FisherBroyles

**Nicole Hughes Waid, Esq.**
Partner
nicole.waid@fisherbroyles.com
Direct: (202) 906-9572
Fax: (239) 236-1260
2390 Tamiami Trail North, Suite 100
Naples, FL 34103
www.FisherBroyles.com

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**Via Email**
Trent Reichling
Michael Liebman
Assistant United States Attorneys
United States Attorney's Office
Middle District of Florida – Fort Myers Division
Trenton.Reichling@usdoj.gov
Michael.Liebman@usdoj.gov

Re: *United States v. Casey Crowther, Case No: 2:20-cr-00114*

Trent and Michael,

During our conversation on February 16, 2020, the Government confirmed that it would be putting on an SBA witness and a financial witness to summarize the bank records for Mr. Crowther and Target Roofing. We received the summary exhibits for this witness on March 5, 2021. After our discussion in February, we engaged an expert on February 18, 2021 to address the SBA and accounting issues. We are unsure if we will call this person to testify at trial but reserve the right to do so.

As such, we are providing expert notice pursuant to Fed. R. Crim. P. 16(b)(1)(C). The defense has engaged Jessica L. Hollobaugh, CPA/ABV, CFE, Partner, Market Leader, Forensics, Investigations and White-Collar Criminal Defense with Withum. Ms. Hollobaugh's qualifications and *curriculum vitae* are attached. Ms. Hollobaugh is reviewing the government's summary exhibits, the books and records of Target Roofing, account receivables, loan documents, stock redemption agreements, and any relevant financial transactions. She will rebut the Government's financial analyses and testify to common accounting practices, the availability of funds, S corporations and flow-through income, and the cash flow activity of Target Roofing over the 24-week covered period. She has reviewed the Interim Final Rules, loan applications, SBA disclosures, and other relevant materials. Ms. Hollobaugh has reviewed Target Roofing's payroll records and other forgivable expenses. She will testify, similar to your summary reports, as to what expenses are eligible expenses for forgiveness and if the Company chose to file for forgiveness the Company's eligibility for forgiveness and/or the Company's ability to pay back the loan with the lender.

Ms. Hollobaugh is still in the process of reviewing the summary exhibits provided by the government on March 5, 2021 and we will update you if there is any change in the scope of her expert opinion or testimony.

[redacted]

We look forward to discussing further.

Sincerely,

FisherBroyles, LLP

Nicole Hughes-Waid, Esq.
Partner