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3 Las Vegas, Nevada 89101
(702) 382-7300

4 Attorneys for Defendant
5 Eve Mazzarella

6 **UNITED STATES DISTRICT COURT**
7 **DISTRICT OF NEVADA**
8

9 UNITED STATES OF AMERICA,) 2:08-cr-0064-RLH-GWF
)
10 Plaintiff,)
)
11 v.)
)
12 STEVEN W. GRIMM,)
EVE MAZZARELLA,)
13 MELISSA R. BEECROFT,)
)
14 Defendants.)
_____)

15
16 **DEFENDANT EVE MAZZARELLA’S SUPPLEMENTAL**
17 **EXPERT DISCLOSURE OF GEORGE SWARTS**

18 Pursuant to Federal Rule of Criminal Procedure 16(b)(1)(C), Eve Mazzarella, through her
19 attorney, Douglass A. Mitchell, Esq., of the law firm of Boies, Schiller & Flexner, hereby
20 supplements its September 28, 2011 notice that she intends to call George Swarts as an expert
21 witness during trial. Ms. Mazzarella anticipates that Mr. Swarts will offer testimony within the
22 scope of Rules 702, 703, and 705 of the Federal Rules of Evidence.

23 **SUMMARY OF TESTIMONY**

24 Mr. Swarts will offer the following opinions:

25 1. Distinctive Real Estate & Investments, Inc. (“DREI”) was a fully-operable real
26 estate company and was licensed by the Nevada Division of Real Estate. DREI was located in
27 downtown Las Vegas and held a business license from the City of Las Vegas. DREI employed
28 numerous real estate salespeople and support staff; and, operated its business in the traditional
manner of a Las Vegas real estate company. This included advertising its services, paying

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 17th day of October, 2011, service of
**DEFENDANT EVE MAZZARELLA’S SUPPLEMENTAL EXPERT
DISCLOSURE OF GEORGE SWARTS** was effected via the United States District
Court e-filing system to the following:

Brian Pugh, Esq.
Assistant United States Attorney
333 Las Vegas Boulevard So., #5000
Las Vegas, Nevada 89101

William C. Carrico, Esq.
Assistant Federal Public Defender
411 E. Bonneville, Suite 250
Las Vegas, Nevada 89101

Lawrence J. Semenza, Esq.
Semenza & Semenza
3025 E. Post Road
Las Vegas, Nevada 89120

/s/ Douglass A. Mitchell
An employee of Boies, Schiller & Flexner

GEORGE C. SWARTS

Swarts & Swarts
CPA's Business Advisors & Consultants
10091 Park Run Drive Suite 200
Las Vegas, Nevada 89145
Office (702) 312-8111
Fax (702) 212-1198

SUMMARY OF QUALIFICATIONS

- Mr. Swarts has served as an expert witness in civil litigation in the Federal and State court systems for many years.
- Audits of private and public companies and governmental entities. Evaluation of financial feasibility of projects based on various financial constraints.
- Former gaming industry partner for the Las Vegas, NV office of Laventhol & Horwath.
- Projections of cash flow based on varying assumptions, including after tax cash flow analysis.
- Served as Examiner and Trustee in Bankruptcy Court, as Receiver in State Court and as Special Master and Receiver for the Federal District Court.
- Worked with the Atlanta and Seattle offices of the Federal Trade Commission in the administration of Telemarketing Fraud cases.
- Consultation with management regarding hotel and casino operations.
- Mr. Swarts was a member of the Nevada Gaming Commission when New Jersey instituted gaming. He was involved in Nevada's approval of New Jersey as a foreign gaming district.

EDUCATION

Bachelor of Arts, Brigham Young University - 1968
Major in Accounting
Supplemental continuing education courses.
Seminars and Workshops as attendee and presenter.

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CAREER PROFILE

Mr. Swarts has over thirty years' experience as a tax and financial consultant and expert witness in the real estate, medical, retail and gaming industries in the Las Vegas area. He has also worked as a lobbyist in the Nevada Legislature and represented clients before the Las Vegas City Council and the Clark County Commission. He is enrolled to practice before the Nevada Gaming Commission and Nevada Gaming Control Board. Mr. Swarts has been certified as an expert in Federal District Court, Federal Bankruptcy Court, State of Nevada District Court, and State of Delaware Superior Court. He has also served for over six years as Director and Chairman of the Audit Committee of Primadonna Resorts, Inc., a publicly held corporation.

Mr. Swarts was Partner in charge of the Gaming Industry Practice and Litigation Support for the Las Vegas office of Laventhol & Horwath. Prior to its merger with Laventhol & Horwath in 1982, he was the managing partner of Swarts, Bowler and Gamett, CPA's, a firm founded by Mr. Swarts in 1975. He is an experienced public speaker, and has delivered speeches on the Las Vegas economy and gaming industry in Las Vegas, Atlantic City, Monte Carlo, and Shannon, Ireland. He and his former partner Saul Leonard put on the Laventhol and Horwath Gaming Conference in Las Vegas and Atlantic City during Mr. Swarts' years as a partner in the firm.

In 1988, Mr. Swarts left Laventhol and Horwath and began his practice as George C. Swarts, CPA.

In 1995, Curtis G. Swarts joined the firm as tax partner and the current firm of Swarts & Swarts was formed.

George Swarts practices primarily in litigation support as an expert witness and as a Special Master and Receiver in both State and Federal District Courts. Listed below are cases that Mr. Swarts has worked on.

<u>Description</u>	<u>Years</u>	<u>Matter</u>	<u>Depo/Trial Testimony</u>
Fed. Ct. Expert Witness	2009	American Nutritional Corporation v. Genisoy Food Co., Inc.	
Dist. Ct. Expert Witness	2009	Volvo Construction Equip. Rents Inc. v. NRL Rentals, LLC, et.al.	
Dist. Ct. Expert Witness	2009	George Santos; Elaine Long. v. Club One Acquisition Corp.	
Dist. Ct. Expert Witness	2009	Robert Kline, Jr. v. Cheryl Howell, Dawna Upchurch, et.al.	
Dist. Ct. Expert Witness	2009	David R. Lanzkowsky, et.al. v. Andrew Cash, M.D., et.al.	
Dist. Ct. Expert Witness	2009	Thomas Larry Lawson, et.al. v. Carol Susaeta, et.al.	
Dist. Ct. Expert Witness	2009	Charles & Tracy Hepner v. Todd Butwinick, et.al.	D

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Dist. Ct. Expert Witness	2009	William M. Moore v. M.J. Dean Construction, et.al.	
Dist. Ct. Expert Witness	2009	Dennis Chong, MD v. Carla LaCombe, et.al.	
Dist. Ct. Expert Witness	2009	Hardhat Enterprises, LLC v. Speedway Hospitality II, et.al	
Dist. Ct. Expert Witness	2009	George Kamel v. Greater Auto Auctions, Inc., et al	
Dist. Ct. Expert Witness	2009	PMI Financial v. Cash Systems Inc., et al.	
Dist. Ct. Special Master	2009	Metabolic Research v. Dr. David Summers	
Dist. Ct. Expert Witness	2008	United Rentals, Inc. v. Ahern Rentals, Inc.	
Dist. Ct. Expert Witness	2008	D.W. "Doc" Weiner v. Mission of Nevada, Inc.	
Dist. Ct. Expert Witness	2008	Townes Telecommunications Inc. v. VNU Inc.	
Dist. Ct. Expert Witness	2008	The Muddy Valley Irrigation Co. v. Nevada Power Company	
Dist. Ct. Expert Witness	2008	Rich, Wightman & Co., CPAs, LLC v. Trevor Hall	
Dist. Ct. Expert Witness	2008	Burke & Associates, Inc. v. BJ's Cocktail Lounge West, LLC, et al.	
Dist. Ct. Expert Witness	2008	Emily Mainor Greenwood v. Mark L. Taylor	D
Dist. Ct. Expert Witness	2008	Front Row Sports v. Park Avenue Wholesale, Inc.	
Dist. Ct. Expert Witness	2008	Jenson Total Services, Inc. v. Thermal Dynamics, Inc., et al.	

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Dist. Ct. Expert Witness	2008	Gilbert Hyatt v. CA State Franchise State Tax Board	D & T
Dist. Ct. Expert Witness	2007	Arlene Roepke v. Lori Jo Bossy	D
Dist. Ct. Expert Witness	2007	Morgan Stanley High Yield Securities, Inc. v. Hans Jecklin	
Dist. Ct. Expert Witness	2007	Frank Ellis, Jr. v. ACU-HON Corporation	
Dist. Ct. Expert Witness	2007	Bosley Publishing v. Lycoria Publishing	D
Dist. Ct. Receivership	2007	Diamond Resorts, LLC v. Molasky Pacific, LLC	
Dist. Ct. Expert Witness	2007	Yarbo, Ltd. dba Lake Mead Radiologists v. Gary McLellan, M.D.	
Dist. Ct. Expert Witness	2007	Steven Ashkinos v. Savvas Andrews	
Dist. Ct. Expert Witness	2007	Estate of Marc Simay	
Dist. Ct. Expert Witness	2007	Joseph Donnolo and Rich Ritzo v. Flamko, Inc.	T
Dist. Ct. Expert Witness	2006	James Coplan	
Dist. Ct. Special Master	2006	Eric Rosenberg v. Michael Grasso	
Dist. Ct. Expert Witness	2006	Icon Las Vegas	
Dist. Ct. Receiver	2006	Marlene Warner v. Ronald Warner	
Dist. Ct. Expert Witness	2006	Edward R. DiRocco v. Ronald Smith (Estate of Charles F. DiRocco)	
Dist. Ct. Expert Witness	2006	Red Rock v. ATI	
Dist. Ct. Expert Witness	2006	CEG v. Co Energy	

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Dist. Ct. Expert Witness	2006	Fratelli Di Vini v. Gruppo Pizzolo	
Dist. Ct. Expert Witness	2006	Nevada Cancer Center v. Pinnacle Medical Corp	
Dist. Ct. Special Master	2006	Nevada Space, Inc.	
Dist. Ct. Receiver	2005-2006	The Skin Institute, Candice Stewart v. Michael Mohlman	
Dist. Ct. Special Master	2005-2006	Sapphire	
Dist. Ct. Expert Witness	2005-2006	Laub v. Evans Walker	
Dist. Ct. Expert Witness	2005	Manuel v. Diamond Resorts	
Dist. Ct. Expert Witness	2005	Spencer v. Ahern	D&T
Dist. Ct. Custodian	2005	Romo v. Donald Roberts, M.D.	
Dist. Ct. Special Master	2005	Burks v. WMC Mortgage Corp.	
Fed. Ct. Expert Witness	2004-2005	United States v. Prabhu	
Dist. Ct. Expert Witness	2004-2005	Pat Clark v. C&K Limited Partnership	D
Dist.Ct. Receiver	2004-2005	Prabhu/Sarva v. Las Vegas Kidney Clinic	
Dist. Ct. Receiver	2004-2005	Home Builders Group v. Goeden/Rancho Mirage	
Dist. Ct. Expert Witness	2004-2005	McKoy v. McKoy	
Dist. Ct. Expert Witness	2004-2005	Forrester v. Shaw	
Dist. Ct. Neutral CPA	2004-2005	Wells Fargo Bank v. Sunset Hills	
Fed Ct. Expert Witness	2004-2005	DiBattisto v. PCC World	D
Dist. Ct. Expert Witness	2004-2005	Hamilton v. Clark County	D&T
Dist. Ct. Expert Witness	2004-2005	Awada v. ShuffleMaster	D
Dist. Ct. Special Master	2004-2005	Goss v. Catania/Ft. Apache	

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Dist. Ct. Expert Witness	2004-2005	Commercial Federal Bank v. Kaposki	
Dist. Ct. Custodian of Record	2004-2005	Custer v. Aeon Records	
Dist. Ct. Special Master	2004	Pacific Legends v. Pacific Homes	
Dist. Ct. Special Master	2003-2004	Major Distributing v. Major Distributors	
Dist. Ct. Receiver	2003-2004	Vowell v. Tri-State Petroleum	
Fed. Ct. Expert Witness	2003-2004	Fisher v. L.V. Hilton	
Dist. Ct. Expert Witness	2003-2004	Executive Management v. Ticor Title	D
Dist. Ct. Special Master	2003-2004	Harris v. Mainor	
Dist. Ct. Receiver	2003-2004	Harris v. Mainor	
Dist. Ct. Receiver	2003-2004	Glassman v. Bruttomesso	
Dist. Ct. Expert Witness	2003-2004	Golden Route v. Stage Door	
Dist. Ct. Expert Witness	2003	McNamara v. Lieberman	
Dist. Ct. Special Master	2003	Popowser v. Popowser/SP Enterprises	
Dist. Ct. Special Master	2002-2003	State Drywall v. Rhodes Design	
Fed. Ct. Special Master	2002-2004	Island Riders v. Dream Car Rentals	
Dist. Ct. Receiver	2002	Tropical Villas East HOA	
Fed. Ct. Receiver	2002	Gamble Trust v. E-Rex, Inc.	
Fed. Ct. Receiver	2002	NADN/Tax Ready/Tax Coach	
Dist. Ct. Special Master	2001	Goodman v. Curtis	
Public Co. Proxy Fight	2001	Chancellor Group, Inc.	
Bkrtcy/Accountant of Record	2001	Spinteknology	
Public Proxy Fight	2001	Net Sol International	
Dist. Ct. Expert Witness	2001	The Heart Institute v. Siragusa	D

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Dist. Ct. Receiver	2000	Andrea Norman v. LV Adult Online Productions	
Dist. Ct. Expert Witness	2000	Mulligan v. Katz	D
Dist. Ct. Expert Witness	2000	Manno & Faylona v. Parikh	D
Dist. Ct. Receiver	1999-2004	Katzman C. Sweatt/Motor City	
Dist. Ct. Receiver	1999-2004	Medical Device Alliance, Inc.	
Dist. Ct. Receiver	1999-2004	Motor City III	
Dist. Ct. Conservatorship	1999-2003	Interstate Mortgage	
Dist. Ct. Special Master	1999-2000	E & W Salon	
Dist. Ct. Conservatorship	1999	Del Mar Mortgage	
Dist. Ct. Receiver	1999	Seitman Group	
Consumer Fraud	1999	Metropolitan Bank v. Silver State Mobile Homes	
Dist. Ct. Expert Witness	1999	Baskin Robbins v. Wilson	
Dist. Ct. Expert Witness	1999	Ford Motor Company v. Vesely	D
Trustee	1999	Ray & Ross Bankruptcy	
Dist. Ct. Receiver	1998	Winsong	
Dist. Ct. Expert Witness	1998	Prabhu v. Khilnani & Guenera	D
Wrongful Termination	1997	Thames v. Leslie Stovall, Esq.	D
Dist. Ct. Expert Witness	1997	Calinco Corp. v. DAP Products Inc.	
Wrongful Termination	1996	Andrews v. SSI Medical Services, Inc.	D
Dist. Ct. Expert Witness	1994	Prabhu v. Silver, et al.	D&T
Fed. Ct. Receiver	1993-1999	Sierra Pacific Marketing	
Fed. Ct. Receiver	1993-1999	Legacy	

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Fed. Ct. Receiver	1996-1998	Aware
Fed. Ct. Receiver	1996-1998	The Charity Center
Fed. Ct. Receiver	1996-1998	Top Katt
Dist. Ct. Receiver	1995-1997	River City, Ltd.
Bkrcy. Ct. Receiver	1996-1999	Ray & Ross Transport
Fed. Ct. Receiver	1998-1999	Horizon
Fed. Ct. Special Master	1988	World Wide Factors
Bkrcy. Ct. Examiner	1986	Dunes Hotel

ENTITIES WITH QUICKBOOKS FILES:

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ABROWN, LLC
ADAVENPORT, LLC
ANTIGREEN, LLC
BFAGIN, LLC
BINGRAM, LLC
BLABEE, LLC
CGARVEY, LLC
CHOOVER, LLC
CLOUCEL, LLC
COQUINN, LLC
CROJAS, LLC
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DJOHNGRASS, LLC
DMARK, LLC
DRJAC, LLC
DSHEETS, LLC
DWALLACE, LLC
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IDEAN, LLC
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JCORTES, LLC
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JGREEN, LLC
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KLARES, LLC
KTINAGLIA, LLC
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MWINOWSKI, LLC
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PILDE, LLC
RBEUCHAT, LLC
RFAGIN, LLC
RGARVEY, LLC
RID, LLC
RKSAM, LLC
SALLUIZZA, LLC
SCHEDULE E, LLC (SCHEDULE E PROPERTIES)
SCOMER, LLC

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TLIUZZA, LLC
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TVANOOSTENDORP, LLC
VAMINOR, LLC
VSQUILLANTE, LLC
WDAVENPORT, LLC
WPATTERSON, LLC
WTHOMPSON, LLC
PRO DESIGN INC
PATRIOT TRANSPORT
STEVEN GRIMM
DISTINCTIVE REAL ESTATE & INVESTMENTS, INC.
DREI 2008
DREI TRUST
EVE MAZZARELLA
R E PROPERTY SOLUTIONS, INC
Secured Mortgage Services
Select Equities, LLC
Select Equities I (Schwartz)
Select Equities II (Kennedy)
Select Equities III (Jackson)
Select Equities IV (Thompson)
Select Equities V (Diaz)
Select Equities VI (Gonzalez)
Select Equities VII (Martin)
Select Equities VIII (Dean)
Select Equities IX (Idelfonso)
Select Equities X
Select Equities XI (Stephens)
Select Equities XII
Select Equities XIII (Klares)
Select Equities XIV (Samora)
Select Equities XV (Teteria)
Select Equities XVI (Lucero)
Select Equities XVII