Romney re same	1.70	374.00
1/31/19	MSL	Review Nelson Snuffer's response to the quarterly report; Communicate with Wayne Klein re same; Communicate with Spencer Romney re halting trading of IAS stock	2.40	528.00
2/01/19	JOH	Review draft email to Receiver re analysis of potential fraudulent transfer claim; Review email correspondence re FINRA issue; Review order staying case	.40	148.00
2/01/19	SWR	Discussion with FINRA re hold request; Email re same	.50	142.50
2/01/19	MSL	Review Nelson Snuffer Rule 26(c) Motion and Motion to withdraw; Communication with Wayne Klein re same	.70	154.00
2/04/19	JOH	Review email correspondence, pleadings, and related documents; Correspond by email with Mike Lehr re same	1.30	481.00
2/04/19	MSL	Review defendant's motion for protective order re privileged documents; Review motion to withdraw by Nelson Snuffer; Review Neldon Johnson's amended affidavit; Research scope of attorney client in the 10th Circuit	3.00	660.00

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Date	Tkpr	Description	Hours	Amount
2/05/19	MSL	Review documents produced by Cyprus Credit Union to the Receiver; Email communication re Cyprus documents; Review Receiver's notes re communication with Justin Heideman re fees paid to his law firm by RaPower; Legal research for opposition to motion for protective order re Rule 26 requires to confer	2.80	616.00
2/06/19	JOH	Review email correspondence and related documents from the Receiver	.30	111.00
2/09/19	MSL	Review motion for protective order filed by Nelson Snuffer; Draft opposition to motion for protective order	1.20	264.00
2/10/19	MSL	Draft opposition to motion for protective order; Review order re the Receiver's authority re billing records for defendants; Review docket for citation links in opposition	5.10	1,122.00
2/11/19	JOH	Review email correspondence and related documents	.30	111.00
2/11/19	MSL	Draft opposition to Defendants motion for protective order; Communicate with Wayne Klein re opposition to motion for protective order; Revise opposition based on comments from the Receiver; Review documents obtained from Roger Hamblin through document subpoena	5.90	1,298.00
2/12/19	MSL	Email communication with Wayne Klein re response from Roger Hamblin to Receiver's letter; Coordinate filing of opposition to protective order; Review and Revise opposition to protective order	3.20	704.00
2/13/19	JOH	Review email from Receiver re tasks to be performed; Review pleadings	.20	74.00
2/13/19	MSL	Draft letter to Roger Hamblin re his failure to comply with the subpoena served upon him; Coordinate sending letter to Hamblin	2.10	462.00
2/14/19	MSL	Draft motion for order to show cause to Pacific Stock Transfer Company; Review correspondence with Pacific Stock Transfer company for motion; Review the United State's motion to show cause to Neldon Johnson and various other family members; Research 10th Circuit contempt standard; Communication with Roger Hamblin re documents requested by Receiver	7.20	1,584.00
2/15/19	MSL	Review Neldon Johnson's motion for protective order; Email communication with Wayne Klein re same; Research re 5th amendment privilege against self-incrimination	1.00	220.00
2/15/19	MSL	Review United State's motion for order to show cause against Neldon, Glenda and Family; Review correspondence with Pacific Stock Transfer; Draft motion for order to show cause to Pacific Stock Transfer Company	2.80	616.00
2/16/19	MSL	Draft motion to show cause re Pacific Stock Transfer Company; Communication with Wayne Klein re same	3.70	814.00
2/17/19	MSL	Draft response to Neldon Johnson's objection to deposition based on the 5th amendment; Draft letter to counsel for Johnson re same; Communication with Wayne Klein re same	3.80	836.00
2/18/19	MSL	Revise response and letter to Steven Paul re Neldon Johnson's objection to deposition; Communication with Wayne Klein re same; Coordinate filing of response	1.10	242.00

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<b>Date</b>	<b>Tkpr</b>	<b>Description</b>	<b>Hours</b>	<b>Amount</b>
2/19/19	MSL	Attend and prepare for deposition of Neldon Johnson; Compile exhibits for the Motion to Show Cause for Pacific Stock Transfer Company; Telephone communication with Denver Snuffer re Glenda Johnson deposition	2.70	594.00
2/19/19	MSL	Draft opposition to Glenda Johnson's motion for protective order; Review motion for protective order re spousal privilege; Research re spousal privilege; Draft email to Nelson Snuffer re spousal privilege and Glenda Johnson's deposition	7.90	1,738.00
2/20/19	MSL	Attend and prepare for Glenda Johnson deposition; Draft opposition to Neldon Johnson's protective order; Compile exhibits for opposition to Glenda Johnson's motion for protective order; Compile exhibits for opposition to Neldon Johnson's motion for protective order	6.40	1,408.00
2/21/19	MSL	Review and revise Receiver's report on affiliates, including section re failure of Johnson to attend depositions; Draft email communication to Wayne Klein re same; Review communications from Wayne Klein re trading halt to IAS; Review report from Wayne Klein re standing to bring certain fraudulent transfer actions	7.10	1,562.00
2/24/19	MSL	Draft response letter to Roger Hamblin re document subpoena; Review and revise Receiver's report on affiliated entities	2.40	528.00
2/25/19	JOH	Correspond by email with Receiver; Review email correspondence and related documents	.10	37.00
2/25/19	MSL	Review report and recommendation for affiliated entities; Communication with Wayne Klein re same; Coordinate filing of report and recommendation	.70	154.00
2/26/19	MSL	Communication with Wayne Klein re deposition transcript of Neldon Johnson	.30	66.00
2/28/19	MSL	Draft motion to include affiliated entities in receivership estate; Review and revise proposed order to include affiliated entities; Draft request to submit fee application for decision; Communication with Wayne Klein re request to submit defendants' motion for protective order	6.60	1,452.00
3/01/19	MSL	Finalize motion to include affiliated entities in receivership estate; Coordinate filing of motion and request to submit re fee application; Communicate with Wayne Klein re same; Email communication with counsel for the IRS re motion for stay relief	1.00	220.00
3/04/19	MSL	Draft opposition to Glenda Johnson's motion for protective order: spousal privilege; Review correspondence with Nelson Snuffer re motion for protective order and the scope of Glenda Johnson's deposition; Communication with Wayne Klein re same	6.50	1,430.00
3/04/19	MSL	Draft request to submit for decision Nelson Snuffer's motion for protective order re billing documents from RaPower and other defendants	.70	154.00
3/05/19	MSL	Review and revise opposition to Glenda Johnson's motion for protective order; Communication with Wayne Klein and Erin Healy Gallagher re same; Review trial exhibits to attach to opposition to motion for protective order; Coordinate filing of the opposition; Review the Court's order to taking under advisement motion for order to show cause	2.80	616.00

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Date	Tkpr	Description	Hours	Amount
3/06/19	JOH	Review orders; Correspond by email with Michael Lehr re same; Review email correspondence from Receiver	.30	111.00
3/06/19	MSL	Review the Court's orders denying Neldon's, Glenda's, and Nelson Snuffer's motions for protective orders; Communication with Wayne Klein re same; Communication with Wayne Klein re the Court's order to file notice of appearance within 14 days	2.10	462.00
3/06/19	MSL	Email to counsel for the United States re process server in Utah County; Coordinate service of process for Pacific Stock Transfer Company	.50	110.00
3/07/19	MSL	Revise motion to lift litigation stay; Draft multiple email communications re motion to lift stay with Wayne Klein, Erin Healy Gallagher, and Skyler Bradbury, counsel for the IRS	2.80	616.00
3/07/19	MSL	Review the Court's order that Glenda Johnson must appear at a deposition; Email counsel for Glenda Johnson re deposition; Email Wayne Klein re same	.50	110.00
3/08/19	MSL	Email communication with Erin Healy Gallagher re motion to lift stay as to Shepard's tax case	.20	44.00
3/10/19	MSL	Review response to request for information from Roger Hamblin; Email communication with Wayne Klein re same	.30	66.00
3/11/19	MSL	Email communication with Wayne Klein re correspondence with Roger Hamblin	.20	44.00
3/12/19	MSL	Review the United States' changes to motion to lift stay as to Shepard's tax case; Email communication with Wayne Klein re same; Communication with Roger Hamblin re motion to include affiliates in Receivership Estate	.70	154.00
3/13/19	MSL	Draft notice of service upon Pacific Stock Transfer Company; Coordinate filing of same	.80	176.00
3/13/19	MSL	Research re Receiver's standing to bring voidable transaction actions from legal work for third party individuals paid for by RaPower or IAS including cases where standing has been found in the non-Ponzi context	4.70	1,034.00
3/14/19	MSL	Research re Receiver's standing to bring fraudulent transfer actions from law firm's legal work for individuals paid for by RaPower or IAS including cases where standing has been found in the non-Ponzi context; Draft email memorandum re result of research to Wayne Klein	6.90	1,518.00
3/19/19	MSL	Communication with Wayne Klein re reply in support of motion to include affiliates; Coordinate drafting the reply with David Mooers-Putzer; Coordinate drafting of motion to appoint appraisers with Sarah Humphrey	1.60	352.00
3/20/19	MSL	Prepare for and attend deposition of Glenda Johnson; Communication with counsel for Glenda Johnson and counsel for the United States	1.60	352.00
3/21/19	MSL	Review and revise motion and proposed order to appoint appraiser for Millard County properties; Review and revise motion and proposed order to appoint appraiser for San Bernardino county property; Communication with Sarah Humphrey and Wayne Klein re same; Coordinate filing of Millard County and San Bernardino County appraisers	3.90	858.00



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 Client: 176390  
 Matter: 1

Date	Tkpr	Description	Hours	Amount
3/22/19	MSL	Research re attorney's lien by law firm on payments from RaPower for individuals tax related matters; Research re Utah's fraudulent transfer statute and the creation of liens and subsequent transfers; Draft email memorandum to Wayne Klein re same	3.30	726.00
3/23/19	MSL	Research re statutory liens and Utah's fraudulent transfer statute; Draft email memorandum re same	1.10	242.00
3/25/19	MSL	Draft email memorandum re statutory liens and Utah's fraudulent transfer statute; Communication with David Mooers-Putzer re reply in support of motion to include affiliates	1.70	374.00
3/26/19	MSL	Review and revise reply in support of motion to include affiliates; Communication with David Mooers-Putzer and Wayne Klein re same	3.40	748.00
3/27/19	MSL	Communication with Erin Healy Gallagher re reply in support to motion include affiliates; Communication with Wayne Klein re same	.30	66.00
3/28/19	MSL	Review and revise reply in support of motion to include affiliates; Communication with Wayne Klein and David Mooers-Putzer re same	2.80	616.00
3/28/19	MSL	Draft proposed order for motion to lift litigation to allow settlement of tax court case; Communication with Wayne Klein and Erin Healy Gallagher re same	1.70	374.00
3/29/19	MSL	Research re good faith exception to voidable transaction statute	.80	176.00
3/31/19	MSL	Research re non-uniform exception to Utah's voidable transactions act; Research re definition of "merchant" under the Uniform Commercial Code; Draft email memorandum to Wayne Klein re same	4.60	1,012.00

<b>TOTAL PROFESSIONAL SERVICES</b>	<b>\$ 40,906.50</b>
Less Courtesy Discount	<u>\$ -4,090.65</u>
<b>NET PROFESSIONAL SERVICES</b>	<b>\$ 36,815.85</b>

## SUMMARY OF PROFESSIONAL SERVICES

Name	Rate	Hours	Total
Jonathan O Hafen	370.00	4.80	1,776.00
Spencer W Romney	285.00	.90	256.50
Michael S. Lehr	220.00	176.70	38,874.00
<b>TOTALS</b>		<b>182.40</b>	<b>\$ 40,906.50</b>

## COSTS ADVANCED

Date	Description	Amount
1/02/19	Utah Process Service, Service fee for Roger Hamblin	115.00
1/14/19	ICU Investigations - Service of Subpoena to Neldon and Glenda Johnson	186.79
1/14/19	ICU Investigations, LLC -- Service of subpoena attempts on Glenda and Neldon Johnson	360.00

## PARR BROWN GEE &amp; LOVELESS

Invoice: 866034  
 RaPower-3 Receivership  
 Administration of Receivership Estate

May 13, 2019  
 Client: 176390  
 Matter: 1

<b>Date</b>	<b>Description</b>	<b>Amount</b>
1/29/19	Office of the Utah County Constable LLC -- Service of subpoena on Glenda and Neldon Johnson and advance of witness fee checks	446.48
2/01/19	Statewide Process Servers -- Service of subpoena on Cyprus Credit Union	35.00
2/13/19	FedEx, Delivery/Messenger, Roger Hamblin	22.05
2/21/19	DepomaxMerit Litigation Services -- Neldon Johnson - Record of Witness Non-Appearance	174.05
3/06/19	Action Process Service of Nevada - Pacific Stock Transfer Company	55.00
3/14/19	Non ordinary postage	5.00
<b>TOTAL COSTS ADVANCED</b>		<b>\$ 1,399.37</b>
<b>TOTAL THIS INVOICE</b>		<b>\$ 38,215.22</b>



May 13, 2019

RaPower-3 Receivership  
Wayne Klein, Receiver  
Klein & Associates  
P.O. Box 1836  
Salt Lake City, UT 84110  
wklein@Kleinutah.com

Invoice: 866035  
Client: 176390  
Matter: 2

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## INVOICE SUMMARY

Attorney: Jonathan O Hafen

For professional services rendered and costs advanced

**RE: Asset Analysis & Recovery**

Professional Services	\$ 9,618.50
Less Courtesy Discount	<u>\$ -961.85</u>
Net Professional Services	\$ 8,656.65
Total Costs Advanced	<u>\$ 628.71</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 9,285.36</b>

Invoice: 866035  
 RaPower-3 Receivership  
 Asset Analysis & Recovery

May 13, 2019  
 Client: 176390  
 Matter: 2

**PROFESSIONAL SERVICES RENDERED**

<b>Date</b>	<b>Tkpr</b>	<b>Description</b>	<b>Hours</b>	<b>Amount</b>
1/03/19	MSL	Research re whether patent assignments are valid if they are not recorded with the U.S. Patent and Trademark Office; Draft communication to Wayne Klein re results of patent research	3.80	836.00
1/04/19	MSL	Research re Roger Freeborn assets and any record of probate in Oregon since Freeborn death; Draft summary of research finding for Wayne Klein	3.80	836.00
1/07/19	MSL	Telephone communication with Pacific Stock Transfer Company re document subpoena; Coordinate request for documents with the Los Angeles county recorders office re Los Angeles property of IAS	1.10	242.00
1/08/19	MSL	Review documents re property history of N.P. Johnson Family Partnership's properties in Howard County, Texas; Draft summary of property history for Wayne Klein; Research the character of properties	1.80	396.00
1/09/19	MSL	Review documents re NP Johnson Family Limited Partnership's properties in Texas; Communicate with Wayne Klein re same	.70	154.00
1/11/19	MSL	Communication with Wayne Klein re Los Angeles property of Glenda Johnson including information re transfer of interest from Neldon Johnson to Glenda	.70	154.00
1/13/19	MSL	Research West Mountain property of Glenda Johnson, including locating copies of deeds and former owners; Communicate with Wayne Klein re same	1.70	374.00
1/17/19	MSL	Analyze documents received from the Church re charitable donations; Communication with Wayne Klein re same; Research re deeds recorded on Greg and Diana Shepard Murray, Utah property; Communication with Wayne Klein re same	4.20	924.00
1/30/19	MSL	Review Findings of fact and conclusions of law in anticipation of bring suits under the Utah Uniform Fraudulent Transfer Act; Research Utah Uniform Fraudulent Transfer Act and tax schemes; Communication with Jon Hafen and Wayne Klein re letters requesting the return of funds	5.20	1,144.00
1/31/19	MSL	Review Judge Nuffer's Findings of Fact and Conclusions of Law to assess what proof and badges of fraud Receiver will need to show in fraudulent conveyance actions; Research Utah Voidable Transfer Act re same	3.30	726.00
2/01/19	MSL	Review Findings of Fact and Conclusions of Law for claims under Utah Fraudulent Transfer Act; Research Utah Fraudulent Transfer Act re badges of fraud for claims the Receiver plans to bring against various entities; Draft communication with Wayne Klein re strategic decision to begin making demands now and content of demand letter; Communication with Jon Hafen re same	5.30	1,166.00
3/18/19	DPMP	Review Receiver's report on affiliates and subsidiaries, motion to include affiliates and subsidiaries, and oppositions to motion to include affiliates and subsidiaries (.6)	.60	153.00
3/19/19	SMH	Correspond with Michael Lehr re drafting motions to appoint appraisers	.10	21.50

## PARR BROWN GEE &amp; LOVELESS

Invoice: 866035  
 RaPower-3 Receivership  
 Asset Analysis & Recovery

May 13, 2019  
 Client: 176390  
 Matter: 2

Date	Tkpr	Description	Hours	Amount
3/20/19	SMH	Draft motion to approve appointment of appraiser for San Bernardino property; Draft proposed order re the same; Draft motion to approve appointment of appraiser for Millard properties; Draft proposed order re the same	3.80	817.00
3/21/19	SMH	Correspond with Mike Lehr re motion to appoint appraisers and proposed orders	.10	21.50
3/22/19	SMH	Correspond with Joan Showalter re mailing motions to two pro se defendants	.10	21.50
3/25/19	DPMP	Draft reply in support of Receiver's motion to include subsidiaries and affiliates in the Receivership estate (5.5)	5.50	1,402.50
3/26/19	DPMP	Review M. Lehr's edits to the reply in support of the receiver's motion to include affiliates and subsidiaries (.4)	.40	102.00
3/27/19	DPMP	Review W. Klein's edits to the reply in support of the motion to include affiliates and subsidiaries	.30	76.50
3/28/19	DPMP	Finalize reply in support of motion to include subsidiaries and affiliates and send same for filing (.2)	.20	51.00

<b>TOTAL PROFESSIONAL SERVICES</b>	<b>\$ 9,618.50</b>
Less Courtesy Discount	\$ -961.85
<b>NET PROFESSIONAL SERVICES</b>	<b>\$ 8,656.65</b>

## SUMMARY OF PROFESSIONAL SERVICES

Name	Rate	Hours	Total
David P Mooers-Putzer	255.00	7.00	1,785.00
Michael S. Lehr	220.00	31.60	6,952.00
Sarah M Humphrey	215.00	4.10	881.50
<b>TOTALS</b>		<b>42.70</b>	<b>\$ 9,618.50</b>

## COSTS ADVANCED

Date	Description	Amount
1/08/19	SimpleCertified Mail	6.92
1/08/19	Surety Title Company -- Abstract Certificate	260.00
2/28/19	February, 2019 Westlaw charges	122.62
3/31/19	March, 2019 Westlaw charges	239.17

<b>TOTAL COSTS ADVANCED</b>	<b>\$ 628.71</b>
<b>TOTAL THIS INVOICE</b>	<b>\$ 9,285.36</b>

## **EXHIBIT B-3**

**LONEPEAK**

VALUATION GROUP

36 SOUTH STATE STREET, SUITE 500  
SALT LAKE CITY, UTAH 84111

(801) 708-7700 • Fax: (801) 708-7701 •

WWW.LONEPEAKVALUATION.COM

**INVOICE****PRIVILEGED & CONFIDENTIAL**

Federal ID No. 26-2104291

Wayne Klein, Receiver  
36 S State Street  
Suite 500  
Salt Lake City, UT 84111Invoice Date: 02/01/2019  
Invoice No. 17527  
Page No. 1Account No. 1481.000  
RE: United States v. RaPower-3, LLC, et al.Fees

			Rate	Hours	
01/02/2019	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. Input check info.	117.00	4.00	468.00
	CGO	File Review - Input check info into Master File Database and coordinate with outsourcing	135.00	4.00	540.00
01/03/2019	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model.	117.00	1.50	175.50
	CGO	File Review - Bank Scan, Input check info into Master File Database and coordinate with outsourcing	135.00	8.25	1,113.75
	DDE	Patent research	90.00	2.00	180.00
01/04/2019	CGO	File Review - Bank Scan, Input check info into Master File Database, coordinate with outsourcing, and meeting with case manager	135.00	7.50	1,012.50
	FDO	File Review - Sorted through bank statements from the DOJ in efforts to convert them to excel files.	130.50	5.50	717.75
	FDO	File Review - Brief group meeting with case manager	130.50	0.50	65.25
	JWO	Meeting with staff and client. Review of scan templates.	225.00	1.25	281.25
	SYA	Internal Conference - Conference with Lone Peak personnel to discuss the engagement and/or coordinate future work activities.	171.00	0.67	114.57
01/07/2019	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. Prepared Banks Statements for excel.	117.00	5.00	585.00
	FDO	File Review - Converted bank statements to Excel files.	130.50	8.00	1,044.00
	DDE	Deposition Prep	90.00	2.00	180.00
	CGO	File Review - Convert bank statements to Excel, build master file	135.00	6.75	911.25
01/08/2019	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. Prepared bank statements for excel.	117.00	4.50	526.50
	FDO	File Review - Converted bank statements to excel files	130.50	2.00	261.00
	CGO	File Review - Convert bank statements to Excel, build master file	135.00	7.75	1,046.25

To ensure proper credit, please include account number and statement date on remittance checks. Thank you.

Wayne Klein, Receiver  
 Account No. 1481.000  
 RE: United States v. RaPower-3, LLC,

Invoice Date: 02/01/2019  
 Invoice No. 17527  
 Page No. 2

			Rate	Hours	
01/09/2019	FDO	File Review - Converted bank statements to excel files	130.50	4.00	522.00
	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. Prepared Financials for excel.	117.00	7.00	819.00
	CGO	File Review - Convert bank statements to Excel, build master file	135.00	7.00	945.00
01/10/2019	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. Entered bank statements into excel.	117.00	2.00	234.00
	FDO	File Review - Converted bank statements to excel files	130.50	5.50	717.75
	CGO	File Review - Convert bank statements to Excel, build master file	135.00	6.25	843.75
	JWO	Address bank transaction import issues. Discussion with staff.	225.00	1.25	281.25
01/11/2019	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. Prepared bank statements for excel.	117.00	4.00	468.00
	CGO	File Review - Convert bank statements to Excel, build master file	135.00	7.25	978.75
	FDO	File Review - Converted bank statements to excel files	130.50	5.00	652.50
	JWO	Discussion with staff. Review bank transaction imports.	225.00	1.00	225.00
01/14/2019	FDO	File Review - Converted bank statements excel files	130.50	9.00	1,174.50
	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. preparing financials for excel	117.00	6.00	702.00
	CGO	File Review - Convert bank statements to Excel, build master file	135.00	7.25	978.75
	JWO	Discussion with staff.	225.00	0.10	22.50
01/15/2019	FDO	File Review - Converted bank statements to excel files	130.50	1.50	195.75
	CGO	File Review - Convert bank statements to Excel, build master file	135.00	7.00	945.00
	JWO	Review and adjust bank transaction import templates.	225.00	2.10	472.50
01/16/2019	FDO	File Review - Assisted associate with converting bank statements	130.50	0.50	65.25
	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. prepared financials for excel.	117.00	6.00	702.00
	CGO	File Review - Convert bank statements to Excel, build master file	135.00	6.75	911.25
	JWO	Discussion with staff. Review of transaction imports.	225.00	1.00	225.00
01/17/2019	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. prepared financials for excel	117.00	7.50	877.50
	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. prepared financials for excel	117.00	1.50	175.50
	CGO	File Review - Convert bank statements to Excel, build master file	135.00	8.25	1,113.75
	FDO	File Review - Converted bank statements to excel files.	130.50	5.50	717.75
	JWO	Discussion with staff. Review of transaction imports.	225.00	1.10	247.50
01/18/2019	CGO	File Review - Convert bank statements to Excel, build master file	135.00	5.50	742.50
	FDO	File Review - Converted bank statements to excel files.	130.50	6.75	880.88
	JWO	Extract bank transactions and review of the same.	225.00	0.90	202.50



Wayne Klein, Receiver  
 Account No. 1481.000  
 RE: United States v. RaPower-3, LLC,

Invoice Date: 02/01/2019  
 Invoice No. 17527  
 Page No. 3

			Rate	Hours	
01/21/2019	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. Prepared financials for analysis.	117.00	2.50	292.50
	CGO	File Review - convert bank statements to Excel, build master file	135.00	5.50	742.50
01/22/2019	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. prepared financials for excel	117.00	7.45	871.65
	CGO	File Review - convert bank statements to Excel, build master file, research for Receiver	135.00	7.25	978.75
	JWO	Reviewed and adjusted templates; import data; discussion with outside technician on statement imports	225.00	10.10	2,272.50
01/23/2019	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. prepared financials for analysis	117.00	6.25	731.25
	TPH	Internal Conference - Conference with Lone Peak personnel to discuss the engagement and/or coordinate future work activities.	117.00	1.25	146.25
	FDO	File Review - Group meeting to go over case tasks assigned	130.50	1.50	195.75
	DDE	pulling utah.gov corp. documents	90.00	4.50	405.00
	CGO	File Review - convert bank statements to Excel, build master file, team planning meeting	135.00	8.00	1,080.00
	SYA	Internal Conference - Conference with Lone Peak personnel to discuss the engagement and/or coordinate future work activities.	171.00	0.55	94.05
	JWO	Preparation for and planning with staff.	225.00	3.75	843.75
01/24/2019	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. Prepared financials for excel.	117.00	5.20	608.40
	CGO	File Review - convert bank statements to Excel, build master file	135.00	7.75	1,046.25
01/25/2019	DDE	Organizing corp. docs (binder management)	90.00	2.00	180.00
	TPH	Internal Conference - Conference with Lone Peak personnel to discuss the engagement and/or coordinate future work activities.	117.00	1.00	117.00
	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. prepared financials for analysis.	117.00	3.00	351.00
	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. Prepared financials for analysis.	117.00	1.75	204.75
	FDO	File Review - Converted bank statements to excel files	130.50	1.00	130.50
	CGO	File Review - convert bank statements to Excel, build master file, prepare files for outsourcing, instruct Lone Peak team members	135.00	6.25	843.75
01/28/2019	FDO	File Review - Test run on master list of checks	130.50	2.50	326.25
	CGO	File Review - build master file, prepare files for outsourcing	135.00	7.75	1,046.25
	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model.	117.00	3.00	351.00
01/29/2019	CGO	File Review - prepare files for outsourcing, review outsourcing samples	135.00	4.00	540.00

Wayne Klein, Receiver  
 Account No. 1481.000  
 RE: United States v. RaPower-3, LLC,

Invoice Date: 02/01/2019  
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 Page No. 4

			Rate	Hours	
01/30/2019	CGO	File Review - prepare files for outsourcing, review outsourcing samples	135.00	7.00	945.00
01/31/2019	CGO	File Review - Analyze same-day transactions to learn connections between accounts	135.00	7.25	978.75
		For Current Services Rendered		<u>323.67</u>	<u>43,584.80</u>

Hours - Summary

<u>Timekeeper</u>	<u>Hours</u>	<u>Total</u>
James Wood, Principal	22.55	\$5,073.75
Dianna DeBate, Administrative	10.50	945.00
Shawn Yates, Analyst	1.22	208.62
Cristian Gomez, Analyst	150.25	20,283.75
Fabian Dominguez, Analyst	58.75	7,666.88
Trey Phillips, Analyst	80.40	9,406.80

Total Current Work	43,584.80
Previous Balance	\$10,308.38
Balance Due	<u>\$53,893.18</u>

Aged Due Amounts

<u>0-30</u>	<u>31-60</u>	<u>61-90</u>	<u>91-120</u>	<u>121-180</u>	<u>181+</u>
53,276.68	616.50	0.00	0.00	0.00	0.00

**LONEPEAK**

VALUATION GROUP

36 SOUTH STATE STREET, SUITE 500

SALT LAKE CITY, UTAH 84111

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WWW.LONEPEAKVALUATION.COM

**INVOICE****PRIVILEGED & CONFIDENTIAL**

Federal ID No. 26-2104291

Wayne Klein, Receiver  
 36 S State Street  
 Suite 500  
 Salt Lake City, UT 84111

Invoice Date: 03/01/2019  
 Invoice No. 17753  
 Page No. 1

Account No. 1481.000  
 RE: United States v. RaPower-3, LLC, et al.

Fees

			Rate	Hours	
02/01/2019	CGO	File Review - Analyze same-day transactions to learn connections between accounts, research for receiver	135.00	5.00	675.00
02/04/2019	FDO	File Review - Group meeting discuss bank statement QC process	130.50	1.00	130.50
	FDO	File Review - QC bank statement data.	130.50	1.50	195.75
	CGO	File Review - Review outsourcing work, research for Receiver, Call with outsourcing, Draft outsourcing email, Meeting with Lone Peak team, Analyze same-day transactions to learn connections between accounts	135.00	7.50	1,012.50
	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. Prepared documents for analysis.	117.00	4.00	468.00
02/05/2019	FDO	File Review - Quality control of bank statement spreadsheet	130.50	4.00	522.00
	FDO	File Review - Group meeting to discuss bank statement analysis	130.50	0.50	65.25
	FDO	File Review - QC bank statement data.	130.50	3.00	391.50
	CGO	File Review - Review outsourcing work, research for Receiver, Call with outsourcing, Draft outsourcing email, Meeting with Lone Peak team, Analyze same-day transactions to learn connections between accounts	135.00	8.75	1,181.25
02/06/2019	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. Prepared documents for analysis.	117.00	6.00	702.00
	FDO	File Review - QC'd bank statement data	130.50	7.00	913.50
	CGO	File Review - Review outsourcing work, Draft outsourcing email	135.00	6.00	810.00
02/07/2019	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. Prepared documents for analysis.	117.00	4.00	468.00
	FDO	File Review- QC'd bank statement data	130.50	2.50	326.25
	CGO	File Review - Review outsourcing work, research for Receiver, Call with outsourcing, Draft outsourcing email, Meeting with Lone Peak			

To ensure proper credit, please include account number and statement date on remittance checks. Thank you.

Wayne Klein, Receiver  
 Account No. 1481.000  
 RE: United States v. RaPower-3, LLC,

Invoice Date: 03/01/2019  
 Invoice No. 17753  
 Page No. 2

			Rate	Hours	
		team	135.00	7.75	1,046.25
	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. Prepared documents for analysis.	117.00	7.00	819.00
	SYA	Internal Conference - Conference with Lone Peak personnel to discuss the engagement and/or coordinate future work activities.	171.00	0.50	85.50
02/08/2019	CGO	File Review - Prepare outsourcing files, Review outsourcing work, research for Receiver, Call with outsourcing, Draft outsourcing email	135.00	8.75	1,181.25
	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model.	117.00	5.00	585.00
	SYA	Develop, create and modify schedules and analyses	171.00	3.67	627.57
02/11/2019	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. Prepared financials for excel	117.00	4.00	468.00
	CGO	File Review - Review outsourcing work, email outsourcing, call with outsourcing	135.00	7.00	945.00
	SYA	Develop, create and modify schedules and analyses	171.00	2.50	427.50
	SYA	Develop, create and modify schedules and analyses	171.00	5.50	940.50
02/12/2019	CGO	File Review - Review outsourcing work, email outsourcing, call with outsourcing	135.00	9.75	1,316.25
	SYA	Develop, create and modify schedules and analyses	171.00	2.33	398.43
02/13/2019	TPH	Internal Conference - Conference with Lone Peak personnel to discuss the engagement and/or coordinate future work activities.	117.00	1.00	117.00
	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. prepared financials for excel.	117.00	2.00	234.00
	FDO	Group meeting on quality control regarding bank statements	130.50	1.00	130.50
	FDO	Quality control of schedules and/or report	130.50	1.00	130.50
	CGO	File Review - Review outsourcing work, team meeting, email outsourcing	135.00	7.25	978.75
	JWO	Review of information related to bank statement preparation.	225.00	0.30	67.50
02/14/2019	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. Prepared financials for excel	117.00	4.00	468.00
	FDO	Develop, create and modify schedules and analyses	130.50	1.50	195.75
	CGO	File Review - Review outsourcing work, team meeting, email outsourcing	135.00	4.50	607.50
02/15/2019	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. prepared financials for excel.	117.00	4.25	497.25
	FDO	Quality control of schedules and/or report	130.50	7.50	978.75
	CGO	File Review - Review outsourcing work, team meeting, email outsourcing	135.00	6.50	877.50
02/18/2019	FDO	Quality control of schedules and/or report	130.50	6.50	848.25

Wayne Klein, Receiver  
 Account No. 1481.000  
 RE: United States v. RaPower-3, LLC,

Invoice Date: 03/01/2019  
 Invoice No. 17753  
 Page No. 3

			Rate	Hours	
	CGO	File Review - Review outsourcing work, meeting with Manager, Email outsourcing, create naming list for database	135.00	8.75	1,181.25
02/19/2019	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. Prepared financials for analysis.	117.00	3.50	409.50
	FDO	Quality control of schedules and/or report	130.50	3.50	456.75
	CGO	File Review - Review outsourcing work, meeting with Manager, Email outsourcing, Bank Scan	135.00	9.00	1,215.00
	SYA	Trial Demonstratives: Create, review, and/or edit direct testimony or demonstrative exhibits.	171.00	0.58	99.18
	SYA	Develop, create and modify schedules and analyses	171.00	0.67	114.57
02/20/2019	FDO	Quality control of schedules and/or report	130.50	5.50	717.75
	CGO	File Review - Review outsourcing work, meeting with Manager, Email outsourcing, research for receiver	135.00	9.50	1,282.50
	SYA	Develop, create and modify schedules and analyses	171.00	2.00	342.00
02/21/2019	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. Prepared financials for analysis.	117.00	3.00	351.00
	CGO	File Review - Review outsourcing work, meeting with Manager, Email outsourcing	135.00	12.25	1,653.75
	FDO	Quality control of schedules and/or report	130.50	9.50	1,239.75
	SYA	Develop, create and modify schedules and analyses	171.00	6.50	1,111.50
02/22/2019	CGO	File Review - Review outsourcing work, meeting with Manager, Email outsourcing	135.00	7.25	978.75
	FDO	Quality control of schedules and/or report	130.50	9.50	1,239.75
	SYA	Develop, create and modify schedules and analyses	171.00	1.00	171.00
02/25/2019	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. Prepared financials for analysis	117.00	2.50	292.50
	CGO	File Review - Review outsourcing work, Email outsourcing, preparation of Master, data entry, call with outsourcing	135.00	5.50	742.50
02/26/2019	SYA	Develop, create and modify schedules and analyses	171.00	1.83	312.93
	CGO	File Review - Review outsourcing work, Email outsourcing, preparation of Master, data entry	135.00	8.75	1,181.25
02/27/2019	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. Prepared financials for analysis.	117.00	3.00	351.00
	SYA	Develop, create and modify schedules and analyses	171.00	1.50	256.50
	CGO	File Review - Review outsourcing work, Email outsourcing, preparation of Master, data entry, research for Receiver	135.00	6.75	911.25
02/28/2019	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. Prepared financials for analysis.	117.00	2.50	292.50
	CGO	File Review - Review outsourcing work, Email outsourcing,			

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 Account No. 1481.000  
 RE: United States v. RaPower-3, LLC,

Invoice Date: 03/01/2019  
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preparation of Master, data entry	Rate	Hours	
	135.00	7.00	945.00
For Current Services Rendered		<u>303.13</u>	<u>40,682.43</u>

Hours - Summary

<u>Timekeeper</u>	<u>Hours</u>	<u>Total</u>
James Wood, Principal	0.30	\$67.50
Shawn Yates, Analyst	28.58	4,887.18
Cristian Gomez, Analyst	153.50	20,722.50
Fabian Dominguez, Analyst	65.00	8,482.50
Trey Phillips, Analyst	55.75	6,522.75

Total Current Work 40,682.43

Previous Balance \$53,893.18

Payments

03/06/2019 Payment received - Thank you -10,308.38

Balance Due \$84,267.23

Aged Due Amounts

<u>0-30</u>	<u>31-60</u>	<u>61-90</u>	<u>91-120</u>	<u>121-180</u>	<u>181+</u>
84,267.23	0.00	0.00	0.00	0.00	0.00



VALUATION GROUP

36 SOUTH STATE STREET, SUITE 500  
SALT LAKE CITY, UTAH 84111

(801) 708-7700 • Fax: (801) 708-7701 •

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# INVOICE

## PRIVILEGED & CONFIDENTIAL

Federal ID No. 26-2104291

Wayne Klein, Receiver  
36 S State Street  
Suite 500  
Salt Lake City, UT 84111Invoice Date: 04/01/2019  
Invoice No. 17852  
Page No. 1Account No. 1481.000  
RE: United States v. RaPower-3, LLC, et al.

### Fees

			Rate	Hours	
03/01/2019	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. prepared financials for analysis.	117.00	3.00	351.00
	CGO	File Review - Review outsourcing work, Email outsourcing, preparation of Master, data entry	135.00	5.90	796.50
03/04/2019	FDO	Quality control of schedules and/or report	130.50	6.10	796.05
	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. Prepared financials for analysis.	117.00	4.00	468.00
	CGO	File Review - Review outsourcing work, Email outsourcing, preparation of Master File, data entry	135.00	8.60	1,161.00
03/05/2019	FDO	Quality control of schedules and/or report	130.50	7.08	923.94
	CGO	File Review - Review outsourcing work, Email outsourcing, preparation of Master File, data entry	135.00	6.25	843.75
03/06/2019	FDO	Quality control of schedules and/or report	130.50	5.40	704.70
	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. Prepared financials for analysis.	117.00	3.00	351.00
	CGO	File Review - Review outsourcing work, Email outsourcing, preparation of Master File, data entry, Bank Scan	135.00	7.75	1,046.25
03/07/2019	FDO	Quality control of schedules and/or report	130.50	3.50	456.75
	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. Prepared financials for analysis.	117.00	4.50	526.50
	CGO	File Review - Review outsourcing work, Email outsourcing, preparation of Master File, data entry	135.00	6.50	877.50
03/08/2019	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. Prepared financials for			

To ensure proper credit, please include account number and statement date on remittance checks. Thank you.

Wayne Klein, Receiver  
 Account No. 1481.000  
 RE: United States v. RaPower-3, LLC,

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			Rate	Hours	
		analysis.	117.00	2.50	292.50
	CGO	File Review - Review outsourcing work, Email outsourcing, preparation of Master File, data entry	135.00	6.50	877.50
	FDO	Quality control of schedules and/or report	130.50	6.00	783.00
03/11/2019	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. Prepared documents for analysis.	117.00	3.90	456.30
	FDO	Quality control of schedules and/or report	130.50	4.90	639.45
	CGO	File Review - Review outsourcing work, Email outsourcing, preparation of Master File, data entry	135.00	6.50	877.50
	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. Prepared financials for analysis.	117.00	5.00	585.00
03/12/2019	FDO	Quality control of schedules and/or report	130.50	3.50	456.75
	CGO	File Review - Review outsourcing work, Email outsourcing, preparation of Master File, data entry	135.00	8.50	1,147.50
03/13/2019	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. prepared financials for analysis	117.00	4.20	491.40
	FDO	Quality control of schedules and/or report	130.50	6.10	796.05
	CGO	File Review - Review outsourcing work, Email outsourcing, preparation of Master File, data entry, Call with outsourcing	135.00	7.25	978.75
03/14/2019	CGO	File Review - Review outsourcing work, Email outsourcing, preparation of Master File, data entry, Standardization of names	135.00	7.75	1,046.25
	FDO	Quality control of schedules and/or report	130.50	6.00	783.00
03/15/2019	FDO	Quality control of schedules and/or report	130.50	4.00	522.00
	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. Prepared financials for analysis.	117.00	3.90	456.30
03/18/2019	CGO	File Review - Review outsourcing work, email outsourcing, preparation of master file, data entry	135.00	7.75	1,046.25
03/19/2019	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. Prepared financials for analysis.	117.00	4.10	479.70
	CGO	File Review - Review outsourcing work, email outsourcing, preparation of master file, data entry, normalize names	135.00	4.50	607.50
03/20/2019	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. Prepared financials for analysis.	117.00	4.10	479.70
	CGO	File Review - Review outsourcing work, email outsourcing, preparation of master file, data entry, normalize names, research into missing check in American Fork 104687	135.00	5.75	776.25
03/21/2019	CGO	File Review - Review outsourcing work, preparation of master file,			



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			Rate	Hours	
		data entry, normalize names	135.00	4.75	641.25
03/22/2019	CGO	File Review - Review outsourcing work, preparation of master file, data entry, normalize names	135.00	6.10	823.50
03/25/2019	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. Prepared financials for analysis	117.00	3.80	444.60
	CGO	File Review - Normalization of names, meeting with Manager, instruction to staff	135.00	6.50	877.50
	JWO	Discussion with staff and update on status of data entry and preparation for transactional analysis.	225.00	0.80	180.00
03/26/2019	TPH	Data Entry - Reviewed documents, identified financial data and entered financial information into model. prepared financials for analysis	117.00	1.50	175.50
	SYA	Develop, create and modify schedules and analyses	171.00	5.67	969.57
	CGO	File Review - Normalization of names	135.00	5.90	796.50
03/27/2019	SYA	Develop, create and modify schedules and analyses	171.00	7.33	1,253.43
	CGO	File Review - Normalization of names	135.00	9.80	1,323.00
03/28/2019	SYA	Develop, create and modify schedules and analyses	171.00	2.67	456.57
	CGO	File Review - Normalization of names	135.00	8.10	1,093.50
03/29/2019	SYA	Develop, create and modify schedules and analyses	171.00	2.00	342.00
	CGO	File Review - Normalization of names, preparation of Master File	135.00	7.10	958.50
		For Current Services Rendered		256.30	34,217.01

Hours - Summary

<u>Timekeeper</u>	<u>Hours</u>	<u>Total</u>
James Wood, Principal	0.80	\$180.00
Shawn Yates, Analyst	17.67	3,021.57
Cristian Gomez, Analyst	137.75	18,596.25
Fabian Dominguez, Analyst	52.58	6,861.69
Trey Phillips, Analyst	47.50	5,557.50

Expenses

03/15/2019	Service Fee - Contract labor for data entry of details from bank deposits and negotiated checks from defendant bank accounts.	3,750.00
	Total Expenses	3,750.00
	Total Current Work	37,967.01
	Previous Balance	\$84,267.23
	Balance Due	<u>\$122,234.24</u>

Wayne Klein, Receiver  
Account No. 1481.000  
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Aged Due Amounts					
<u>0-30</u>	<u>31-60</u>	<u>61-90</u>	<u>91-120</u>	<u>121-180</u>	<u>181+</u>
37,967.01	84,267.23	0.00	0.00	0.00	0.00