

# **EXHIBIT B-1**

| <b>RaPower-3, LLC</b>                                      |               |              |             |               |  |                    |
|--|---------------|--------------|-------------|---------------|--|--------------------|
| <b>Time Detail for Receiver and Klein &amp; Associates</b> |               |              |             |               |  |                    |
| <b>April 1, 2019 to June 30, 2019</b>                      |               |              |             |               |  |                    |
| <b>Date</b>  | <b>Worker</b> | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> | <b>Description</b>   | <b>Category</b>    |
| 4/1/2019   | WK            | 0.5          | 250.00      | 125.00        | Read appraisal report on Yermo land (.2); send copy to broker with information requested (.2); review inquiry by A. Sazman for property, respond (.1).   | Asset Disposition  |
| 4/1/2019   | WK            | 0.1          | 0.00        | 0.00          | Reconcile bank statements (time not billed.)   | Financial analysis |
| 4/1/2019   | WK            | 2.3          | 250.00      | 575.00        | Read Parr Brown legal analysis on UFTA exception; review dates of payments to Hale & Wood; legal research; calculate totals paid and amounts recoverable under different scenarios.  | Asset Recovery     |
| 4/1/2019   | WK            | 1.2          | 250.00      | 300.00        | Finish reading DOJ appeal brief (1.1); read Receiver's draft notice to submit on motion to include affiliates, send comments to M. Lehr (.1);  | Litigation         |
| 4/2/2019   | WK            | 1.0          | 250.00      | 250.00        | Read written offer by A. Sazman for Yermo land; respond with questions on need for listing agreement (.2); email Parr Brown on possible approaches for selling Yermo land, send supporting documents and analysis (.8).  | Asset Disposition  |
| 4/2/2019   | WK            | 2.8          | 250.00      | 700.00        | Finish analysis of payments to Hale & Wood under different recovery scenarios, send to M. Lehr (2.9); emails with M. Lehr on recovery approaches for payments to D. Reay (.1).   | Asset Recovery     |
| 4/2/2019   | WK            | 1.6          | 250.00      | 400.00        | Emails to DOJ on options for selling Yermo property (.2); email DOJ on Utah exception to UFTA for transfers to others, my planned approach to prove lack of good faith (.8); email DOJ on obtaining conflict counsel for filing suit against Hale & Wood (.2); email to DOJ on approach to take when seeking court approval to begin filing suit (.4). | Litigation         |
| 4/3/2019   | WK            | 4.1          | 250.00      | 1,025.00      | Work on status report; prepare financial summary; finish first draft.  | Status Report      |
| 4/3/2019   | WK            | 0.6          | 250.00      | 150.00        | Call with E. Healy-Gallagher at DOJ on Yermo property sale, Utah version of UFTA, recovering legal fees, engaging conflict counsel, seeking permission to begin litigation (.4); notes of call (.2).   | Litigation         |
| 4/4/2019   | WK            | 0.8          | 250.00      | 200.00        | Read legal analysis by M. Lehr on property sales; research statute, send response with suggested new approach (.7); respond to listing broker for Delta property on offer and appraisal timetable (.1).  | Asset Analysis     |
| 4/4/2019   | WK            | 1.5          | 250.00      | 375.00        | Revise draft report, add additional information; finish and send to M. Lehr for review.  | Status Report      |

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| 4/4/2019  | WK | 0.7 | 250.00 | 175.00   | Discuss with Lone Peak Valuation results of their research on payments by entities to other entities for license agreements (.6); discuss abnormal bank account entry at Bank of American Fork with Lone Peak analyst (.1).   | Financial analysis  |
| 4/4/2019  | WK | 0.2 | 250.00 | 50.00    | Respond to M. Lehr on approach to take for motion for property sale, what response to file for motion for order to show cause.  | Litigation          |
| 4/5/2019  | WK | 0.2 | 0.00   | 0.00     | Get login information for Corporations Service Company to review RaPower filings; review corporate filing status in other states. (Time not billed.)  | Case Administration |
| 4/5/2019  | WK | 0.3 | 250.00 | 75.00    | Read information from title company on wells located on Delta properties, send questions to listing broker.   | Asset Analysis      |
| 4/5/2019  | WK | 2.4 | 250.00 | 600.00   | Read letter from Nelson Snuffer law firm regarding legal services invoices; update timeline; begin review of exhibits (invoices); create spreadsheet to sort legal invoices by type and client.   | Investigation       |
| 4/5/2019  | WK | 0.1 | 250.00 | 25.00    | Read Parr Brown analysis on good faith exception under UFTA, whether law firms would qualify.   | Litigation          |
| 4/8/2019  | WK | 4.8 | 250.00 | 1,200.00 | Analyze Nelson Snuffer invoices (Dahle invoices); call with Utah A.G., scan redacted documents, send inquiry.   | Investigation       |
| 4/9/2019  | WK | 0.2 | 250.00 | 50.00    | Respond to lens purchaser on reasons for priority in distributions.   | Case Administration |
| 4/9/2019  | WK | 0.6 | 250.00 | 150.00   | Call with TJ Neff on Mooney aircraft; notes of call.  | Asset Analysis      |
| 4/9/2019  | WK | 0.9 | 250.00 | 225.00   | Get information from forensic accountants on property in Glenda's name, find supporting documents, send to Parr Brown for determination on how to use; send to DOJ for possible use at OSC hearing.   | Asset Recovery      |
| 4/9/2019  | WK | 0.4 | 250.00 | 100.00   | Get demonstration from Lone Peak of database structure, options for sorting data.   | Financial analysis  |
| 4/10/2019 | WK | 0.2 | 250.00 | 50.00    | Read orders granting motions approving appraisers, send to appraisers and brokers; email A. Sazman on plan for public auction.  | Asset Disposition   |
| 4/10/2019 | WK | 3.3 | 250.00 | 825.00   | Research date and source of funds to Snell & Wilmer, review legal research on validity of state lien; prepare draft letter to Snell & Wilmer requesting information; research and find documents showing transfers of \$1.9 MM to Glenda (3.0); send request to Parr Brown for subpoena to Wells Fargo for bank records (.3). | Investigation       |
| 4/10/2019 | WK | 0.4 | 250.00 | 100.00   | Discuss with forensic accountants other bank accounts whose owners are not known.   | Financial analysis  |

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| 4/10/2019 | WK | 3.4 | 250.00 | 850.00   | Call with E. Healy-Gallagher on developments and pending issues (.9); notes of call (.4); gather and send to DOJ documents on financial transfers to Cobblestone and conversion by Glenda (.5); find and send legal authority for recovering commissions paid to sellers (.6); send request to Parr Brown for subpoena and a motion; send results of legal research (1.0).   | Litigation          |
| 4/11/2019 | WK | 0.1 | 0.00   | 0.00     | Review Connecticut business tax form, decide not to respond. (Time not billed.)  | Case Administration |
| 4/11/2019 | WK | 0.6 | 250.00 | 150.00   | Read emails from San Bernardino broker on auction, get publication source; research newspapers in San Bernardino for legal notices, get tax information, send to M. Lehr for motion (.3); read emails from listing agent for Delta properties on title company being unwilling to insure the title; find copies of other First American title policies, send to broker (.3). | Asset Disposition   |
| 4/11/2019 | WK | 2.9 | 250.00 | 725.00   | Research dates when Don Reay quit representing Shepard (to compare to date of site visit) (.1); draft and send letter to First American Title requesting information on sale to Glenda using RaPower money (.7); read Heideman response, conduct legal research; draft and send letter in response (.8); analysis of NSDP invoices (1.3).                                    | Investigation       |
| 4/11/2019 | WK | 0.1 | 250.00 | 25.00    | Read Bank of American Fork response to Lone Peak inquiry on meaning of account suffixes.   | Financial analysis  |
| 4/11/2019 | WK | 0.6 | 250.00 | 150.00   | Respond to M. Lehr on how to bring information on conversion of funds (.5); research real estate transfers after 2005 for use at OSC hearing (.1).   | Litigation          |
| 4/12/2019 | WK | 3.1 | 250.00 | 775.00   | Analysis of NSDP invoices; research court filings to compare actions by attorneys to court orders; find evidence NSDP failed to disclose payments received; finish invoices under NSDP heading (2.0); begin review of David Nelson invoices (1.1).   | Investigation       |
| 4/12/2019 | WK | 0.5 | 0.00   | 0.00     | Discussion with forensic accountants on Bank of American Fork response on different accounts in Glenda's name (.4); pay invoice to Bank of America (.1) (Time not billed.)   | Financial analysis  |
| 4/15/2019 | WK | 4.9 | 250.00 | 1,225.00 | Compile list of legal services for which reimbursement would be sought/not sought (.7); continue review of NSDP invoices; update timeline (3.3); review information from S. Paul with documents from LaGrand and Randale, respond with questions (.9).   | Investigation       |
| 4/15/2019 | WK | 0.9 | 250.00 | 225.00   | Review changes to status report by Parr Brown; create redline, send with approval to file.   | Status Report       |
| 4/15/2019 | WK | 0.5 | 250.00 | 125.00   | Discussions with forensic accountants on transfers during June 2018 (transfers around time of trial) (.3); review copies of checks from post-trial transfers, discuss with Lone Peak; request expanded search (.2).  | Financial analysis  |

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| 4/16/2019 | WK | 0.9 | 250.00 | 225.00 | Read appraisal reports for five Millard County properties; notes of comments for listing broker.  | Asset Disposition   |
| 4/16/2019 | WK | 0.3 | 250.00 | 75.00  | Work on NSDP invoices.  | Investigation       |
| 4/17/2019 | WK | 1.3 | 250.00 | 325.00 | Add appraisal information to property summary spreadsheet, send to broker; pay appraiser invoice; research water rights; draft and send letter to Division of Water Rights with copy of Order; respond to broker questions on possible offer for property owned by Glenda and title company problems.                                     | Asset Analysis      |
| 4/17/2019 | WK | 1.1 | 250.00 | 275.00 | Read draft motion to sell San Bernardino property at auction; create redline, send to M. Lehr (.9); respond to Delta listing agents on listing prices (.1).   | Asset Disposition   |
| 4/17/2019 | WK | 0.1 | 250.00 | 25.00  | Scan information on Cessna Model 414, send to SL Community College.   | Asset Recovery      |
| 4/17/2019 | WK | 0.2 | 250.00 | 50.00  | Discussions with forensic accountants on discovery of new payments to Glenda.   | Financial analysis  |
| 4/17/2019 | WK | 0.4 | 250.00 | 100.00 | Read, respond to M. Lehr on use of conflict counsel.  | Litigation          |
| 4/18/2019 | WK | 0.8 | 250.00 | 200.00 | Call with potential buyer for Mooney aircraft, notes of call (.5) call manager for Delta airport, notes of call (.3).   | Asset Analysis      |
| 4/18/2019 | WK | 0.6 | 250.00 | 150.00 | Analyze patent license agreements between NPJFLP and IAS; respond to Nelson; update logs of license agreements; update timeline; create new exhibit to use in Neldon deposition.  | Investigation       |
| 4/18/2019 | WK | 0.8 | 250.00 | 200.00 | Discussion with forensic accountants on analysis requested on withdrawals by or payments to certain insiders.   | Financial analysis  |
| 4/18/2019 | WK | 1.1 | 250.00 | 275.00 | Gather documents to send to DOJ as possible exhibits for OSC hearing.   | Litigation          |
| 4/19/2019 | WK | 0.1 | 250.00 | 25.00  | Get filed motion for auction of San Bernardino property, send to buyer.   | Asset Disposition   |
| 4/19/2019 | WK | 2.3 | 250.00 | 575.00 | Analysis of NSDP invoices; analyze property transfers by date to examine potential triggers for property transfers; draft letter to Utah Division of Securities requesting records.   | Investigation       |
| 4/19/2019 | WK | 0.6 | 250.00 | 150.00 | Get information and documents from Lone Peak Valuation on transfers to Glenda Johnson and others; conference with Lone Peak on amounts paid by check to Johnson family members, LDS Church; revise calculation of church contributions.   | Financial analysis  |
| 4/19/2019 | WK | 1.1 | 250.00 | 275.00 | Work gathering documents for possible exhibits at OSC hearing; request documents from forensic accountants (.7); revise exhibit batch with additional transfers found by forensic accountants, send exhibits to DOJ with explanation; respond to M. Lehr on OSC hearing on exhibits and witnesses to use for Pacific Stock Transfer (.4). | Litigation          |
| 4/22/2019 | WK | 0.1 | 250.00 | 25.00  | Respond to Delta listing broker on whether an addendum is needed for equipment sold with tower site; respond to M. Lehr on preparation for OSC hearing.   | Case Administration |

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|-----------|----|-----|--------|----------|--|--------------------|
| 4/22/2019 | WK | 4.7 | 250.00 | 1,175.00 | Review NSDP invoices; gather information on potential recovery from employee embezzlement.   | Investigation      |
| 4/23/2017 | WK | 2.6 | 250.00 | 650.00   | Review draft motion for permission to commence legal proceedings; create redlines of proposed motion and order, send to M. Lehr with comments; research trust deed from Lisa Phillips (1.6); call with E. Healy-Gallagher to discuss OSC hearing (.4) review Receiver's witness and exhibit list for OSC hearing, respond to M. Lehr with comments (.2); discussions with Lone Peak Valuation on hearing and exhibits (.2); review DOJ witness and exhibit list, respond with comments; review Neldon Johnson exhibit list (.2). | Litigation         |
| 4/24/2019 | WK | 1.6 | 250.00 | 400.00   | Draft, send letter to D. Nelson requesting information on embezzlement by Lisa Phillips and asking about other documents not being produced; send information to DOJ with comments (1.4); work compiling data on NSDP invoices; revise spreadsheet listing categories of legal services to consider recoverable (.2).  | Investigation      |
| 4/24/2019 | WK | 0.6 | 250.00 | 150.00   | Review list of payments to Craig Cummings; research his role with companies; send letter requesting documents; send letter to Bradley Arant law firm.  | Asset Recovery     |
| 4/24/2019 | WK | 0.2 | 250.00 | 50.00    | Discuss with Lone Peak Valuation status of database aggregation, payments to Lisa Phillips and Curtis Snow.  | Financial analysis |
| 4/24/2019 | WK | 1.7 | 250.00 | 425.00   | Meet with M. Lehr to prepare for OSC hearing (1.2); review filings made for OSC hearing (witness & exhibit lists, Neldon Johnson motion to dismiss), send comments to M. Lehr.   | Litigation         |
| 4/25/2019 | WK | 2.1 | 250.00 | 525.00   | Work on review of NSDP invoice and summary; sort to see category totals (1.6); review documents from Utah Division of Securities on prior investigation of IAS and orders it issued (.2); review partial response from attorney Heideman with documentation supporting expense claims (.3).  | Investigation      |
| 4/25/2019 | WK | 0.1 | 250.00 | 25.00    | Discuss with Lone Peak analyst what to demonstrate in meeting with DOJ attorney.   | Financial analysis |
| 4/25/2019 | WK | 4.1 | 250.00 | 1,025.00 | Meeting with DOJ attorney, M. Lehr to review summaries of financial analysis; prepare for OSC hearing.   | Litigation         |
| 4/26/2019 | WK | 6.4 | 250.00 | 1,600.00 | Prepare for OSC hearing (.4); participate and testify at OSC hearing (4.7); read new court filings (minutes, order lifting stay for tax settlement); give instructions to Lone Peak Valuation on documents to find and analysis to conduct (.5); send information to M. Lehr on bank records to subpoena (.8).   | Litigation         |
| 4/26/2019 | WK | 1.9 | 250.00 | 475.00   | Send information to J. Heideman on incorrect information in their response (.3); revise request letter to Snell & Wilmer, send letter and exhibits (.5); finish review of NSDP invoices (.7); read divorce settlement agreement for Neldon Johnson (.4).   | Investigation      |

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|-----------|----|------|--------|----------|--|-------------------|
| 4/27/2019 | WK | 6.9  | 250.00 | 1,725.00 | Draft deposition questions for Glenda Johnson (reflecting new documents obtained).   | Investigation     |
| 4/29/2019 | WK | 0.1  | 250.00 | 25.00    | Read response from M. Lehr on allowing non-parties to attend deposition.   | Litigation        |
| 4/29/2019 | WK | 0.3  | 0.00   | 0.00     | Gather documents from NSDP invoices to use as deposition exhibits; make notes of findings. (Time not billed.)  | Investigation     |
| 4/29/2019 | WK | 8.4  | 250.00 | 2,100.00 | Work drafting deposition questions for Glenda Johnson, gathering exhibits; give instructions to Lone Peak Valuation for research and creating exhibits (3.7); work drafting deposition questions for Neldon Johnson and gathering documents to use as exhibits (1.3); read declarations from Randale, LaGrand, Glenda; makes notes of deficiencies (.3); briefly review contents of flash drives from Glenda, LaGrand, Randale, G. Shepard; create summaries of contents; print financial records; create summary of balances for Glenda bank accounts (1.2) work on deposition questions for Neldon, revise exhibits (1.9). | Investigation     |
| 4/30/2019 | WK | 10.9 | 250.00 | 2,725.00 | Download bank statements from Glenda Johnson, send summaries and comments on the declarations to DOJ and M. Lehr (1.2); review Glenda bank statements, identify transactions to ask about in deposition, create exhibits (2.0); revise deposition questions; review comments from DOJ (3.9); work drafting deposition questions for Neldon Johnson 3.8).   | Investigation     |
| 4/30/2019 | WK | 0.7  | 250.00 | 175.00   | Read results of legal research on who can attend depositions; read court order denying Neldon motion to dismiss; respond to M. Lehr on strategy (.2); read Neldon declaration, make notes of what is missing; read notice of appeal, comments to M. Lehr (.5).   | Litigation        |
| 5/1/2019  | WK | 2.8  | 250.00 | 700.00   | Work on preparing deposition questions for Neldon Johnson.   |                   |
| 5/1/2019  | WK | 8.8  | 250.00 | 2,200.00 | Prepare for Glenda Johnson deposition; review final exhibits; take deposition of Glenda Johnson; discussions with M. Lehr and E. Healy-Gallagher.  | Litigation        |
| 5/2/2019  | WK | 13.6 | 250.00 | 3,400.00 | Prepare for Neldon Johnson deposition, prepare exhibits; take deposition of Neldon Johnson; discussions with M. Lehr, M. Ball, and E. Healy-Gallagher about conduct of OSC hearing (10.4); gather documents for OSC hearing; review new spreadsheets from Lone Peak Valuation; create summary of post-trial transfers to use as exhibits at hearing; prepare for hearing (3.2).  | Litigation        |
| 5/3/2019  | WK | 7.2  | 250.00 | 1,800.00 | Preparation for OSC hearing (.5); testify at hearing on order to show cause; discussions with E. Healy-Gallagher on next steps (6.7).  | Litigation        |
| 5/4/2019  | WK | 0.9  | 250.00 | 225.00   | Review draft proposed order and proposed stipulation for freeze of Glenda Johnson bank accounts; create redlines of orders, send to DOJ with comments.   | Litigation        |
| 5/6/2019  | WK | 0.5  | 250.00 | 125.00   | Call with attorney asking about properties owned by Glenda Johnson; notes of call; send list of properties owned by Glenda Johnson.  | Asset Disposition |

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| 5/6/2019 | WK | 0.3 | 250.00 | 75.00  | Review draft tax settlement order for Shepard; send comments to M. Lehr.  | Asset Analysis     |
| 5/6/2019 | WK | 3.1 | 250.00 | 775.00 | Prepare list of pages and months missing from Glenda bank statements, discuss with Lone Peak Valuation; send to S. Paul with comments (2.2); draft letter to Robert Johnson demanding return of funds; finish and send letter (.9).   | Investigation      |
| 5/6/2019 | WK | 0.1 | 0.00   | 0.00   | Reconcile bank statements (time not billed.)  | Financial analysis |
| 5/6/2019 | WK | 1.0 | 250.00 | 250.00 | Read court orders and notices (reset deadlines for PST, application for attorney fees, minutes of OSC hearing, order including affiliates, advisement on motion to commence litigation; notice of appeal; order denying MTD in Mancini case); review new draft proposed orders, respond to DOJ (.9); read order on Greg Shepard financial declaration, living allowance (.1).   | Litigation         |
| 5/7/2019 | WK | 3.3 | 250.00 | 825.00 | Read exhibits to Neldon compliance declaration; compile list of stock issued to Neldon, XSun, RaPower; revise timeline; add stock certificate information from DOJ trial exhibits (1.9); work drafting letter to Nelson Snuffer requesting information on stock sales; information missing from legal services invoices; finish and send letter (1.4).  | Investigation      |
| 5/7/2019 | WK | 1.1 | 250.00 | 275.00 | Review draft proposed order for Pacific Stock Transfer contempt, send comments to M. Lehr (.1); email to M. Lehr listing actions to take and next steps (.5); research time spend on OSC for Pacific Stock Transfer, send summary to M. Lehr with comments (.5).  | Litigation         |
| 5/8/2019 | WK | 0.1 | 250.00 | 25.00  | Sign and send MLS listing input form for IAS properties to broker; send comments to agent on commission structure; read information on finding title company willing to insure title.   | Asset Disposition  |
| 5/8/2019 | WK | 2.8 | 250.00 | 700.00 | Compare NSDP invoice record of payments to prior NSDP list of payments received; record source of funds (2.7); read court case on Neldon suit against Lindon City (.1).   | Investigation      |
| 5/8/2019 | WK | 2.9 | 250.00 | 725.00 | Review DOJ submission of redacted exhibits, respond to DOJ (.1); review draft motion for PST attorney fees and affidavit; create redline, send to M. Lehr with comments (.3); read draft declaration for receiver in support of motion for fees; sign and send for filing (.3); call with E. Healy-Gallagher on developments (.4); read Glenda opposition to motion to comments legal proceedings, send comments to M. Lehr (1.7); read NSDP response to notice of adverse inferences, send comments to M. Lehr (.1). | Litigation         |



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|-----------|----|-----|--------|--------|--|---------------------|
| 5/9/2019  | WK | 0.3 | 250.00 | 75.00  | Get notice of corporate renewal due for WA; respond to M. Lehr on responding to opposition on motion to commence litigation (.1); call with SEC on procedure to seek trading halt; review information on FINRA operations unit; calls to FINRA, notes of call (.2).  | Case Administration |
| 5/9/2019  | WK | 0.1 | 250.00 | 25.00  | Respond to listing agent on offer for tower property by broker's husband.  | Asset Disposition   |
| 5/9/2019  | WK | 0.3 | 250.00 | 75.00  | Get bank records and computer from Glenda; prepare receipt; notify DOJ.  | Investigation       |
| 5/9/2019  | WK | 0.1 | 250.00 | 25.00  | Call with Xact Data Discovery on computer forensics; notes of call; emails with DOJ.   | Asset Recovery      |
| 5/10/2019 | WK | 1.0 | 250.00 | 250.00 | Call with FINRA on delisting company; research delisting form instructions; prepare and submit form; notes of call with FINRA.   | Case Administration |
| 5/10/2019 | WK | 1.6 | 250.00 | 400.00 | Review offer for tower site in Delta; review appraisal; send email to broker with list of additional items to include in addendum (.7); review language of offer, sign and send (.1); sign electronic version of purchase agreement, send to M. Lehr with exhibits to prepare motion to sell property at auction; respond to questions by broker auction procedures (.8).                    | Asset Disposition   |
| 5/10/2019 | WK | 1.5 | 0.00   | 0.00   | Receive 16 boxes from Neldon Johnson, call with Xact Data Discovery to arrange scanning; send pictures to DOJ (.6); begin indexing boxes delivered (.9). (Time not billed.)  | Investigation       |
| 5/10/2019 | WK | 0.7 | 250.00 | 175.00 | Call with Matt Johnson about \$2.3 MM in payments to Robert Johnson, send information to M. Johnson, notes of call.  | Investigation       |
| 5/10/2019 | WK | 0.1 | 250.00 | 25.00  | Read N. Johnson supplemental witness and exhibit list; read N. Johnson response to objection to adverse inferences.  | Litigation          |
| 5/11/2019 | WK | 0.7 | 250.00 | 175.00 | Begin review of Glenda Johnson supplemental production of bank records; note transactions to investigate.  | Investigation       |
| 5/11/2019 | JS | 0.1 | 120.00 | 12.00  | Post on website copies of new court orders.  | Case Administration |
| 5/13/2019 | WK | 4.2 | 0.00   | 0.00   | Create index of contents of first group of boxes delivered by Neldon Johnson; review documents showing expenditures, compare invoices found in documents to NSDP invoices to see if all invoices were provided; discuss with Lone Peak how to identify payees and commission recipients. (Time not billed.)  | Investigation       |
| 5/13/2019 | WK | 1.8 | 250.00 | 450.00 | Complete index of boxes of documents, send to Neldon/Glenda Johnson as receipt; print copies of indexes for each box, affix to boxes for imaging (.6); call with Craig Cummings re: legal fees paid to him by RaPower; notes of call (.2); prepare instructions for Xact Data Discovery on document imaging; emails with DOJ on box contents (.9); review new bank records from Glenda (.1). | Investigation       |

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| 5/13/2019 | WK | 0.1 | 0.00   | 0.00     | Deposit refund from Utah Unemployment to Cobblestone. (Time not billed.)   | Financial analysis  |
| 5/13/2019 | WK | 0.4 | 250.00 | 100.00   | Review summary prepared by Lone Peak of transfers from RaPower to Cobblestone for 2016-2018.   | Financial analysis  |
| 5/14/2019 | WK | 1.3 | 250.00 | 325.00   | Relinquish documents and computer to Xact Data Discovery for imaging; discuss scope of work (.4); read FINRA response to Receiver's request to delist securities; read FINRA rule 6490, respond to FINRA requesting reconsideration of its decision (.9).  | Case Administration |
| 5/14/2019 | WK | 6.6 | 250.00 | 1,650.00 | Make notes of recoveries to seek (legal fees, commissions); notes of extent to which documents found in delivered boxes; review NSDP invoices found in Neldon boxes, compare to invoices provided by NSDP (.6); review Glenda bank statements to identify funds used to purchase real estate (1.8); review Shepard documents: bank records, declaration, BFS agreement, Diana trust agreement, exhibits attached to Shepard 5/10/19 declaration; discuss with forensic accounting analyst evidence showing RaPower funds were used to purchase real estate (1.6); review RaPower list of funds transferred, compare to lists from bank records; compare payments to attorneys against forensic records; identify undisclosed payments (2.6). | Investigation       |
| 5/15/2019 | WK | 0.4 | 250.00 | 100.00   | Respond to inquiry from FINRA on dissolution of IAS; send request to M. Lehr for legal research.   | Case Administration |
| 5/15/2019 | WK | 0.2 | 250.00 | 50.00    | Email TJ Neff on aircraft, relate information about Scott Johnson.   | Asset Analysis      |
| 5/15/2019 | WK | 0.2 | 250.00 | 50.00    | Review "Statement of Work" for imaging of documents by Xact; read N. Johnson motion to clarify (filed in wrong case).  | Investigation       |
| 5/15/2019 | WK | 2.7 | 250.00 | 675.00   | Discuss with C. Gomez at Lone Peak discovery of new payments to Glenda; sort spreadsheet of payments to Glenda, to show source by year; add data for payments after January 2017 (1.2); prepare new chart showing payments to Glenda from each entity; prepare separate analysis showing payments to Glenda that were not redeposited into receivership entities (1.5).  | Asset Recovery      |
| 5/15/2019 | WK | 3.7 | 250.00 | 925.00   | Read Shepard report of financial condition; review files and prior orders; create spreadsheet comparing his expenses to IRS guidelines; send proposed recommendation on living allowance (1.8); call with DOJ on Shepard living allowance and his report on financial condition (.4); begin drafting complaint template (1.5).   | Litigation          |
| 5/16/2019 | WK | 2.8 | 0.00   | 0.00     | Read court orders on appointment of CJA counsel for Neldon Johnson; send email to E. Wall; read notice on PSTC proposed order (.1); work drafting complaint template (2.7).  | Litigation          |

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|-----------|----|-----|--------|----------|--|---------------------|
| 5/16/2019 | WK | 4.9 | 250.00 | 1,225.00 | Call with E. Topolosky of FINRA on canceling shares of IAS (.5); notes of call; research Receivership Order and files; draft motion for order canceling IAS shares (4.4).  | Asset Analysis      |
| 5/17/2019 | WK | 0.9 | 250.00 | 225.00   | Research IRS guidelines for living allowances for 3 people; analyze effects of including allowance and income for Diana Shepard mother; respond to Shepard with copies of supporting documents.  | Case Administration |
| 5/17/2019 | WK | 0.9 | 250.00 | 225.00   | Call with TJ Neff on aircraft; call with Mavin Jones on aircraft; notes of calls (.3); send information to Jones on valuation, request maintenance on aircraft during visit, send information to Neff (.6).  | Asset Analysis      |
| 5/17/2019 | WK | 0.5 | 250.00 | 125.00   | Receive additional 15 boxes, create index; sign and give receipt to LaGrand; notify DOJ (.3); work with M. Germane to verify no viruses on flash drive (.2).   | Investigation       |
| 5/17/2019 | WK | 0.3 | 250.00 | 75.00    | Read new Shepard compliance report; summarize transfers, make notes of deficiencies.   | Asset Recovery      |
| 5/17/2019 | WK | 1.0 | 0.00   | 0.00     | Discussions with Lone Peak analysts on data needed to prove insolvency and request for research on sources of funds to Cobblestone, XSun, and RaPower. (Time not billed.)  | Financial analysis  |
| 5/17/2019 | WK | 1.2 | 250.00 | 300.00   | Review draft reply on motion to commence legal proceedings; create redline of draft, send to M. Lehr with comments and directions to file (1.1); read Wall motion to withdraw as attorney for Neldon; read order on effect of stay in related action (.1). | Litigation          |
| 5/18/2019 | WK | 2.9 | 250.00 | 725.00   | Work drafting complaint template; add information property purchases; review documents from Glenda Johnson on real estate purchases.   | Litigation          |
| 5/20/2019 | WK | 0.2 | 250.00 | 50.00    | Read information from TJ Neff on information to seek in aircraft inspection; send list to M. Jones.  | Asset Analysis      |
| 5/20/2019 | WK | 0.6 | 250.00 | 150.00   | Call with J. May about Sherwood Shores property (.4); send information on auction process; make notes of call (.2).  | Asset Disposition   |
| 5/20/2019 | WK | 3.0 | 0.00   | 0.00     | Create index of new batch of boxes from Neldon Johnson; make list of corporate actions identified in documents produced. (Time not billed.)  | Investigation       |
| 5/20/2019 | WK | 2.2 | 250.00 | 550.00   | Review bank records for Robert Johnson accounts; respond to M. Lehr; send to Lone Peak for analysis; analyze relationship between Robert A. Johnson, Robert L. Johnson, and Judy Johnson.  | Investigation       |
| 5/20/2019 | WK | 0.6 | 250.00 | 150.00   | Send inquiry to Lone Peak on RaPower checks payable to Glenda; call with Lone Peak analyst on 2013 checks from RaPower account at Zions Bank.  | Financial analysis  |

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|-----------|----|-----|--------|----------|--|---------------------|
| 5/20/2019 | WK | 1.5 | 250.00 | 375.00   | Email G. Shepard with list of deficiencies in his compliance response (.6); request M. Lehr to create stipulated order for Shepard's living allowance; list terms to include (.6); review comments by M. Lehr on motion to cancel IAUS shares, respond (.3).   | Litigation          |
| 5/21/2019 | WK | 0.1 | 250.00 | 25.00    | Get filed motion to sell tower site; send to broker.   | Asset Disposition   |
| 5/21/2019 | WK | 3.1 | 0.00   | 0.00     | Index second batch of documents from N. Johnson. (time not billed.)  | Investigation       |
| 5/21/2019 | WK | 1.4 | 250.00 | 350.00   | Email Matt Johnson requesting information on Robert Johnson, read reply (.1); begin review of stock sales by N. Johnson in 2007; create template for analyst (.4); call with potential investor about buying IAS stock; notes of call, send to DOJ (.6); review list of contents of flash drive (.1); read IAS blog posts, respond to DOJ (.2).  | Investigation       |
| 5/21/2019 | WK | 3.3 | 250.00 | 825.00   | Call with Ed Wall (Neldon attorney); download transcript of Neldon deposition, send transcripts, minutes, receipt copies to E. Wall (.9); work on template for complaint (2.3).  | Litigation          |
| 5/21/2019 | WK | 1.0 | 0.00   | 0.00     | Work on draft template for complaint. (Time not billed.)   | Litigation          |
| 5/22/2019 | WK | 3.5 | 0.00   | 0.00     | Work indexing boxes of documents delivered by Neldon; research property ownership by LaGrand Johnson as trustee; review corporate filing documents in files. (Time not billed.)  | Investigation       |
| 5/22/2019 | WK | 0.7 | 250.00 | 175.00   | Extended call with Utah Division of Water Rights; notes of call on water rights; find maps of certain properties.  | Asset Recovery      |
| 5/22/2019 | WK | 0.6 | 250.00 | 150.00   | Respond to Lone Peak analyst with directions on analysis of Robert Johnson bank records (.1); review bank statements for Neldon Johnson account at Bank of American Fork (found in delivered boxes) (.5).  | Financial analysis  |
| 5/22/2019 | WK | 0.2 | 0.00   | 0.00     | Research files for transaction information for draft complaint. (Time not billed.)   | Litigation          |
| 5/22/2019 | WK | 4.8 | 250.00 | 1,200.00 | Prepare for and call with DOJ attorney on OSC hearing; discuss strategy and next steps with M. Lehr; gather documents for OSC hearing (2.2); call with P. Moxley on Robert Johnson (.1); inquiry to Xact Data Discovery on status of computer imaging; prep for hearing (.5); revise motion to cancel IAS shares, send to M. Lehr to finalize and file (.9); revise draft template complaint, send to M. Lehr with comments (1.1). | Litigation          |
| 5/23/2019 | WK | 0.4 | 250.00 | 100.00   | Receive Glenda computer from Xact Data Discovery, discuss results; sign receipt.   | Case Administration |
| 5/23/2019 | WK | 0.3 | 0.00   | 0.00     | Copy property maps in reduced size for water rights transfer. (Time not billed.)   | Asset Recovery      |
| 5/23/2019 | WK | 0.9 | 0.00   | 0.00     | Send list to Lone Peak of research needed on sources of funds for real estate purchases; revise description of real estate transactions in draft complaint against Glenda Johnson. (Time not billed.)  | Financial analysis  |

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|-----------|----|-----|--------|----------|--|---------------------|
| 5/23/2019 | WK | 2.1 | 250.00 | 525.00   | Research real estate purchase documents for Glenda purchases; respond to DOJ on living allowance recommendation, contents of boxes, and transfers of IAS stock to Hansen (.4); call with DOJ on missing records; make notes for hearing (.5); review draft exhibits for OSC hearing on May 28; research transfers to Gary Hansen; respond to DOJ with new information, corrected exhibit; request research by Lone Peak (1.2).   | Litigation          |
| 5/24/2019 | WK | 0.2 | 0.00   | 0.00     | Review invoices, pay DepoMax deposition invoices; record payments in tracking logs. (Time not billed.)   | Case Administration |
| 5/24/2019 | WK | 0.7 | 250.00 | 175.00   | Get order approving sale of San Bernardino property at auction; set auction date; revise publication notice, send for publication; send order to stalking horse bidder; send notice of auction to potential bidders.   | Asset Disposition   |
| 5/24/2019 | WK | 1.6 | 250.00 | 400.00   | Read draft recommendation on living allowance for G. Shepard, create redline of proposed order, send to M. Lehr with comments (.4); call with DOJ (.4); read multiple orders and filings (order granting motion to commence legal proceedings, N. Johnson notice of tolling, appeals court order tolling appeal, Johnson compliance declaration under paragraph 24); request information from Lone Peak Valuation (.8).  | Litigation          |
| 5/25/2019 | WK | 1.0 | 250.00 | 250.00   | Read objections to order expanding receivership (objections by Black Night, Solstice, Starlite, NPJFLP, XSun, Solco) (.5); read Shepard memo explaining financial transactions and exhibits (.5).  | Litigation          |
| 5/26/2019 | WK | 4.8 | 250.00 | 1,200.00 | Preparation for OSC hearing: review Shepard May 16 declaration and May 14 financial declaration, compare to May 23 supplemental production; prepare summary, send to DOJ with comments (1.3); review Neldon Johnson declarations, compare to order, identify deficiencies; send summary of deficiencies to DOJ (1.2); read revised motion to cancel IAS shares, proposed exhibit, proposed order; create redlines and send to M. Lehr with comments (.5); meet with E. Healy-Gallagher to prepare for OSC hearing (1.8). | Litigation          |
| 5/26/2019 | WK | 0.7 | 0.00   | 0.00     | Travel to and from meeting with E. Healy-Gallagher. (Time not billed.)   | Litigation          |
| 5/28/2019 | WK | 8.6 | 250.00 | 2,150.00 | Contempt hearing; testify, discussions with E. Healy-Gallagher.  | Litigation          |
| 5/29/2019 | WK | 0.1 | 0.00   | 0.00     | Call with Valleywide newspapers on publication of property sale notice, give payment information for publication. (time not billed).   | Asset Disposition   |
| 5/29/2019 | WK | 2.0 | 250.00 | 500.00   | Analyze bank records provided by Glenda Johnson, identify missing records; prepare and send extensive email explaining what bank records are still missing.  | Investigation       |
| 5/29/2019 | WK | 0.2 | 0.00   | 0.00     | Deposit funds from Allianz, record deposit; email Bigger Faster Stronger on making future payments directly to G. Shepard.   | Financial analysis  |
| 5/29/2019 | WK | 0.8 | 250.00 | 200.00   | Email M. Lehr on strategy for responding to objections to order including affiliates.  | Litigation          |

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| 5/30/2019 | WK | 1.1 | 250.00 | 275.00   | Review offer for 120-acre parcel in Delta, compare to appraisal; tell broker to decline offer (.2); research other potential bidders (property investors) for CA property; send documents about properties (.9).  | Asset Disposition  |
| 5/30/2019 | WK | 0.4 | 250.00 | 100.00   | Review, sign water rights transfer form, send to Department of Natural Resources with map; prepare letter of explanation; review notice of Millard County on neighboring property application for conditional use permit.   | Asset Analysis     |
| 5/30/2019 | WK | 3.9 | 250.00 | 975.00   | Review update from project scanning 16 boxes of documents, respond with request for additional copies of computer drives (.2); review response from Alabama law firm (Bradley Arant) and exhibits (copies of court filings in AL, invoices); respond (1.0); read corporate minutes and resolutions from boxes, compile list of records (.8); read May 24 declaration by Neldon and multiple exhibits; identify instances of expenditures for Neldon's personal benefit (1.9). | Investigation      |
| 5/30/2019 | WK | 0.8 | 250.00 | 200.00   | Discuss bank records with Lone Peak Valuation, give instruction on copying drives, inputting bank records, research sources of funds and identity of payees, scanning real estate records.  | Financial analysis |
| 5/30/2019 | WK | 1.7 | 250.00 | 425.00   | Review potential recoveries from people owing monies to G. Shepard; read court filings (objections to order on affiliates, order on PSTC contempt, order on OSC, order on objections to adverse inferences, order on funds held by Glenda Johnson, order on living allowances); read analysis from Lone Peak on transfers to Glenda Johnson (1.2); call with E. Healy-Gallagher on next steps in contempt motion (.5).  | Litigation         |
| 5/31/2019 | WK | 8.0 | 250.00 | 2,000.00 | Meet with document image contractor, get flash drives containing images of boxes; send to defense counsel summary of information available; email DOJ on information about personal expenses that should be in Neldon's compliance declaration (.8); work on index of corporate minutes and resolutions (1.9); analysis of shares issued to Nelson Snuffer and warrants exercised (4.1); read response from Snell & Wilmer (explanation, invoices, payment history) (1.2).    | Investigation      |
| 5/31/2019 | WK | 0.3 | 250.00 | 75.00    | Discuss with Lone Peak results of search on stock sales; request verification of refund of retainer by Alabama law firm.  | Financial analysis |
| 6/1/2019  | WK | 2.3 | 250.00 | 575.00   | Research information on Frandsen and Hutchings (re: investments solicited from G. Shepard); draft demand letters to Hutchings, Frandsen; email US Attorney in Arizona on Kapperton Hill Trust; research Dave Parker; draft letter to Parker; prepare demand letter for Steven Bowers; request addresses from G. Shepard; email D. Leta to seek meeting.   | Investigation      |
| 6/3/2019  | WK | 0.3 | 0.00   | 0.00     | Meet with S. Paul, deliver flash drives; discuss contents of boxes 17-31. (Time not billed.)  | Investigation      |

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|-----------|----|-----|--------|----------|---|--------------------|
| 6/3/2019  | WK | 5.6 | 250.00 | 1,400.00 | Revise and send demand letters to Dane Parker (on Shepard options), Matt Shepard, Jay Frandsen (.6); revise index of corporate minutes; analysis of documents showing new sales of stock by Nelson Snuffer; review files showing NSDP stock sales; send letter to D. Nelson about additional stock issued to NSDP; revise list of stock sales (3.0); review files and gather documents for meeting with Snell & Wilmer; compare information to Snell & Wilmer list of payments (1.2); get boxes of documents from document imaging contractor (.3); review and scan information for lawsuit against Lisa Phillips, search Neldon deposition references to Lisa Phillips (.5). | Investigation      |
| 6/3/2019  | WK | 0.1 | 0.00   | 0.00     | Reconcile bank statements (time not billed.)  | Financial analysis |
| 6/4/2019  | WK | 1.4 | 250.00 | 350.00   | Review spreadsheets showing payments to Lisa Phillips, send to M. Lehr with explanation and request to file suit (.5); email M. Lehr on litigation strategy for other issues (.2); review additional bank records provided by Glenda Johnson, compare to other bank records (.3); discuss with Lone Peak records from Glenda, respond to Glenda (.4).   | Investigation      |
| 6/4/2019  | WK | 0.6 | 250.00 | 150.00   | Call with E. Healy-Gallagher on requirements to meet for contempt finding (.3); read emails from DOJ to S. Paul and response from M. Lehr; emails with D. Leta on meeting (.3).   | Litigation         |
| 6/5/2019  | WK | 0.2 | 250.00 | 50.00    | Emails with listing agent on water rights for Delta property; review of offer for Delta property, respond.  | Asset Disposition  |
| 6/5/2019  | WK | 0.2 | 0.00   | 0.00     | Receive notice of acceptance of water right conveyance, send copies to appraiser and listing agent. (Time not billed.)  | Asset Recovery     |
| 6/5/2019  | WK | 0.4 | 250.00 | 100.00   | Read draft response to objections; create redline, send to M. Lehr with comments.   | Litigation         |
| 6/5/2019  | WK | 0.6 | 250.00 | 150.00   | Emails with A. Sazman; meet with A. Sazman (in Barstow, CA) to discuss San Bernardino property, Newhall condominium.  | Asset Disposition  |
| 6/7/2019  | WK | 0.1 | 250.00 | 25.00    | Read email from appraiser on water rights for Delta property, respond.  | Asset Disposition  |
| 6/10/2019 | WK | 1.5 | 250.00 | 375.00   | Review DOJ draft order with contempt findings; create redline, send to DOJ with comments.   | Litigation         |
| 6/11/2019 | WK | 1.5 | 250.00 | 375.00   | Emails with A. Sazman on San Bernardino property; call with Tom Belchak on interest in two properties; emails with Delta listing agent on water rights (.1); read order approving sale of Delta tower site; select auction date; send publication notice; send order to broker and bidder; prepare agreement for other bidders; create auction procedures for San Bernardino (1.4).   | Asset Disposition  |

|           |    |     |        |        |  |                     |
|-----------|----|-----|--------|--------|--|---------------------|
| 6/11/2019 | WK | 0.1 | 250.00 | 25.00  | Discuss with Lone Peak sources of payments from Glenda to Snell & Wilmer and payments to IAS from Wisdom Farms.  | Financial analysis  |
| 6/11/2019 | WK | 0.8 | 250.00 | 200.00 | Get addresses from G. Shepard; revise and send letters to Bowers and Hutchings; get information from FBI on options scam recovery (.4); review Glenda bank statements to see changes since 5/3/19 on frozen accounts; respond to S. Paul (.4).   | Asset Recovery      |
| 6/11/2019 | WK | 1.9 | 250.00 | 475.00 | Read Nelson Snuffer objection to Receiver's motion to cancel IAS shares, make notes of contents for response (.2); read exhibit to objection (Wisdom Farms agreement); send comments to M. Lehr with suggested approach for reply.   | Litigation          |
| 6/12/2019 | WK | 0.2 | 250.00 | 50.00  | Call with Millard County newspaper on publication of notice; respond to questions on history and status of legal proceedings.  | Case Administration |
| 6/12/2019 | WK | 0.8 | 250.00 | 200.00 | Gather information to send to T. Belchak on properties in San Bernardino and Delta (.7); review updates on marketing of Millard County properties (.1).  | Asset Disposition   |
| 6/12/2019 | WK | 0.7 | 250.00 | 175.00 | Discuss with Lone Peak sources of funds paid to Snell & Wilmer; instruct on further research.  | Financial analysis  |
| 6/12/2019 | WK | 0.6 | 250.00 | 150.00 | Respond to M. Lehr on patents assigned to NPJFLP and Starlite; respond to questions.   | Litigation          |
| 6/13/2019 | WK | 2.2 | 250.00 | 550.00 | Review files, prepare agenda for meeting with Snell & Wilmer (1.8); discuss questions with Lone Peak Valuation (.4).   | Asset Recovery      |
| 6/14/2019 | WK | 0.4 | 250.00 | 100.00 | Read letter from Craig Cummings re: his legal work for RaPower; draft and send letter to Cummings.   | Investigation       |
| 6/14/2019 | WK | 3.7 | 250.00 | 925.00 | Prepare for meeting with Snell & Wilmer (gather documents); review bank statements from Glenda; read email from P. Moxley on Robert Johnson (1.5); meet with M. Lehr to discuss strategy; meeting with Snell & Wilmer to discuss possible settlement (1.7); scan and send materials, send to Snell & Wilmer (.2); research statute of limitations exemption for receivers, send to Snell & Wilmer with comments (.3) | Asset Recovery      |
| 6/15/2019 | WK | 2.9 | 250.00 | 725.00 | Read letter from NSDP on stock warrants, grants to NSDP; analyze pattern of deposits from IAS to NSDP, then payments from NSDP to IAS; create spreadsheet of \$3.4 MM payments to NSDP from 2002-2006.   | Investigation       |
| 6/17/2019 | WK | 0.3 | 250.00 | 75.00  | Review offer for 40-acre parcel, compare to appraisal, respond to agent.   | Asset Disposition   |
| 6/17/2019 | WK | 0.7 | 250.00 | 175.00 | Send demand letter to S. Paul for return of funds and properties from Glenda, Randale, LaGrand.  | Asset Recovery      |



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| 6/17/2019 | WK | 5.5 | 250.00 | 1,375.00 | Gather documents for meeting with SEC on securities activities of IAS; search transcript for Neldon testimony on securities issues; prepare memo to SEC listing potential securities problems (3.8); review documents from NSDP on stock sales; revise spreadsheet (NSDP Ex. 31 showing deposits from 12/06 to 1/16) (1.7).   | Investigation      |
| 6/17/2019 | WK | 0.3 | 250.00 | 75.00    | Give directions to Lone Peak for research on payments from IAS to NSDP and rebates.   | Financial analysis |
| 6/18/2019 | WK | 2.9 | 250.00 | 725.00   | Analyze stock sales by NSDP; identify transactions where more information is needed (1.2); compile list of targets and information needed for litigation; research address for Ina Newman, send demand letter to Newman; analyze particular payees from IAS (1.7).  | Investigation      |
| 6/18/2019 | WK | 0.8 | 250.00 | 200.00   | Read draft of reply on canceling IAS shares, send comments to M. Lehr; create redline, send for filing.   | Litigation         |
| 6/19/2019 | WK | 0.3 | 250.00 | 75.00    | Read, sign addendum for sale of 40-acre parcel in Delta; sign and send offer with comments.   | Asset Disposition  |
| 6/19/2019 | WK | 6.6 | 250.00 | 1,650.00 | Review files; prepare and send demand letter to Diana Shepard (.6); review files, analyze which legal fees to recover, prepare demand letter to D. Reay (1.0); review files, send demand letter to J. Heideman (1.0); review files for Stoel Rives, Bradley Avant, Craig Cummings, Snow Christensen (.6); review files, analyze various categories of transactions and sources of payments, send demand to P. Jones (Hale & Wood) with extensive discussion of legal issues (3.4)   | Investigation      |
| 6/19/2019 | WK | 0.6 | 0.00   | 0.00     | Input data into spreadsheet on stock sales by NSDP. (Time not billed.)  | Investigation      |
| 6/19/2019 | WK | 0.3 | 250.00 | 75.00    | Respond to M. Lehr on Receiver reply on motion to cancel shares; email E. Healy-Gallagher on anticipated litigation.  | Litigation         |
| 6/20/2019 | WK | 5.0 | 250.00 | 1,250.00 | Finish demand letter, send to P. Jones with explanation; follow-up emails with Jones (.1); read NSDP letter explaining remaining exhibits; research patent assignments; research other corporations formed by K. Horton; review Cobblestone invoices after 6/22/18 (1.2); add Cobblestone payments to spreadsheet list of payments to NSDP (.2); email P. Moxley on Robert Johnson funds, read reply; request subpoena from M. Lehr for Wells Fargo bank (.3); read and respond to R. Johnson attorneys (.3); finish input of Cobblestone payments to NSDP, Solco; finish letter from NSDP (1.7); begin drafting letter to NSDP listing questions from review of documents (1.2). | Investigation      |
| 6/20/2019 | WK | 0.8 | 0.00   | 0.00     | Record dates and amounts of checks to NSDP from stock sales. (Time not billed.)   | Investigation      |

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|-----------|----|-----|--------|----------|--|---------------------|
| 6/20/2019 | WK | 1.1 | 250.00 | 275.00   | Review appraisal for HD-4657; review offer, sign and send to broker (.2); send purchase agreement and documents supporting sale to M. Lehr to prepare motion for sale of property (.4); receive signed acceptance of counteroffer for HD-4654 (40 acres), send information to M. Lehr to prepare motion for sale; emails with broker on listing price for remaining property (.5). | Asset Disposition   |
| 6/20/2019 | WK | 1.2 | 250.00 | 300.00   | Respond to P. Jones on willingness to settle for lower amount (.1); call with M. Lehr on strategy for Lisa Phillips litigation; notes of call; discuss responses to Ed Wall and litigation against attorneys (.8); read M. Lehr memo on options for Lisa Phillips litigation, send directions on course to take (.3).  | Asset Recovery      |
| 6/21/2019 | WK | 0.1 | 250.00 | 25.00    | Send California affidavit of publication to M. Lehr with inquiry on when and how to submit to Court.   | Asset Disposition   |
| 6/21/2019 | WK | 2.4 | 250.00 | 600.00   | Revise inquiry letter to NSDP, compare NSDP expenditure records to records of Glenda real estate purchases (.5); insert information into NSDP receipts spreadsheet showing payments from IAS, RaPower, and Cobblestone; insert information from brokerage account statements; finish spreadsheet and send to NDSP with request for information (1.9).                              | Investigation       |
| 6/21/2019 | WK | 1.0 | 250.00 | 250.00   | Review information from M. Lehr on Lisa Phillips trust deed, respond with directions on strategy; email DOJ on planned strategy for recovery (.7); call with Paul Moxley on payments to Robert Johnson, send summary to M. Lehr (.3).  | Asset Recovery      |
| 6/21/2019 | WK | 4.5 | 250.00 | 1,125.00 | Read draft compliance declaration for LaGrand Johnson, prepare response listing deficiencies; send to DOJ with comments.   | Litigation          |
| 6/22/2019 | WK | 4.2 | 250.00 | 1,050.00 | Gather information for status report; compile list of events during quarter; begin drafting report.  | Status Report       |
| 6/22/2019 | WK | 0.4 | 250.00 | 100.00   | Revise draft of letter to S. Paul with list of deficiencies in LaGrand Johnson declaration, send to DOJ for review.  | Litigation          |
| 6/22/2019 | WK | 0.3 | 0.00   | 0.00     | Review draft complaint against Lisa Phillips. (Time not billed; we decided against pursuing judicial foreclosure).   | Litigation          |
| 6/24/2019 | WK | 0.1 | 0.00   | 0.00     | Deposit funds from Allianz, update logs; review mail on corporate renewals overdue and utility bills (Time not billed.)  | Case Administration |
| 6/24/2019 | WK | 7.7 | 250.00 | 1,925.00 | Read NSDP response to Receiver request for information on stock sales; send letter with list of questions (1.6); review information from Pacific Stock Transfer (including share holdings by Johnson family, David Nelson); begin list showing all shares sold by insiders; research owner of Eleven LLC and its ties to Shepard (6.1).  | Investigation       |

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|-----------|----|-----|--------|----------|--|---------------------|
| 6/24/2019 | WK | 0.3 | 250.00 | 75.00    | Research properties being offered by Highland Commercial in Delta to see if any are receivership properties, send to broker; send invitation to bid to Highland Commercial (.2); send information to M. Lehr to give to bidders for Tower Site (with explanation) (.1).  | Asset Disposition   |
| 6/24/2019 | WK | 0.7 | 250.00 | 175.00   | Read letter from M. Shepard on amounts demanded by Receiver; prepare and send response.  | Asset Recovery      |
| 6/24/2019 | WK | 0.6 | 250.00 | 150.00   | Call with Kate Conyers on documents she received from Neldon Johnson, my expectation of documents to be delivered or explained.  | Litigation          |
| 6/25/2019 | WK | 0.1 | 250.00 | 25.00    | Read notice of appeal on order including affiliates, send comments to M. Lehr; send information to M. Lehr on Tower property.  | Case Administration |
| 6/25/2019 | WK | 1.0 | 250.00 | 250.00   | Call with Tom Belchak on bidding for Tower property (.2); read, sign amended listing disclosures for two Delta properties (.1); meet with T. Belchak on Tower site; get bid deposit, get signed consent; provide information on Mooney aircraft (.7).  | Asset Disposition   |
| 6/25/2019 | WK | 2.2 | 250.00 | 550.00   | Work drafting status report.   | Status Report       |
| 6/25/2019 | WK | 2.0 | 250.00 | 500.00   | Work inputting data on stock sales by insiders; finish data (1.3); call with M. Lehr on his discussions with renter in Glenda-owned home, responding to PSTC, suits against targets (.7).  | Investigation       |
| 6/25/2019 | WK | 0.8 | 250.00 | 200.00   | Analysis of time records relating to OSC hearing (for fee application); send to M. Lehr.   | Financial analysis  |
| 6/25/2019 | WK | 4.6 | 250.00 | 1,150.00 | Copy information from spreadsheet of PSTC data showing stock sales by Neldon, send to Kate Conyers; send NSDP sales information to Nelson Snuffer; read M. Lehr reply on appeal right; end inquiry to Shepard on his ties to Eleven, LLC (1.2); gather supporting documents to send to M. Lehr on lawsuits to file; give explanation of recoveries sought and types of claims (3.4). | Litigation          |
| 6/26/2019 | WK | 0.4 | 0.00   | 0.00     | Deposit cash from T. Belchak for bid deposit; update financial logs. (Time not billed.)  | Financial analysis  |
| 6/26/2019 | WK | 0.8 | 250.00 | 200.00   | Call with newspaper reporter for Millard County Chronicle on contempt order, operation of receivership, property sales; send documents to reporter to participate in property auction; send status report.   | Case Administration |
| 6/26/2019 | WK | 0.1 | 250.00 | 25.00    | Respond to Kate Conyers on access to boxes, getting copies of documents she wants.   | Investigation       |
| 6/26/2019 | WK | 3.3 | 250.00 | 825.00   | Work drafting status report; request information from listing agent on water rights.   | Status Report       |

|              |    |              |        |                  |  |                    |
|--------------|----|--------------|--------|------------------|--|--------------------|
| 6/26/2019    | WK | 4.6          | 250.00 | 1,150.00         | Read contempt order and order on PSTC fees, send for website posting; note deficiencies in Glenda compliance declaration (.5); call with E. Healy-Gallagher on contempt, litigation plans, Neldon's failure to provide draft declaration (1.1); gather documents, send to E. Healy-Gallagher on declarations for LaGrand, Randale, Glenda (1.3); read draft redline declaration for LaGrand prepared by Plaintiff (1.7).   | Litigation         |
| 6/27/2019    | WK | 0.2          | 0.00   | 0.00             | Search for records on missing warrants. (Time not billed.0   | Status Report      |
| 6/27/2019    | WK | 7.5          | 250.00 | 1,875.00         | Work on status report; instructions to Lone Peak on analyzing sources of deposits for report and analysis of stock sales by insiders.  | Status Report      |
| 6/27/2019    | WK | 0.3          | 250.00 | 75.00            | Instructions to Lone Peak on analysis of stock sales prices and amounts after 2009 from tax filings.   | Financial analysis |
| 6/27/2019    | WK | 1.2          | 250.00 | 300.00           | Review flash drives previously delivered by Defendants, send information to E. Healy-Gallagher; add items to list of what information to expect in Neldon Johnson compliance declaration (.3); read new redline of compliance declaration from Plaintiff; respond with changes and comments; update M. Lehr on progress (.9).  | Litigation         |
| 6/28/2019    | WK | 1.5          | 250.00 | 375.00           | Prepare financial analysis; work on report.  | Status Report      |
| 6/28/2019    | WK | 1.5          | 250.00 | 375.00           | Respond to Mark James on representing Hale & Wood (.1); draft and send letters to 3 Texas leaseholders requesting information, notify them of order (1.2); respond to Matt Shepard (.2).   | Asset Recovery     |
| 6/28/2019    | WK | 0.7          | 250.00 | 175.00           | Discuss with LPV its progress in inputting bank records, what analysis to perform to identify targets.   | Financial analysis |
| 6/28/2019    | WK | 3.1          | 250.00 | 775.00           | Respond to Plaintiff on redlines of compliance verifications; call with E. Healy-Gallagher (.8); prepare response to settlement offer by NSDP for LaGrand, Randale, Glenda; send to M. Lehr and DOJ (.3); meet with Kate Conyers on documents (.3); call with DOJ on Ed Wall Request for additional time (.4); respond to M. Lehr on settlement strategy, respond to Randale, Glenda, and LaGrand; read proposed response to Wall (.6); call with DOJ on need to inform Court of Neldon failures, discuss responding to appeal (.2); call with E. Wall on extending deadlines (.3); find 2017 deposition transcripts, send to Wall (.2). | Litigation         |
| 6/29/2019    | WK | 2.5          | 250.00 | 625.00           | Work on report; finish first draft (.8); revise and edit draft (1.7).  | Status Report      |
| 6/29/2019    | WK | 0.8          | 250.00 | 200.00           | Read letter from attorney for Ina Newman, prepare response, send to M. Lehr for comments.  | Asset Recovery     |
| <b>Total</b> |    | <b>390.3</b> |        | <b>90,787.00</b> |  |                    |

## **EXHIBIT B-2**



August 6, 2019

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

Invoice: 869343  
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     | \$ 54,619.00        |
| Less Courtesy Discount    | <u>\$ -5,461.90</u> |
| Net Professional Services | \$ 49,157.10        |
| Total Costs Advanced      | <u>\$ 2,007.06</u>  |
| <b>TOTAL THIS INVOICE</b> | <b>\$ 51,164.16</b> |

Invoice: 869343  
 RaPower-3 Receivership  
 Administration of Receivership Estate

August 6, 2019  
 Client: 176390  
 Matter: 1

**PROFESSIONAL SERVICES RENDERED**

| <b>Date</b> | <b>Tkpr</b> | <b>Description</b>  | <b>Hours</b> | <b>Amount</b> |
|-------------|-------------|---|--------------|---------------|
| 4/01/19     | MSL         | Draft request to submit for motion to include affiliates; Communication with Wayne Klein re same; Coordinate filing of request to submit  | 1.00         | 220.00        |
| 4/02/19     | JOH         | Review email correspondence from Receiver re good faith defense to fraudulent transfer action; Follow up re same; Review email from Receiver re disposition of real estate; Follow up re that issue   | .40          | 148.00        |
| 4/02/19     | MSL         | Review communication from Wayne Klein re strategy for recovering transfers made to various law firms by RaPower; Multiple email communication re same   | .40          | 88.00         |
| 4/03/19     | JOH         | Review email by Mike Lehr analyzing property disposition issue (.1)   | .10          | 37.00         |
| 4/03/19     | MSL         | Research re 28 U.S.C. §§ 2001 and 2002 and whether courts have discretion to order the sale of real property without compliance with the statute; Draft email communication to Wayne Klein re same  | 4.70         | 1,034.00      |
| 4/04/19     | JOH         | Review email correspondence from M. Lehr re fraudulent transfer analysis  | .10          | 37.00         |
| 4/04/19     | MSL         | Research re good faith standard in the Tenth Circuit; Communication with Jon Hafen re same; Email communication with Wayne Klein re whether to file a response or request to submit the Order to Show Cause motions   | 1.50         | 330.00        |
| 4/05/19     | MSL         | Research re good faith standard and duties of attorneys accepting payment of legal fees from third-party non-client; Draft communication with Wayne Klein and Jon Hafen re good faith standard in the Tenth Circuit; Communication with Skyler Bradbury, counsel for the IRS re motion to lift stay; Coordinate filing of motion to lift stay | 2.90         | 638.00        |
| 4/08/19     | MSL         | Draft request to submit for motions for orders to show cause filed by the United States and the Receiver; Review the Court's order re motion for order to show cause; Review notices of service upon Randle Johnson, LeGrand Johnson, Glenda Johnson, and Pacific Stock Transfer Company  | 2.80         | 616.00        |
| 4/09/19     | JOH         | Review pleadings and related email correspondence   | .30          | 111.00        |
| 4/10/19     | MSL         | Review documents re payment for Sherwood Drive home owned by Glenda Johnson; Draft email communication with Wayne Klein re same; Email communication re various upcoming tasks for the Receivership   | 1.10         | 242.00        |
| 4/11/19     | JOH         | Meet with Mike Lehr; reviewing email correspondence and pleadings   | .70          | 259.00        |
| 4/11/19     | MSL         | Attorney conference with Jon Hafen re case status and potential conflicts counsel issues; Communication with Wayne Klein re evidence of certain payments for real property in the Receivership Estate; Review documents re motion to sale property at public sale; Communication with Sarah Humphrey re same                                  | 2.10         | 462.00        |
| 4/14/19     | MSL         | Review and revise second quarterly status report  | 1.80         | 396.00        |
| 4/15/19     | JOH         | Telephone conference with J. Heideman re claim against law firm for fraudulent transfer   | .30          | 111.00        |

## PARR BROWN GEE &amp; LOVELESS

Invoice: 869343  
 RaPower-3 Receivership  
 Administration of Receivership Estate

August 6, 2019  
 Client: 176390  
 Matter: 1

| Date    | Tkpr | Description   | Hours | Amount   |
|---------|------|---|-------|----------|
| 4/15/19 | MSL  | Review and revise Receiver's second status report; Communication with Wayne Klein re same; Coordinate filing of same; Draft notice of intent to serve subpoena upon Wells Fargo; Draft subpoena upon Wells Fargo for the production of documents re Receivership Entities                                       | 4.70  | 1,034.00 |
| 4/15/19 | MSL  | Draft communication with Wayne Klein re conflict counsel and planned lawsuit to recover Receivership assets   | 1.00  | 220.00   |
| 4/16/19 | MSL  | Conference with Sarah Humphreys re motion to approve sale of San Bernardino property  | .30   | 66.00    |
| 4/17/19 | MSL  | Review and revise motion to sell San Bernardino property; Review and revise proposed order for same; Communication with Wayne Klein and Sarah Humphrey re same  | 2.50  | 550.00   |
| 4/18/19 | MSL  | Draft auction procedures document for motion to approve public action to sell San Bernardino property; Research public action location in San Bernardino; Coordinate filing of motion   | 1.20  | 264.00   |
| 4/22/19 | MSL  | Draft motion to commence litigation; Review local rules re assigning cases to certain judges; Draft proposed order for motion to commence litigation; Email communication with Wayne Klein re motion to commence litigation and hearing on Friday the 26 of April   | 6.30  | 1,386.00 |
| 4/23/19 | MSL  | Draft Receiver's witness and exhibit list; Review documents and emails to support motion for order to show cause; Communication with Susie Bailey re preparing exhibits for OSC hearing on Friday   | 3.10  | 682.00   |
| 4/23/19 | SB   | Prepare and number the Order to Show Cause exhibits   | .40   | 60.00    |
| 4/24/19 | JOH  | Review motion to dismiss Receiver; Correspond by email with Receiver re same; Meeting and correspond by email with Mike Lehr re upcoming hearing  | .50   | 185.00   |
| 4/24/19 | MSL  | Conference with Wayne Klein re order to show case hearing; Review order to show cause motion and exhibits in preparation for the hearing; Coordinate filing of exhibit and witness list for hearing; Review jurisdictional requirements for a court order for contempt; Communication with Jon Hafen re hearing | 4.60  | 1,012.00 |
| 4/24/19 | MSL  | Review and revise changes to motion to commence and proposed order by Wayne Klein; Multiple emails to Wayne Klein re motion to commence litigation, witness and exhibits lists filed by Defendants and Plaintiff; Communication with Erin Healy Gallagher re motion to commence litigation                      | 2.20  | 484.00   |
| 4/25/19 | MSL  | Conference with Wayne Klein and Erin Healy Gallagher re order to show cause hearing; Review exhibits in preparation for show cause hearing; Research Court's jurisdiction over Pacific Stock Transfer Company; Review legal basis for motion for order to show cause in preparation of hearing                  | 4.60  | 1,012.00 |



## PARR BROWN GEE &amp; LOVELESS

Invoice: 869343  
 RaPower-3 Receivership  
 Administration of Receivership Estate

August 6, 2019  
 Client: 176390  
 Matter: 1

| <b>Date</b> | <b>Tkpr</b> | <b>Description</b>  | <b>Hours</b> | <b>Amount</b> |
|-------------|-------------|---|--------------|---------------|
| 4/26/19     | MSL         | Prepare for hearing on order to show cause motions; Draft hearing outline and witness questions; Review hearing exhibits; Attend hearing on show cause motions; Communication with Wayne Klein re hearing; Communication with Erin Healy Gallagher re hearing; Email communication with Steven Paul and Neldon Johnson re deposition schedule   | 7.90         | 1,738.00      |
| 4/26/19     | SB          | Prepare thumb drive of exhibits for Mike Lehr to use for the Order to Show Cause hearing  | .20          | 30.00         |
| 4/29/19     | MSL         | Research re limiting who may attend a deposition under the federal rules of civil procedure; Draft communication with Wayne Klein re limiting certain non-parties from deposition; Review declarations of Glenda Johnson, Randale Johnson, LaGrand Johnson, and Greg Shepard re required disclosures under the Corrected Receivership Order; Review Court's order re Neldon Johnson motion to dismiss | 4.50         | 990.00        |
| 4/30/19     | MSL         | Review declaration and documents submitted by Neldon Johnson; Review and finalize motion to commence litigation; Review notice of appeal; Communication with Skyler Bradbury, counsel for the IRS, re decision in tax court case of Greg and Diana Shepard; Communication with Wayne Klein re same  | 1.90         | 418.00        |
| 5/01/19     | MSL         | Attend deposition of Glenda Johnson; Communication with Wayne Klein and Erin Healy Gallagher re Glenda Johnson testimony and hearing on Friday May 3rd  | 8.10         | 1,782.00      |
| 5/02/19     | MSL         | Attend deposition of Neldon Johnson; Conference with Wayne Klein, Erin Healy Gallagher, and Jeff Balls in preparation for May 3, 2019 contempt hearing; Review and prepare exhibits for contempt hearing; Draft authorization for Neldon Johnson to collect RaPower documents; Draft notice of intent to subpoena Bank of American Fork   | 8.30         | 1,826.00      |
| 5/03/19     | JAB         | Attend order to show cause hearing  | 8.30         | 2,407.00      |
| 5/03/19     | MSL         | Draft notices of subpoena for Millard County Credit Union, America First Credit Union, and Mountain America Credit Union; Draft subpoena for Millard County Credit Union, America First Credit Union, and Mountain America Credit Union; Communication with Wells Fargo re document subpoena; Communication with Wayne Klein re Wells Fargo subpoena  | 2.60         | 572.00        |
| 5/06/19     | JOH         | Review email correspondence and various related court filings and orders  | .70          | 259.00        |
| 5/06/19     | JAB         | Conference with Michael Lehr; Review proposed orders  | .80          | 232.00        |
| 5/06/19     | MSL         | Draft proposed order re civil contempt of Pacific Stock Transfer Company; Review transcript and order for same; Communication with Wayne Klein re same  | 4.60         | 1,012.00      |
| 5/06/19     | MSL         | Coordinate service of subpoenas to Millard County Credit Union, America First Credit Union, Mountain America Credit Union and Bank of America Fork; Communicate with Wayne Klein re notice of compliance, decision in Shepard tax court case; Communication with Skyler Bradbury re decision in Shepard tax court case  | 1.00         | 220.00        |

## PARR BROWN GEE &amp; LOVELESS

Invoice: 869343  
 RaPower-3 Receivership  
 Administration of Receivership Estate

August 6, 2019  
 Client: 176390  
 Matter: 1

| Date    | Tkpr | Description  | Hours | Amount   |
|---------|------|--|-------|----------|
| 5/07/19 | MSL  | Draft motion for attorneys' fees and costs; Draft declaration of Michael Lehr in support of motion; Draft declaration of Wayne Klein in support of Motion; Communication with Wayne Klein re same  | 7.60  | 1,672.00 |
| 5/07/19 | MSL  | Telephone communication with Wells Fargo re document subpoena; Communication with Wayne Klein re proposed order re civil contempt for Pacific Stock Transfer Company; Communication with Erin Healy Gallagher re proposed order  | .60   | 132.00   |
| 5/08/19 | MSL  | Draft declaration of Wayne Klein in support of attorneys' fees motion; Communicate with Wayne Klein re declarations and attorneys' fees motion; Revise attorneys' fees motion and declarations; coordinate filing and service upon Pacific Stock Transfer Company  | 2.80  | 616.00   |
| 5/08/19 | MSL  | Telephone communication with Millard County Credit Union re document subpoena; Communicate with Wayne Klein re Tenth Circuit decision, Johnson v. Lindon City Corp, re Neldon and Randale Johnson actions after bank accounts were frozen; Review Nelson Snuffer opposition to motion to commence litigation; Draft communication with Wayne Klein re Receiver's response to Nelson Snuffer's opposition; Review Nelson Snuffer's response to the Court's notice of adverse inferences; Communicate with Wayne Klein re response to notice of adverse inferences | 4.20  | 924.00   |
| 5/09/19 | MSL  | Draft notice of subpoena to Zions Bank; Draft notice of subpoena to Goldenwest Credit Union; Research re Robert Johnson identity and address for subpoena; Communication with Wayne Klein re reply to motion for leave to commence litigation; Communication to Erin Healy Gallagher and Steven Paul re proposed order re civil contempt   | 2.30  | 506.00   |
| 5/10/19 | MSL  | Revise Zions Bank subpoena to add an additional Glenda Johnson bank account; Draft second notice of subpoena to Wells Fargo Bank; Communication with Wayne Klein re subpoenas and fee application; Respond to Wayne Klein re motion to sell property in Delta, Utah; Review second declaration of Greg Shepard   | 3.30  | 726.00   |
| 5/11/19 | MSL  | Research re receiver's authority to commence litigation pursuant to court order; Draft reply in support of receiver's motion to commence litigation  | 2.80  | 616.00   |
| 5/12/19 | MSL  | Email communication with Jon Hafen re second fee application   | .30   | 66.00    |
| 5/13/19 | MSL  | Draft notice of second subpoena to Wells Fargo; Draft second subpoena to Wells Fargo; Coordinate service of subpoenas to Wells Fargo and Zions Bank; Draft notice of service upon Pacific Stock Transfer Company   | 3.40  | 748.00   |
| 5/14/19 | MSL  | Review Nelson Snuffer's opposition to motion to commence; Research district courts authority to issue orders re commencement of litigation; Draft section in reply in support of motion to commence litigation re courts role in receiverships re allowing motions to commence litigation  | 6.20  | 1,364.00 |

## PARR BROWN GEE &amp; LOVELESS

Invoice: 869343  
 RaPower-3 Receivership  
 Administration of Receivership Estate

August 6, 2019  
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| Date    | Tkpr | Description   | Hours | Amount   |
|---------|------|---|-------|----------|
| 5/15/19 | MSL  | Conference with Spencer Romney re consequences of filing for dissolution of IAS; Communication with Wayne Klein re dissolution and filing by Neldon Johnson in the Johnson v. IRS case in federal court (4:18-cv-00062) re notice of stay; Communication with Erin Healy Gallagher re service of documents to the DOJ by email; Draft reply in support of motion to commence litigation | 6.30  | 1,386.00 |
| 5/16/19 | MSL  | Review documents from Wells Fargo re subpoena of bank records for RaPower, IAS, and affiliated entities; Coordinate sending of Wells Fargo Documents to Receiver; Revise proposed order re contempt of Pacific Stock Transfer; Draft reply in support of motion to commence litigation; Legal research authorization to commence litigation in other federal receivership cases         | 10.10 | 2,222.00 |
| 5/17/19 | MSL  | Draft and revise reply in support of motion to commence litigation including drafting introduction; Communication with Wayne Klein re same; Review redlined version of reply in support from Wayne Klein; Communication with Jeff Balls re reply in support of motion to commence; coordinate filing of motion to commence litigation   | 3.50  | 770.00   |
| 5/17/19 | MSL  | Review and revise motion to approve public sale of Millard Tower property and proposed order; Communication with Sarah Humphrey and Wayne Klein re same   | 1.20  | 264.00   |
| 5/20/19 | MSL  | Review and revise motion to cancel shares of IAS; Research re authority of federal district court to cancel shares; Communication with Wayne Klein re same  | 3.30  | 726.00   |
| 5/20/19 | MSL  | Draft notice of subpoena to Security Service Credit Union; Draft subpoena to Security Service Credit Union; Communication with Sarah Humphrey re motion to approve public sale of a Millard County property; Communication with Wayne Klein re documents from Goldenwest Credit Union; Review documents from Goldenwest Credit Union  | 2.00  | 440.00   |
| 5/21/19 | MSL  | Respond to Wayne Klein re Goldenwest subpoena; Telephone communication with Ed Wall re documents produced by Neldon Johnson; Review various online claims made about the status of IAS as a company   | .60   | 132.00   |
| 5/22/19 | MSL  | Revise motion to cancel IAS shares; Telephone conference with Wayne Klein, Erin Healy Gallagher, and Erin Hines re contempt hearing; Communication with Wayne Klein re proposed order to cancel IAS shares  | 2.10  | 462.00   |
| 5/23/19 | MSL  | Review Nelson Snuffer's objections to including XSun, Solco, Black Night, Starlight Holdings, and N.P. Johnson Family Limited Partnership in the Receivership Estate; Review Neldon Johnson declaration; Review the Court's order re San Bernardino property; Review Neldon Johnson's Notice of Tolling; Communication with Wayne Klein re the above listed documents                   | 1.70  | 374.00   |
| 5/24/19 | MSL  | Draft stipulation as to the recommendation of living allowance for Greg Shepard; Draft proposed order re living allowance for Greg Shepard; Communication with Greg Shepard re living allowance stipulation; Coordinate filing of stipulation and proposed order  | 4.50  | 990.00   |

## PARR BROWN GEE &amp; LOVELESS

Invoice: 869343  
 RaPower-3 Receivership  
 Administration of Receivership Estate

August 6, 2019  
 Client: 176390  
 Matter: 1

| <b>Date</b> | <b>Tkpr</b> | <b>Description</b>   | <b>Hours</b> | <b>Amount</b> |
|-------------|-------------|--|--------------|---------------|
| 5/24/19     | MSL         | Review various filings including Neldon Johnson's declaration, the order allowing sale of San Bernardino property, Neldon Johnson's notice of tolling, order re Pacific Stock Transfer contempt, order re Greg Shepard living allowance; Communication with Wayne Klein re same; Review documents from Millard County Credit Union, and America First Credit Union   | 3.10         | 682.00        |
| 5/27/19     | MSL         | Revise motion to cancel IAS shares including adding citation and language from Neldon Johnson deposition; Draft proposed order for motion to cancel shares of IAS; Review Neldon Johnson deposition transcript; Communication with Wayne Klein re same   | 4.60         | 1,012.00      |
| 5/28/19     | MSL         | Attend hearing re civil contempt of Neldon Johnson, Glenda Johnson, Randale Johnson, and LaGrand Johnson; Review communications with counsel for the Johnsons in preparation for hearing; Review deficiencies of information provided by the Johnson for hearing; Communication with Wayne Klein and Erin Healy Gallagher re same  | 8.40         | 1,848.00      |
| 5/31/19     | MSL         | Communication with Zions Bank re document subpoena deadline and targets; Communication with Wells Fargo re letters sent by Wells Fargo to Receiver including status of documents, potential issues, and delay; Review communication between Receiver and counsel for Neldon Johnson  | 1.20         | 264.00        |
| 6/02/19     | MSL         | Review documents produced from document subpoena to Wells Fargo; Communication with Wayne Klein re same  | .40          | 88.00         |
| 6/04/19     | MSL         | Respond to Wayne Klein re litigation questions; Review objections filed by Nelson Snuffer to order including affiliates in Receivership Estate   | .70          | 154.00        |
| 6/05/19     | MSL         | Draft response to Nelson Snuffer's objections to the order including affiliates and subsidiaries in receivership estate; Review Nelson Snuffer's three objections to order including affiliates and subsidiaries in receivership estate; Review order including affiliates and subsidiaries in receivership estate; Research postdeprivation due process caselaw in the Tenth Circuit; Communication with Wayne Klein re order including affiliates and subsidiaries in receivership estate; Review docket no. 596 to compare with Nelson Snuffer's pending objections | 8.80         | 1,936.00      |
| 6/06/19     | MSL         | Draft, revise and finalize response to Nelson Snuffer's objections to the order including affiliates and subsidiaries in receivership estate   | 3.90         | 858.00        |
| 6/10/19     | MSL         | Review and revise the USA's proposed order re civil contempt of respondents; Draft email communication to Erin Healy Gallagher and Wayne Klein re same   | 1.80         | 396.00        |
| 6/11/19     | MSL         | Telephone communication with Zions Banks re status of document from subpoena; Review documents produced by Zions Bank from document subpoena; Review opposition to the Receiver's motion to cancel shares in IAS including attachment re Wisdom Farms Technology; Research re reporting requirements of small public companies; Multiple email communications with Wayne Klein re Zions Bank documents and opposition to motion to cancel shares   | 4.10         | 902.00        |

## PARR BROWN GEE &amp; LOVELESS

Invoice: 869343  
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 Administration of Receivership Estate

August 6, 2019  
 Client: 176390  
 Matter: 1

| Date    | Tkpr | Description   | Hours | Amount   |
|---------|------|---|-------|----------|
| 6/12/19 | MSL  | Review and respond to email from Wayne Klein re Nelson Snuffer's opposition to motion to cancel IAS shares; Communication with Cristian Gomez re documents from Zions Bank  | .60   | 132.00   |
| 6/14/19 | MSL  | Review letter sent by law firm re funds received for representation; Review fraudulent transfer research in preparation for meeting with law firm; Conference with Wayne Klein re meeting with law firm; Attend meeting with law firm   | 2.90  | 638.00   |
| 6/14/19 | MSL  | Draft reply in support of motion to cancel shares of IAS; Review motion to cancel shares of IAS; Review filing made by Nelson Snuffer on behalf on IAS, RaPower, Neldon Johnson and Greg Shepard  | 2.70  | 594.00   |
| 6/16/19 | MSL  | Draft reply in support of motion for order canceling shares of IAS; Legal research re takings   | 2.20  | 484.00   |
| 6/17/19 | MSL  | Draft reply in support of motion for order canceling shares of IAS; Legal research re takings; Legal research re SEC and FINRA regulations re public OTC company filings; Review patient assignments from various receivership entities   | 6.90  | 1,518.00 |
| 6/18/19 | MSL  | Draft and revise reply in support of motion for order canceling shares of IAS; Legal research re takings; Review patient assignments from various receivership entities; Research re Wisdom Farms; Communicate with Wayne Klein re same   | 5.00  | 1,100.00 |
| 6/19/19 | MSL  | Finalize reply in support of motion for order canceling shares of IAS; Coordinate filing; Communication with Wayne Klein re same  | 1.90  | 418.00   |
| 6/20/19 | JOH  | Review pleadings and email correspondence; Correspond by email with Mike Lehr re case status and strategy   | .70   | 259.00   |
| 6/21/19 | JOH  | Review email correspondence and various court pleadings; Telephone conference with Mike Lehr re case strategy   | .40   | 148.00   |
| 6/24/19 | MSL  | Communication with Pacific Stock Transfer re civil contempt motion and documents required to be produced under the order; Communication with Wayne Klein re same; Communication with potential auction bidder for purchase of the Millard County solar property; Review Notice of Appeal of the Court's Order to include affiliated entities in the Receivership Estate       | 2.60  | 572.00   |
| 6/25/19 | MSL  | Telephone communication with renter in property named in Receivership Order; Communication with Wayne Klein re Pacific Stock Transfer production and fee application; Research re final orders in receiverships for the purpose of appeal; Communication with potential auction bidder of solar property; Communication re notice of default of Lisa Phillips Trust deed note | 3.80  | 836.00   |
| 6/25/19 | MSL  | Review the Court orders holding the Johnsons in civil contempt and granting fee application against PSTC; Communication with Wayne Klein re same  | .40   | 88.00    |
| 6/26/19 | MSL  | Communication with Wayne Klein re fee application   | .20   | 44.00    |
| 6/27/19 | MSL  | Review document production from Millard County Credit Union; Communication with Wayne Klein re same   | .50   | 110.00   |
| 6/28/19 | MSL  | Communication with Wayne Klein re settlement offer from Glenda Johnson, LeGrand Johnson, and Randale Johnson  | .50   | 110.00   |

## PARR BROWN GEE &amp; LOVELESS

Invoice: 869343  
 RaPower-3 Receivership  
 Administration of Receivership Estate

August 6, 2019  
 Client: 176390  
 Matter: 1

| Date                               | Tkpr | Description   | Hours | Amount              |
|------------------------------------|------|---|-------|---------------------|
| 6/29/19                            | MSL  | Draft attorneys fees motion and declaration   | 2.60  | 572.00              |
| 6/30/19                            | MSL  | Draft attorneys' fees motion and declarations; Communication with Wayne Klein re same | 2.50  | 550.00              |
| <b>TOTAL PROFESSIONAL SERVICES</b> |      |   |       | <b>\$ 54,619.00</b> |
| Less Courtesy Discount             |      |   |       | <b>\$ -5,461.90</b> |
| <b>NET PROFESSIONAL SERVICES</b>   |      |   |       | <b>\$ 49,157.10</b> |

**SUMMARY OF PROFESSIONAL SERVICES**

| Name                       | Rate   | Hours         | Total               |
|----------------------------|--------|---------------|---------------------|
| Jonathan O Hafen           | 370.00 | 4.20          | 1,554.00            |
| Jeffery A Balls            | 290.00 | 9.10          | 2,639.00            |
| Michael S. Lehr            | 220.00 | 228.80        | 50,336.00           |
| Susan A Bailey - Paralegal | 150.00 | .60           | 90.00               |
| <b>TOTALS</b>              |        | <b>242.70</b> | <b>\$ 54,619.00</b> |

**COSTS ADVANCED**

| Date    | Description   | Amount |
|---------|---|--------|
| 4/08/19 | Non ordinary postage  | 4.00   |
| 4/22/19 | Constable Robert Reitz -- Subpoena to Wells Fargo Bank, N.A.  | 27.50  |
| 4/26/19 | Rebecca Janke -- Transcript for 4/26 hearing  | 327.18 |
|         | Copies - B & W  | 641.25 |
| 5/02/19 | SimpleCertified Mail  | 6.16   |
| 5/02/19 | SimpleCertified Mail  | 6.16   |
| 5/03/19 | SimpleCertified Mail  | 6.61   |
| 5/03/19 | SimpleCertified Mail  | 6.61   |
| 5/03/19 | SimpleCertified Mail  | 6.61   |
| 5/07/19 | Litigation Support Vendors, Amazon  | 3.99   |
| 5/07/19 | Millard County - Subpoena service on Millard County Credit Union  | 24.00  |
| 5/08/19 | Litigation Support Vendors, Action Process Service, service of motion and order on Pacific Stock Transfer Company | 90.00  |
| 5/09/19 | Ogden City Constable - Subpoena to Goldenwest   | 52.00  |
| 5/10/19 | SimpleCertified Mail  | 6.16   |
| 5/10/19 | SimpleCertified Mail  | 6.16   |
| 5/10/19 | SimpleCertified Mail  | 6.16   |
| 5/10/19 | Constable Robert Reitz -- Subpoena to Zions Bancorporation, N.A.  | 27.50  |
| 5/10/19 | Anderson Investigations, Inc. -- Subpoena to Mountain American Federal Credit Union                               | 79.00  |
| 5/10/19 | Anderson Investigations, Inc. -- Subpoena to Bank of American Fork  | 99.00  |
| 5/14/19 | Constable Robert Reitz -- Subpoena to Wells Fargo Bank, N.A.  | 20.00  |
| 5/14/19 | Anderson Investigations, Inc. -- Subpoena to America First Credit Union   | 95.00  |
| 5/28/19 | City Creek parking - Michael Lehr for hearing   | 8.00   |
| 5/31/19 | May, 2019 Westlaw charges   | 372.13 |

## PARR BROWN GEE &amp; LOVELESS

Invoice: 869343  
RaPower-3 Receivership  
Administration of Receivership Estate

August 6, 2019  
Client: 176390  
Matter: 1

| <b>Date</b>                 | <b>Description</b>  | <b>Amount</b>       |
|-----------------------------|---|---------------------|
| 6/04/19                     | United States Marshals Service -- Service on Pacific Stock Transfer Company | 85.76               |
| 6/30/19                     | June, 2019 Westlaw charges  | .12                 |
| <b>TOTAL COSTS ADVANCED</b> |   | <b>\$ 2,007.06</b>  |
| <b>TOTAL THIS INVOICE</b>   |   | <b>\$ 51,164.16</b> |



August 6, 2019

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

Invoice: 869344  
Client: 176390  
Matter: 2

---

## INVOICE SUMMARY

Attorney: Jonathan O Hafen

For professional services rendered and costs advanced

**RE: Asset Analysis & Recovery**

|                           |                    |
|---------------------------|--------------------|
| Professional Services     | \$ 4,191.50        |
| Less Courtesy Discount    | <u>\$ -419.15</u>  |
| Net Professional Services | \$ 3,772.35        |
| Total Costs Advanced      | <u>\$ 298.00</u>   |
| <b>TOTAL THIS INVOICE</b> | <b>\$ 4,070.35</b> |



## PARR BROWN GEE &amp; LOVELESS

Invoice: 869344  
 RaPower-3 Receivership  
 Asset Analysis & Recovery

August 6, 2019  
 Client: 176390  
 Matter: 2

**PROFESSIONAL SERVICES RENDERED**

| <b>Date</b> | <b>Tkpr</b> | <b>Description</b>  | <b>Hours</b> | <b>Amount</b> |
|-------------|-------------|---|--------------|---------------|
| 4/13/19     | SMH         | Review correspondence from Michael Lehr and Wayne Klein re sale of San Bernardino property; Draft motion to approve public sale of San Bernardino property  | 2.30         | 494.50        |
| 4/16/19     | SMH         | Draft and revise motion to approve public sale of San Bernardino property; Correspond with Michael Lehr re the same; Draft proposed order re the same   | 2.70         | 580.50        |
| 4/17/19     | SMH         | Correspond with Valleywide Newspaper re notice of public sale publication; Correspond with Michael Lehr re the same   | .30          | 64.50         |
| 5/02/19     | JAB         | Conference with Michael Lehr, Wayne Klein, Erin Gallagher; Review documents   | 2.10         | 609.00        |
| 5/09/19     | MSL         | Review bank records of Shepard Global from subpoena to Wells Fargo; Communication with Wayne Klein re same  | .30          | 66.00         |
| 5/16/19     | SMH         | Review correspondence from receiver; Draft motion to approve sale of Millard County tower property; Draft proposed order re the same  | 3.00         | 645.00        |
| 5/17/19     | JAB         | Review reply memorandum in support of motion to commence litigation; Conference with Michael Lehr   | .60          | 174.00        |
| 5/17/19     | SMH         | Correspond with Michael Lehr re motion to approve sale of Millard property  | .10          | 21.50         |
| 5/20/19     | SMH         | Finalize and file motion to approve sale of Millard County tower property; Revise and finalize auction procedures   | .80          | 172.00        |
| 6/20/19     | JMC         | Correspond with Mike Lehr re judicial vs. non-judicial foreclosure action issues and related matters  | .40          | 140.00        |
| 6/20/19     | JAB         | Conference with Michael Lehr re temporary restraining order against Robert Johnson  | .40          | 116.00        |
| 6/26/19     | SMH         | Draft motion to approve sale of 40-acre Millard property HB-4654; Draft motion to approve sale of 80-acre Millard property HB-4657; Draft proposed order re the same; Draft public auction procedures re the same | 2.40         | 516.00        |
| 6/27/19     | SMH         | Review and revise motion to approve sale of HD-4657 property, order re the same, and auction procedures; Review and revise motion to approve sale of HD-4654 property and order re the same                       | .30          | 64.50         |
| 6/28/19     | MSL         | Draft notice of intent to file notice of default re Lisa Philips trust deed note; Draft substitution of trustee; Draft notice of default; Coordinate serving notice of intent                                     | 1.40         | 308.00        |
| 6/30/19     | MSL         | Review and revise property sale motions for HD-4657 and HD-4654; Communication with potential bidder for the auction of the solar tower property in Millard county  | 1.00         | 220.00        |

**TOTAL PROFESSIONAL SERVICES****\$ 4,191.50**

Less Courtesy Discount

\$ -419.15**NET PROFESSIONAL SERVICES****\$ 3,772.35**

## PARR BROWN GEE &amp; LOVELESS

Invoice: 869344  
 RaPower-3 Receivership  
 Asset Analysis & Recovery

August 6, 2019  
 Client: 176390  
 Matter: 2

**SUMMARY OF PROFESSIONAL SERVICES**

| <b>Name</b>      | <b>Rate</b> | <b>Hours</b> | <b>Total</b>       |
|------------------|-------------|--------------|--------------------|
| Joseph M R Covey | 350.00      | .40          | 140.00             |
| Jeffery A Balls  | 290.00      | 3.10         | 899.00             |
| Michael S. Lehr  | 220.00      | 2.70         | 594.00             |
| Sarah M Humphrey | 215.00      | 11.90        | 2,558.50           |
| <b>TOTALS</b>    |             | <b>18.10</b> | <b>\$ 4,191.50</b> |

**COSTS ADVANCED**

| <b>Date</b> | <b>Description</b>   | <b>Amount</b> |
|-------------|--|---------------|
| 5/03/19     | Local Travel/Mileage, SLC parking  | 8.00          |
| 5/31/19     | Zions Bancorporation, N.A. Subpoena research   | 40.00         |
| 6/27/19     | Highland Title - Main Office -- Title Report for 87 Sky Hawk Way, Elk Ridge, UT<br>84651 | 250.00        |

**TOTAL COSTS ADVANCED \$ 298.00**

**TOTAL THIS INVOICE \$ 4,070.35**



August 6, 2019

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

Invoice: 869346  
Client: 176390  
Matter: 4

---

## INVOICE SUMMARY

Attorney: Jonathan O Hafen

For professional services rendered and costs advanced

**RE: Litigation**

|                           |                    |
|---------------------------|--------------------|
| Professional Services     | \$ 4,574.00        |
| Less Courtesy Discount    | <u>\$ -457.40</u>  |
| Net Professional Services | \$ 4,116.60        |
| Total Costs Advanced      | <u>\$ 7.68</u>     |
| <b>TOTAL THIS INVOICE</b> | <b>\$ 4,124.28</b> |

## PARR BROWN GEE &amp; LOVELESS

Invoice: 869346  
 RaPower-3 Receivership  
 Litigation

August 6, 2019  
 Client: 176390  
 Matter: 4

**PROFESSIONAL SERVICES RENDERED**

| <b>Date</b> | <b>Tkpr</b> | <b>Description</b>   | <b>Hours</b> | <b>Amount</b> |
|-------------|-------------|--|--------------|---------------|
| 6/19/19     | MSL         | Draft complaint against Lisa Phillips, Blain Phillips, and Tyrelle Phillips; Legal research re conversion statute of limitation and cause of action; Review and revise complaint against Glenda Johnson; Review fraudulent transaction statute and caselaw   | 6.20         | 1,364.00      |
| 6/20/19     | MSL         | Draft complaint to be filed against the Phillips; Review Phillips' trust deed and trust deed note; Research property history of real property titled in the name of Lisa Phillips; Legal research re non-judicial foreclosures; Communication with Wayne Klein re Phillips complaint   | 8.10         | 1,782.00      |
| 6/20/19     | MSL         | Communication with counsel for Robert Johnson re status of funds transferred in June 2018 to Robert Johnson; Conference with Jeff Balls re possible TRO freezing funds of Robert Johnson; Communication with Wayne Klein re TRO; Research TRO standard in Tenth Circuit; Review and respond to communication from Wayne Klein re property sale motions | 3.80         | 836.00        |
| 6/21/19     | MSL         | Finalize Lisa and Blain Phillips complaint; Review Utah law re non-judicial foreclosures; Communication with Wayne Klein re non-judicial foreclosure statute   | 1.90         | 418.00        |
| 6/28/19     | JAB         | Review potential claims against individuals  | .60          | 174.00        |

**TOTAL PROFESSIONAL SERVICES****\$ 4,574.00**

Less Courtesy Discount

\$ -457.40**NET PROFESSIONAL SERVICES****\$ 4,116.60****SUMMARY OF PROFESSIONAL SERVICES**

| <b>Name</b>     | <b>Rate</b> | <b>Hours</b> | <b>Total</b>       |
|-----------------|-------------|--------------|--------------------|
| Jeffery A Balls | 290.00      | .60          | 174.00             |
| Michael S. Lehr | 220.00      | 20.00        | 4,400.00           |
| <b>TOTALS</b>   |             | <b>20.60</b> | <b>\$ 4,574.00</b> |

**COSTS ADVANCED**

| <b>Date</b> | <b>Description</b>   | <b>Amount</b> |
|-------------|----------------------|---------------|
| 6/28/19     | SimpleCertified Mail | 7.68          |

**TOTAL COSTS ADVANCED****\$ 7.68****TOTAL THIS INVOICE****\$ 4,124.28**

## **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: 05/01/2019  
Invoice No. 18256  
Page No. 1Account No. 1481.000  
RE: United States v. RaPower-3, LLC, et al.Fees

|            |     |  | Rate   | Hours |          |
|------------|-----|--|--------|-------|----------|
| 04/01/2019 | CGO | File Review - Normalization of names related to bank statement review, preparation of master transaction listing   | 135.00 | 8.00  | 1,080.00 |
| 04/02/2019 | CGO | File Review - Normalization of names related to bank statement review, preparation of master transaction listing   | 135.00 | 6.50  | 877.50   |
| 04/03/2019 | CGO | File Review - Normalization of names related to bank statement review, preparation of master transaction listing, research for Receiver to identify specific payments to owners or 3rd parties   | 135.00 | 7.75  | 1,046.25 |
| 04/04/2019 | CGO | File Review - Normalization of names related to bank statement review, preparation of master transaction listing, research for Receiver to identify specific payments to owners or 3rd parties, Meeting with Manager to discuss status | 135.00 | 7.25  | 978.75   |
| 04/05/2019 | CGO | File Review - Normalization of names related to bank statement review, preparation of master transaction listing   | 135.00 | 7.00  | 945.00   |
| 04/08/2019 | CGO | File Review - Compilation of master transaction listing, meeting with team member to strategize organization of Master File  | 135.00 | 2.00  | 270.00   |
|            | SYA | Develop, create and modify schedules and analyses  | 171.00 | 5.25  | 897.75   |
| 04/09/2019 | CGO | File Review - Meeting with team member to strategize organization of Master File, Research for Receiver to identify specific payments to owners or 3rd parties   | 135.00 | 3.00  | 405.00   |
|            | SYA | Develop, create and modify schedules and analyses  | 171.00 | 5.00  | 855.00   |
| 04/10/2019 | CGO | File Review - Meeting with team member to strategize organization of Master File, Research for Receiver to identify specific payments to owners or 3rd parties   | 135.00 | 5.50  | 742.50   |
|            | SYA | Develop, create and modify schedules and analyses  | 171.00 | 5.42  | 926.82   |
| 04/11/2019 | CGO | File Review - Review matching related party transactions   | 135.00 | 5.50  | 742.50   |

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: 05/01/2019  
 Invoice No. 18256  
 Page No. 2

|            |     |  | Rate   | Hours  |           |
|------------|-----|--|--------|--------|-----------|
|            | SYA | Develop, create and modify schedules and analyses  | 171.00 | 4.92   | 841.32    |
| 04/12/2019 | CGO | File Review - Meeting with team member to strategize organization of Master File, Research for Receiver to identify specific payments to owners or 3rd parties, Review matching related party transactions | 135.00 | 3.75   | 506.25    |
|            | SYA | Develop, create and modify schedules and analyses  | 171.00 | 1.16   | 198.36    |
| 04/15/2019 | CGO | File Review - Identification of intercompany transactions  | 135.00 | 8.25   | 1,113.75  |
|            | SYA | Develop, create and modify schedules and analyses  | 171.00 | 2.50   | 427.50    |
| 04/16/2019 | CGO | File Review - Identification of intercompany transactions  | 135.00 | 8.00   | 1,080.00  |
|            | SYA | Develop, create and modify schedules and analyses  | 171.00 | 4.58   | 783.18    |
| 04/17/2019 | CGO | File Review - Identification of intercompany transactions, Research for Receiver to identify specific payments to owners or 3rd parties  | 135.00 | 5.50   | 742.50    |
| 04/18/2019 | CGO | File Review - Research for Receiver to identify specific payments to owners or 3rd parties   | 135.00 | 5.75   | 776.25    |
| 04/19/2019 | CGO | File Review - Research for Receiver to identify specific payments to owners or 3rd parties   | 135.00 | 5.75   | 776.25    |
| 04/22/2019 | CGO | File Review - Communication with team member on identification of intercompany transactions  | 135.00 | 0.75   | 101.25    |
| 04/23/2019 | CGO | File Review - Research for Receiver to identify specific payments to owners or 3rd parties   | 135.00 | 0.75   | 101.25    |
|            | SYA | Develop, create and modify schedules and analyses  | 171.00 | 2.00   | 342.00    |
|            | JWO | Discussion with Staff and Receiver regarding case status.  | 225.00 | 0.30   | 67.50     |
| 04/24/2019 | CGO | File Review - Research for Receiver to identify specific payments to owners or 3rd parties   | 135.00 | 1.50   | 202.50    |
|            | SYA | Develop, create and modify schedules and analyses  | 171.00 | 1.58   | 270.18    |
| 04/25/2019 | CGO | External Conference - Communication with client and/or counsel.  | 135.00 | 1.25   | 168.75    |
|            | SYA | External Conference - Communication with client and/or counsel.  | 171.00 | 0.75   | 128.25    |
|            | SYA | Develop, create and modify schedules and analyses  | 171.00 | 5.92   | 1,012.32  |
| 04/26/2019 | CGO | Prepare for and Attend Court - Preparation for and attend trial and/or deposition  | 135.00 | 4.75   | 641.25    |
|            | SYA | Develop, create and modify schedules and analyses  | 171.00 | 1.67   | 285.57    |
| 04/29/2019 | CGO | File Review - Research for Receiver to identify specific payments to owners or 3rd parties   | 135.00 | 0.75   | 101.25    |
| 04/30/2019 | DDE | Deposition Preparation   | 90.00  | 1.00   | 90.00     |
|            | CGO | Prepare for and Attend Court - Preparation for and attend trial and/or deposition  | 135.00 | 5.25   | 708.75    |
|            |     | For Current Services Rendered  |        | 146.55 | 21,233.25 |

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

Invoice Date: 05/01/2019  
 Invoice No. 18256  
 Page No. 3

Hours - Summary

| <u>Timekeeper</u>             | <u>Hours</u> | <u>Total</u> |
|-------------------------------|--------------|--------------|
| James Wood, Principal         | 0.30         | \$67.50      |
| Dianna DeBate, Administrative | 1.00         | 90.00        |
| Shawn Yates, Analyst          | 40.75        | 6,968.25     |
| Cristian Gomez, Analyst       | 104.50       | 14,107.50    |

Expenses

|            |   |                            |
|------------|---|----------------------------|
| 04/15/2019 | Service Fee - Contract labor for data entry of details from bank deposits and negotiated checks from defendant bank accounts. | 3,667.50                   |
| 04/26/2019 | Transportation - parking during court hearing   | 12.00                      |
|            | <b>Total Expenses</b>   | <b>3,679.50</b>            |
|            | <b>Total Current Work</b>   | <b>24,912.75</b>           |
|            | <b>Previous Balance</b>   | <b>\$122,234.24</b>        |
|            | <b>Balance Due</b>  | <b><u>\$147,146.99</u></b> |

| <u>Aged Due Amounts</u> |              |              |               |                |             |
|-------------------------|--------------|--------------|---------------|----------------|-------------|
| <u>0-30</u>             | <u>31-60</u> | <u>61-90</u> | <u>91-120</u> | <u>121-180</u> | <u>181+</u> |
| 62,879.76               | 0.00         | 84,267.23    | 0.00          | 0.00           | 0.00        |



**LONEPEAK**

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: 06/03/2019  
Invoice No. 18525  
Page No. 1Account No. 1481.000  
RE: United States v. RaPower-3, LLC, et al.Fees

|            |     |   | Rate   | Hours |        |
|------------|-----|---|--------|-------|--------|
| 05/01/2019 | CGO | File Review - Research for Receiver to identify specific payments to owners or 3rd parties  | 135.00 | 6.25  | 843.75 |
| 05/02/2019 | CGO | Prepare for and Attend Court - Preparation for and attend trial and/or deposition   | 135.00 | 7.00  | 945.00 |
|            | SYA | Develop, create and modify schedules and analyses   | 171.00 | 2.25  | 384.75 |
| 05/03/2019 | CGO | Prepare for and Attend Court - Preparation for and attend trial and/or deposition   | 135.00 | 5.50  | 742.50 |
| 05/06/2019 | CGO | File Review - Research for Receiver to identify specific payments to owners or 3rd parties, Meeting with Receiver, Organization of new files, Convert bank statements | 135.00 | 1.50  | 202.50 |
| 05/08/2019 | CGO | File Review - Convert new Glenda MCCU account bank statements and incorporate into master transaction listing   | 135.00 | 1.50  | 202.50 |
|            | DDE | Transaction Report copy/scan  | 90.00  | 1.00  | 90.00  |
| 05/10/2019 | DDE | Transaction Repot copy/scan   | 90.00  | 1.00  | 90.00  |
| 05/13/2019 | CGO | File Review - Research for Receiver to verify payments made from related parties  | 135.00 | 0.75  | 101.25 |
|            | SYA | File Review   | 171.00 | 0.50  | 85.50  |
| 05/14/2019 | CGO | File Review - Research for Receiver to trace funds for real estate purchases  | 135.00 | 5.50  | 742.50 |
| 05/15/2019 | CGO | File Review - Assist Receiver in review of schedules  | 135.00 | 0.50  | 67.50  |
| 05/16/2019 | CGO | File Review - Review for additional intercompany transfers and adjust schedules accordingly, import and organize new bank records                                     | 135.00 | 0.50  | 67.50  |

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: 06/03/2019  
 Invoice No. 18525  
 Page No. 2

|            |     |   | Rate   | Hours |           |
|------------|-----|---|--------|-------|-----------|
| 05/17/2019 | CGO | File Review - Identify and organize new Wells Fargo bank statements, Index files in LaGrand flash drive   | 135.00 | 1.75  | 236.25    |
| 05/20/2019 | FDO | Develop, create and modify schedules and analyses (Bank Scan)   | 130.50 | 7.00  | 913.50    |
|            | CGO | File Review - Research for Receiver to verify payments made to Glenda Johnson   | 135.00 | 0.25  | 33.75     |
| 05/21/2019 | FDO | Develop, create and modify schedules and analyses (Bank Scan)   | 130.50 | 3.00  | 391.50    |
| 05/22/2019 | CGO | File Review - Implement new WF statements into Master Transaction File and organize to prepare for data input   | 135.00 | 8.50  | 1,147.50  |
| 05/23/2019 | CGO | File Review - Implement new WF statements into Master Transaction File and organize to prepare for data input , Research for Receiver to identify payments to third parties | 135.00 | 2.25  | 303.75    |
| 05/24/2019 | CGO | File Review - Research for Receiver to review content of complaint against Glenda Johnson   | 135.00 | 3.00  | 405.00    |
| 05/25/2019 | CGO | File Review - Reseach for Receiver to verify payments made to RAPower-3   | 135.00 | 0.50  | 67.50     |
| 05/28/2019 | FDO | Data Entry - Reviewed documents, identified financial data and entered financial information into model.  | 130.50 | 2.00  | 261.00    |
|            | CGO | Prepare for and Attend Court - Preparation for and attend trial and/or deposition   | 135.00 | 7.00  | 945.00    |
| 05/29/2019 | CGO | File Review - Prepare check/deposit PDF's for data entry, Meeting with Manager  | 135.00 | 1.00  | 135.00    |
|            | JWO | Internal Conference - Conference with Lone Peak personnel to discuss the engagement and/or coordinate future work activities.   | 225.00 | 0.60  | 135.00    |
| 05/30/2019 | CGO | File Review - Research for Receiver to verify payments to receivership entities, Organize and analyze new files received from defendants and banks                          | 135.00 | 7.25  | 978.75    |
| 05/31/2019 | CGO | File Review - Meeting with Receiver, Copy flashdrives for defense, Scan and organize new bank statements  | 135.00 | 6.00  | 810.00    |
|            |     | For Current Services Rendered   |        | 83.85 | 11,328.75 |

Hours - Summary

| <u>Timekeeper</u>             | <u>Hours</u> | <u>Total</u> |
|-------------------------------|--------------|--------------|
| James Wood, Principal         | 0.60         | \$135.00     |
| Dianna DeBate, Administrative | 2.00         | 180.00       |
| Shawn Yates, Analyst          | 2.75         | 470.25       |
| Cristian Gomez, Analyst       | 66.50        | 8,977.50     |
| Fabian Dominguez, Analyst     | 12.00        | 1,566.00     |

Expenses

05/28/2019 Parking at court house for RAPower-3 hearing on May 3 and May 28

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

Invoice Date: 06/03/2019  
Invoice No. 18525  
Page No. 3

|                    |                     |
|--------------------|---------------------|
| Total Current Work | 11,328.75           |
| Previous Balance   | \$147,146.99        |
| Balance Due        | <u>\$158,475.74</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> |
| 11,328.75        | 24,912.75    | 37,967.01    | 40,682.43     | 43,584.80      | 0.00        |

**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: 07/01/2019  
Invoice No. 18763  
Page No. 1Account No. 1481.000  
RE: United States v. RaPower-3, LLC, et al.Fees

|            |     |  | Rate   | Hours |        |
|------------|-----|--|--------|-------|--------|
| 06/03/2019 | ZMC | Internal Conference - Conference with Lone Peak personnel to discuss the engagement and/or coordinate future work activities.                        | 153.00 | 0.25  | 38.25  |
|            | CGO | File Review - Research for Receiver to verify stock option payments, Organize new bank statements and prepare for data entry, Bank Scan for new bank | 135.00 | 7.00  | 945.00 |
| 06/04/2019 | FDO | Develop, create and modify schedules and analyses (Bank Scan)  | 130.50 | 2.00  | 261.00 |
|            | CGO | File Review - Bank Scan for new bank statements  | 135.00 | 6.75  | 911.25 |
| 06/05/2019 | FDO | Develop, create and modify schedules and analyses (Bank Scan)  | 130.50 | 7.00  | 913.50 |
|            | CGO | File Review - Bank Scan for new bank statements  | 135.00 | 5.00  | 675.00 |
|            | JWO | Discussion with staff and review of workplan   | 225.00 | 0.40  | 90.00  |
| 06/06/2019 | CGO | File Review - Combine new bank transactions in Master File and prepare files for data entry  | 135.00 | 4.25  | 573.75 |
| 06/07/2019 | TPH | Data Entry - Reviewed documents, identified financial data and entered financial information into model.   | 117.00 | 3.15  | 368.55 |
|            | ZMC | File Review  | 153.00 | 3.75  | 573.75 |
|            | CGO | File Review - Research for Receiver to identify payments to third parties, Identify parties in bank transaction descriptions                         | 135.00 | 5.25  | 708.75 |
|            | FDO | Data Entry - Reviewed documents, identified financial data and entered financial information into model.   | 130.50 | 2.50  | 326.25 |
| 06/10/2019 | LRI | File Review  | 130.50 | 5.17  | 674.69 |
|            | LRI | Internal Conference - Conference with Lone Peak personnel to discuss the engagement and/or coordinate future work activities.                        | 130.50 | 0.83  | 108.32 |
|            | CGO | File Review - Extract and normalize names of payees/payors in bank statement descriptions  | 135.00 | 6.00  | 810.00 |
| 06/11/2019 | TPH | Data Entry - Reviewed documents, identified financial data and entered financial information into model.   | 117.00 | 1.50  | 175.50 |
|            | FDO | Data Entry - Reviewed documents, identified financial data and   |        |       |        |

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: 07/01/2019  
 Invoice No. 18763  
 Page No. 2

|            |     |  | Rate   | Hours |          |
|------------|-----|--|--------|-------|----------|
|            |     | entered financial information into model.  | 130.50 | 7.00  | 913.50   |
|            | LRI | File Review  | 130.50 | 4.59  | 599.00   |
|            | CGO | File Review - Research for Receiver to trace funds for payments to third party, Review check data entry  | 135.00 | 5.75  | 776.25   |
| 06/12/2019 | FDO | Data Entry - Reviewed documents, identified financial data and entered financial information into model.   | 130.50 | 8.50  | 1,109.25 |
|            | LRI | File Review  | 130.50 | 2.58  | 336.69   |
|            | CGO | File Review - Research for Receiver to trace funds for payments to third party, Review check data entry  | 135.00 | 6.75  | 911.25   |
| 06/13/2019 | FDO | Data Entry - Reviewed documents, identified financial data and entered financial information into model.   | 130.50 | 6.00  | 783.00   |
|            | CGO | File Review - Research for Receiver to trace funds for payments to third party, Review check data entry  | 135.00 | 7.25  | 978.75   |
| 06/14/2019 | CGO | File Review - Review check data input, Normalization of bank transaction names, Meeting with Manager   | 135.00 | 6.75  | 911.25   |
| 06/17/2019 | LRI | File Review  | 130.50 | 3.83  | 499.82   |
|            | CGO | File Review - Normalize names from bank statement transactions, Review IAS records for transactions with NSDP, Review Robert Johnson bank records  | 135.00 | 3.00  | 405.00   |
| 06/18/2019 | LRI | File Review - Input of check data and review of Robert Johnson accounts  | 130.50 | 4.34  | 566.37   |
|            | CGO | File Review - Review IAS Quickbooks for transactions with NSDP   | 135.00 | 5.00  | 675.00   |
|            | JWO | Discussion with Receiver and review of documents with staff.   | 225.00 | 0.40  | 90.00    |
| 06/19/2019 | LRI | File Review  | 130.50 | 7.58  | 989.19   |
|            | CGO | File Review - Extract names from bank statement transaction descriptions, Research for Receiver to identify payments to third party  | 135.00 | 3.50  | 472.50   |
| 06/20/2019 | LRI | File Review  | 130.50 | 0.42  | 54.81    |
|            | CGO | File Review - Extract names from bank statement transaction descriptions, Review data entry, Merge new data entry into master transaction listing, Research for Receiver to identify payments to third party | 135.00 | 8.25  | 1,113.75 |
| 06/21/2019 | SYA | Develop, create and modify schedules and analyses  | 171.00 | 7.00  | 1,197.00 |
| 06/24/2019 | CGO | File Review - Preparation for identification of matching transactions  | 135.00 | 1.00  | 135.00   |
|            | SYA | Develop, create and modify schedules and analyses  | 171.00 | 2.17  | 371.07   |
|            | LRI | File Review  | 130.50 | 2.00  | 261.00   |
| 06/25/2019 | CGO | File Review - Preparation for identification of matching transactions, Research for Receiver to identify payments to third parties   | 135.00 | 1.50  | 202.50   |
|            | SYA | Develop, create and modify schedules and analyses  | 171.00 | 1.25  | 213.75   |
|            | LRI | File Review  | 130.50 | 1.58  | 206.19   |
|            | LRI | Internal Conference - Conference with Lone Peak personnel to discuss the engagement and/or coordinate future work activities.  | 130.50 | 1.42  | 185.31   |

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

Invoice Date: 07/01/2019  
 Invoice No. 18763  
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|            |     |  | Rate   | Hours  |           |
|------------|-----|--|--------|--------|-----------|
| 06/26/2019 | CGO | File Review - Compile identified matching transactions, Research for Receiver to identify payments to third parties                                    | 135.00 | 1.00   | 135.00    |
|            | DDE | Data entry for Wayne   | 90.00  | 2.00   | 180.00    |
| 06/27/2019 | RAL | Data Entry - Reviewed documents, identified financial data and entered financial information into model. (3.2) External conference with Receiver (1.0) | 45.00  | 4.20   | 189.00    |
|            | CGO | File Review - Organize bank transactions, Research for Receiver to verify payments to third party  | 135.00 | 8.25   | 1,113.75  |
|            | SYA | Develop, create and modify schedules and analyses  | 171.00 | 2.00   | 342.00    |
|            | DDE | Data Entry for Wayne   | 90.00  | 2.00   | 180.00    |
|            | LRI | File Review  | 130.50 | 6.42   | 837.81    |
| 06/28/2019 | RAL | Data Entry - Reviewed documents, identified financial data and entered financial information into model.   | 45.00  | 2.10   | 94.50     |
|            | CGO | File Review - Research for Receiver to verify payments to third party, Millard County deposit entry, Meeting with Receiver                             | 135.00 | 7.25   | 978.75    |
|            | SYA | Develop, create and modify schedules and analyses  | 171.00 | 3.00   | 513.00    |
|            |     | For Current Services Rendered  |        | 208.43 | 27,674.57 |

Hours - Summary

| <u>Timekeeper</u>             | <u>Hours</u> | <u>Total</u> |
|-------------------------------|--------------|--------------|
| Robert Aldous, Staff          | 6.30         | \$283.50     |
| James Wood, Principal         | 0.80         | 180.00       |
| Dianna DeBate, Administrative | 4.00         | 360.00       |
| Shawn Yates, Analyst          | 15.42        | 2,636.82     |
| Cristian Gomez, Analyst       | 99.50        | 13,432.50    |
| Luke Richins, Analyst         | 40.76        | 5,319.20     |
| Zack McAdams, Analyst         | 4.00         | 612.00       |
| Fabian Dominguez, Analyst     | 33.00        | 4,306.50     |
| Trey Phillips, Analyst        | 4.65         | 544.05       |

Total Current Work 27,674.57

Previous Balance \$158,475.74

Payments

06/12/2019 Payment received - Thank you -122,234.24

Balance Due \$63,916.07

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> |
|-------------|--------------|--------------|---------------|----------------|-------------|
| 39,003.32   | 0.00         | 24,912.75    | 0.00          | 0.00           | 0.00        |