

PACHULSKI STANG ZIEHL & JONES LLP
Jeffrey N. Pomerantz (admitted *pro hac vice*)
John A. Morris (admitted *pro hac vice*)
Gregory V. Demo (admitted *pro hac vice*)
Hayley R. Winograd (admitted *pro hac vice*)
10100 Santa Monica Blvd., 13th Floor
Los Angeles, CA 90067
Tel: (310) 277-6910

HAYWARD PLLC
Melissa S. Hayward
Texas Bar No. 24044908
MHayward@HaywardFirm.com
Zachery Z. Annable
Texas Bar No. 24053075
ZAnnable@HaywardFirm.com
10501 N. Central Expy, Ste. 106
Dallas, Texas 75231
Tel: (972) 755-7100

Counsel for Highland Capital Management, L.P.

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

| | | |
|---|---|-----------------------------|
| ----- | § | |
| In re: | § | Chapter 11 |
| | § | |
| HIGHLAND CAPITAL MANAGEMENT, L.P., ¹ | § | Case No. 19-34054-sgj11 |
| | § | |
| Reorganized Debtor. | § | |
| ----- | § | |
| HIGHLAND CAPITAL MANAGEMENT, L.P., | § | |
| | § | |
| Plaintiff/Counter-Defendant, | § | Adv. Proc. No. 25-03055-bwo |
| | § | |
| v. | § | |
| | § | |
| PATRICK HAGAMAN DAUGHERTY, | § | |
| | § | |
| Defendant/Counter-Plaintiff. | § | |
| ----- | | |

¹ Highland's last four digits of its taxpayer identification number are (8357). The service address for Highland is 6333 Mockingbird Ln., Ste 147 #5045, Dallas, Texas 75214.



HIGHLAND CAPITAL MANAGEMENT, L.P.’S AMENDED WITNESS AND EXHIBIT LIST WITH RESPECT TO TRIAL TO BE HELD ON APRIL 17, 2026

Highland Capital Management, L.P. (“Highland”), the reorganized debtor in the above-captioned chapter 11 case (the “Bankruptcy Case”) and plaintiff/counter-defendant in the above-captioned adversary proceeding (the “Adversary Proceeding”), by and through its undersigned counsel, submits the following amended witness and exhibit list with respect to (a) its *Complaint for (1) Disallowance of Claim No. 205 in Its Entirety, (2) Estimation of Claim No. 205 for Allowance Purposes, or (3) Subordination of Any Allowed Portion of Claim No. 205 of Patrick Hagaman Daugherty* [Docket No. 1], and (b) *Patrick Daugherty’s Answer to Plaintiff Highland Capital Management, L.P.’s Complaint for (1) Disallowance of Claim No. 205 in Its Entirety, (2) Estimation of Claim No. 205 for Allowance Purposes, or (3) Subordination of Any Allowed Portion of Claim No. 205 of Patrick Hagaman Daugherty [Docket No. 1] and Original Counterclaim* [Docket No. 39], which the Court has set for trial at 9:00 a.m. (Central Time) on April 17, 2026 (the “Trial”) in the Adversary Proceeding.

A. Witnesses:

1. James P. Seery, Jr.;
2. David Klos;
3. Patrick Daugherty;
4. Trevor Jason Liles-Tims;
5. Any witness identified by or called by any other party; and
6. Any witness necessary for rebuttal.

B. Amended Exhibits:²

| Number | Exhibit | Offered | Admitted |
|---------------|---|----------------|-----------------|
| 1. | <i>Patrick Daugherty's Answer to Plaintiff Highland Capital Management, L.P.'s Complaint for (1) Disallowance of Claim No. 205 in Its Entirety, (2) Estimation of Claim No. 205 for Allowance Purposes, or (3) Subordination of Any Allowed Portion of Claim No. 205 of Patrick Hagaman Daugherty [Doc. No. 1] and Original Counterclaim [Daugherty Deposition Exhibit H-1]</i> | | |
| 2. | Email from John A. Morris dated May 5, 2022 [Daugherty Deposition Exhibit H-2] | | |
| 3. | Email from James Seery dated October 19, 2022 [Daugherty Deposition Exhibit H-3] | | |
| 4. | Email from John A. Morris dated May 24, 2024 [Daugherty Deposition Exhibit H-4] | | |
| 5. | Settlement Agreement dated November 22, 2021 [Daugherty Deposition Exhibit H-5] | | |
| 6. | <i>Patrick Daugherty's Amended Answers to Highland Capital Management, L.P.'s Requests for Admission</i> dated December 12, 2025 [Daugherty Deposition Exhibit H-6] | | |
| 7. | <i>Patrick Daugherty's Amended Answers to Highland Capital Management, L.P.'s Interrogatories</i> dated December 12, 2025 [Daugherty Deposition Exhibit H-7] | | |
| 8. | Second Amended and Restated Agreement of Limited Partnership of Highland Capital Management, L.P. dated February 24, 2004 [Daugherty Deposition Exhibit H-8] | | |
| 9. | First Amendment to the Second Amended and Restated Agreement of Limited Partnership of Highland Capital Management, L.P. dated April 15, 2006 [Daugherty Deposition Exhibit H-9] | | |
| 10. | Second Amendment to the Second Amended and Restated Agreement of Limited Partnership of Highland Capital Management, L.P. dated April 15, 2007 [Daugherty Deposition Exhibit H-10] | | |

² The amendments to the original exhibit list, filed at Docket No. 97, include the additions in bold font below.

| Number | Exhibit | Offered | Admitted |
|--------|--|---------|----------|
| 11. | Amended Employment Agreement (Patrick Daugherty) dated December 31, 2004 [Daugherty Deposition Exhibit H-11] | | |
| 12. | Daugherty resignation letter dated September 28, 2011 [Daugherty Deposition Exhibit H-12] | | |
| 13. | Patrick Daugherty Comprehensive Compensation and Benefits Statement dated February 27, 2009 [Daugherty Deposition Exhibit H-13] | | |
| 14. | Schedule K-1 Form 1065 for Calendar year 2008 for Patrick Daugherty [Daugherty Deposition Exhibit H-14] | | |
| 15. | Highland Capital Management Form 4605-A for Period Ending December 31, 2008 [Daugherty Deposition Exhibit H-15] | | |
| 16. | Letter from Brian Collins to Patrick Daugherty dated February 3, 2018 [Daugherty Deposition Exhibit H-16] | | |
| 17. | Form 886-Z for Patrick Daugherty for Taxable Year Ended December 31, 2008 [Daugherty Deposition Exhibit H-17] | | |
| 18. | Form 870-PT (Patrick Daugherty) for Tax Years Ended December 31, 2008 [Daugherty Deposition Exhibit H-18] | | |
| 19. | Email From Brian Collins dated July 3, 2018 [Daugherty Deposition Exhibit H-19] | | |
| 20. | Email From Brian Collins dated December 9, 2019 [Daugherty Deposition Exhibit H-20] | | |
| 21. | May 31, 2024 letter from Hunton to IRS Appeals [HUNTON_000079] | | |
| 22. | February 28, 2025 letter from Hunton to IRS Appeals [HUNTON_001105] | | |
| 23. | Form 886-A (Explanation of Items) Exhibit FP-01 [HUNTON_001131] | | |
| 24. | Form 886-A (Explanation of Items) Exhibit FP-02 [HUNTON_001163] | | |

| Number | Exhibit | Offered | Admitted |
|--------|---|---------|----------|
| 25. | Form 886-A (Explanation of Items) Exhibit FP-03 [HUNTON_001170] | | |
| 26. | May 2024 email from IRS to Hunton [HUNTON_001120] | | |
| 27. | June 2024 email from IRS to Hunton [HUNTON_000076] | | |
| 28. | TMP 60-day letter [HUNTON_001124] | | |
| 29. | Statutory Internal Revenue Code Guidance Rev. Ruling 2020-28 | | |
| 30. | Statutory Internal Revenue Code Guidance IRC section 6662 – Imposition of penalties | | |
| 31. | Statutory Internal Revenue Code Guidance IRC section 6601 – Interest on underpayment | | |
| 32. | Statutory Internal Revenue Code Guidance IRC section 6621 – Determination of interest rate | | |
| 33. | Statutory Internal Revenue Code Guidance IRC section 6622 – Interest compounded daily | | |
| 34. | Statutory Internal Revenue Code Guidance IRC section 6651 – Failure to pay tax | | |
| 35. | 2008 Form 1040 (US Individual Income Tax Return) Pat and Kimberly Daugherty [PDADV_010268] | | |
| 36. | 2008 Form 1045 (Application for Tentative Refund) Pat and Kimberly Daugherty [PDADV_010262] | | |
| 37. | Various, including Draft 2008 HCMLP Schedule K-1 to Pat Daugherty [PDADV_010244] | | |
| 38. | Email chain from September 2011 between Daugherty and Dondero [PDADV_004224] | | |
| 39. | Powerpoint slides to partners [PDADV_000002] | | |

| Number | Exhibit | Offered | Admitted |
|--------|---|---------|----------|
| 40. | Dondero to Daugherty email Oct 2011 with separation agreement attached [PDADV_018494] | | |
| 41. | Separation agreement attached to Dondero to Daugherty email – Oct 2011 [PDADV_018476] | | |
| 42. | Email from Daugherty to Collins February 13, 2018 [PDADV_004796] | | |
| 43. | July 14, 2014 Final Judgment | | |
| 44. | Copy of Jury Verdict (Feb 2014) | | |
| 45. | Daugherty’s Original Answer, Counterclaim and Third-Party Petition (May 2012) | | |
| 46. | Order on motion to partially vacate final judgment | | |
| 47. | Draft TL QA email [DAUGHERTY ROGS01403110] | | |
| 48. | Letter Agreement re Partnership Interest dated December 31, 2004 [DAUGHERTY ROGS01404488] | | |
| 49. | Claimant Trust Agreement dated August 11, 2021 | | |
| 50. | Email Highland: Daugherty Settlement (RCP Track Record) [DAUGHERTY ROGS00016698] | | |
| 51. | 10/24/22 email from Romey (Fwd. Daugherty Settlement Agreement Follow-Up) | | |
| 52. | 4/1/22 email from JAM (Fwd. HERA and ERA Transfer Documents (execution versions)) | | |
| 53. | Gray Reed letter Jan 2024 [PDADV_008361] | | |
| 54. | Morris email to York Mar 2024 [PDADV_008363] | | |

| Number | Exhibit | Offered | Admitted |
|--------|--|---------|----------|
| 55. | Emails between Daugherty and Seery Oct 2022 [PDADV_010229] | | |
| 56. | IRS notice April 2018 [PDADV_010999] - CONFIDENTIAL | | |
| 57. | Deposition Transcript T.J. Liles-Tims March 23, 2026 | | |
| 58. | Weaver.com – T.J. Liles-Tims Profile | | |
| 59. | Expert Report of T.J. Liles-Tims dated February 13, 2026 | | |
| 60. | Email from J. Dondero to P. Daugherty dated September 27, 2011 [PDADV_004224] | | |
| 61. | Protest letter July 2018 [HUNTON_001182] | | |
| 62. | HR spreadsheet [DAUGHERTY ROGS01403106] | | |
| 63. | Email from J. Seery dated October 24, 2022 [PDADV_018426] | | |
| 64. | Internal Revenue Service Letter dated March 3, 2010 [DAUGHERTY ROGS00640534] | | |
| 65. | Highland Demonstrative Exhibit: Estimate of Daugherty’s Reserve Claim [Highland D-1] | | |
| 66. | Any document entered or filed in Highland Capital Management, L.P.’s chapter 11 Bankruptcy Case or any associated adversary proceeding, including any exhibits thereto | | |
| 67. | All exhibits necessary for impeachment and/or rebuttal purposes | | |
| 68. | All exhibits identified by or offered by any other party at the Trial | | |

Dated: April 14, 2026

PACHULSKI STANG ZIEHL & JONES LLP

Jeffrey N. Pomerantz (CA Bar No. 143717)

John A. Morris (NY Bar No. 2405397)

Gregory V. Demo (NY Bar No. 5371992)

Hayley R. Winograd (NY Bar No. 5612569)

10100 Santa Monica Blvd., 13th Floor

Los Angeles, CA 90067

Telephone: (310) 277-6910

Facsimile: (310) 201-0760

Email: jpomerantz@pszjlaw.com

jmorris@pszjlaw.com

gdemo@pszjlaw.com

hwinograd@pszjlaw.com

-and-

HAYWARD PLLC

/s/ Zachery Z. Annable

Melissa S. Hayward

Texas Bar No. 24044908

MHayward@HaywardFirm.com

Zachery Z. Annable

Texas Bar No. 24053075

ZAnnable@HaywardFirm.com

10501 N. Central Expy, Ste. 106

Dallas, Texas 75231

Tel: (972) 755-7100

Fax: (972) 755-7110

Counsel for Highland Capital Management, L.P.

CERTIFICATE OF SERVICE

I hereby certify that, on April 14, 2026, a true and correct copy of the foregoing *Amended Witness and Exhibit List* was served electronically via the Court's CM/ECF system upon all parties receiving electronic notice in this Adversary Proceeding.

/s/ Zachery Z. Annable

Zachery Z. Annable