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7 Counsel for Defendant James Parker

8 **IN THE UNITED STATES DISTRICT COURT**
9 **DISTRICT OF ARIZONA**

10 **UNITED STATES OF AMERICA,**
11 Plaintiff,

12 v.

13 **JAMES PARKER,**
14 Defendants.

No. 10-CR-757-PHX-ROS

**DEFENDANT'S AMENDED NOTICE OF
EXPERT WITNESSES**

15 PLEASE TAKE NOTICE, the Defendant, James Parker, hereby gives his notice
16 of expert witness, pursuant to Fed. R. Crim. Pro. 16(b).
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18 In his case-in-chief, the Defendant intends to call the following:

19 1. **Dr. Robert E. Grosse.** Dr. Grosse is Director of the Global Leadership Development
20 and Learning Unit at Standard Bank in Johannesburg, South Africa. He holds a B.A. degree
21 from Princeton University and a doctorate from the University of North Carolina, both in
22 international economics. He has taught international finance in the MBA programs at
23 Thunderbird, the University of Miami, the University of Michigan, and at the Instituto de
24 Empresa (Madrid, Spain), as well as many universities in Latin America. As a consultant in
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1 international business he has worked for the US Commerce, State, and Treasury Departments,
2 the Organization of American States, and the United Nations.

3 At trial, the Defendant anticipates that Dr. Grosse will testify as rebuttal and to explain
4 international business transactions as they relate to this case.

5 2. **William Patrick Cantrell.** Mr. Cantrell is a C.P.A., attorney, and author. The Court
6 will find attached a copy of Mr. Cantrell's *curriculum vitae*.

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8 At trial, the Defendant anticipates that Mr. Cantrell will testify as a summary witness,
9 rebuttal and about tax procedures.

10 3. **Gail L. Prather.** Ms. Prather is a C.P.A., and is an active industry participant who
11 has more than 25 years of public accounting experience. Ms. Prather is the president and co-
12 founder of a Houston-based accounting firm that offers tax compliance, auditing, business
13 consulting, and financial solutions to privately held businesses. The Court will find attached a
14 copy of Ms. Prather's *curriculum vitae*.

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16 At trial, the Defendant anticipates that Ms. Prather will testify as a summary witness,
17 rebuttal and about tax procedures.

18 Respectfully submitted on March 30, 2012.

19
20 /s/ Ashley Blair Arnett
21 Michael Minns (pro hac vice)
22 State Bar No. 14184300
23 Ashley Blair Arnett (pro hac vice)
24 State Bar No. 24064833 (Texas)
25 MICHAEL LOUIS MINNS, P.L.C.

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- AND -

/s/ Michael D. Kimerer
Michael D. Kimerer
Local counsel for Defendant James Parker
Kimerer & Derrick, P.C.
221 East Indianola Avenue
Phoenix, AZ 85012
Tel.: 602-229-5900
Fax: 602-264-5566
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CERTIFICATE OF SERVICE

On March 30, 2012 I, Ashley Blair Arnett, attorney for the Defendant, James Parker, filed the Defendant's Amended Expert Disclosures *via* ECF. Based on my training and experience with electronic filing in the federal courts, it is my understanding that a copy of this request will be electronically served upon opposing counsel, Peter Sexton and Walter Perkel, and co-counsel, Joy Bertrand, upon its submission to the Court.

Respectfully submitted this 30th day of March, 2012.

s/Ashley Blair Arnett
Ashley Blair Arnett
Attorney for Defendant



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AIB Fellow - Robert Grosse



Professor Robert Grosse is Director of the Global Leadership Development and Learning Unit at Standard Bank in Johannesburg, South Africa. He joined the Group as head of the new Global Leadership Centre in 2006. He holds a B.A. degree from Princeton University and a doctorate from the University of North Carolina, both in international economics. He has taught international finance in the MBA programs at Thunderbird, the University of Miami, the University of Michigan, and at the Instituto de Empresa (Madrid, Spain), as well as in many universities in Latin America. As a consultant in international business he has worked for the US Commerce, State, and Treasury Departments, the Organization of American States, and the United Nations. Among the many companies he has served are: American Express, Anaconda, Banco Ganadero, Chase Manhattan Bank, Citibank, EXXON, IBM, Merrill Lynch, Raymond James, Texaco, YPF, and Xerox.

Professor Grosse is a leading author on international business in Latin America. He has written about global firms' strategies in the region (*Can Latin American Firms Compete?* Oxford, 2007), the financial crises of the 1980s and 1990s and strategies of banks and firms to deal with them (three books and a dozen articles) and the strategies of Latin American firms in international competition (cases on Enersis, Banco Ganadero, YPF, and LanChile, among others). He wrote a section on "International Business in Latin America" for the *Oxford Handbook of International Business* (Oxford, 2001). He is a Fellow of the Academy of International Business.

Professor Grosse has worked as Chair in Capital Markets at the Instituto de Empresa (Madrid), and as Visiting Professor of International Finance at ICESI (Cali, Colombia), Universidad del Norte (Barranquilla, Colombia) and at the Universidad Gabriela Mistral (Santiago, Chile). He has taught executive programs in international finance and global business strategy in Argentina, Bolivia, Chile, Colombia, Costa Rica, Ecuador, México, Panama, Perú, Puerto Rico, Spain, Trinidad, Uruguay and Venezuela. He was President of the Business Association of Latin American Studies in 2005-6.

For additional information: [Thunderbird Faculty Profile for Dr. Grosse](#)

Last Updated: April 2008

WILLIAM PATRICK CANTRELL

BIOGRAPHICAL DATA

Personal

- Residence: Houston, Texas
- Marital status: married
- Children: four daughters

Education

- Texas Tech University, Lubbock, Texas
BBA (accounting major)
- University of Houston, Houston, Texas
JD (law)

Licenses, Certifications, Admissions

- Attorney, State Bar of Texas
- Certified Public Accountant, Texas
- Certified in Tax Law
Texas State Board of Legal Specialization
- Federal Court Admissions
 - United States Tax Court
 - United States Supreme Court

Author

- *FEDERAL TAX PROCEDURE FOR ATTORNEYS*, ABA Book Publishing Co., 2008

Lecturer

- University of Houston, Bauer College of Business
"IRS Examination, Appeals, Tax Court"

Employment History

- United States Treasury Department, Internal Revenue Service
Revenue agent (5 years)
Appeals officer (2 years)
- R.C. Coogan & Co, CPA's (staff accountant, 1 year)
- Cantrell & Company, CPA's (managing partner, 25 years)
- Briggs & Veselka Co., CPA's (tax shareholder, 7 years)
- Cantrell & Cantrell, Attorneys at Law (tax controversy lawyer, 3 years)



GAIL L. PRATHER, C.P.A.

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Houston, TX 77092
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PRATHER KALMAN, PC

2007-Present

President and co-founder of Prather Kalman, PC, a certified public accounting firm offering tax compliance, auditing, business consulting, and financial solutions to privately held businesses and high net worth individuals. The accounting practice has experienced record setting growth in the Houston market.

Prather has more than 25 years of public accounting experience in management, consulting, tax and auditing for small businesses and non-profit organizations. She manages the day-to-day operations for Prather Kalman.

Prather and her co-founder Herb Kalman put together a uniquely innovative and proactive staff of CPAs, Auditors, Valuation Experts and Tax Specialists that offer a full spectrum of services in a professional and highly personal manner, assisting clients in reducing tax liabilities, increasing profits and maximizing the value of their businesses.

Before co-founding Prather Kalman in 2007, Gail operated her own firm, Prather & Associates, P.C. An active industry participant, Prather has a weekly radio program on *BizRadio 1110 AM KTEK* which airs every Saturday on the Simply Business show at 12 pm or online at www.bizradio.com.

WORK HISTORY

PRATHER & ASSOCIATES, P.C.

Certified Public Accountants

January 2001 to 2007

Created and managed the accounting practice with a 20 to 25 percent year over year growth in the Houston market. The firm provided tax, accounting and audit services to non public companies in a variety of industries. The client list included non profit organizations, oil and gas industries, law practices, manufacture's rep companies, construction companies, and international as well as domestic concerns.

ROSCHER SERVICES CORPORATION

June 1998 to January 2001

Performed tax review of all the tax returns prepared for foreign investors, totaling about 1500 returns in all, for German residents invested in property managed by Rosche Services Corporation. Prepared the conversion of several partnership returns that had previously been prepared by an outside accounting firm to the in-house tax software Lacerte. In addition, reviewed various reports of the accounting data prepared for the annual audit performed by the KPMG office in San Antonio.

FRANCHER & COMPANY, C.P.A.

June 1997 to June 1998

Areas of expertise included financial accounting and business services, auditing, small business tax matters and computer software accounting systems. The computer software accounting systems packages have included ATB for DOS and Windows applications and review, Lacerte tax programs, and TAASC Force tax and accounting software review and applications.

GAIL L. PRATHER, C.P.A.

May 1984 to June 1997

Gail started the accounting practice in 1984 and taught accounting classes at Indiana Vocational College while building the practice. The client list included small to medium size companies. Gail was responsible for all tax and accounting duties, including payroll taxes, corporate, partnership, limited liability company, personal tax returns and tax audits. In addition to accounting compilations, reviews and some small audits of not for profit companies, the firm provided additional assistance to wholly owned subsidiaries and various retail and manufacturing concerns in the areas of bank loan applications, budgets and prospective financial presentations. Additionally, they provided extensive work in computerization of the accounting function for all clients, from small companies with 3 or 4 employees to manufacturing companies employing 50 to 60 people.

Larry Nunn & Associates C.P.A., P.C.

1982-1984

Accounting Manager

Boyd, Dehmel & Lucas, C.P.A.s

1979-1982

Staff Manager

Union State Bank

1974-1979

Bookkeeper & Teller

EDUCATION AND CERTIFICATIONS

- University of Indianapolis, Bachelor of Science in Business Administration with Accounting major and Economics minor.
Graduated Cum Laude
- CPA Certificate, Member Texas CPA Society and American Institute of Certified Public Accountants

BUSINESS INTERESTS

- President, Prather Kalman P.C., Certified Public Accountants
- Owner and landlord of Commercial Building located at 4910 Dacoma Street, Houston, Texas 77092

CONSULTANT AND GUEST LECTURER

- Prior Professor of Accounting, Indiana Technical School
- Former Radio Show Host and Frequent Speaker on Tax and Finance Issues