

Edwin S. Wall, A7446
WALL LAW OFFICE
43 East 400 South
Salt Lake City, Utah 84111
Telephone: (801) 746-0900
Facsimile: (801) 364-3232
Electronic Notice: edwin@edwinwall.com

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

UNITED STATES OF AMERICA,)
) DECLARATION OF NELDON JOHNSON
)
 Plaintiff,)
)
 v.)
)
 RAPOWER-3, LLC, INTERNATIONAL)
 AUTOMATED SYSTEMS, INC., LTB1,) Case No. 2:15CV00828-DN
 LLC, R. GREGORY SHEPARD and)
 NELDON JOHNSON,) Hon. DAVID NUFFER
)
 Defendant.)

I, Neldon Johnson, pursuant to 28 U.S.C. § 1746, and as notarized, declare as follows:

1. I am over twenty one (21) years of age, am 74 years old, am within the United States, am of sound and deposing mind, am under oath and make this declaration based on my own personal knowledge.
2. I have had the assistance of counsel, Edwin S. Wall, in preparing this declaration and the attached Exhibits.
3. Through the assistance in preparing the Exhibits and reviewing the materials I have reviewed and been reminded of information and materials which I had previously forgotten or failed to correctly recall when preparing my prior declarations submitted in this case.

4. I submit this declaration to comply with the *Corrected Receivership Order* (“C.R.O.”), ECF Doc. 491, ¶ 24, ¶ 25 and ¶ 26; the *Affiliates Order*, ECF Doc. 636, ¶ 9; and, the provisions of the *Civil Contempt Order*, ECF Doc. 701 (which directs compliance with the *Corrected Receivership Order* and the *Affiliates Order*).

5. Pursuant to C.R.O., ¶ 24 and *Affiliates Order*, ¶ 9, I am to preserve and turn over to the Receiver all paper and electronic information of, or relating to, RaPower-3, LLC (“RaPower”), International Automated Systems, Inc. (“IAS”), LTB1, LLC (“LTB”), R. Gregory Shepard, (“Mr. Shepard”) and myself, (collectively referred to herein and in the respective pleadings as “Receivership Defendants”) or Receivership Property; such information shall include, but is not limited to: books, records, documents, accounts, stock certificates, intellectual property records, evidence of intellectual property rights, computer and electronic records, and all other instruments and papers; the *Affiliates Order*, including and encompassing the “Affiliated Entities” identified as:

1. Solco I, LLC (“Solco”);
2. Xsun Energy, LLC (“Xsun”);
3. Cobblestone Centre, LC (“Cobblestone”);
4. LTB O&M, LLC (“LTB”);
5. U-Check, Inc. (“U-Check”);
6. DCL16 BLT, Inc. (“DCL16BLT”);
7. DCL-16A, Inc. (“DCL-16A”);
8. N.P. Johnson Family Limited Partnership, (“NPJFLP”);
9. Solstice Enterprises, Inc. (“Solstice”);
10. Black Night Enterprises, Inc. (“Black Night”);

11. Starlight Holdings, Inc. (“Starlight”);
12. Shepard Energy; and
13. Shepard Global.

(Collectively referred to herein as “Affiliated Entities”).

6. In response to *C.R.O.*, ¶ 24 and *Affiliates Order*, ¶ 9:

a. attached as *Corporate Documents, Exhibit J*, are corporate documents related to the structure, agreements and licenses relevant to the *C.R.O.* and *Affiliates Order*. These documents that I found are some, but not all, of the corporate documents of the Affiliate Entities, and some of them as noted below are void or unsigned. Additional corporate documents, as discussed below with regard to *Exhibit K*, are at the offices of Nelson Snuffer Dahle & Poulsen (“Nelson Snuffer”). As to the *Corporate Documents, Exhibit J*, they are in the following order:

1. a letter from J. David Nelson to Todd McKinnon to dated August 27, 2013, that discusses the license agreements between IAS and Xsun and between IAS and RaPower; and, identifies the Board of Directors, Officers and Ownership of IAS, Xsun, Solstice, RaPower, DCL16BLT,

IAS:

Board of Directors - Neldon P. Johnson, Blain Phillips, Stacy Curtis Snow,
President and C.E.O. - Neldon P. Johnson,
C.F.O. - LeGrand T. Johnson,
V.P. - Randale P. Johnson,
Sec. - Randale P. Johnson,
Treas. - Neldon P. Johnson,
Reg. Agent - LaGrand Johnson,
Ownership - Neldon Ph Johnson (no shares), Blain Phillips (no shares),
Stacy Curtis Snow (380,000 shares), LaGrand Johnson (200,000
shares), Randale Johnson (150,000 shares);

Xsun:

Manager - Neldon P. Johnson,
Reg. Agent - J. David Nelson;

Solstice:

Director - LaGrand T. Johnson,
Pres. - LaGrand T. Johnson,
Sec. - LaGrand T. Johnson,
Treas. - LaGrand T. Johnson

RaPower:

Manager - DCL16BLT,
Reg. Agent - Neldon P. Johnson,
Ownership - DCL16BLT;

DCL16BLT:

Pres. - Neldon P. Johnson,
Sec. - Randale P. Johnson,
Treas. - LaGrand T. Johnson,
Reg. Agent - CT Corporation Systems,
Ownership - LaGrand Johnson (25,000 shares), Randale P. Johnson
(25,000 shares), Neldon P. Johnson (100 shares);

2. a letter from J. David Nelson to Rand Holyoak and Doug Hansen dated May 2, 2013, that discusses license agreements between IAS, Xsun, and IAS and RaPower.
3. a document titled "Agreement" dated November 20, 1996, between Neldon P. Johnson and IAS where Mr. Johnson transfers as an investor personal property listed in the attached *Exhibit A* to IAS and receives 6,000,000 shares of common stock and 1,000,000 shares of preferred stock;
4. a document titled Amended License Agreement between International Automated Systems, Inc., with its principal place of business at 1122 North 1100 East, Spanish Fork, Utah 84660 and Glenda E. Johnson effective August 1, 2011.
Exhibit A.
5. a document titled Amended License Agreement between Black Knight Enterprises, Inc., a Nevis corporation, #6 Solomon's Arcade, Main Street, Charleston, Nevis (Black Knight) and Glenda E. Johnson. *Exhibit A.*

6. a document titled Amended License Agreement between STARLITE Holdings, Inc., a Nevis Corporation,,#6 Solomon's Arcade, Main Street, Charelston, Nevis, (STARLITE) and Glenda E. Johnson. *Exhibit A*.
7. a document titled “Consulting and Independent Contractor Agreement” dated April 1, 2007, between IAS and Identification Technology Partners;
8. a document titled “Equipment and Material Purchase Contact” between Solar Renewable Energy-1, LLC (“Solar Renewable”) and IAS dated December 20, 2005, where Solar Renewable purchases a solar thermal energy power plant from IAS;
9. a document titled “Assignment Agreement” dated January 4, 2005 between Neldon P. Johnson, LaGrand T. Johnson, Randale P. Johnson and Glenda Johnson where Neldon Johnson referencing an agreement between Neldon Johnson and IAS dated May 14, 2004 and an updated on October 13, 2004, and another agreement between the parties (“Parties Agreement”) to the assignment dated December 8, 2004, acknowledging the Parties Agreement transferred 10% of IAS gross sales in royalties to the Parties, assigning the gross sales in royalties to the NPJFLP;
10. a document titled “Apparent Status of Business Associated Companies of International Automated Systems” acknowledging NPJFLP transferred all of its assets to the Nevis companies, Black Night and Starlite in exchange for ownership interests in the Nevis companies, and identifying the shares of interest DCL-16A, Neldon P. Johnson, LaGrand T. Johnson, Randale P. Johnson, the LaGrand T. Johnson Family Trust and the Randale P. Johnson Family Trust in Black Night, Starlite and further addressing shares held by Neldon P. Johnson, LaGrand T. Johnson and Randal P. Johnson in DCL-16A, DCL16BLT;

11. an apparent form document titled “Supplemental Terms and Conditions” dated April 2006, between Lucite International Inc and IAS for a Tool for Extrusion Line signed by Neldon P. Johnson;
12. a document titled “Agreement Between Neldon Johnson and IAS dated May 14, 2004, where Neldon Johnson transfers personal property attached in *Exhibit A* to IAS in exchange for 10,000,000 shares of Preferred Stock;
13. a document titled “Consent to Action Without a Meeting of the Board of Directors of DCL16BLT, Inc.” dated July 14, 2011, in which DCL16BLT accepts LaGrand T. Johnson’s offer to purchase 25,000 shares of common voting stock, Randal P. Johnson’s offer to purchase 25,000 shares of common voting stock and Neldon P. Johnson’s offer to purchase 100 shares of common voting stock;
14. a document titled “Share Holder Agreement for DCL16BLT, Inc.” dated July 14, 2011, between Randal P. Johnson, LaGrand T. Johnson and Neldon P. Johnson agreeing, notwithstanding the Articles of Incorporation that Neldon P. Johnson is the sole director and president of the company;
15. a document titled “Voting Trust Agreement” dated July 14, 2011 between Randal P. Johnson, LaGrand T. Johnson and Neldon P. Johnson that delivers the stock certificates to the Trustee, Neldon P. Johnson;
16. a document titled “Shareholder Agreement for Back Night Enterprises, Inc.” dated February 14, 2014, between Randale P. Johnson, Randal P. Johnson Family Trust, LaGrand T. Johnson, the LaGrand T. Johnson Family Trust, Neldon P. Johnson, DCL-16A and Black Night that provides the outstanding 10,000 shares of the stock in Black Night, concerning the management, operation and control of the Black Night, that

LaGrand T. Johnson resign as director and Neldon P. Johnson is appointed director, that LaGrand T. Johnson resign as President, Secretary and Treasurer and appointing Neldon P. Johnson, and that the Voting Trust Agreement be controlled by the trustee, Neldon P. Johnson - this agreement and trustee position being void because Roger Hamblin purchased Neldon P. Johnson's interest in NPJLFP prior to Neldon P. Johnson's bankruptcy, *Neldon P. Johnson*, Utah Fed. Bankruptcy Court Case No. 11-20679 (filed Jan. 20, 2011), for which Roger Hamblin holds the documents reflecting his ownership and as a consequence Roger Hamblin, together with LaGrand T. Johnson and Randale P. Johnson own and hold all interest in Black Night;

17. a document titled "Voting Trust Agreement for Black Night Enterprises, Inc." dated February 1, 2014, regarding Randale P. Johnson, Randal P. Johnson Family Trust, LaGrand T. Johnson, the LaGrand T. Johnson Family Trust, Neldon P. Johnson, DCL-16A and Black Night delivering their stock to the trustee, Neldon P. Johnson - void because Roger Hamblin holds the interest before the bankruptcy of Neldon P. Johnson's bankruptcy as explained above;

18. a document titled "Share Holder Agreement for Starlite Holdings, Inc." dated February 1, 2014, regarding Randale P. Johnson, Randal P. Johnson Family Trust, LaGrand T. Johnson, the LaGrand T. Johnson Family Trust, Neldon P. Johnson, DCL-16A and Starlite that provides the outstanding 10,000 shares of the stock in Starlite, concerning the management, operation and control of Starlite, that LaGrand T. Johnson resign as director and Neldon P. Johnson is appointed director, that LaGrand T. Johnson resign as President Secretary and Treasurer and appointing Neldon P. Johnson, and that the Voting Trust Agreement be controlled by the trustee, Neldon P. Johnson - this

agreement and trustee position being void because Roger Hamblin purchased Neldon P.

Johnson's interest in NPJLFP prior to Neldon P. Johnson's bankruptcy, *Neldon P.*

Johnson, Utah Fed. Bankruptcy Court Case No. 11-20679 (filed Jan. 20, 2011), for which

Roger Hamblin holds the documents reflecting his ownership and as a consequence

Roger Hamblin, together with LaGrand T. Johnson and Randale P. Johnson own and hold all interest in Starlite;

19. a document titled "Voting Trust Agreement for Starlite Holdings International, Inc." dated February 1, 2014, regarding Randale P. Johnson, Randal P. Johnson Family Trust, LaGrand T. Johnson, the LaGrand T. Johnson Family Trust, Neldon P. Johnson, DCL-16A and Starlite delivering their stock to the trustee, Neldon P. Johnson - void because Roger Hamblin holds the interest before the bankruptcy of Neldon P. Johnson's bankruptcy as explained above;

20. A document titled "Share Holder Agreement for Solstice Enterprises, Inc." dated February 1, 2014, regarding Randale P. Johnson, LaGrand T. Johnson, Neldon P. Johnson, and Solstice that provides the outstanding 15,000 shares of the stock in Solstice, concerning the management, operation and control of Solstice, that LaGrand T. Johnson resign as director and Neldon P. Johnson is appointed director, that LaGrand T. Johnson resign as President Secretary and Treasurer and appointing Neldon P. Johnson, and that the Voting Trust Agreement be controlled by the trustee, Neldon P. Johnson - this agreement and trustee position may be void, as Neldon P. Johnson does not have a clear memory as to whether Roger Hamblin purchased Neldon P. Johnson's interest in NPJLFP prior to Neldon P. Johnson's bankruptcy, *Neldon P. Johnson*, Utah Fed. Bankruptcy Court Case No. 11-20679 (filed Jan. 20, 2011), and as such, Roger Hamblin may hold the

documents reflecting his ownership and as a consequence Roger Hamblin, together with

LaGrand T. Johnson and Randale P. Johnson own and hold all interest in Solstice;

21. a document titled “Voting Trust Agreement for Solstice, Inc.” dated February 1, 2014, regarding Randale P. Johnson, LaGrand T. Johnson, Neldon P. Johnson, and Solstice delivering their stock to the trustee, Neldon P. Johnson - may be void because Roger Hamblin holds the interest before the bankruptcy of Neldon P. Johnson’s bankruptcy as explained above;

22. a document titled “License Agreement” unsigned and undated granting Cobblestone a non-exclusive right and license to IAS technology, inter alia;

23. a document titled “Amended License Agreement” unsigned and undated granting Solstice a non-exclusive right and license to IAS technology, inter alia;

24. a document titled “Second Amended Commercialization and License Agreement” unsigned and undated granting Xsun a non-exclusive right and license to IAS technology, inter alia; and,

25. a document titled “Consent to Action Without Meeting of the Board of Directors of Solstice Enterprises, Inc.” dated February 1, 2014, accepting Randal P. Johnson’s offer to purchase 5,000 shares of common voting stock, LaGrand T. Johnson’s offer to purchase 5,000 shares of common voting stock, and Neldon P. Johnson’s offer to purchase 5,000 shares of common voting stock;

b. attached as *Document Inventory of Boxes, Exhibit K*¹ is an inventory identifying specific documents and their general description in the boxes containing documents and records

¹The Receiver was contacted with regard to these boxes of materials and indicated he wanted a listing of the documents containing the various records, aside from the boxes with patent materials, to assist him in knowing what they contained.

(excluding patents), of the 27 boxes Neldon P. Johnson delivered to Nelson Snuffer for which an index of boxes and content is attached as *Index of Boxes, Exhibit L*, the remaining 20 boxes containing materials related to patents as inventoried in *Exhibit C (02)*; and, absent objection from Nelson Snuffer, which is not anticipated, at the request of the Receiver will be physically taken to the offices of the Receiver;

c. the documents and materials provided to the Receiver and those materials at Nelson Snuffer (which are available to the receiver and have been inventoried as *Exhibit K*) are all the documents I have, to which I have access and to which I have knowledge exist; and,

d. I do not have own, do not have access to, in my possession, do not control and do not have the ability to direct another to assert control any of the Receivership Entities or Affiliate Entities books, records, documents, accounts, stock certificates, intellectual property records, evidence of intellectual property rights, computer and electronic records, or related instruments and papers of the Entities in addition to those in the possession of the Receiver and Nelson Snuffer;

7. Further, in response to *C.R.O.*, ¶ 24 and *Affiliates Order*, ¶ 9, I provided and turned over to the Receiver or to the law firm of Nelson Snuffer all of the books, records, documents, accounts, stock certificates, intellectual property records, evidence of intellectual property rights, computer and electronic records, or related instruments and papers of the Receivership Entities and/or Affiliate Entities which previously I owned, had access, possessed, controlled or had the ability to direct another to assert control; and, it is my directive, expectation and understanding that all books, records, documents, accounts, stock certificates, intellectual property records, evidence of intellectual property rights, computer and electronic records, or related instruments and papers of the Receivership Entities and/or Affiliate Entities which I provided and turned over

to Nelson Snuffer and should be available to the Receiver; further, it is my understanding the

Wells Fargo bank records have not been delivered to the Receiver, Glenda Johnson delivered

copies of certain bank records and check registers to the Receiver, and the Receiver has copies of

all of Glenda Johnson's relevant personal bank records.

8. Pursuant to *C.R.O.* ¶ 25, I am to submit a sworn statement listing:

(a) the identity, location, and estimated value of all Receivership Property;

(b) all employees (and job titles thereof), other personnel, attorneys, accountants, and any other agents or contractors of the Entity Receivership Defendants;

(c) the names, addresses, and amounts of claims of all known creditors of the Receivership Defendants;

(d) the existence of an information about all insurance policies owned by, issue to, or obtained by any of the Receivership Defendants or for which a Receivership Defendant is the beneficiary;

(e) the password for all computers, electronic devices, software programs, online financial accounts, websites, social media accounts, cloud storage, servers, and any other book or record or account of the Receivership Defendants that is accessible by password;

(f) the status of any pending litigation to which any of the Receivership Defendants are involved, other than the instant case, including the names of the parties, the names of attorneys who have represented the Receivership Defendants, and the location of any records relating to the litigation which records are not under the control of Receivership Defendants; and,

(g) a financial statement setting forth the identity, value, and location of all assets of each Receivership Defendant, including assets held outside the territory of the United States.

9. In response to *C.R.O.* ¶ 25,

e. as to the identity, location, and estimated value of all Receivership Property,

i. I do not have in my possession any Receivership Property,

ii. Attached is an inventory, titled *Assets at Delta, Utah Property*, as to those items that I am aware of located in Delta, Utah, *see, Assets at Delta, Utah Property, Exhibit A*, together with real property in the name of Glenda

Johnson, *see, Real Property in the Name of Glenda Johnson, Exhibit B*

(01), Property of Other Entities, Exhibit B (02), and

iii. I do not have knowledge of and am not aware of any other Receivership Property;

f. as to all employees (and job titles thereof), other personnel, attorneys, accountants, and any other agents or contractors of the Entity Receivership Defendants,

Accountants

- i. Hansen, Barnett and Maxwell, CPA, for IAS, Eid Bailey, contact, Ph; 800-301-1040, has no records or documents, as they only keep records for 7 years and any documents would only be those in the federal records system,
- ii. Mantyla & McRenolds, CPA, Ph 801-269-1818, who cannot be reached and for which no information has been obtained,
- iii. Candence Group, for IAS, Ph: 801-349-1360, for which further information can only be obtained from the specific accountant who worked on the project, anticipated to be known by LaGrand Johnson,
- iv. Now CFO, for IAS, Ph: 877-884-0232, for which further information can only be obtained from the specific accountant who worked on the account who may be known by LaGrand Johnson and is presently not known to Neldon P. Johnson,
- v. Peregrine Consulting and Accounting, Ph: 801-915-4124, accountant Gary Peterson, who declined engaging a review without compensation for his time,

- vi. Pinaki and Associates, Ph 510-274-5471, appears to be out of business due to issues with the SEC,
- vii. HJ Accounting, for which further contact information has not yet been obtained,
- viii. Mac Accounting, Jamie McWydner accountant, for which further contact information has not yet been obtained,
- ix. J & J Consulting, Ph (801) 502-8246, Keith Elison accountant, who may have further information but has not been contacted;

Attorneys

- x. Snow Christensen & Martineau, 10 Exchange Place, Floor 11, Salt Lake City, Utah, 84111, Ph: (801) 521-9000
(1) Sam Alba; salba@scmlaw.com;
- xi. Nelson Snuffer Dahle & Poulsen, 10885 S State Street, Sandy, Utah 84070, (801) 576-1400,
(1) J. David Nelson, nsdpnelson@aol.com,
(2) Robert D. Dahle, bobdahle@aol.com,
(3) Denver C. Snuffer, Jr, denversnuffer@gmail.com;
counsel on *Johnson et al. v. Lindon City, et al.* Utah Fed. D. Ct. Case No. 2:02-cv-449 TC
- xii. Craig Cummings, 4001 South 700 East, Suite 500, Salt Lake City, Utah, 84107, (801) 265-0346
- xiii. Wallace Boyack, 2290 East 4500 South, Ste. 130, Salt Lake City, Utah, 84117, (801) 278-9925, wboyack@hotmail.com;
- xiv. Heideman and Associates, 2696 N University Ave. Ste. 180, Provo, Utah 84604,
(1) Justin Heideman, (801) 472-7742, jheideman@heidlaw.com;
- xv. Hale & Wood, PLLC, 4766 S. Holladay Blvd., Salt Lake City, Utah 84117, (801) 930-5101,
(1) Paul Jones, paul@pauljonesattorney.com,
counsel on: *Johnson et al. v. United States*, Utah Fed. D. Ct. Case No. 2:15-cv-742 JNP (docket shows closed); *Johnson et al. v. United States*, Utah Fed. D. Ct. Case No. 2:16-cv-80 JNP (docket shows closed, consolidated into Case No. 2:16-cv-2:15-cv-742 JNP); *Johnson et al. v. United States*, Utah Fed. D. Ct. Case No. 2:16-cv-81 JNP (docket shows closed, consolidated into Case No. 2:16-cv-2:15-cv-742 JNP); *Johnson et al. v. United States*, Utah Fed. D. Ct. Case No. 2:16-cv-203 JNP (docket shows closed, consolidated into Case No. 2:16-cv-2:15-cv-742 JNP);

- g. the names, addresses, and amounts of claims of all known creditors of the Receivership Defendants,
 - i. I do not have any knowledge of and am not aware of any creditors of the Receivership Defendants, Receivership Entities or Affiliated Entities;
- h. as to the existence of an information about all insurance policies owned by, issued to, or obtained by any of the Receivership Defendants or for which a Receivership Defendant is the beneficiary,
 - i. I do not have any knowledge of and am not aware of any insurance policies obtained by any of the Receivership Defendants, Receivership Entities or Affiliated Entities, and
 - ii. I do not have any knowledge of and am not aware of any insurance policies where I am, or any Receivership Defendants, Receivership Entities or Affiliated Entities are, the beneficiary of an insurance policy;
- i. as to the password for all computers, electronic devices, software programs, online financial accounts, websites, social media accounts, cloud storage, servers, and any other book or record or account of the Receivership Defendants that is accessible by password,
 - i. I do not have knowledge of and am not aware of any password;
- j. as to the status of any pending litigation to which any of the Receivership Defendants are involved, other than the instant case, including the names of the parties, the names of attorneys who have represented the Receivership Defendants, and the location of any records relating to the litigation which records are not under the control of Receivership Defendants
 - i. *Johnson v. Internal Revenue Service at al.*, Ut. Fed. Dist. Ct. Case No. 4:18-cv-62 MJT (stayed); *Johnson v. Internal Revenue Service at al.*, Ut. Fed. Dist. Ct. Case No. 4:18-cv-73 MJT-CMR (stayed); *Johnson v. Mancini*, Ut. Fed. Dist. Ct. Case No. 4:18-cv-87 DN-PK (stayed);
 - ii. I do not have any knowledge of and am not aware of any litigation involving or relating to any Receivership Defendants, Receivership Entities or Affiliated Entities, other than the present litigation;
- k. as to a financial statement setting forth the identity, value, and location of all assets of each Receivership Defendant, including assets held outside the territory of the United States,
 - i. I do not have any knowledge of and am not aware of any financial statement for any Receivership Defendants, Receivership Entities or Affiliated Entities, and
 - ii. I do not have and am not aware of such information as would enable me to prepare or provide a financial statement for any Receivership Defendants, Receivership Entities or Affiliated Entities.

10. Pursuant to *C.R.O.* ¶ 26, I am to file a sworn statement and accounting, with complete documentation, covering the period from January 1, 2005, to the present:

- l. Of all Receivership Property, wherever located, held by or in the name of the Receivership Defendants, or in which any of them, directly or indirectly, has or had any beneficial interest, or over which any of them maintained or maintains or exercised or exercises control, including, but not limited to: (I) all securities, investments, funds,

digital currencies, real estate, vehicles, aircraft, water craft, recreational vehicles, jewelry and other assets, stating the location of each; (ii) all patents and other intellectual property, including documents of the grants of intellectual property, all documents used in support of the applications, all models or samples of products that are the subject of intellectual property grants, and any documents showing the assignment, sale, or licensing of any intellectual property; and (iii) any and all accounts, including all funds held in such accounts, with any bank, brokerage, or other financial institution, including the account statements from each bank, brokerage, or other financial institution.

m. Identifying every safe deposit box, commercial mail box, business office, storage facility, or other building or facility belonging to, for the use or benefit of, controlled by, or titled in the name of any Receivership Defendant, or subject to access by any Receivership Defendant or other person subject to the Asset Freeze in Section A of this Order.

n. Identifying all credit, bank, charge, debit, stored-value, or other deferred payment card issued to or used by each Receivership Defendant including, but not limited to, the issuing institution, the card or account numbers, all persons or entities to which a card was issued or with authority to use a card, the balance of each account or card as of the most recent billing statement, and all statements for the last twelve months.

o. Identifying for the Entity Receivership Defendants: (I) the names, contact information, and number of shares for all shareholders as of November 23, 2015, and all purchases and sales of stock, including common and preferred shares, since November 23, 2015, which information shall include identification of the buyers and sellers, the number of shares transferred, the dates of the transfers, and the value of the transfers; and (ii) the names and contact information for transfer agents, market makers, attorneys, and accountants who provided services to IAS relating to its status as an issuer or publicly-held company.

p. Of all assets received by any of the Receivership Defendants from any person or entity, including the value, location, and disposition of any assets so received.

q. Of all funds received by the Receivership Defendants, and each of them, in any way related, directly or indirectly, to the conduct alleged in the United States' Complaint in this case. The submission must clearly identify, among other things, all purchases of solar lenses or alternative energy systems or other products sold by Receivership Defendants, the dates and amounts of the purchases, and the current location of funds received from the sales.

r. Of all expenditures exceeding \$1,000 made by any of them, including those made on their behalf by any person or entity.

s. Of all transfers of assets by them, including a description or identification of: (I) the assets; (ii) the transferees of the assets; (iii) the date of the transfers; (iv) the amount or value of the assets transferred; (v) a description of any goods or services received in

exchange for the assets, including the value of any goods or services received; and, (vi) to the best of their knowledge, the current location of the assets.

11. In response to *C.R.O.* ¶ 26,

t. as to all Receivership Property, specifically,

i. personal property, including, all securities, investments, funds, digital currencies, real estate, vehicles, aircraft, water craft, recreational vehicles, jewelry and other assets,

(1) I do not have any knowledge of and am not aware of any securities held, controlled or invested in by any Receivership Defendants, Receivership Entities or Affiliated Entities,

(2) I do not have any knowledge of and am not aware of any investments held, controlled or invested in by any Receivership Defendants, Receivership Entities or Affiliated Entities,

(3) I do not have any knowledge of and am not aware of any funds held, controlled or invested in by any Receivership Defendants, Receivership Entities or Affiliated Entities, other than the \$1,368.00, I receive from Social Security, those funds indicated in court being received by R. Gregory Shephard which were discussed in court,, and funds in the Trust Account of Nelson Snuffer for the payment of attorney's fees (which I understand are the subject of the Court's freeze),

(4) I do not have any knowledge of and am not aware of any digital currencies held, controlled or invested in by any Receivership Defendants, Receivership Entities or Affiliated Entities,

(5) I do not have any knowledge of and am not aware of any real estate

held, controlled or invested in by any Receivership Defendants,

Receivership Entities or Affiliated Entities, other than the real estate I have disclosed to the Receiver, including the real property of (a) approximately 620 acres held in 5 deeds by IAS with the address of 7000 West 300 North, Delta, Utah; (b) approximately 6 acres held by IAS near Barstow, California; and, © real property held in the name of Glenda Johnson, *see, Real Property in the Name of Glenda Johnson, Exhibit B (01)*, and the properties held by other entities identified in *Property of Other Entities, Exhibit B (02)*,

(6) I do not have any knowledge of and am not aware of any vehicles held, controlled or invested in by any Receivership Defendants, Receivership Entities or Affiliated Entities, other than my personal vehicles which include a

(a) 2003 GMC Sierra K2500 HD worth \$4,650,

(b) a 2000 Ford F 250 Super-duty worth \$9,000,

(c) a 2014 Chrysler Town and Country owned by Glenda Johnson for which payments have been made by Cobblestone,

(d) a 2016 Chrysler 300 owned by Glenda Johnson, and

(e) those vehicles located in Delta, Utah, *see, Assets at Delta, Utah Property, Exhibit A*;

(7) I do not have any knowledge of and am not aware of any aircraft held, controlled or invested in by any Receivership Defendants, Receivership Entities or Affiliated Entities, other than the two aircraft

known to the Receiver, to-wit: the Mooney (N9400V) located in Delta,

Utah, the log books having been delivered to the Receiver on July 23, 20-19. and the Cessna (N12213) which the Receiver should have the log books and other related materials;

(8) I do not have any knowledge of and am not aware of any water craft held, controlled or invested in by any Receivership Defendants, Receivership Entities or Affiliated Entities, other than two wave runners located at my house in Delta, Utah, a boat located in Delta, Utah, *see, Assets at Delta, Utah Property, Exhibit A,*

(9) I do not have any knowledge of and am not aware of any recreational vehicles held, controlled or invested in by any Receivership Defendants, Receivership Entities or Affiliated Entities, other than the recreational vehicles located in Delta, Utah, *see, Assets at Delta, Utah Property, Exhibit A,*

(10) I do not have any knowledge of and am not aware of any jewelry held, controlled or invested in by any Receivership Defendants, Receivership Entities or Affiliated Entities,

(11) I do not have any knowledge of and am not aware of any other property held, controlled or invested in by any Receivership Defendants, Receivership Entities or Affiliated Entities, other than the assignment of patents to Black Night, *see Exhibit D* and NPJFLP, *see Exhibit E;*

ii. as to all patents and other intellectual property, including documents of the grants of intellectual property, all documents used in support of the applications,

all models or samples of products that are the subject of intellectual property grants, and any documents showing the assignment, sale, or licensing of any intellectual property,

(1) I previously provided the Receiver a list of all patents and pending patents that I owned, have knowledge or am aware of, which include those set for in the *List of Patents, Exhibit C (01), List of Patents in Boxes, Exhibit C (02)*, those patents Assigned to Black Night, *Exhibit D*, and those patents Assigned to NPJFLP, *Exhibit E*.

(2) I do not have any knowledge of and am not aware² of any other property held, controlled or invested in by any Receivership Defendants, Receivership Entities or Affiliated Entities of any patents and other intellectual property, including documents of the grants of intellectual property, all documents used in support of the applications, all models or samples of products that are the subject of intellectual property grants, and any documents showing the assignment, sale, or licensing of any intellectual property, other than the documents used in support of applications, office actions and responses and other patent prosecution records which are in the boxes I delivered to Nelson Snuffer and should be available to the Receiver.

iii. as to any and all accounts, including all funds held in such accounts, with any bank, brokerage, or other financial institution, including the account statements from each bank, brokerage, or other financial institution,

²The reference to the patents in boxes is to boxes located at Nelson Snuffer's law offices.

(1) I have attached the Account List, which reflects the accounts to the best of my knowledge, owned or used for the benefit of the Receiver Defendants, or Receiver Entities, *Bank Accounts owned by Receiver Defendants (or used for their Benefit)*, *Exhibit F*, however I do not have access to, control over, or the ability to direct the production of the statements for the accounts,

(2) I have a personal account into which my Social Security check of \$1,368.00 is deposited each month,

(3) I do not have any knowledge of and am not aware of any other accounts, including all funds held in such accounts, with any bank, brokerage, or other financial institution, held, controlled or invested in by any Receivership Defendants, Receivership Entities or Affiliated Entities

u. as to every safe deposit box, commercial mail box, business office, storage facility, or other building or facility belonging to, for the use or benefit of, controlled by, or titled in the name of any Receivership Defendant, or subject to access by any Receivership Defendant or other person subject to the Asset Freeze,

i. I do not have safe deposit box, commercial mail box, business office, storage facility, or other building or facility, other than the Safe Deposit Box in Delta Utah, which is empty (as confirmed by Christopher Bertram, investigator), a storage facilities and building in Delta Utah, *see Exhibit A*, and the place where I now reside;

ii. I do not have knowledge of and am not aware of any other Receivership Property, Receivership Entities or Affiliated Entities having safe deposit box,

commercial mail box, business office, storage facility, or other building or facility;

- v. as to each credit, bank, charge, debit, stored-value, or other deferred payment card issued to or used by each Receivership Defendant,
- i. I have a bank account into which my Social security funds, in the amount of \$1,386.00 are deposited each month;
- ii. I do not have knowledge of and am not aware of any other Receivership Property, Receivership Entities or Affiliated Entities having a credit, bank, charge, debit, stored-value, or other deferred payment card;
- w. as to the names, contact information, and number of shares for all shareholders as of November 23, 2015, and all purchases and sales of stock, including common and preferred shares, since November 23, 2015, which information shall include identification of the buyers and sellers, the number of shares transferred, the dates of the transfers, and the value of the transfers; and (ii) the names and contact information for transfer agents, market makers, attorneys, and accountants who provided services to IAS relating to its status as an issuer or publicly-held company
- i. I have attached a list of shares from those of the IAS minutes I have been able to locate which reflect the shares issued, *see, IAS List of Shares, Exhibit G,*
- ii. I have also attached the list from the Pacific Stock Transfer Agent which reflects those shares for which they are the transfer agent, *see, Pacific Stock Transfer Record, Exhibit H (multiple documents).*
- iii. I do not have further knowledge of and am not aware of any other Receivership Property, Receivership Entities or Affiliated Entities having or

receiving any shares since November 23, 2015.

x. as to assets received by any of the Receivership Defendants, Receivership Entities and Affiliated Entities, from any person or entity,

i. In order to provide the best information I have as to any assets received by the Receivership Defendants, Receivership Entities and Affiliated Entities, I have attached *Assets at Delta, Utah Property, Exhibit A*, together with real property in the name of Glenda Johnson, *see, Real Property in the Name of Glenda Johnson, Exhibit B (01), Property of Other Entities, Exhibit B (02), List of Patents, Exhibit C (01), List of Patents in Boxes, Exhibit C (02)*, those patents Assigned to Black Night, *Exhibit D*, and those patents Assigned to NPJFLP, *Exhibit E, Bank Accounts owned by Receiver Defendants (or used for their Benefit), Exhibit F, IAS List of Shares, Exhibit G, Pacific Stock Transfer Record, Exhibit H*.

ii. I do not have knowledge of and am not aware of any other Receivership Property, Receivership Entities or Affiliated Entities having or receiving any other assets.

y. as to all funds received by the Receivership Defendants, and each of them, in any way related, directly or indirectly, to the conduct alleged in the United States' Complaint in this case among other things, all purchases of solar lenses or alternative energy systems or other products sold by Receivership Defendants, the dates and amounts of the purchases, and the current location of funds received from the sales,

i. It is my understanding and belief, and to the best of my knowledge, the Receiver has the computer hard drive and the computer on which the Quick Book Records are stored and I am informed that on May 9, 2019, the laptop of Glenda

Johnson was delivered to the Receiver who had a forensic image of the computer created by computer experts, and those experts have been able to extract the accounting records and make them readable,

ii. the Quick Book Records are the primary record that reflects the purchases of solar lenses, commissions paid for sales of solar lenses, all purchases and sales, and all related banking transactions related to the alternative energy systems of the Receivership Defendants are recorded, and as I do not have access to or a copy of those records I am unable to provide further or more detailed information as reflected in the *Expenditures Spread Sheet, Exhibit F*³, and

iii. as to those records Glenda Johnson created and maintained those records and is the only person I am aware of that can provide any further explanation as to any matters in those records;

z. as to all expenditures exceeding \$1,000 made by any of the Receiver Defendants, Receiver Entities or Affiliated Entities, including those made on their behalf by any person or entity,

i. I have attached a spread sheet of all expenditures exceeding \$1,000.00 that I have been able to locate based on the bank records in my possession and have attached that spreadsheet as *Expenditures Spreadsheet, Exhibit I*,

ii. the spreadsheet indicates the account, date, check or transaction number, payee, amount, payment method, memo and further information for which I have knowledge or am aware, where practicable, *see Exhibit I*,

³*Exhibit I* is a compilation of the information obtained from the bank records, augmented with information obtained from Glenda Johnson (reflected in red).

iii. I do not have knowledge of and am not aware of any other Receivership Property, Receivership Entities or Affiliated Entities expenditures exceeding \$1,000;

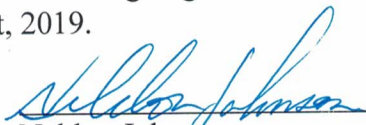
aa. as to all transfers of assets by and of each of the Receiver Defendants, Receiver Entities and Affiliated Entities, I have provided, to the best of my ability, knowledge and memory, the identification of the asset, transferees, transfer dates, amount or value, any description of any goods or services received in exchange for the assets, including the value of any goods or services received; and, the current location of the assets.

12. This is my full, true and complete statement under oath, and I have not omitted, falsified, embellished or altered any statement or representation I have made.

13. I have read this declaration and had the assistance of counsel in preparing it. I understand and acknowledge the terms, statements and representations made in this declaration and it is my intention, by executing below, that this be a lawful and binding on me.

State of Utah)
 : ss
County of Salt Lake)


I declare under penalty of perjury that the foregoing is true and correct.
Executed on the 2 day of August, 2019.



Neldon Johnson

On this 2 day of August, in the year 2019, before me Heather Stokes a notary public, personally appeared Neldon Johnson, proved on the basis of satisfactory evidence to be the person whose name is subscribed to this instrument, and did swear to under oath, acknowledge and execute this document.

(Seal)



Heather Stokes
Notary Public



CERTIFICATE OF SERVICE

I, Edwin S. Wall, hereby certify that on August 2, 2019, I served a copy of the attached *Draft Declaration of Neldon Johnson*, upon the counsel for the Plaintiff in this matter, by email with a Certificate of Service Filed with the Court, to all designated parties.

Erin Healy Gallagher
US DEPARTMENT OF JUSTICE (TAX)
TAX DIVISION
PO BOX 7238
WASHINGTON, DC 20044
(202)353-2452
Email: erin.healygallagher@usdoj.gov

Erin R. Hines
US DEPARTMENT JUSTICE
CENTRAL CIVIL TRIAL SECTION RM 8921
555 4TH ST NW
WASHINGTON, DC 20001
(202)514-6619
Email: erin.r.hines@usdoj.gov

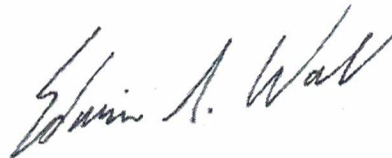
John K. Mangum
US ATTORNEY'S OFFICE
111 S MAIN ST STE 1800
SALT LAKE CITY, UT 84111-2176
(801)325-3216
Email: john.mangum@usdoj.gov

Jonathan O. Hafen
PARR BROWN GEE & LOVELESS
101 S 200 E STE 700
SALT LAKE CITY, UT 84111
(801) 532-7840
Email: jhafen@parrbrown.com

Michael S. Lehr
PARR BROWN GEE & LOVELESS
101 S 200 E STE 700
SALT LAKE CITY, UT 84111
(801)532-7840
Email: mlehr@parrbrown.com

By Permission of Counsel:

Wayne Klein
Receiver
KLEIN & ASSOCIATES, PLLC
PO Box 1836
Salt Lake City, UT 84110
wklein@kleinutah.com



Edwin S. Wall,
Attorney for the Defendant