

Mark C Nicely's Expert Witness Consulting Engagement History

ID	Client	Opposing Party	Represented By	Starting Date	Status	Issue(s)	Tasks
1	W-2G recipient Taxpayer	IRS	(direct engagement)	Apr-2021	ongoing	gambling profit analysis, gambling taxation	strategy, analysis, report
2	(Gaming Company A) Defendant	(Gaming Company B) Plaintiff	Baker Bots, LLP	Mar-2021	ongoing	patent infringement, invalidity	analysis (so far)
3	INAG/Mark Jones Plaintiff	Richar, Inc Defendant	Dickinson Wright, PLLC	Sep-2020	ongoing	patent infringement, invalidity	strategy, analysis, report, rebuttal, deposition
4	Kevin Black Defendant	United States	Rhodunda, Williams and Kondraschow, LLC	Feb-2020	ongoing	money laundering (via casino play)	strategy, education, analysis (so far)
5	Tipping Point Gaming Defendant	Caesars	Gordon Rees Scully Mansukhani, LLP	July-2019	ongoing	breach of contract, game development, game acceptance testing	strategy, analysis, report, deposition, (hearing pending)
6	Commissioner of Patents (Australia) Defendant	Aristocrat Technologies Australia	Australian Government Solicitor	Jun-2019	completed	patent validity	strategy, analysis, report, joint-report, joint-testimony
7	GameCo Petitioner	(Nevada Gaming Control Board)	(direct engagement)	Jun-2019	completed	white paper proposal for tilt testing	analysis, report, conference calls with regulators
8	John Coleman Petitioner	IRS	Morgan, Lewis & Bockius	May-2019	completed	gambling profit analysis, gambling taxation	strategy, analysis, report, (hearing pending)
9	Refco Group Ltd Plaintiff	Cantor Fitzgerald	Grant & Eisenhofer	May-2019	completed	patent ownership, breach of contract	strategy, analysis, report
10	Universal Entertainment Corp. Plaintiff	Aruze Gaming America	Evans Fears & Schuttert LLP; and Polsinelli PC	Mar-2019	open	patent infringement	strategy, analysis, claim construction report
11	Bank of America Defendant	Maria Chavez	Severson & Werson	Dec-2018	completed	gambling profit analysis	strategy, analysis, report
12	W-2G recipients Taxpayers	IRS	Cantrell & Cantrell	Jul-2018	open	gambling profit analysis, gambling taxation	strategy, (pending: analysis, report, testimony)

ID	Client	Opposing Party	Represented By	Starting Date	Status	Issue(s)	Tasks
13	Erika Valenzuela Defendant	Riverside, California	Shepard Kopp Law	May-2018	completed	criminal trial, gaming machine legality	consulting expert: research, analysis, strategy
14	Amir Massihzadeh Plaintiff	Colorado State Lottery	Robert R. Duncan, esq; and Lewis Roca Rothgerber Christie	Nov-2017	completed	underpayment of winnings, breach of contract	strategy, analysis, appeals court prep
15	US taxpayer Petitioner	IRS	Barnes Law Firm	Oct-2017	completed	gambling profit analysis, gambling taxation	analysis, report
16	Slot Player Plaintiff	Harrah's Resort	Jacobs & Barbone, P.A.	Oct-2017	open	underpayment of winnings; breach of contract; fraud	strategy, analysis, report, deposition
17	Daniel Brna, <i>et. al.</i> Plaintiff	Isle of Capri Casinos, Interblock USA	Kelly Uustal	Jun-2017	completed	underpayment of winnings, breach of contract	testing, analysis, report
18	High5 Gaming Plaintiff	Daniel Marks et. al.	Finnegan, Henderson, Farabow, Garrett & Dunner	Nov-2016	completed	patent infringement, breach of contract trade secret misappropriation	strategy, analysis, IPR support, report, claim construction
19	Affiliated Health Group Plaintiff	Grand Victoria Casino; Irina Nakhish, <i>et. al.</i>	James Zeas, esq	Nov-2016	completed	embezzlement; forensic accounting	strategy, analysis
20	High5 Gaming Defendant	Konami	Holland & Hart	Jun-2016	completed	patent infringement, patent validity	analysis, report, deposition, claim construction, Markman hearing, summary judgement testimony
21	Town Pump Injured Party	Fleetwood Gaming	(direct engagement)	Mar-2016	completed	casino loss analysis	analysis, internal report
22	GameCo Requester	(NJ Dept. Gaming Enforcement)	(direct engagement)	Feb-2016	completed	white paper proposal for skill- based gaming	analysis, report, conference calls with regulators
23	Gamiker Applicant	(USPTO)	Kleiner Perkins	Feb-2016	completed	2 utility patents (skill-based gaming)	invention, co-invention, patent strategy, initial drafting, prosecution assistance
24	GameCo Applicant	(USPTO)	Wilson Sonsini	Jan-2016	completed	utility patent (skill-based gaming)	co-invention, patent strategy, initial drafting, prosecution assistance

ID	Client	Opposing Party	Represented By	Starting Date	Status	Issue(s)	Tasks
25	Secret Sauce Gaming Applicant	(USPTO)	Newman Law	Sep-2015	completed	utility patent (video baccarat)	invention, patent strategy, initial drafting, prosecution assistance
26	Deck of Dice Applicant	(USPTO)	Newman Law, Weide & Miller	Jun-2015	completed	2 utility patents (dice-based gaming)	invention, co-invention, patent strategy, initial drafting, prosecution assistance
27	Bally Gaming Defendant	Top Gun Gaming	Pisanelli Bice	Jun-2014	completed	breach of contract, IP licensing	analysis, report, deposition
28	Walker Digital Table Systems Applicant	(USPTO)	(in house counsel)	Jun-2014	completed	utility patent (video card game)	patent figures generation, specification and claims editing
29	Secret Sauce Gaming Applicant	(USPTO)	Newman Law	May-2014	completed	utility patent (skill-based gaming)	invention, patent strategy, initial drafting, prosecution assistance
30	Sang Park Petitioner	IRS	McDevitt & Pribyl, APLC	Nov-2013	completed	gambling profit analysis, gambling taxation	strategy, analysis, report
31	W-2G recipient Taxpayer	IRS	Rachel Dodge CPA	May-2012	completed	gambling profit analysis, gambling taxation	strategy, analysis, report
32	Town Pump Requester	(Montana Gaming Control Division)	(direct engagement)	May-2011	completed	gambling profit analysis, gambling taxation	regulatory white-paper on bonusing
33	W-2G recipient Taxpayer	IRS	Laurie A. Laws, esq	Jan-2011	completed	gambling profit analysis, gambling taxation	strategy, analysis, report
34	W-2G recipient Taxpayer	IRS	Sonnenschein Nath & Rosenthal	May-2010	completed	gambling profit analysis, gambling taxation	strategy, analysis, report
35	W-2G recipient Taxpayer	IRS	Snell & Wilmer	Jun-2009	completed	gambling profit analysis, gambling taxation	strategy, analysis, report
36	W-2G recipient Taxpayer	IRS	Thomas J. Dwyer & Associates	Oct-2009	completed	gambling profit analysis, gambling taxation	strategy, analysis, report

ID	Client	Opposing Party	Represented By	Starting Date	Status	Issue(s)	Tasks
37	W-2G recipient Taxpayer	IRS	Ron Inouye, CPA	Nov-2008	completed	gambling profit analysis, gambling taxation	strategy, analysis, report
38	W-2G recipient Taxpayer	IRS	Holtz, Slavett & Drabkin	Nov-2008	completed	gambling profit analysis, gambling taxation	strategy, analysis, report
39	Francis M. Gagliardi Petitioner	IRS	Procopio, Cory, Hargreaves & Savitch	Aug-2006	completed	gambling profit analysis, gambling taxation	analysis, report, testimony

Engagement Summary

Type	On Behalf Of	Count
Civil Suits	Plaintiffs	9
Civil Suits	Defendants	5
Criminal Cases	Defendants	2
Gambling Tax Dispute	Taxpayers	11
Gambling Tax Hearing	Petitioners	2
Patent Drafting	Applicants	6
Patent Agency Hearing	Patent Office	1
Regulatory White Papers	Gaming Industry	3

Total 39