UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FORIDA

CASE No. 22-20290-CR-BLOOM/OTAZO-REYES

UNITED STATES OF AMERICA

Plaintiff,

v.

ERIC DEAN SHEPPARD,

Defendant.
______________________________________/

DEFENDANT'S SECOND AMENDED NOTICE
OF INTENT TO UTILIZE EXPERT TESTIMONY

Defendant, Eric Dean Sheppard, hereby files this Amended Notice of Intent to Utilize Expert Witness Testimony. Pursuant to Rule 16(B) of the Federal Rules of Criminal Procedure, Defendant provides this amended notice that Defendant may call the following expert witness in his case at trial.

The qualifications of the expert witness, Scott Bouchner of Berkowitz Pollack Brant Advisors + CPAs ("BPBA"), are described in his CV, which was provided to counsel for the government via email.

Mr. Bouchner is a partner at BPBA and the Director in Charge of Forensic Advisory Services. His practice areas include bankruptcy, insolvency, litigation support, expert witness testimony, forensic accounting investigations, due diligence investigations, and more.

At this juncture, it is expected:

(1) Mr. Bouchner may testify about the cash flows of HM Management and Development, LLC ("HM Management"), HM-UP Development Alafaya Tails, LLC ("HM UP"), and HM Four, LLC ("HM Four") (collectively, the "Companies) for various time periods between

January 1, 2020 and December 31, 2021. Mr. Bouchner may testify regarding cash flows in HM Management accounts at: (a) Amerasia Bank (#2063); (b) SunTrust Bank (#7571); and Bank of America (#5176 and #5189). Mr. Bouchner will testify regarding cash flows in HM UP accounts at: (a) Amerasia Bank (#1903); (b) One Florida Bank (#2368); (c) SunTrust Bank (#5973); and Wells Fargo (#5874). Mr. Bouchner may testify regarding cash flows in an HM Four account at SunTrust Bank (#5817). Mr. Bouchner may testify regarding Defendant's account at American Express. Collectively, these accounts are referred to as the "Accounts." Mr. Bouchner may testify regarding sources and uses of funds for the Companies in the Accounts, including that the Companies collectively paid more for workers, mortgage interest, utilities, insurance, and other business expenses than they received in government loans.

(2) Mr. Bouchner may testify regarding use of the Companies and the Accounts to pay personal expenses (as well as the tax and bookkeeping treatment of those expenses) for various time periods between January 1, 2014 and December 31, 2021. This may include that the Companies historically paid Defendant's personal expenses, and that there were sufficient non-government loan funds in the Accounts to cover personal expenses.

(3) Mr. Bouchner may testify regarding the status of the government loans, including the history of payments on the government loans.

(4) Mr. Bouchner may testify that money is fungible and that the determination of how the government funds were used requires a broad analysis of the Companies and the Accounts, rather than a narrow, account-by-account compilation of information.

(5) Mr. Bouchner may testify regarding other payments made to the Companies, payments made by the Companies, or the cash flows related to other companies owned by

Defendant, if necessary given witness testimony at trial and the government's presentation of its case in chief. In that event, Defendant will endeavor to update this disclosure.

(6) Mr. Bouchner's testimony will draw upon his expertise and experience. Mr. Bouchner is relying on interviews and discussions with individuals associated with the Companies. Mr. Bouchner is also relying on bank and credit card documents produced by the Government, QuickBooks records kept as business records by the Companies, QuickBooks maintained in Cupersmith's files and produced by the Government, project reports for the Orlando shopping center kept as business records by the Companies, and American Express credit card statements reconciled by the Companies and maintained as business records. All the foregoing documents have been produced *to* the Government, or were produced *by* the Government, except for Amerasia bank statements for May 2022 to present (Acct. #1903), on which Mr. Bouchner is relying to testify concerning the status of the government loans, and which will be produced shortly.

/s/ *Scott Bouchner*
Scott Bouchner
Berkowitz Pollack Brant Advisors + CPAs

Dated: November 17, 2023.

Respectfully submitted,

NELSON MULLINS
One Biscayne Tower, 21st Floor
2 S. Biscayne Boulevard
Miami, FL 33131
Telephone: 305.373.9400
Facsimile: 305.995.6449

By: /s/ Christopher Cavallo
Jayne C. Weintraub
Florida Bar No. 320382
Christopher Cavallo
Florida Bar No. 0092305
Jonathan Etra
Florida Bar No. 686905

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on November 17, 2023, a copy of the foregoing was electronically filed using the Court's CM/ECF system and electronic notice was provided to the Office of the United States Attorney.

By: /s/ Christopher Cavallo
Christopher Cavallo