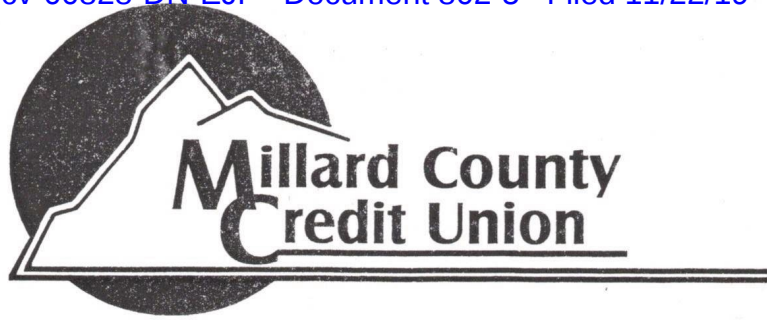


EXHIBIT D



BUSINESS RECORDS DECLARATION

1. I, Penny Stanworth, am over the age of eighteen and am an authorized custodian of the records for Millard County Credit Union and as such have access to the records and data maintained by Millard County Credit Union in the ordinary course of business.
2. I certify that the records produced to court-appointed Receiver, R. Wayne Klein, in the matter *US v. RaPower-3 LLC, et al.*, case number 2:15-cv-00828:
 - a. Were prepared by personnel of Millard County Credit Union in the ordinary course of business at or near the time of the acts conditions or events described in the records;
 - b. It was the ordinary course of business for Millard County Credit Union employees or representatives with knowledge of the act, event, or condition recorded to make the record or transmit the information therein to be included in such record.
 - c. The records produced were true and correct copies of business records as maintained by Millard County Credit Union.
3. I declare under penalty of perjury under the law(s) of the state of Utah that the foregoing is true and correct according to my knowledge and belief.

Dated this 20th day of November, 2019.

A handwritten signature in cursive script that reads "Penny Stanworth".

NOTARY CERTIFICATE

THIS CERTIFICATE NOTARIZES:

Business Records Declaration

(TYPE OF DOCUMENT)

STATE OF UTAH)

)SS

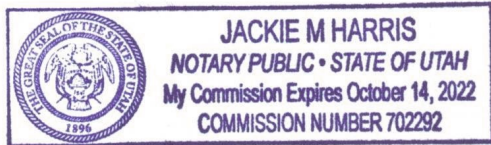
COUNTY OF MILLARD)

Penny Stanworth & _____

DID PERSONALLY APPEAR SUBSCRIBED AND SWORN / AFFIRMED TO

BEFORE ME THIS 20th DAY OF November 2019.

Jackie M Harris
NOTARY PUBLIC



JOHN W. HUBER, United States Attorney (#7226)
JOHN K. MANGUM, Assistant United States Attorney (#2072)
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Telephone: (801) 524-5682

ERIN HEALY GALLAGHER, *pro hac vice*
DC Bar No. 985670
ERIN R. HINES, *pro hac vice*
FL Bar No. 44175
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NY Bar No. 5033832
Trial Attorneys, Tax Division
U.S. Department of Justice
P.O. Box 7238
Ben Franklin Station
Washington, D.C. 20044
Telephone: (202) 353-2452

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF UTAH

UNITED STATES OF AMERICA,	DECLARATION ON BEHALF OF MILLARD COUNTY CREDIT UNION
Plaintiff,	
vs.	Civil No. 2:15-cv-00828-DN-BCW
RAPOWER-3, LLC, INTERNATIONAL AUTOMATED SYSTEMS, INC., LTB1, LLC, R. GREGORY SHEPARD, NELDON JOHNSON, and ROGER FREEBORN,	Judge David Nuffer Magistrate Judge Brooke C. Wells
Defendants.	

I, STEVE SHINER, declare under the penalty of perjury that:


1. I am employed by Millard County Credit Union with offices located at

109 S. 300 E. DELTA, UTAH 84624

2. My official title at Millard County Credit Union is PRESIDENT.
3. I am the custodian of records or other qualified individual and, by reason of my position, I am authorized and qualified to make this declaration.
4. I am familiar with Millard County Credit Union's record-keeping practices.
5. The documents attached to or produced with this declaration, consisting of 1911 pages, are original records or true copies of original records of Millard County Credit Union, identified above.
6. The records produced with this declaration are produced in response to the subpoena dated June 20, 2016, issued to Millard County Credit Union by the United States in the above-captioned case.
7. The attached records were:
 - a. made at or near the time of the occurrence(s) or event(s) of the matters set forth therein; and
 - b. made by someone with knowledge of the occurrence(s) or event(s), or from information transmitted by a person with such knowledge; and
 - c. kept and maintained in the course of the regularly conducted business activities of Millard County Credit Union.
8. It is the regular practice of Millard County Credit Union to make and keep such records as those produced in response to the United States' subpoena.

I declare the foregoing to be true and correct subject to the penalty of perjury. 28
U.S.C. § 1746.

Dated: 7/15/16

Declarant's Signature: 

Printed Name: STEVE SHINER

Title: PRESIDENT

Address: 109 S. 300 E.
DELTA Utah 84624

Telephone: 435-864-4411

Facsimile: 435-864-1883

E-Mail: Steve@millardccu.com