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

<p>UNITED STATES OF AMERICA,</p> <p>Plaintiff,</p> <p>vs.</p> <p>RAPOWER-3, LLC, INTERNATIONAL AUTOMATED SYSTEMS, INC., LTB1, LLC, R. GREGORY SHEPARD, NELDON JOHNSON, and ROGER FREEBORN,</p> <p>Defendants.</p>	<p>Civil No. 2:15-cv-00828 DN</p> <p>DECLARATION OF JAMES BENNETT</p> <p>Judge David Nuffer</p>
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I, James Bennett, pursuant to 28 U.S.C. § 1746, hereby declare that:

1. I am the CEO of NOW CFO, LLC (“NOW CFO”), and its various operating subsidiary entities, including NOW CFO Utah, LLC (“NOW CFO Utah”).
2. I have personal knowledge of the matters addressed in this declaration and would testify to the same if called as a witness.
3. NOW CFO provides outsourced finance and accounting consulting services to clients throughout the US.
4. On or about February 25, 2014, International Automated Systems, Inc. (“IAS”), retained NOW CFO Utah to provide limited accounting services.
5. Between March 2014 and November 2014 NOW CFO Utah assisted IAS with respect to its bookkeeping, bank reconciliations, and compiling information for IAS’ outside law firm and CPA firm on SEC reporting matters. NOW CFO Utah exercised no decision-making authority or signing authority on behalf of IAS.
6. During the time NOW CFO Utah performed work for IAS, IAS’ Chief Financial Officer, LaGrand Johnson, communicated with NOW CFO Utah personnel on behalf of IAS.
7. I have reviewed NOW CFO’s communication records for the time from October 31, 2018 through the date of this declaration.
8. There is no record that Neldon Johnson, Glenda Johnson, LaGrand Johnson, Randale Johnson, or anyone acting on their behalf, contacted NOW CFO to seek documents or information about NOW CFO Utah, LLC’s work for IAS.

9. I am the custodian of records or am authorized and qualified to make this declaration. I am familiar with the record keeping practices of NOW CFO.

10. The documents attached to this Declaration (an engagement letter with attachments and 7 invoices) are true copies of original records of NOW CFO.

11. The records identified above in paragraph 10 were:

- a. made at or near the time of the occurrence(s) or event(s) of the matters set forth therein;
- b. made by someone with knowledge of the occurrence(s) or event(s), or from information transmitted by a person with such knowledge;
- c. were kept and maintained in the course of the regularly conducted business activities of NOW CFO; and
- d. it was/is the regular practice of NOW CFO to make and/or keep such records.

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

Dated: 1/16/20



JAMES BENNETT



5258 South Pinemont Drive, Suite B-180, Murray, UT 84123

Date: 2/25/14

Private and Confidential

Company Name: International Automated Systems, Inc.
Company Address: 55 Main St. # 600
American Fork, UT 84003

RE: Engagement to Provide Services

Dear LaGrand:

Thank you for the opportunity to provide services to Int'l Automated Systems Inc. ("Client"). The scope of our services is described in this letter. When countersigned and accepted by Client where indicated below, this letter will serve as the agreement between NOW CFO Utah, L.L.C., a Utah limited liability company ("NOW CFO"), and Client regarding the terms of those services.

Description of Services

Initially, we will provide the services specifically described on Exhibit A attached hereto (the "Services"). Upon request by Client from time to time, NOW CFO may also provide other services (the "Additional Services"), for which additional fees will apply. If such Additional Services are provided, then Client may be required to acknowledge an amended version of Exhibit A, if requested by NOW CFO.

Any work product created in the course of the Services will be the property of Client. In the event NOW CFO is deemed to have any right, title or interest in and to any work product created for Client, NOW CFO shall waive any such right, title or interest thereto in favor of Client and shall take all actions necessary to transfer ownership of any such work product to Client.

Information; Confidentiality

In connection with the provision of the Services or Additional Services, NOW CFO will require access to Client's books, records, and other information regarding Client ("Client Information"). Client agrees to deliver such Client Information, or to arrange for its delivery, to NOW CFO on a timely basis as requested by NOW CFO. If NOW CFO does not receive necessary Client Information within the timeframes requested which delays NOW CFO's delivery or completion of Services, Client will nonetheless remain responsible for payment of all fees as described below.

Initial 

NOW CFO will rely on the Client Information provided by Client, or by Client's representatives on its behalf, in performing the Services, and will not independently verify or audit the Client Information. In this regard, it is Client's sole responsibility to ensure that such Client Information is complete and accurate, or to inform NOW CFO promptly if such is not the case. The Services provided by NOW CFO are not intended to uncover inherent errors in the Client Information; however, if NOW CFO discovers any such errors, then it will notify Client.

Except as required by applicable law or court order, NOW CFO will maintain the confidentiality of all Client Information, and will use such Client Information only for the purpose of providing the Services or Additional Services, as applicable; provided, however, that no confidentiality obligations will apply to any Client Information that is publicly available without fault of NOW CFO, or was in the possession of NOW CFO without restriction prior to receipt from Client, or was rightfully obtained from a third party. NOW CFO agrees to control use and disclosure of the Client Information and to treat it with the same level of protection as it affords its own confidential information of similar nature. NOW CFO may share Client Information with its employees and agents who reasonably need to know such information for the purposes of this Agreement.

Client acknowledges that it is responsible for the accuracy of any tax returns or similar filings. Therefore, if the Services involve preparation of any such returns or filings, Client agrees that its authorized company representatives will review such returns or filings before signing them.

From time to time, in providing the Services or Additional Services, NOW CFO may provide advice or opinions regarding the outcome of certain matters or predictions of future performance. Of course, NOW CFO will make every reasonable effort to ensure the accuracy of such advice or opinions; however, future outcomes or performance are naturally uncertain, and therefore NOW CFO cannot and will not make any guarantees regarding such matters.

Fees and Payment

The fees to be paid by Client for the Services shall be as set forth in Exhibit A. Client shall also be responsible for reimbursing NOW CFO for all reasonable costs and expenses incurred by NOW CFO directly related to the Services, such as travel, copying costs, and postage and delivery charges, as is customary in similar advisory and consulting engagements. NOW CFO will seek Client's approval prior to incurring more than \$250 in costs in any single month. Client will also pay NOW CFO's fees for any Additional Services performed by NOW CFO for Client, upon satisfactory completion of such Additional Services. NOW CFO will provide periodic invoices to Client, which shall be due within five business days following receipt thereof. Any fees or costs advanced remaining unpaid after the due date will bear interest at the rate of 1.5% per month until fully paid. Client agrees to pay the costs of collecting any unpaid fees and expenses, including court costs, filing fees and a reasonable attorneys' fee, whether incurred prior to, during, or subsequent to any litigation, bankruptcy, receivership, liquidation, or appellate proceeding.

Term and Termination

NOW CFO's engagement hereunder will commence on the date set forth in Exhibit A and will continue thereafter until the Services are completed, if applicable, or until terminated by either

Initial



party upon at least thirty (30) days prior written notice to the other party; provided, however, that if the engagement is terminated by either party by reason of material breach or unlawful conduct by the other party, then such prior notice requirement shall not apply. In the event of any such termination, Client shall be responsible to compensate NOW CFO for all Services and Additional Services performed up to the date of termination.

Upon termination of engagement for any reason, NOW CFO will promptly return to Client all Client Information and other Client property, if any, then in NOW CFO possession. However, NOW CFO may retain copies of its work product, and supporting Client Information, for its records.

Indemnity

Client agrees to defend and indemnify NOW CFO against and hold NOW CFO harmless from any third party claim arising out of or related to (a) any Service or Additional Services performed by NOW CFO under or in connection with this letter agreement, (b) any use of or reliance upon any Service, Additional Services or the results thereof by Client or by any other person or entity, or (c) any use, disclosure or infringement by Client, while acting in accordance with this letter agreement, of any proprietary right in any document or information belonging to any person that was given to Client by NOW CFO pursuant to this letter agreement; and Client shall pay the amount of all loss, liability, cost or expense including attorneys' fees suffered or incurred by NOW CFO in connection with or related to any such claim. Specifically, Client agrees to indemnify and hold harmless NOW CFO from any claims and/or damages arising from Client information provided to third parties that might rely on such information, including but not limited to financing companies, banks, leasing companies, taxing authorities, and NOW CFO cannot be held responsible or liable for damages from late filings as a publicly traded and publicly held entity. Client agrees that NOW CFO cannot be held responsible for claims and/or damages related to a late public entity filing. NOW CFO agrees to perform work with best efforts to accomplish Client needs in a timely manner. Notwithstanding the foregoing, this indemnify shall not apply to any claim resulting from NOW CFO's gross negligence or willful misconduct. This section shall survive the termination of this letter agreement.

Miscellaneous

This letter agreement, including Exhibit A, sets forth the entire agreement between NOW CFO and Client regarding the engagement of NOW CFO to perform the Services, and supersedes any other understandings. This letter agreement shall be governed by the laws of the State of Utah, without regard to the conflicts of laws principles thereof. This letter agreement may not be amended or modified except in writing signed by an authorized representative of the party to be bound by such amendment or modification. No course of conduct or trade usage shall be deemed to constitute a modification or amendment hereof, and no waiver of any right or obligation hereunder shall be deemed a continuing waiver unless agreed in writing by the party to be charged therewith.

Neither party shall be liable for delays in performance arising from causes beyond such party's reasonable control, including without limitation fire, earthquake or other natural disaster, strike or labor dispute, war or other violence, or any law, order or regulation of any governmental authority.

Initial



NOW CFO WARRANTS THAT IT WILL PERFORM ITS SERVICES IN A COMPETENT AND WORKMANLIKE MANNER. NOW CFO DISCLAIMS ANY OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING, WITHOUT LIMITATION, ANY WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. NEITHER PARTY SHALL BE LIABLE TO THE OTHER FOR CONSEQUENTIAL, SPECIAL, INDIRECT, INCIDENTAL OR PUNITIVE DAMAGES, COSTS OR EXPENSES, INCLUDING, WITHOUT LIMITATION, LOST PROFITS OR OPPORTUNITIES, EVEN IF ADVISED OF THE POSSIBILITY THEREOF. IN NO CASE WILL NOW CFO'S LIABILITY FOR ANY CLAIM OR DAMAGE EXCEED THE AMOUNT PAID BY CLIENT FOR NOW CFO'S SERVICES OR ADDITIONAL SERVICES.

Each of the parties is an independent contractor and is not an agent, distributor or representative of the other. Except as may be expressly permitted by Client in writing, NOW CFO shall not represent itself, directly or indirectly, as an agent for Client or in any manner assume or create any obligation on behalf of or for Client.

Neither party may assign or transfer this letter agreement or its rights and obligations hereunder without the written consent of the other party; provided, however, that either party may assign this Agreement without consent to a successor in interest to all or substantially all of the business of that party to which this letter agreement relates. If any provision of this letter agreement is found to be unenforceable or invalid, then the remainder of this letter agreement shall not be affected and shall be enforced in accordance with its terms as if the unenforceable or invalid provision(s) had been removed.

If any action is brought because of any breach of or to enforce, interpret, rescind, or terminate any of the provisions of this Agreement, the party prevailing in such action shall be entitled to recover from the other party reasonable attorneys' fees and court costs incurred in connection with such action, the amount of which shall be fixed by the court and made a part of any judgment rendered.

Both NOW CFO and Client consent and submit to the jurisdiction of any state or federal court of the State of Utah in any action or proceeding arising out of, or related in any way to, this Agreement. Both NOW CFO and Client waive any right they may have to contest the personal jurisdiction of the courts of the State of Utah.

Both NOW CFO and Client agree that all claims of whatever type arising out of, or related in any way to, this Agreement or the rendering of the Services hereunder shall be brought exclusively in a state or federal court in Salt Lake County, Utah. Both NOW CFO and Client waive any defense of inconvenient forum to the maintenance of any action or proceeding so brought, and waives any bond, surety or other security that might be required of any party. NOW CFO and Client each agree that if any action or proceeding arising out of, or related in any way to, this Agreement is brought in any other court or forum other than a state or federal court in Salt Lake County, Utah, the action or proceeding shall be dismissed with prejudice and the party bringing the action or proceeding shall pay the other party's legal fees and costs incurred therein.

Initial

CLIENT AND NOW CFO EACH AGREE TO WAIVE THE RIGHT TO HAVE A JURY HEAR, DETERMINE, OR MAKE ANY RECOMMENDATION WITH RESPECT TO THIS AGREEMENT, THE SERVICES CONTEMPLATED HEREIN, THE SERVICES PROVIDED HEREUNDER, THE PURSUIT OF ANY RIGHT OR REMEDY HEREUNDER AND ANY CLAIMS ARISING IN CONNECTION HERewith OR WITH ANY OF THE FOREGOING, WHETHER SUCH CLAIMS ARE BASED ON PRINCIPLES OF STATUTORY, CONTRACT, OR TORT LAW. THE PARTIES AGREE THAT ALL SUCH MATTERS SHALL BE TRIED BEFORE A COURT AND NOT BEFORE A JURY. THE PARTIES ACKNOWLEDGE THAT THIS WAIVER WAS A MATERIAL FACTOR IN THEIR DECISION TO ENTER INTO THIS AGREEMENT. CLIENT CERTIFIES THAT NEITHER ADVISOR NOR ANY REPRESENTATIVE, AGENT OR ATTORNEY OF ADVISOR HAS REPRESENTED, EXPRESSLY OR OTHERWISE, THAT ADVISOR WOULD NOT, IN THE EVENT OF LITIGATION, SEEK TO ENFORCE THE FOREGOING WAIVERS OR ANY OTHER WAIVERS CONTAINED IN THIS AGREEMENT.

Conclusion

If the foregoing terms are acceptable to you, please sign this letter agreement and return it to us within thirty days. You should also retain a copy for your records. We look forward to working with you. If you have any questions, please feel free to call.

Very truly yours,

NOW CFO Utah, L.L.C.


Jim Bennett, Manager

ACKNOWLEDGED AND AGREED:

Company Name:
International Automated Systems, Inc.
LaGrand Johnson CFO
LJ Johnson CFO
[SIGNATORY NAME AND TITLE]

Attachment: Exhibit A

Initial JJ

**EXHIBIT A
Description of Services and Fees**

Unless otherwise defined herein, all capitalized terms have the meanings given them in the letter agreement to which this Exhibit A is attached. NOW CFO will perform the following:

Description of Services: NOW CFO is engaged by client to perform essential functions that would be performed by a business consultants assisting with accounting and finance engagements. Unless otherwise notified by either party, LaGrand will be the Client contact and Robert/Birt will be NOW CFO's contact for each engagement hereunder. The functions to be performed by NOW CFO include the following:
NOW CFO will work with Client and Client personnel to perform all financial and business related projects as reasonably directed by Client.

Term: The term of this letter agreement be on a month to month basis until terminated by either party.

Commencement Date: March 1, 2014

Fees: NOW CFO's fees for this engagement will be based on the time required to complete the tasks, projects and functions as requested by Client.

CFO level personnel:	Rate per Hour: \$150 <u>125 JB</u>
Controller level personnel:	Rate per Hour: \$125
Accounting Manager level personnel:	Rate per Hour: \$85

NOW CFO may incur additional expenses that will be billed at actual to the Client and will be discussed with the Client at the beginning of the engagement. NOW CFO's employees working out of town will be allowed a per diem of \$ for meals and other expenses in addition to the actual cost of travel and lodging.

Non-Solicitation: Unless otherwise expressly agreed to in writing or upon payment of placement fee equal to 50% of annual salary, Client shall not solicit for employment or hire (as an employee, consultant or otherwise) any person employed or retained by NOW CFO at any time when such person is employed or engaged by NOW CFO or during the six (6) months after such employment or engagement ends. This provision will remain in effect during the term of this letter agreement and for a period of one (1) year after expiration or termination of this letter agreement.

NOW CFO Utah: SPMA
Title: Mgr
Date: 2/25/14

Company: International Automated Systems
Title: John Johnson CFO
Date: 3/3/2014

Initial JJ

Continuous Payment Authorization Form

Date: 3/3/2014
Company Name: International Automated Systems
Account Holder: LaGrand Johnson
Email Address: lagrand@iaus.com
Billing Address: 1309 N. 550 W.
Pleasant Grove, Utah 84062

Type of Card: VISA / MASTERCARD / AMERICAN EXPRESS

Account #: [REDACTED] 2019

Effective Date: _____

Expiration Date: 03/17

Security ID #: [REDACTED]

I, the undersigned Account Holder, hereby authorize NOW CFO / Now Advisors, LLC, a Utah limited liability company ("NOW CFO"), to charge my credit card account (as provided above) variable amounts on a recurring basis in settlement of the charges for the services provided to me by NOW CFO.

For the purpose of executing this authority, NOW CFO agrees to provide me with an invoice detailing the amount due via email not later than two business days prior to charging my credit card account. NOW CFO agrees to provide me with such an invoice as provided in the Engagement Letter. Now CFO will send invoice to Account Holder's email noted above.

NOW CFO also agrees to provide me with notice via email of when the credit card account is charged and the amount charged.

This Continuous Payment Authorization will remain in effect until I provide written notice that I rescind said authorization to NOW CFO at 5258 S. Pinemont Street, Suite B-180, Murray, UT 84123.

Signature: [Handwritten Signature]
Account Holder

Signature: [Handwritten Signature]
NOW CFO Utah, LLC

Initial _____

NOW CFO Utah, LLC
 5251 S Green Street, Ste 350
 Murray, UT 84123 US
 8016907880
 ap@nowcfo.com

Invoice

BILL TO
International Automated Systems 55 Main St. #608 Amercian Fork, UT 84003

SHIP TO
International Automated S International Automated Systems 55 Main St. #608 Amercian Fork, UT 84003

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
11524	11/21/2014	\$0.00	11/28/2014	Net 5 Bus	

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
11/21/2014	International Automated - CFO	Bank/Checking review and reconciliation	2.50	125.00	312.50

PAYMENT 312.50
 BALANCE DUE **\$0.00**

PAID

NOW CFO Utah, LLC
 5251 S Green Street, Ste 350
 Murray, UT 84123 US
 8016907880
 ap@nowcfo.com

Invoice

BILL TO
International Automated Systems 55 Main St. #608 Amercian Fork, UT 84003

SHIP TO
International Automated S International Automated Systems 55 Main St. #608 Amercian Fork, UT 84003

INVOICE #	DATE	TOTAL DUE	DUE DATE	ENCLOSED
11273	09/12/2014	\$0.00	09/12/2014	

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
09/12/2014	International Automated - CFO	Cash Bank review and doc prep for auditors/lawyers	4	125.00	500.00

PAYMENT	500.00
BALANCE DUE	\$0.00

PAID

NOW CFO Utah, LLC
 5251 S Green Street, Ste 350
 Murray, UT 84123 US
 8016907880
 ap@nowcfo.com

Invoice

BILL TO
International Automated Systems 55 Main St. #608 Amercian Fork, UT 84003

SHIP TO
International Automated S International Automated Systems 55 Main St. #608 Amercian Fork, UT 84003

INVOICE #	DATE	TOTAL DUE	DUE DATE	ENCLOSED
11082	08/01/2014	\$0.00	08/01/2014	

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
08/01/2014	International Automated - CFO	Meeting with LaGrande; Quickbooks file review	2	125.00	250.00

PAYMENT 250.00
 BALANCE DUE **\$0.00**

PAID

NOW CFO Utah, LLC
 5251 S Green Street, Ste 350
 Murray, UT 84123 US
 8016907880
 ap@nowcfo.com

Invoice

BILL TO
International Automated Systems 55 Main St. #608 Amercian Fork, UT 84003

SHIP TO
International Automated S International Automated Systems 55 Main St. #608 Amercian Fork, UT 84003

INVOICE #	DATE	TOTAL DUE	DUE DATE	ENCLOSED
10666	04/25/2014	\$0.00	04/25/2014	

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
04/25/2014	International Automated - CFO	FY11 10K documents review and J.E.s in quickbooks	12.50	125.00	1,562.50

PAYMENT	1,562.50
BALANCE DUE	\$0.00

PAID

NOW CFO Utah, LLC
 5251 S Green Street, Ste 350
 Murray, UT 84123 US
 8016907880
 ap@nowcfo.com

Invoice

BILL TO
International Automated Systems 55 Main St. #608 Amercian Fork, UT 84003

SHIP TO
International Automated S International Automated Systems 55 Main St. #608 Amercian Fork, UT 84003

INVOICE #	DATE	TOTAL DUE	DUE DATE	ENCLOSED
10598	04/11/2014	\$0.00	04/11/2014	

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
04/11/2014	International Automated - CFO	Peachtree conversion verification to Quickbooks	28	125.00	3,500.00

PAYMENT	3,500.00
BALANCE DUE	\$0.00

PAID

NOW CFO Utah, LLC
 5251 S Green Street, Ste 350
 Murray, UT 84123 US
 8016907880
 ap@nowcfo.com

Invoice

BILL TO
International Automated Systems 55 Main St. #608 Amercian Fork, UT 84003

SHIP TO
International Automated S International Automated Systems 55 Main St. #608 Amercian Fork, UT 84003

INVOICE #	DATE	TOTAL DUE	DUE DATE	ENCLOSED
10532	03/28/2014	\$0.00	03/28/2014	

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
03/28/2014	International Automated - CFO	Business review; SEC Reporting prep; Peachtree Conversion	18	125.00	2,250.00

PAYMENT	2,250.00
BALANCE DUE	\$0.00

PAID

NOW CFO Utah, LLC
 5251 S Green Street, Ste 350
 Murray, UT 84123 US
 8016907880
 ap@nowcfo.com

Invoice

BILL TO
International Automated Systems 55 Main St. #608 Amercian Fork, UT 84003

SHIP TO
International Automated S International Automated Systems 55 Main St. #608 Amercian Fork, UT 84003

INVOICE #	DATE	TOTAL DUE	DUE DATE	ENCLOSED
10459	03/14/2014	\$0.00	03/14/2014	

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
03/14/2014	International Automated - CFO	Business review; SEC Reporting prep; Mantyla Docs Review	14.50	125.00	1,812.50

PAYMENT	1,812.50
BALANCE DUE	\$0.00

PAID