

Healy Gallagher, Erin (TAX)

From: Healy Gallagher, Erin (TAX)
Sent: Friday, June 28, 2019 3:05 PM
To: utdj_Nuffer@utd.uscourts.gov; dj.nuffer@utd.uscourts.gov; 'STEVEN PAUL'
Cc: Edwin S. Wall; 'Denver Snuffer'; 'Joshua E'; joshua.egan@me.com; 'Dan Garriott'; 'Greg Shepard'; wklein@kleinutah.com; 'Mike Lehr'; Hines, Erin R. (TAX)
Subject: US v. RaPower-3: compliance declarations from Randale Johnson and LaGrand Johnson
Attachments: 2019 06 28 Second Receivership Declaration LaGrand Johnson DOJ and Receiver redline.DOCX; 2019 06 28 Second Receivership Declaration Randy Johnson DOJ and Receiver redline.DOCX

Dear Mr. Paul,

Mr. Klein and I have reviewed your clients' draft declarations. We respond as follows. I am including the Court on this cover email consistent with the procedure the Court established to show all of our proposed changes and comments on your clients' declarations. (ECF No. 701 at 27-29.)

LaGrand and Randale Johnson: Generally, their declarations remain non-compliant with the Corrected Receivership Order. They repeat the same generalities and attempted deflections of their obligations that caused the Court to find them guilty of civil contempt. Therefore, we have made substantial redline changes to the attached to effect the "roadmap" that the Court ordered they produce. (See Contempt Order, ECF No. 701 at 13 ("This roadmap is important to help the Receiver understand the facts underlying the financial transactions that may be voidable to increase assets of the Receivership Estate.") and 25 ("If Johnson and Respondents no longer have the documents and are unable to obtain them, then Johnson and Respondents must provide the Receiver a roadmap to the documents that are, or once were, in their possession, custody, or control and describe their efforts to retrieve them.")).

Overall, we recommend following the structure we have created in the attached: on each of their roles for each Receivership Defendant and Affiliated Entity, create a table of documents that they once had access to or possession of, the date that such documents were turned over to the Receiver, and (if not turned over) the explanation of where the document went and what efforts they have taken to recover the document(s). Some of what they have already written may be appropriate to add in to the chart – with the specific facts and amplifications required by the Order.

Glenda Johnson: In the draft order I circulated to you and the Court (among others) on June 10, there was a provision requiring Glenda Johnson to comply with paragraph 24 (along with an explanation for why her compliance with that provision was required). You did not respond to the draft, as the Court ordered. This week, the Court entered an Order nearly identical to the June 10 draft in its provisions regarding Glenda Johnson. (ECF No. 701).

But Glenda Johnson did not submit the ordered draft declaration on June 21. Therefore, we do not have anything to redline. We strongly encourage her to comply with the court's order and submit a declaration that follows the format we have laid out in redline for LaGrand and Randale Johnson.

As to all of your clients: Many records held by your firm, Nelson Snuffer Dahle and Polson, are records within the control of LaGrand, Randale, and Glenda Johnson. We expect them to account for every document in NSDP files that is responsive to their obligations under the Corrected Receivership Order. Your clients must search through NSDP records and identify to the Receiver (and produce) copies of every document they saw or signed. In light of NSDP having so many documents containing their signatures or listing them as subjects of the documents, it is not sufficient for your clients to assert that they don't have any records. On this note, we saw in a recent email from Mr. Wall that NSDP had provided him 170 GB of materials. We expect your clients' declarations to fully account for all documents and data within that set

that they saw, possessed, signed, or controlled. If there are materials over which they would claim a privilege, identify those materials in the manner of a privilege log.

Please let us know if you have any questions.

Regards,

Erin Healy Gallagher
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U.S. Department of Justice, Tax Division
PO Box 7238
Washington DC 20044
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From: STEVEN PAUL <spaul@nsdplaw.com>
Sent: Tuesday, June 25, 2019 4:51 PM
To: Wayne Klein <wklein@kleinutah.com>; Mike Lehr <mlehr@parrbrown.com>; Healy Gallagher, Erin (TAX) <Erin.HealyGallagher@tax.USDOJ.gov>; David Nuffer <dj.nuffer@utd.uscourts.gov>; Denver Snuffer <denversnuffer@gmail.com>
Subject: Fwd: compliance declarations from Randale Johnson and LaGrand Johnson

Judge Nuffer, Mr. Klein and Ms. Healy-Galleghar,

Pursuant to the Court's Order, ECF 701 (paragraph 9(a)), we are re-sending the email we sent last Friday with drafts of the compliance declarations for Randale and LaGrand Johnson. The court had not been copied on the earlier email. Please let us know if there is any problem with the versions of the drafts attached hereto.

We also repeat the belief we expressed on Friday, June 21, 2019, that Mrs. Johnson has provided the documents in her possession and that there is no further compliance verification that is expected or required from her. If that is not the case as you see it, please help us to understand what explanations under paragraph 24 of the Receivership Order remain unclear and we will work with Mrs. Johnson to provide those explanations.

We will proceed to file the draft declarations from Randale and LaGrand with the court in compliance with the Court's order.

Sincerely,

Steven Paul

----- Original Message -----

From: STEVEN PAUL <spaul@nsdplaw.com>
To: Wayne Klein <wklein@kleinutah.com>, Mike Lehr <mlehr@parrbrown.com>, Erin Healy Gallagher <erin.healygallagher@usdoj.gov>, Denver Snuffer <denversnuffer@gmail.com>, Dan Garriott <dbgarrriott@msn.com>
Date: June 21, 2019 at 2:41 PM
Subject: compliance declarations from Randale Johnson and LaGrand Johnson

Mr. Klein,

Based on our understanding of the court's order at the end of the OSC hearing, we are providing drafts of the compliance declarations that have been amended to expand the explanation of corporate documents they may have had in their control and where those documents are presently located and the efforts they have undertaken to recover the records.

Please let us know if you have questions or comments. We expect to receive your comments or requested revisions on or before Friday, June 28.

We believe that Mrs. Johnson has met the requirements specified by the court. If we are incorrect in our assumption, please let us know what compliance verifications Mrs. Johnson still needs to explain.

Sincerely,

Steven Paul

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Attorneys for Glenda Johnson, Randall Johnson, and LeGrand Johnson

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF UTAH, CENTRAL DIVISION

<p>UNITED STATES OF AMERICA,</p> <p>Plaintiff,</p> <p>vs.</p> <p>RAPOWER-3, LLC, INTERNATIONAL AUTOMATED SYSTEMS, INC., LTBI, LLC, R. GREGORY SHEPARD, and NELDON JOHNSON,</p> <p>Defendants.</p>	<p>Civil No. 2:15-cv-00828-DN-EJF</p> <p>SECOND DECLARATION OF LAGRAND JOHNSON RELATING TO COMPLIANCE VERIFICATION OF ECF Doc. 491, ¶ 24</p> <p>Judge David Nuffer</p>
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Pursuant to 28 U.S.C. § 1746, I hereby declare as follows:

1. My name is LaGrand Johnson and I make this declaration under oath and based on my personal knowledge.
2. ~~I submit this declaration to comply with In compliance with~~ paragraph 24 of the Receivership Order, ECF doc 491, ~~I hereby state that I have provided all books, records, documents, accounts, stock certificates, intellectual property records, evidence of intellectual property rights, computer and electronic records, or other instruments and papers relating to the Receivership Defendants in my possession or control to the Receiver.~~

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3. With respect to documents regarding International Automated Systems, Inc., and its related Receivership Property, I once had possession of, control of, or access to the following documents:

Commented [EHG1]: This table has been drafted for you, because we know that you once had access, at the very least, to documents on this list. Only you know all categories of documents that should appear on it, however. You must account for all documents required by paragraph 24.

International Automated Systems			
<u>Category</u>	<u>Document Identification</u>	<u>Date Delivered to Receiver</u>	<u>If not Delivered, Explanation of Document Location, Custodian, and Efforts to Recover</u>
<u>Corporate Records</u>			
	<u>Articles of incorporation</u>		
	<u>Bylaws</u>		
	<u>Minutes of board meetings (list all)</u>		
	<u>Corporate resolutions (list all)</u>		
	<u>Amendments to articles, bylaws</u>		
	<u>Others (specify)</u>		
<u>Stock Records, Regulatory Filings</u>			
	<u>Ledger or other records showing to whom shares were issues, certificate numbers</u>		
	<u>Agreement(s) with transfer agent(s)</u>		
	<u>Agreement(s) with market makers</u>		
	<u>Printed, but unissued share certificates</u>		
	<u>Canceled or voided share certificates</u>		
	<u>Issued certificates still in possession of IAS</u>		
	<u>Reports prepared or filed with any securities regulators including:</u>		
	<ul style="list-style-type: none"> <u>• Annual, quarterly, and special reports</u> <u>• Reports of sales of securities by insiders</u> 		
	<u>Others (specify)</u>		
<u>Litigation, Regulatory Investigation Records</u>			

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International Automated Systems			
<u>Category</u>	<u>Document Identification</u>	<u>Date Delivered to Receiver</u>	<u>If not Delivered, Explanation of Document Location, Custodian, and Efforts to Recover</u>
	<u>Files regarding all lawsuits filed by IAS against others</u>		
	<u>Files regarding all lawsuits filed against IAS by others</u>		
	<u>Files regarding all investigations of or litigation against IAS by the SEC, NASD, FINRA, or state regulators</u>		
<u>Financial Records</u>			
	<u>Paper copies of any accounting records (including QuickBooks records) such as balance sheets, income statements, accounts receivable, accounts payable</u>		
	<u>Financial records he prepared or used in the preparation of 10-K (annual reports) and 10-Q (quarterly reports)</u>		
	<u>Financial records I prepared or used in assisting the outside auditors prepare the audited financial reports of IAS.</u>		
	<u>Financial records I prepared or used in making financial reports for meetings of the board of directors.</u>		
	<u>Financial records I prepared or used to report to the CEO on financial matters</u>		
	<u>Bank statements for each bank account IAS had for which I had signatory authority</u>		
	<u>Account opening documents for each bank account of IAS.</u>		
	<u>Check registers for each bank account (paper or electronic)</u>		
	<u>Documents showing wires sent or received.</u>		

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International Automated Systems			
<u>Category</u>	<u>Document Identification</u>	<u>Date Delivered to Receiver</u>	<u>If not Delivered, Explanation of Document Location, Custodian, and Efforts to Recover</u>
	<u>Deposit slips for all deposits to IAS bank accounts</u>		
	<u>Copies of canceled checks</u>		
	<u>Others (specify)</u>		
<u>Payments Made to Others</u>			
	<u>Documents reflecting the reason for any payments made from IAS to any other person or entity, such as:</u> <ul style="list-style-type: none"> • <u>Agreements with contractors or suppliers</u> • <u>Employment agreements</u> • <u>Consulting agreements</u> • <u>Records showing commissions paid</u> • <u>Transfers to affiliated entities</u> • <u>Other (specify)</u> 		
<u>Reasons for Payments to IAS</u>			
	<u>Documents reflecting the reason for any payments to IAS from any other person or entity, such as:</u> <ul style="list-style-type: none"> • <u>Reasons for my payments to IAS, including \$1.144 million already identified</u> • <u>Transfers from affiliated entities</u> • <u>Others (specify)</u> 		
<u>Real Estate Owned</u>			
	<u>Documents showing IAS acquisition of real property</u>		
	<u>Documents showing property taxes paid on real property</u>		
	<u>Documents showing any maintenance or repairs of real property owned by IAS</u>		

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International Automated Systems			
<u>Category</u>	<u>Document Identification</u>	<u>Date Delivered to Receiver</u>	<u>If not Delivered, Explanation of Document Location, Custodian, and Efforts to Recover</u>
	<u>Documents showing construction of towers or other structures on property owned by IAS</u>		
	<u>Easements granted</u>		
	<u>Assets used by me</u>		
	<u>Other (specify)</u>		
<u>Equipment, Vehicles</u>			
	<u>Records showing all equipment and vehicles purchased by IAS</u>		
	<u>Records of all equipment and vehicles sold or transferred by IAS</u>		
	<u>Records of all repairs of equipment and vehicles</u>		
	<u>Assets used by me</u>		
	<u>Other (specify)</u>		
<u>Payments to LaGrand Johnson</u>			
	<u>Records showing payments of any kind to me and the reasons for such payments</u>		
	<u>Records showing payments of any kind to other persons for my benefit and the reasons for such payments, including:</u> <ul style="list-style-type: none"> • <u>Payments of credit card expenditures,</u> • <u>Payments on obligations owed by trusts for which I am trustee</u> 		
	<u>Records showing payments of any kind to me and the reasons for such payments</u>		
<u>Contracts</u>			
	<u>Contracts between me and IAS</u>		

Commented [EHG2]: Take an expansive view of this phrase. It includes, for example, your wife's family and/or family trust.

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<u>Category</u>	<u>Document Identification</u>	<u>Date Delivered to Receiver</u>	<u>If not Delivered, Explanation of Document Location, Custodian, and Efforts to Recover</u>
Tax Records			
	Tax returns of IAS and backup documents for tax returns		
	Files regarding all audits and investigations by any state or federal taxing authority		
Documents Signed by LaGrand Johnson			
	All documents relating to IAS or any affiliated entities signed by me		

4. With respect to documents regarding RaPower-3, LLC and its related Receivership Property, I once had possession of, control of, or access to the following documents:
5. With respect to documents regarding Solco I, LLC, and its related Receivership Property, I once had possession of, control of, or access to the following documents:
6. With respect to documents regarding XSun Energy, LLC, and its related Receivership Property, I once had possession of, control of, or access to the following documents:
7. With respect to documents regarding Cobblestone Centre, LC, and its related Receivership Property, I once had possession of, control of, or access to the following documents:
8. With respect to documents regarding LTB O&M, LLC, and its related Receivership Property, I once had possession of, control of, or access to the following documents:

Commented [EHG3]: Create a table like the one for IAS and add it to this paragraph, and each successive paragraph regarding each of the Affiliated Entities. Not all document types that are in the list for IAS may apply, and there may be some new documents unique to one or more of the Affiliated Entities. Be expansive and thorough in your listing of such documents.

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9. With respect to documents regarding U-Check, Inc., and its related Receivership Property,

I once had possession of, control of, or access to the following documents:

10. With respect to documents regarding DCL16BLT, Inc., and its related Receivership

Property, I once had possession of, control of, or access to the following documents:

11. With respect to documents regarding DCL16A, Inc., and its related Receivership Property,

I once had possession of, control of, or access to the following documents:

12. With respect to documents regarding the N.P. Johnson Family Limited Partnership, and its

related Receivership Property, I once had possession of, control of, or access to the following documents:

13. With respect to documents regarding Solstice Enterprises, Inc., and its related Receivership

Property, I once had possession of, control of, or access to the following documents:

14. With respect to documents regarding Black Night Enterprises, Inc., and its related

Receivership Property, I once had possession of, control of, or access to the following documents:

15. With respect to documents regarding Starlight (or Starlite) Holdings, Inc., and its related

Receivership Property, I once had possession of, control of, or access to the following documents:

16. With respect to all other Receivership Property not otherwise identified herein, I once had

possession of, control of, or access to the following documents:

2.17. At some point prior to 2012, I had access to, but not control of, certain books and records

for one of the Receivership Defendants, (International Automated Systems, Inc., (IAS).

Those records were always maintained in the corporate offices of IAS, which at that time was located in Salem, Utah.

Commented [EHG4]: Generally, from here to the end: we have not deleted this text outright, as some of it may be appropriate to include in the charts to fill out or create above. But please note our comments identifying where the text lacks the specificity the Corrected Receivership Order requires.

Commented [EHG5]: What were they? Identify them.

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~~3-18.~~ In about July, 2012, the corporate offices of IAS, Inc. were raided by the Department of Justice, who confiscated all of those records. When they were returned, I saw boxes of records that were located at the new corporate offices in Oasis, Utah. I did not review them and I do not know what was returned. I assume they are still there.

~~4-19.~~ Since July, 2012, I have been involved at some point or another with the preparation of financial statements for IAS, Inc. I was asked to provide financial data to accountants preparing 10Ks or 10Qs for the company, which I did. I did not retain those documents. I believe those documents remain in the possession and control of the accountant for IAS, Inc., Gary Peterson, but cannot confirm that as I have not seen them.

~~5-20.~~ I do not recall specifically what those documents are, I was asked to transport them and provide copies of documents as requested. I have tried to reach Mr. Peterson to ask about the documents and have not had any return phone calls or emails.

~~6-21.~~ Other than accounting documents I delivered to Mr. Peterson, I do not recall having any other corporate documents for IAS or RaPower in my physical possession outside of the corporate offices or places of business. My duties and services to the businesses did not require me to take documents with me or maintain records at my home. If documents were occasionally taken by me outside of the corporate offices or business facilities, I did not retain copies and either returned any I had taken or destroyed the copies when I finished whatever I had taken them for.

~~7-22.~~ I never had access to copies of bank records and do not recall ever being the named recipient of mail on behalf of IAS or RaPower.

Commented [EHG6]: What kind of financial data? What financial data was provided for each time that financial statements were prepared? Identify who he provided the data to and what efforts were made to recover them. Identify the documents and/or data.

Commented [EHG7]: Identify all dates and times you reached out to Mr. Peterson, and by what means. This kind of explanation is required for any third party you think has documents that are no longer in your possession.

Commented [EHG8]: You once had or saw the documents, so you must identify what you had or saw, regardless of where you were when you had or saw them.

Commented [WK9]: If this is accurate, explain how there are hundreds of checks signed by you.

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~~8-23.~~ The efforts I have made to retrieve documents ordered to be delivered from me is that I've searched my computers and my home for any documents that are responsive to the court's order and provided all that related to the court's order.

Commented [EHG10]: You must identify these documents with specificity, and identify which ones were delivered to the Receiver and when, not just rely on an assertion that you have provided everything you found.

~~9-24.~~ I have participated in meetings and conversations with Neldon Johnson during which production of documents to the Receiver has been discussed and believe that any documents that have ever been within my control are being dealt with between Neldon Johnson and his new counsel and the Receiver, this includes the documents that may be in the possession of Gary Peterson.

Commented [EHG11]: This assertion is not sufficient to meet your independent obligations under the Corrected Receivership Order.

~~10-25.~~ Other than those documents listed above, and provided to the Receiver, I do not have possession or control over any other category of information listed in paragraph 24 of the Receivership Order.

I declare under the penalty of perjury, that the foregoing is true and correct.

DATED this 21st day of June, 2019.

LaGrand Johnson

DRAFT

Denver C. Snuffer, Jr. (#3032) denversnuffer@gmail.com

Steven R. Paul (#7423) spaul@nsdplaw.com

Daniel B. Garriott (#9444) dbgarrriott@msn.com

Joshua D. Egan (15593) Joshua.d.egan@gmail.com

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Facsimile: (801) 576-1960

Attorneys for Glenda Johnson, Randale Johnson, and LeGrand Johnson

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF UTAH, CENTRAL DIVISION

<p>UNITED STATES OF AMERICA,</p> <p>Plaintiff,</p> <p>vs.</p> <p>RAPOWER-3, LLC, INTERNATIONAL AUTOMATED SYSTEMS, INC., LTBI, LLC, R. GREGORY SHEPARD, and NELDON JOHNSON,</p> <p>Defendants.</p>	<p>Civil No. 2:15-cv-00828-DN-EJF</p> <p>SECOND DECLARATION OF RANDALE JOHNSON RELATING TO COMPLIANCE VERIFICATION OF ECF Doc. 491, ¶ 24</p> <p>Judge David Nuffer</p>
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Pursuant to 28 U.S.C. § 1746, I hereby declare as follows:

1. My name is Randale Johnson and I make this declaration under oath and based on my personal knowledge.
2. ~~I submit this declaration to comply with In compliance with~~ paragraph 24 of the Receivership Order, ECF doc 491, ~~I hereby state that I do not have in my control any books, records, documents, accounts, stock certificates, intellectual property records, evidence of intellectual property rights, computer and electronic records, or other instruments and papers relating to the Receivership Defendants, except that~~

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3. With respect to documents regarding International Automated Systems, Inc., and its related Receivership Property, I once had possession of, control of, or access to the following documents:

Commented [EHG1]: This table has been drafted for you, because we know that you once had access, at the very least, to documents on this list. Only you know all categories of documents that should appear on it, however. You must account for all documents required by paragraph 24.

International Automated Systems			
Category	Document Identification	Date Delivered to Receiver	If not Delivered, Explanation of Document Location, Custodian, and Efforts to Recover
Corporate Records			
	<u>Articles of incorporation</u>		
	<u>Bylaws</u>		
	<u>Minutes of board meetings (list all)</u>		
	<u>Corporate resolutions (list all)</u>		
	<u>Amendments to articles, bylaws</u>		
	<u>Others (specify)</u>		
Stock Records, Regulatory Filings			
	<u>Ledger or other records showing to whom shares were issues, certificate numbers</u>		
	<u>Agreement(s) with transfer agent(s)</u>		
	<u>Agreement(s) with market makers</u>		
	<u>Printed, but unissued share certificates</u>		
	<u>Canceled or voided share certificates</u>		
	<u>Issued certificates still in possession of IAS</u>		
	<u>Reports prepared or filed with any securities regulators including:</u>		
	<ul style="list-style-type: none"> <u>• Annual, quarterly, and special reports</u> <u>• Reports of sales of securities by insiders</u> 		
	<u>Others (specify)</u>		
Litigation, Regulatory Investigation Records			
	<u>Files regarding all lawsuits filed by IAS against others</u>		
	<u>Files regarding all lawsuits filed against IAS by others</u>		

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<u>Category</u>	<u>Document Identification</u>	<u>Date Delivered to Receiver</u>	<u>If not Delivered, Explanation of Document Location, Custodian, and Efforts to Recover</u>
	<u>Files regarding all investigations of or litigation against IAS by the SEC, NASD, FINRA, or state regulators</u>		
<u>Financial Records</u>			
	<u>Paper copies of any accounting records (including QuickBooks records) such as balance sheets, income statements, accounts receivable, accounts payable</u>		
	<u>Financial records he prepared or used in the preparation of 10-K (annual reports and 10-Q (quarterly reports)</u>		
	<u>Financial records I prepared or used in assisting the outside auditors prepare the audited financial reports of IAS.</u>		
	<u>Financial records I prepared or used in making financial reports for meetings of the board of directors.</u>		
	<u>Financial records I prepared or used to report to the CEO on financial matters</u>		
	<u>Bank statements for each bank account IAS had for which I had signatory authority</u>		
	<u>Account opening documents for each bank account of IAS.</u>		
	<u>Check registers for each bank account (paper or electronic)</u>		
	<u>Documents showing wires sent or received.</u>		
	<u>Deposit slips for all deposits to IAS bank accounts</u>		
	<u>Copies of canceled checks</u>		
	<u>Others (specify)</u>		

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<u>Category</u>	<u>Document Identification</u>	<u>Date Delivered to Receiver</u>	<u>If not Delivered, Explanation of Document Location, Custodian, and Efforts to Recover</u>
<u>Payments Made to Others</u>			
	Documents reflecting the reason for any payments made from IAS to any other person or entity, such as: <ul style="list-style-type: none"> • <u>Agreements with contractors or suppliers</u> • <u>Employment agreements</u> • <u>Consulting agreements</u> • <u>Records showing commissions paid</u> • <u>Transfers to affiliated entities</u> • <u>Other (specify)</u> 		
<u>Reasons for Payments to IAS</u>			
	Documents reflecting the reason for any payments to IAS from any other person or entity, such as: <ul style="list-style-type: none"> • <u>Reasons for my payments to IAS, including \$1.144 million already identified</u> • <u>Transfers from affiliated entities</u> • <u>Others (specify)</u> 		
<u>Real Estate Owned</u>			
	<u>Documents showing IAS acquisition of real property</u>		
	<u>Documents showing property taxes paid on real property</u>		
	<u>Documents showing any maintenance or repairs of real property owned by IAS</u>		
	<u>Documents showing construction of towers or other structures on property owned by IAS</u>		
	<u>Easements granted</u>		
	<u>Assets used by me</u>		
	<u>Other (specify)</u>		

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<u>Category</u>	<u>Document Identification</u>	<u>Date Delivered to Receiver</u>	<u>If not Delivered, Explanation of Document Location, Custodian, and Efforts to Recover</u>
<u>Equipment, Vehicles</u>			
	<u>Records showing all equipment and vehicles purchased by IAS</u>		
	<u>Records of all equipment and vehicles sold or transferred by IAS</u>		
	<u>Records of all repairs of equipment and vehicles</u>		
	<u>Assets used by me</u>		
	<u>Other (specify)</u>		
<u>Payments to Randale Johnson</u>			
	<u>Records showing payments of any kind to me and the reasons for such payments</u>		
	<u>Records showing payments of any kind to other persons for my benefit and the reasons for such payments, including:</u> <ul style="list-style-type: none"> • <u>Payments of credit card expenditures.</u> • <u>Payments on obligations owed by trusts for which I am trustee</u> 		
	<u>Records showing payments of any kind to me and the reasons for such payments</u>		
<u>Contracts</u>			
	<u>Contracts between me and IAS</u>		
	<u>Contracts or agreements between IAS and affiliated entities which I signed or approved</u>		
	<u>Contracts between IAS and third parties which I signed on behalf of IAS</u>		

Commented [EHG2]: Take an expansive view of this phrase.

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<u>International Automated Systems</u>			
<u>Category</u>	<u>Document Identification</u>	<u>Date Delivered to Receiver</u>	<u>If not Delivered, Explanation of Document Location, Custodian, and Efforts to Recover</u>
	<u>Agreements by IAS to acquire or transfer assets (including intellectual property)</u>		
	<u>Agreements to license intellectual property</u>		
	<u>Asset purchase agreements</u>		
<u>Shareholder Agreements</u>			
	<u>Royalty agreements</u>		
	<u>Shareholder agreements</u>		
	<u>Voting trust agreements</u>		
	<u>Warrant agreements</u>		
	<u>Share purchase agreements</u>		
<u>Correspondence</u>			
	<u>Correspondence from IAS signed by me</u>		
	<u>Emails to and from the email address rj@iaus.com</u>		
<u>Securities Transactions</u>			
	<u>All documents related to sales of IAS shares by me, including:</u> <ul style="list-style-type: none"> <u>• Warrant agreements</u> <u>• Share certificates,</u> <u>• Confirmation statements for every sale of shares</u> <u>• Account statements for brokerage accounts where my shares were sold</u> 		
<u>Tax Records</u>			
	<u>Tax returns of IAS and backup documents for tax returns</u>		

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	<u>Files regarding all audits and investigations by any state or federal taxing authority</u>		
<u>Documents Signed by Randal Johnson</u>			
	<u>All documents relating to IAS or any affiliated entities signed by me</u>		

4. With respect to documents regarding RaPower-3, LLC and its related Receivership Property, I once had possession of, control of, or access to the following documents:
5. With respect to documents regarding Solco I, LLC, and its related Receivership Property, I once had possession of, control of, or access to the following documents:
6. With respect to documents regarding XSun Energy, LLC, and its related Receivership Property, I once had possession of, control of, or access to the following documents:
7. With respect to documents regarding Cobblestone Centre, LC, and its related Receivership Property, I once had possession of, control of, or access to the following documents:
8. With respect to documents regarding LTB O&M, LLC, and its related Receivership Property, I once had possession of, control of, or access to the following documents:
9. With respect to documents regarding U-Check, Inc., and its related Receivership Property, I once had possession of, control of, or access to the following documents:
10. With respect to documents regarding DCL16BLT, Inc., and its related Receivership Property, I once had possession of, control of, or access to the following documents:

Commented [EHG3]: Create a table like the one for IAS and add it to this paragraph, and each successive paragraph regarding each of the Affiliated Entities. Not all document types that are in the list for IAS may apply, and there may be some new documents unique to one or more of the Affiliated Entities. Be expansive and thorough in your listing of such documents.

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11. With respect to documents regarding DCL16A, Inc., and its related Receivership Property,

I once had possession of, control of, or access to the following documents:

12. With respect to documents regarding the N.P. Johnson Family Limited Partnership, and its

related Receivership Property, I once had possession of, control of, or access to the following documents:

13. With respect to documents regarding Solstice Enterprises, Inc., and its related Receivership

Property, I once had possession of, control of, or access to the following documents:

14. With respect to documents regarding Black Night Enterprises, Inc., and its related

Receivership Property, I once had possession of, control of, or access to the following documents:

15. With respect to documents regarding Starlight (or Starlite) Holdings, Inc., and its related

Receivership Property, I once had possession of, control of, or access to the following documents:

16. With respect to all other Receivership Property not otherwise identified herein, I once had

possession of, control of, or access to the following documents:

2-17. I own shares in IAS, but I am unable to presently locate the copies of those shares

and may need to request replacement certificates from the stock transfer agent, and some

limited technical documents and photographs which were provided during discovery,

copies of checks showing payments I made to Neldon Johnson and IAS totaling

approximately \$800,000 used for research and development, which I have provided to the

Receiver.

Commented [EHG4]: Generally, from here to the end: we have not deleted this text outright, as some of it may be appropriate to include in the charts to fill out or create above. But please note our comments identifying where the text lacks the specificity the Corrected Receivership Order requires.

Commented [EHG5]: Explain the efforts you have undertaken to find yours or obtain these.

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~~3~~-18. Other than documents previously provided to the Receiver, I do not have possession or control over any other category of information listed in paragraph 24 of the Receivership Order.

Commented [EHG6]: What were they? Identify them and when you provided them.

Commented [EHG7]: Paragraph 24 requires you to identify documents you once had or saw, even if they are no longer in your possession.

4-19. I do not recall ever having corporate documents for IAS or RaPower in my physical possession outside of the corporate offices or places of business. My duties and services to the businesses did not require me to take documents with me or maintain records at my home. If documents were occasionally taken by me outside of the corporate offices or business facilities, I did not retain copies and either returned any I had taken or destroyed the copies when I finished whatever I had taken them for.

Commented [EHG8]: You once had or saw the documents, so you must identify what you had or saw, regardless of where you were when you had or saw them.

~~5~~-20. I never had access to bank records and never was the recipient of mail on behalf of IAS or RaPower for any reason that I can now recall.

~~6~~-21. The efforts I have made to retrieve documents ordered to be delivered from me is that I've searched my computers and my home for any documents that are responsive to the court's order and provided all that related to the court's order. I have not delivered documents to any person that I can presently recall that would otherwise be subject to production under the court's order. I do not have control over or a relationship with anyone that I can think of (outside of the Receivership Defendants themselves) that may have possession or control of documents identified in the court's order.

Commented [EHG9]: You must identify these documents with specificity, and identify which ones were delivered to the Receiver and when, not just rely on an assertion that you have provided everything you found.

~~7~~-22. I have participated in meetings and conversations with Neldon Johnson and Glenda Johnson during which production of documents to the Receiver has been discussed and believe that any documents that have ever been within my control are being dealt with between Neldon Johnson and his new counsel and the Receiver.

Commented [EHG10]: This assertion is not sufficient to meet your independent obligations under the Corrected Receivership Order.

I declare under the penalty of perjury, that the foregoing is true and correct.

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DATED this 21st day of June, 2019.

Randale Johnson