

EXHIBIT 1

Victor D. Vital
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August 15, 2019

Sean Beaty
Trial Attorney
U.S. Department of Justice, Tax Division
Southern Criminal Enforcement Section
4 Constitution Square
150 M Street, NE, Room 1.811
Washington, DC 20002

Re: *United States vs. Jack Steven Pursley*; 4:18-cr-00575

Dear Mr. Beaty:

I write to provide disclosure and report, pursuant to Federal Rules of Criminal Procedure 16(b)(1)(C)(i) and the Court's Order, in the above-referenced matter.

Experience

Mr. England has 35 years of experience as a licensed CPA. He is proficient in the areas of individual and business tax preparation, retirement planning and consulting, and has served as previously served as an expert witness. Mr. England's CV is attached hereto as Exhibit A.

Documents, materials, information and/or authorities reviewed and/or providing bases and reasons for opinions herein

1. The Government's Trial Exhibits.
2. The Defendant's Trial Exhibits.
3. Documents disclosed in discovery in this matter.
4. Mr. England's personal and professional interactions with J. Stephen Pursley ("Pursley"), including interactions as his tax preparer.
5. Mr. England's education and his professional training and experience.

Opinions

1. Special purpose entities/LLCs, as used by Pursley, are legal and typical when conducting the type of business in which Pursley was and is involved.
2. Pursley's prior tax advisors and professionals made mistakes and misadvised Pursley.
3. Pursley does not have the requisite knowledge of U.S. tax law to mastermind and construct a tax scheme like the one the Government charged in the Indictment.
4. Pursley is not savvy and sophisticated enough to keep his own books for tax reporting purposes, or to manipulate others regarding such bookkeeping.

Potential Rebuttal Opinions

The full scope of Mr. England's testimony cannot be determined until the Government has rested its case. In particular, the scope of Mr. England's testimony cannot be determined until after the Government's expert or summary witness relating to finances, tax, and/or accounting has testified, and the corresponding evidence has been presented. Therefore, although this disclosure and report is sent in response to the request for notice under Federal Rule of Criminal Procedure 16(b) (1) (C) and the Court's Order, nothing in this notice is meant to limit Mr. England's testimony. It should be anticipated that Mr. England may testify as to any financial, tax, or accounting issue raised by the Government at trial and any issue addressed in the testimony of the Government's own witnesses that are within Mr. England's area of expertise.

Respectfully submitted,



Victor D. Vital

EXHIBIT A

Curriculum Vitae for:

Jerry E. England CPA

Jerry E. England CPA
England & Company
4635 Southwest Fwy, Suite 650
Houston, TX 77027
713-963-0060
jengland@england-cpa.com

AREAS OF PROFESSIONAL INTEREST:

Tax Preparation – Individual and Business
Retirement Planning and Consulting
Litigation Support and Expert Witness

EMPLOYMENT:

Licensed in Texas #033805 since March 8, 1984
Sole proprietor from July, 2004 to present
Principle at Null-Lairson CPAs from June, 2000 to July, 2004
Sole proprietor from May, 1998 to June, 2000
Partner at England & Company from May, 1985 to May, 1998

EDUCATION:

30+ years of required continuing education at 40 hours per year
1966 to 1971 University of Cincinnati, Business Administration

RELATED PROFESSIONAL EXPERIENCE:

Current:

Treasurer of Lone Star Santos, Inc., a not-for-profit organization
Treasurer of Land of My Grandfathers, Inc, a not-for-profit organization

Past:

Treasurer of the Council on Recovery
Chairman of the Foundation Board of the Houston Council on Alcohol & Drugs
Chairman of the Healthcare Committee for the Houston Chapter of CPA's
Committee Member of the West Houston Community Center