

EXHIBIT "A"

Justin P. Tschoepe
811 Main Street, Suite 4100
Houston, Texas 77002
713-632-8000

Mr. Tschoepe may testify regarding the attorneys' fees incurred by the parties in this case, including fees incident to any appeal. It is expected that the opinion of Mr. Tschoepe will be that the attorneys' fees incurred by Plaintiffs, and the hourly rates paid in the defense of the claims asserted against Plaintiffs and Third-Party Defendants, are reasonable, necessary, and customary. Mr. Tschoepe will also offer opinions regarding whether the attorneys' fees incurred by the Defendant and Counter-Plaintiff are reasonable, necessary, and customary. Mr. Tschoepe may also have opinions as to the reasonableness and necessity of the fees allegedly incurred and/or sought by other parties to this litigation. More specific details of their opinions are not known at this time and are dependent and based upon the length and complexity of trial and other relevant factors that will not be known until the time of trial.

Mr. Tschoepe is qualified by knowledge, education, training, and experience to testify as an expert in the area of attorneys' fees. In forming his assessments and opinions, Mr. Tschoepe will rely upon his familiarity with the issues in this case, his background and experience in representing clients in similar cases, and his familiarity with the range of fees customarily charged in cases such as this in Texas. Mr. Tschoepe bases his opinions on his experience in handling cases such as this in Texas and his knowledge of the case file.

The opinions of Mr. Tschoepe regarding reasonable and necessary fees will be consistent with the evidentiary factors set forth by the Texas Supreme Court, the Fifth Circuit, and Rule 1.04 of the Texas Disciplinary Rules of Professional Conduct. The opinions concerning fees will be consistent with the following:

- a. The time and labor required, the novelty and difficulty of the questions involved, and the skill required to perform the legal service properly;
- b. The likelihood that the acceptance of the particular employment will preclude other employment by the lawyer;
- c. The fee customarily charged in the locality for similar legal services;
- d. The amount involved and the result obtained;
- e. The time limitations imposed by the client or the circumstances;
- f. The nature and length of the professional relationship with the client;
- g. The experience, reputation, and ability of the lawyer or lawyers performing the services; and

- h. Whether the fee is fixed or contingent on results obtained or uncertainty of collection before the legal services have been rendered.

Plaintiffs and Mr. Tschoepe reserve the right to amend and/or supplement their opinions as other information or discovery becomes available. A resume for Mr. Tschoepe is attached hereto. Plaintiffs will make Mr. Tschoepe available for deposition and, incident thereto, and to the extent not disclosed herewith, will make available the materials described in Rule 194.2(f)(4)(A).

Raleigh Bailes, Sr., CPA

Bailes Bates & Associates, LLP
1650 Highway 6, Suite 470
Sugar Land, TX 77478
Ph: 281-565-6400
Fax: 281-565-3323

Mr. Bailes has been a Certified Public Accountant since 1973. He has reviewed and is expected to make additional reviews of the accounting of Maple Residential, Ltd. ("Maple"), Mystic Energy, Inc. ("Mystic"), Stallones Holding, Inc. ("SHI") and Tomball Gateway, Ltd. ("Tomball").

Mr. Bailes is expected to testify concerning the amount of funds taken from Maple, Mystic, SHI and Tomball by Defendant as "loans." He is expected to testify as to the amount of money that Defendant owes to those entities.

Mr. Bailes is also expected to testify as to the damages that are being claimed by Ms. Lugo. Ms. Lugo has claimed that she is owed money from the Plaintiffs in connection with certain real estate projects worked on by Ms. Lugo. Ms. Lugo's claims include payment for future receivables. Mr. Bailes will calculate the net present value of the future receivables and whether the "loans" involved were/are compliant with IRS regulations.

A resume for Mr. Bailes is attached hereto. Plaintiffs will make Mr. Bailes available for deposition and, incident thereto, and to the extent not disclosed herewith, will make available the materials described in Rule 194.2(f)(4)(A).

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Justin P. Tschoepe

Partner

Contact

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713.632.8083

Houston

Professional Summary

Justin is a business trial lawyer whose practice focuses on litigation involving energy and government contracts, including False Claims Act suits brought by qui tam whistleblowers. Representing clients in all phases of dispute resolution, Justin has experience in state and federal courts as well as international and domestic arbitration. Justin represents energy companies as both plaintiffs and defendants in suits involving breach of contract, fraud, tortious interference, breach of warranty, indemnity disputes, breach of fiduciary duty, property damage, and interference with land use and exploration and production. His clients include upstream, midstream, and downstream energy companies as well as service entities. Justin's False Claims Act experience includes qui tam claims brought against energy companies operating in the Gulf of Mexico and other federal lands as well as whistleblower suits against colleges and government contractors. Justin is recognized with "Rising Star" honors in commercial litigation, energy law, and oil & gas law by *Best Lawyers in America* and *Texas Super Lawyers*. He was also selected to the Institute for Energy Law's inaugural Leadership Class for 2018-2019. Prior to joining the firm, Justin was a partner with McKool Smith. Justin and his wife, Lauren, have two children.

Representative Experience

- Defended multiple oil and gas producers against allegations of underpayment of royalties both under state law and lease obligations, including suits related to deduction of post-production costs, royalty payments for natural gas liquids, and other allegations.
- Obtained arbitration award in favor of client pursuing claims for breach of an EPC agreement related to engineering and construction of a natural gas peaking power plant.
- Secured jury verdict after four-week trial awarding more than \$30 million in case alleging breach of contract and fraud involving DNA verification of Akaushi/Red Wagyu cattle.
- Defended multiple qui tam/False Claims Act suits against offshore exploration and production companies in the Gulf of Mexico alleging fraudulent certification of compliance with federal leases and permits seeking damages of over \$50

billion, obtaining complete dismissal of one case on summary judgment and a voluntary non-suit of another after filing a motion to dismiss.

- Successfully defended client in ICC arbitration over an alleged breach of a consulting contract relating to oil and gas exploration in the Middle East.
- Defended offshore oil and gas operator against qui tam/False Claims Act allegations that the company fraudulently underpaid royalties to the federal government by taking transportation deductions for costs related to subsea movements of production and costs related to the building of tension leg platforms in the deep-water Gulf of Mexico.
- Defended trading company in suit alleging breach of a buy/sell provision in a crude oil purchase agreement related to the purchase of crude oil in the Permian Basin and subsequent re-sell of crude on the United States Gulf Coast.

Professional Honors & Affiliations

- "Ones to Watch" by *Best Lawyers in America* in Commercial Litigation and Energy Law, 2021-2022; Oil & Gas Law, 2022
- "Texas Rising Star," in Energy & Natural Resources by Thomson Reuters' *Super Lawyers*, 2017-2022
- Member: Institute for Energy Law Inaugural Leadership Class, 2018-2019
- Former Co-Chair: Houston Young Lawyers Association Energy Counsel Committee
- Member: University of Houston Law Center Young Alumni Committee
- Member: University of Texas System Chancellor's Centurions
- Member: Kappa Alpha Omicron Educational Foundation Housing Board

Presentations & Publications

- "Oil & Gas Companies Face Broader Exposure to FCA Liability Under COVID Stimulus Programs," *Energy Law Advisor*, September 14, 2020 (co-author)
- "DOJ Policy Changes Regarding Cooperation of Business Entities and Pursuit of Individual Defendants," *Fulbright Briefing*, February 2019 (co-author)
- "The Current State of Renewable Energy Disputes," Parts 1-4, *Law360*, April 2017 (co-author)
- "Supreme Court Endorses 'Implied Certification' FCA Claims," *Fulbright Briefing*, June 17, 2016 (co-author)
- "Look to Pa. Case on Standard of Liability For Fracking," *Law360*, March 30, 2015 (co-author)
- "Supreme Court Prevents Class Plaintiffs from Stipulating Around Federal CAFA Jurisdiction," *Fulbright Briefing*, March 21, 2013
- "A Fraud Against One is Apparently a Fraud Against All: The Fraud Enforcement and Recovery Act's Unprecedented Expansion of Liability Under the False Claims Act," 47 Hous. L. Rev. 741, 2010

Education & Professional Background

- The University of Houston Law Center, J.D., *summa cum laude*, 2011 (Order of the Coif, Order of the Barons, National Order of Scribes, Articles Editor, 2010-

2011, *Houston Law Review*)

- University of Texas, B.A. in Government, 2008
- Admitted to Practice: Texas, 2011; Pennsylvania

CURRICULUM VITAE OF J. RALEIGH BAILES

I. PERSONAL BACKGROUND

- A. Date of Birth: September 9, 1948
- B. Place of Birth: Rock Hill, S.C.
- C. Children: Raleigh, Jr., Amanda, Laura
- D. Married: Elizabeth C. Bailes

II. EDUCATIONAL BACKGROUND

- A. Undergraduate: Schreiner College, 1968, A.A.
University of Houston, 1970, BBA
- B. Certified Public Accountant: July, 1973
- C. Chartered Financial Consultant: October 1990
- D. Certified Valuation Analyst: November 1998

III. PROFESSIONAL EMPLOYMENT

- A. Internal Revenue Service; 08/70 – 03/74; Internal Revenue Agent
- B. Franklin, Sylvester & Co.; 03/74 – 08/81; Partner
- C. Spicer & Oppenheim; 09/81 – 10/90; Partner
- D. Pannell Kerr Forester; 11/90 – 08/91; Partner
- E. Null Lairson, PC (formerly Null & Associates, PC)
09/91 – 11/30/99; Shareholder/Officer
- F. J. Raleigh Bailes, CPA; 12/1/99 – 3/16/03
- G. Bailes Bates & Associates, LLP; 3/17/03-present

Areas of practice include business consulting, strategic planning, forecasting, business valuation, litigation consulting, estate tax, income tax, retirement planning, financial planning and tax controversy.

IV. ASSOCIATIONS

- A. American Institute of Certified Public Accountants
- B. Texas Society of Certified Public Accountants
- C. Houston Chapter, TSCPA
- D. National Association of Certified Valuation Analysts 1995-2017
- E. National Conference of CPA Practitioners; Past-President and Director – Houston Chapter
- F. American Heart Association – East Fort Bend Division,
Past President & Director
- G. American Heart Association – Texas Affiliate, Past
Treasurer and Director
- H. Sugar Land Rotary Club, Past-President & Director
- I. Fort Bend Family YMCA, Past Finance/Planning committee and Partners
chair and Director
- J. Sugar Land Rotary Foundation, Past Director

V. **PROFESSIONAL**

- A. Advanced Estate Planning Conference Committee, TSCPA
- B. CPA's Working for Justice for All, Houston Chapter, TSCPA
- C. Litigation Services Committee, TSCPA
- D. Litigation Services Committee, Houston Chapter, TSCPA
- E. Admitted to Practice before the U.S. Tax Court

List of Cases – J. Raleigh Bailes

- Cause No. 07285B; *K C Cunningham vs. David Tindol*; In the District Court of Kerr County; 198th Judicial District
- Case No.: 70 110 00187 08; *Deer Park Construction Associates, Inc. v. Ingenia Polymers, Inc.*
- Cause No. 2006-60790; *Empire Southwest, LLC d/b/a Empire Precision Machining v. THC Technologies, Inc. and Steve Lavine*; In the District Court of Harris County, Texas; 55th Judicial District
- NASD Arbitration No. 05-02222; Robert E. Moore, Pamela W. Moore, RM Kelly Investments, LLC, et. al. vs. Deutsche Bank AG, et al.
- Cause No. 2003-61404; Wells Fargo Bank Minnesota, N.A., as Trustee v. TEM Westlakes, Ltd., et al.; In the 333rd Judicial District Court, Harris County, Texas
- In the Matter of the marriage of Michelle Anne Johnston and Alan Steven Blazei and in the interest of Daniel Blazei and Suzanne Blazei, Children: Cause No. 99-CV-108, 446: 328th Judicial District Court, Fort Bend County, Texas
- No. 1999-37131, Hutchison-Hayes International, Inc., v. Newpark Drilling Fluids, Inc. and Tuboscope Vetco International, Inc.; in the 125th Judicial District Court, Harris County, Texas
- No. 200-01520, Pentegra Dental Group, Inc. vs. Richard J. Reinitz, D.D.S., Reinitz Dental Services, Inc. et al; In the 125th Judicial District Court, Harris County, Texas
- Case No. 99-09914; In the Matter of the marriage of Kenneth Alan Whited and Louise Joni (Johnson) Whited and in the interest of Jennifer Dawn Whited, Kenneth Austin Whited and Laurissa Michelle Whited, Minor Children; In The District Court of Harris County, Texas, 309th Judicial District
- Cause No. 51,629-A; Tommy Shofner vs. B.N. Transport, Inc., Iris Gene McKinzy, Billy Jean Byers, and Mrs. Billy Jean Byers, Individually and dba B.N. Transport, a partnership, in the 75th Judicial District of Liberty County, Texas.
- Case No. 70-160-00333-98; W. Dean Spies vs. WorldPort Communications, Inc. before the American Arbitration Association in Houston, Texas.

- Case No. 97-29163; Walter W. Eckman, Individually, and as Nominee and Trustee, Eckman, Inc. and Larry Eckman vs. Emzy T. Barker, III and Ava Barker, dba Brushy Creek Brahman Center, John Jefcoat, dba Double J Ranch, and American Brahman Breeders Association; in the 151st District Court, Harris County, Texas
- Cause No. 97-06263; Petro-Chem Technical Services, Inc vs. Daniel O. Ott, Mahite F. Ott, Neil A. Blakely and Blakely & Bandy, Inc.; 334th Judicial District Court, Harris County, Texas
- Cause No. 96-18167; Iosif Levitan vs. Alex Genin, Sovtex, Inc. and Eurocapital Group, Limited vs. Irina Levitan, et al; 164th Judicial District Court, Harris County, Texas
- Cause No. 95-G0090; Mallay Corporation vs. AIU Insurance Company et al; 239th Judicial District Court, Brazoria County, Texas
- Tri-County Home Healthcare, Inc vs. Columbia / HCA (approximately 1995)
- Cause No. 94-52225; Incheape Testing Services, Inc vs. Matthews, Matson & Kelly, Inc. and Beverly C. Matson; 80th Judicial District Court, Harris County
- Cause No. 94-04105-K; Warren G. Hardin, Jr. vs. Forth Worth Star Telegram, et al
- Cause No. 93-52979; Ruben White vs. PST Vans, Inc., Overnite Transportation Company, Union Pacific Railroad Company, James Harry Mills and Sergio Luna; 281st Judicial District Court, Harris County, Texas
- Cause No. 93-23722; In the matter of the Marriage of John Smith and Willie Mae Felder and in the interest of Kenneth Dwayne Earl Smith; 311th Judicial District Court, Harris County, Texas
- Cause No. 91-004391; Charles Michael Gillis vs. Gillis, Walker, Drexler & Williamson, et al; 157th Judicial District Court, Harris County, Texas
- Landry vs. FCA Corporation, et al (Galveston County, approximately 1989)
- Ward vs. Ward (Galveston County, approximately 1989)
- In re: James Coney Island, Inc.; United States Bankruptcy Court, Southern District of Texas (approximately 1989)
- In re: Uni Refining Company; United State Bankruptcy Court, Southern District of Texas (Judge Leal's Court, originated approximately 1980)

CURRICULUM VITAE OF J. RALEIGH BAILES, Jr.

I. PERSONAL BACKGROUND

- A. Date of Birth: May 13, 1978
- B. Place of Birth: Houston, TX
- C. Children: Braden, Bella, Colin
- D. Married: Heidi Sue Bailes

II. EDUCATIONAL BACKGROUND

- A. Undergraduate: Texas Tech University, 2001, B.S.
University of Houston, 2005, C.A.
- B. Certified Public Accountant: May 2006
- C. Certified Financial Planner TM: June 2004

III. PROFESSIONAL EMPLOYMENT

- A. The Shobe Financial Group, Inc.; 8/2001 – 8/2003
- B. Legacy Wealth Advisors; 9/2003 – 8/2012
- C. Bailes Bates & Associates, LLP; 9/2003 – present
- D. WMA Financial, LLC; 9/2012 – present

Areas of practice include business consulting, strategic planning, forecasting, litigation consulting, estate tax, income tax, retirement planning, financial planning and tax controversy.

IV. ASSOCIATIONS

- A. American Institute of Certified Public Accountants
- B. Texas Society of Certified Public Accountants
- C. Houston Chapter, TSCPA
- D. Financial Planning Association
- E. Houston Chapter, FPA
- F. Sugar Land Rotary Club, Past-President, and Past-Treasurer
- G. BNI Sugar Land Success, Past-President, and Past-Treasurer
- H. Parks Youth Ranch, Board of Directors

V. PROFESSIONAL

- A. Personal Financial Specialist

Automated Certificate of eService

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Robert Kruckemeyer on behalf of Robert Kruckemeyer
Bar No. 11735700
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Status as of 7/11/2023 9:10 AM CST

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