

JOHN W. HUBER, United States Attorney (#7226)
JOHN K. MANGUM, Assistant United States Attorney (#2072)
111 South Main Street, Suite 1800
Salt Lake City, Utah 84111
Telephone: (801) 524-5682
Email: john.mangum@usdoj.gov

ERIN HEALY GALLAGHER, *pro hac vice*
DC Bar No. 985670, erin.healygallagher@usdoj.gov
ERIN R. HINES, *pro hac vice*
FL Bar No. 44175, erin.r.hines@usdoj.gov
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, CENTRAL DIVISION

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| <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 GORDON JACOBSEN Judge David Nuffer</p> |
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I, Gordon Jacobsen, pursuant to 28 U.S.C. § 1746, hereby declare that:

1. I am president of Cadence Consulting Corporation.
2. I have personal knowledge of the matters addressed in this declaration and would testify to the same if called as a witness.
3. Cadence Consulting Corporation performs various internal audit, risk management and compliance services as it relates to business processes, information systems and financial reporting.
4. On or about June 2008, International Automated Systems, Inc. (“IAS”) retained Cadence Consulting Corporation to perform technical accounting and financial audit preparation services.
5. Cadence Consulting Corporation assisted IAS to organize its financial records, assemble financial audit support schedules and prepare SEC reporting documents (e.g., 10Qs and 10Ks) from June 2008 to November 2011.
6. During the time Cadence Consulting Corporation performed work for IAS, LaGrand Johnson communicated with Cadence Consulting Corporation personnel on behalf of IAS.
7. I have reviewed Cadence Consulting Corporation’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 Cadence Consulting Corporation to seek documents or information about Cadence Consulting Corporation’s work for IAS.

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

Dated: January 17, 2020

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Gordon Jacobsen