

CURRICULUM VITAE

Edmond J. Martin

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SUMMARY OF QUALIFICATIONS

Over 40 years of investigative experience in Federal and State government and the private sector. Began as a Special Agent with the Internal Revenue Service, Intelligence Division and Criminal Investigations Division, in 1969; in 1984 left IRS for the State Securities Board for the State of Texas as a Supervising Examiner; in 1986 left the state and began business as Financial Investigative Consultants, Inc., in 1991, returned to Internal Revenue Service Criminal Investigations Division as a Special Agent; and in 2001 retired from Federal service with 26 years as a Special Agent. In 2002, began Sage Investigations, LLC, a licensed private investigation, and consulting firm.

- Certified Fraud Examiner
- Texas Certified Investigator
- Extensive training and experience in application of legal and accounting principles, analyzing financial records, interviewing witnesses, preparing reports with recommendations, and testifying in grand juries and courts.

CERTIFICATIONS AND PROFESSIONAL AFFILIATIONS

Formerly an Enrolled Agent before the IRS 1984 to 1991 and 2001 to 2005.

Certified Fraud Examiner 1989 to the present

Texas Licensed Private Investigator - License A10803

Member of the Texas Association of Private Investigators

Texas Certified Investigator – Designation received 2007

Member of the Association of Former IRS Special Agents

Member of the National Council of Investigation and Security Services

Member of the Austin Chapter of the Association of Certified Fraud Examiners

Member of Intellenet

Member of InfraGard

Membership in the Forensic Expert Witness Association

Member of the Turnaround Management Association of Central Texas.

Member of the National Association of Legal Investigators

PROFESSIONAL EXPERIENCE

SELF EMPLOYED - Austin, Texas, 2002 to the present.

Owner - manager of Sage Investigations, LLC, a private investigation, forensic accounting and consulting firm. Annually maintains Continuing Professional Education credits through the Texas Association of Private Investigators, Austin

Chapter of the Association of Certified Fraud Examiners and Intellenet. Received training in various investigative matters and ethics.

- Employs financial investigative knowledge to solve problems for individuals, law firms, businesses and corporations.
- 2016 recipient of the Fraud Investigator of the Year Award for 2015 by the Wealth and Finance International Magazine.
- 2015 recipient of the Annual TALI Hudgins – Sallee Award by the Texas Association of Licensed Investigators.
- In May 2016, taught Investigative Interviewing to the County Auditors Association in Austin, TX.
- In April 2016, testified in Federal Court Sentencing Hearing as a financial expert for Guadalupe Jaramillo.
- In March 2016, testified in Federal Court Sentencing Hearing as a financial expert for Michael Sanchez.
- In January 2016, participated in a civil Federal trial involving a Ponzi scheme involving complex real estate transactions in undeveloped land in Central Texas.
- In November 2015, was deposed in Houston, TX in the Hunt v. Hunt divorce matter Cause No. 2014-34579.
- In October 2015, speaker at the 17th Annual Fraud Conference sponsored by the Texas Department of Insurance concerning the financial investigation that led to the discovery of the resting place of Madalyn Murray O’Hair and her son and adopted daughter who disappeared in 1995, the recovery of their remains, and the solving of four murders.
- In October 2015, participated in a Daubert challenge in Federal Court regarding a Ponzi scheme involving promissory notes and deeds of trust on undeveloped land in Central Texas. The Federal judge ruled that I was an expert in the Ponzi scheme matter.
- In September 2015, testified as an expert witness in the Mannon Oil arbitration hearing in Evansville, Indiana.
- In August 2015, speaker at the 2015 Annual TALI Conference regarding Forensic Accounting and investigative techniques.
- In August 2015, prepared an expert witness report in a Civil RICO matter, was deposed and will testify in Federal District Court in Austin, TX in October 2015. RICO charges were dismissed no testimony required.
- In June 2015, was deposed in the Mannon Oil arbitration matter.
- In 2015, speaker at the 2015 TALI Mid-Year conference concerning the financial investigation that led to the discovery of the resting place of Madalyn Murray O’Hair and her son and adopted daughter who disappeared in 1995, the recovery of their remains, and the solving of four murders.
- In 2014, assisted client who was embezzled by his New Jersey partners with the preparation of evidence to recover over \$2,000,000, preparation of a report completed and for expert witness testimony anticipated in an arbitration proceeding.
- In 2015, assisted in a risk assessment matter for a public utility company relating to an employee matter. Prepared report of findings after interview of witnesses and gathered documentary evidence.

- In December 2014, assisted the State of Texas Ethics Commission in determining the residence of an individual to establish venue for a trial. Deposition testimony in the matter in 2014.
- In 2014, assisting attorneys regarding a multi-million embezzlement of a Fortune 50 company in the Central Texas area. The investigation involves the review of documents and testimony, preparing a report and testifying as the designated expert as necessary. Deposed on the matter in April 2015 and the case is pending.
- In 2014, represented the school board in the Central Texas area that alleged wrong doing by the long time Board President. The investigation involved the review of accounting systems, interview of witnesses and reporting preparation for the new School Board. Report to the School Board was rendered in February 2015.
- In 2014, assisted a Charter School in San Antonio with the review of allegations of missing money. The investigation involved reviewing the fund accounting system, interviewing witnesses and reporting to the Board of Directors. No testimony in court or arbitration. Relationship with the Charter School is ongoing in the reporting area.
- In 2014, speaker at the 2014 TALI Mid-Year conference concerning how to conduct financial investigations.
- In 2014, assisted the owner of a working interest in an East Texas oil well who was sued using a fraudulent and forged lease in an attempt to take over the completed producing well. Case was investigated but completed without testimony.
- In 2013, assisting a receiver with forensic accounting services for an investigation of a Houston business, House Savings Investments, LLC that services mortgage payments for clients. Fraud has been alleged and theft from a large number of clients by an insider. Reviewed and analyzed large volumes of records and submitted an expert witness report. Submitted an affidavit in lieu of court testimony with other expert witness. Summary judgment was entered for \$11,000,000.
- In 2013, assisted a victim in an oil and gas royalty case with the analysis of records and the determination that \$400,000 in distributions were made from invested funds that were transferred from the General Partner to an associated drilling and production company. The Ponzi scheme was taken for investigation by the FBI and a receiver was appointed.
- In 2013, assisted a financial investment firm with the investigation of embezzlement by use of credit card payments. Initial findings were that a bookkeeper stole \$200,000 by the company paying on the employee's credit card balance. The investigation helped prove an additional \$1.3 Million stolen over seven years by paying the employee's credit card balance without the knowledge and authority of the company. It was also determined that the CFO was in a relationship with the employee and therefore was compromised. The company was able to recover the \$1.5 million from the CFO, partnership equity.
- In 2013 developed and deployed computerize investigative technology for financial investigations and evidence management, referred to as DIO.
- In 2013, speaker at the 2013 TALI Mid-Year conference concerning the use of QuickBooks for Private Investigators and How to avoid the Tax man.

- In 2013, assisted attorneys for a liquor distributor in Austin, TX with interviews in a matter under investigation by a task force of state and federal agencies. The investigation was discontinued after three years.
- Consulting expert for a Title 31, Structuring of currency at a local bank. The client was a normal business man with a cash hoard that he deposited in the bank, which caused a Suspicious Activity Report to be issued by the bank. Bank accounts were seized and it was necessary to reconcile the client's books to his returns for seven years and reconstruct the source and use of the cash hoard for 10 years. After a year and three months the AUSA declined to prosecute in January 2014, but it did cost the client the forfeiture of \$31,000.
- Retained as an expert witness in Mannon Oil and Gas matter where the partners in the venture were suing for the establishment of a receivership. Prepared declaration of findings to support the receivership. An arbitration proceeding was held in Evansville, IN in September 2015, and testified as an expert.
- In 2012 retained to assist in the representation of a taxpayer before the IRS Criminal Investigation Division who was accused of income tax evasion. Client ultimately pleads guilty, assisted with preparation of net worth and income reports to the probation officer. Client died of natural causes before being sentenced. Testimony was not required in this matter.
- In August 2012, testified for the defense in Federal Court, regarding Case #A-06-CR-069-SS Motion to revoke supervised release regarding failure to pay Court fine. My client was allowed to stay out of prison on Supervised Probation.
- In July 2012, testified as an expert for the Plaintiff in US Bankruptcy Court in, regarding a contractor that overcharged a home owner. Cause #11-11543cag - Fuller v. Spangenberg. My client won and the defendant conceded the case based on my computation of damages.
- In September 2011, assisting criminal defense counsel in Federal court in an IRS CI administrative investigation in Austin, TX as a consulting expert. Reviewed, scanned and organized document images for use by defense counsel. The case was forwarded to the Tax Division of the Department of Justice with a prosecution recommendation for prosecution. Client was indicted & pleads guilty.
- In April 2012, investigation involves the review of documents and testimony and rendered a report regarding a Ponzi scheme involving promissory notes and deeds of trust on real estate in Central Texas.
- Testified as an expert in Bell County for the defense in a divorce matter. It was determined that the wife was embezzling money from the family business. (Kimberly Walsh v. Mark Walsh - Cause No. 241,888 - Bell County, TX Testimony, 2011)
- In September 2011, assisted criminal defense counsel in Federal court in a \$4.5 million dollar Ponzi scheme in Austin, TX as a consulting expert. Reviewed and organized document discovery images for use by defense counsel. Client pled guilty and my involvement was with testimony in sentencing mitigation. Client received probation. (US v. Marcus Saenz, Cause No. _____ US District Court Western District Austin Division. - Expert Witness Court Testimony, 2011)
- In August 2011, assisted criminal defense counsel in Federal court in a \$75 million dollar Ponzi scheme in Austin, TX as a consulting expert. Reviewed and organized document discovery images for use by defense Counsel. Client was found guilty. My involvement was with testimony in sentencing mitigation. (US v. Kurt Barton, Cause No. A-11-CR-083-SS - US District Court Western District Austin Division. - Expert Witness Court Testimony, 2011)

- In August 2011, assisted plaintiff counsel as a testifying expert in the representation of his client in Conroe, TX in a theft case involving fraudulent checks, and ghost employees. Rendered expert witness report. The case was settled with no testimony involved.
- In June 2011, assisting plaintiff counsel as a testifying expert and testified in a post-divorce arbitration hearing in Midland, TX. (Peggy J. Slocum, Cause No.FM-35,225 in the County Court at Law No. 1 of Midland, TX - Deposition, 2010). Case was settled on behalf of the plaintiff.
- In June 2011, assisting plaintiff counsel as a testifying expert in the representation of client in an Equal Pay Act matter. Reviewed, scanned, organized and inventoried document images for use by plaintiff counsel. Reviewed accounting documents, assisted in the preparation of questions for depositions and prepared reports. Testified in deposition relating to the matter in Austin, TX. The case was settled with no court testimony involved. (Belinda Shuler, Cause No. AAA No. 70 160 00337 09 - Travis County, TX - Deposition, 2011)
- Assisted plaintiff counsel as a consulting expert in the representation of a state lending entity that required a forensic accounting of \$1 million loan for which the borrower had not attempted to repay. Reviewed accounting documents and assisted with the preparation of questions for depositions. No testimony provided.
- In January 2011, assisted defense counsel as consulting expert in the defense of a Federal investigation relating to fraudulent claims made by a Medicaid provider. Based on the evidence I helped convince the defendant to enter a plea. No testimony involved but dealt with the FBI and state investigators in Dallas, TX. No testimony provided.
- In November 2010, testified as expert witness for the defense in the defense in Federal Court in Frisco, TX in a money laundering and false Form 8300 case. Defendant was convicted. (US v. Richard A. Arledge - Criminal no. 4:09cr89 US District Court Eastern District Sherman Division. - Expert Witness Court Testimony, October 2010)
- Investigated the theft of intellectual property, (computer software) by a former employee and attempted to get the Travis County DA or the FBI and US Attorney to investigate and prosecute. No testimony provided.
- Spoke to the Heart of Texas Chapter Sister's in Crime about the Madalyn Murray O'Hair investigation.
- Assisting plaintiff counsel as a consulting expert in the representation of a divorcee concerning waste and breach of fiduciary duties, and client required a forensic accounting reconstruction of the marital estate. No testimony provided.
- Assisting defense counsel as a consulting expert in the representation of client under Federal investigation for fraud and money laundering violations. Indexed discovery provided by the government. Interviewed witnesses, developed evidence, and wrote lengthy report with exhibits. The client pled guilty and was sentenced therefore no testimony was required.
- In May 2010, conducted an investigation on behalf of the Texas Facilities Commission, interviewed witnesses and made recommendations for improvements in system operations. No testimony provided.
- In March 2010, speaker at the annual convention of Intellenet on fraud investigation.
- In January 2010, assisted plaintiff counsel in an investigation of a terminal operation at the Port of Brownsville, by interviewing witnesses and securing evidence of theft and wrongdoing. No testimony provided.

- Assist defense counsel in a criminal tax case involving a grand jury investigation, search warrants, and seized records. Scanned and indexed 40,000 documents seized by the IRS. Client pled guilty. No testimony provided.
- Conducted investigation for the Special Prosecutor of a county relating to an embezzlement case. Interviewed witnesses, developed evidence, wrote lengthy report with exhibits. Testified as expert witness in forensic accounting in District Court in Lockhart, TX in a theft by embezzlement, the subject pled prior to the defense phase. The subject was sentenced to 30 days in jail and 10-year probation.
- In April 2009, speaker at the Forensic Expert Witness Association (FEWA) Seminar.
- Testified as expert in equity hearing before a mediator relating to the Lockhart embezzlement case and the client won and received judgment.
- In September 2008, received updated training on Advanced Fraud Examination presented by the Association of Certified Fraud Examiners.
- Assisted plaintiff counsel as a consulting expert by conducting an embezzlement investigation involving check fraud and forgery at a church. Provided the examination of computer evidence through the use of computer forensics. Interviewed witnesses, developed evidence, and wrote lengthy report with exhibits. No testimony provided.
- Conducted embezzlement investigation at a cattle auction involving the theft of cash from accounts receivable, secured a confession, and presented it to the District Attorney. No testimony provided.
- Conducted investigation into the questionable activities of employees and management of a Bastrop water service company. Interviewed witnesses, developed evidence, wrote lengthy report with exhibits and testified to the board of directors. No testimony provided.
- Conducted investigation for Life Insurance Company to discover the perpetrators of a burglary and theft of computer equipment. Interviewed witnesses, developed evidence, and wrote lengthy report with exhibits. No testimony provided.
- Assisted defense counsel as a consulting expert in a Waco Federal case involving structuring of transactions, the indictment was dismissed. No testimony provided.
- Assisted the plaintiff attorney as a testifying expert in a Waco divorce case with the reconstruction of a marital estate looking for assets hidden from the marital estate. Reviewed evidence and prepared lengthy reports. Case settled without testimony. No testimony provided.
- Assisted defense counsel as consulting expert in a mortgage fraud investigation involving 20 individual by preparing my client who pled to testimony before government agents and in trial. No testimony provided.
- Conducted investigation for Hood County judge of questionable activities within county government. Interviewed witnesses, developed evidence, and wrote lengthy report with exhibits. Provided testimony in deposition in a civil matter relating to the investigation.
- Conducted investigation into the wrongful death by drug overdose of a Colorado college student. Interviewed witnesses, developed evidence, and wrote lengthy report with exhibits. No testimony required because the case was dismissed because of court action. No testimony provided.

- Assisted defense counsel as a consulting expert relating to federal criminal violations including income tax evasion, filing false returns, mortgage fraud, money laundering, structuring bank transactions, and operating an illegal gambling business, bribery, unauthorized access to IRS records and many others. The cases were resolved in various manners from dismissal to jail sentences and my testimony was not required. No testimony provided.
- Assisted defense counsel as a consulting expert in preparation of witnesses for testimony in debriefings and for trial in a bribery trial. Gathered and prepared evidence for presentation as an Expert Witness but did not testify.
- Assisted plaintiff counsel as an expert witness in a civil trial relating to the recovery of assets.
- Provided investigative expertise for the National Credit Union Administration to investigate and report on failed credit unions where fraud is suspected.
- Provided investigative expertise to assist plaintiff attorneys for a Fortune 50 corporation involved in an intellectual property lawsuit involving another Fortune 50 corporation.
- Provided forensic accounting and reporting from 2006 - 2010 to Wells Fargo Foothill, an asset based lenders, now known as Wells Fargo Capital Finance, as part of an loan due diligence team, responsible for interviewing management, reviewing accounting and computer systems procedures, internal controls, segregation of duties, and verifying assets.

Organizations

Past President of the Austin Chapter of Certified Fraud Examiners, Westlake Rotary, the Westlake Rotary Foundation, and Assistant District Governor Rotary District 5870. Past Treasurer HTCIA, Past Grand Knight for St John Neumann Council 10836, and Past Faithful Navigator for Bishop Reicher Assembly 1099. Former Treasurer for the Texas Criminal Defense Investigator Alliance. Treasurer for the Texas Association of Licensed Investigators 2012 to the present.

INTERNAL REVENUE SERVICE - New Orleans, Louisiana and Austin, Texas

Senior Special Agent - Criminal Investigator, August 1969 to September 2001, with breaks in service as discussed above. Planned and conducted financial investigations pertaining to alleged individual and corporate income tax fraud, money laundering, and currency transaction reporting violations. Identified relevant testimony and financial data; prepared and served summons/subpoenas for witness testimony and books/records relevant to alleged offenses. Interviewed suspects and witnesses to develop facts and to resolve conflicts between testimony and financial records. Identified and addressed case weaknesses. Established facts and drew valid conclusions. Prepared prosecution reports and presented key supporting evidence to management, legal counsel, and Federal Grand Juries. Experience has included international cases. Through training and experience developed a thorough working knowledge of legal and accounting principles.

- Completed more than 200 financial investigations a number of which involved complex legal and accounting issues, indirect methods of proof, investigation of income tax, payroll taxes, and money laundering, bookmaking, bribery and public corruption (Jim Garrison, DA of New Orleans), advanced fee schemes, and Ponzi schemes (Russell Erxleben - Austin Forex International and Brian Stearns).

- Testified before Federal Grand Juries and criminal courts on more than 30 occasions. Assisted the US Attorney in the presentation of the evidence at trial, managing evidence and demonstrative exhibits.
- Coordinated criminal investigations in conjunction with other government agencies including Drug Enforcement Administration, Securities and Exchange Commission, Federal Bureau of Investigation, Texas Rangers, local prosecutors, and local and state police.
- Case Agent for a number of Ponzi schemes, including Austin Forex International (Russell Erxleben) and Bryan Stearns of Austin, TX. Both subjects were incarcerated for securities fraud, money laundering, bank fraud, and wire fraud.
- Case Agent on the investigation and the solving of the disappearance of Madalyn Murray O’Hair, her son, Jon Garth Murray, and adopted daughter, Robin Murray O’Hair. By following the money and developing a detailed circumstantial case proved that her former employee murdered her, the children, and a coconspirator. Testified as summary witness for the government.

TEXAS STATE SECURITIES BOARD - Austin, Texas

Supervising Examiner November 1984 to 1986. Conducted investigations of individuals and companies that violated state securities laws, including Ponzi schemes, oil and gas frauds, and real estate fraud. Analyzed records obtained voluntarily or by subpoena, rendered reports, presented cases to State Grand Juries for indictment and assisted the attorney in trial preparation and presentation.

HEARNE JACOBS AND CAIRE, CPA, - New Orleans, Louisiana

Staff Accountant June 1968 to August 1969. Assisted in conducting audits of banks, savings and loans, liquor distributors and electronics stores. Performed write-up for firm clients, and prepared income tax returns.

EDUCATION, KNOWLEDGE, AND TRAINING

SOUTHEASTERN LOUISIANA UNIVERSITY, Hammond, Louisiana

Bachelor of Science in Accounting; included 36 semester hours in accounting, graduated 1968.

INTERNAL REVENUE SERVICE: IRS Special Agent Training; U.S. Treasury Department Criminal Investigator Training; Basic Income Tax Law Training; Electronic Surveillance Equipment Training; Advanced IRS Special Agent Training; Advanced Interviewing Techniques; Investigative Computer Trainer and Course Developer; IRS Criminal Investigation Division CPE Training; Bribery Awareness; Oil and Gas Law Training; Large Case Training; Instructor Training, Disclosure Coordinator Training; Firearms Instructor Training; Indirect Method Instructor during Advanced IRS Special Agent Training at the Federal Law Enforcement Training Center in Glynco, Georgia. Acting Manager training and assignments.

ASSOCIATION OF CERTIFIED FRAUD EXAMINERS: Past President of the Austin Chapter and have provided training to the association regarding fraud investigations and reporting. Received refresher training in fraud awareness from the Defense Point of View; Bank Suspicious Transaction Reporting Requirements; Embezzlement, Indirect Methods of Tracing Funds; and Accessing Public Information on the Internet. Maintains CPE training hours through the Austin Chapter-ACFE.

TEXAS ASSOCIATION OF PRIVATE INVESTIGATORS: State law requires continuing professional education for private investigators and as a Texas Certified Investigator (TCI) since 2007, therefore training must be twice the state required 18 hours every two years. The training is generally two times per year and consists of various areas of investigation. Past articles editor for The Texas Investigator magazine and on the review board for articles written for the TCI program. Training instructor TALI on forensic accounting, fraud investigations and reporting.

FORENSIC EXPERT WITNESS ASSOCIATION: Member of the Dallas Chapter of FEWA where we received training in report writing, and testifying in depositions, hearings, and trials. Provided training to the association on fraud investigations and reporting.

TURNAROUND MANAGEMENT ASSOCIATION: Member of the Central Texas Chapter of the TMA and provided training to the association of fraud investigations and reporting.

AWARDS

In February 2016, received the 2015 Fraud Investigator of the Year award from the Wealth and Finance International Magazine. In August 2015, received the Hudgins-Sallee Award which is the most distinguished and honorable award bestowed on a member of The Texas Association of Licensed Investigators. In August 2006, received as a Private Investigator TALI's Meritorious Service Award for Investigative Excellence for 2006 related to a wrongful death investigation. Tested in 2007 and received the exclusive designation of Texas Certified Investigator of which there are 40 members in the State of Texas.

Over 26 years as a Special Agent, received six of Superior Performance Awards and three Quality Step increases and received more than 20 letters of commendation. In August 2001, was nominated by the FBI for the Attorney General's 49th Annual Award for Excellence in Law Enforcement. At retirement, received awards from the Internal Revenue Service, US Attorney's office, the FBI and the Austin Police Department. In May 2002, received the "Circle of Excellence in Law Enforcement Award" from the 100 Club of Austin for the Madalyn Murray O'Hair investigation and in June 2002, received the "Service Above Self Award" from the Rotary Clubs in Austin.

Appearance on TV

Edmond J. Martin was seen in City Confidential, Vanished, American Justice, A&E, BBC, the documentary Good Riddance, and Murder by the Book all concerning his investigation of the disappearance of Atheist Leader Madalyn Murray O'Hair and her family. He was also prominent in the books "UnGodly the Woman Who Ended School Prayer in America" by Ted Dracos and "America's Most Hated Woman" by Ann Seaman concerning Madalyn Murray O'Hair. In January 2010, he was seen on Discovery's new series "Disappeared." In October 2011, he was

interviewed by Marcus Sakey for the Travel Channel series - Hidden City - Austin which was televised in January 2012. In February 2015, he appeared in a Vanity Fair production on Investigative Discovery regarding the investigation of the disappearance of Madalyn Murray O'Hair in 1995.

Articles Published: On the internet

1. Innocent Spouse in the Eyes of IRS?
2. Fraud Investigation by the Numbers
3. The Truth about Frivolous Tax Arguments
4. Embezzlement Awareness
5. What to do when IRS Criminal Investigation contacts you
6. How to reduce employee theft
7. Access to your accounting system by IRS
8. Monthly educational articles are published by Ed Martin on the Sage Investigations website and are archived on the website.