

CURRICULUM VITAE

Edmond J. Martin

Residence and Office Address: 6306 Mauna Kea Drive, Austin, Texas 78746

Office: (512) 659-3179 Fax: (512) 328-6878

Cell: (512) 659-3179

E-mail: edmartin@sageinvestigations.com

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.

PROFESSIONAL EXPERIENCE

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

Owner manager of Sage Investigations, LLC, a private investigations and consulting firm.

- Employs financial investigative knowledge to solve problems for individuals, law firms, and corporations.

- 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.
- Provided investigative expertise to assist plaintiff attorneys for a Fortune 500 corporation involved in an intellectual property lawsuit involving another Fortune 500 corporation.
- Provided investigative expertise for the National Credit Union Administration to investigate and report on failed credit unions where fraud is suspected.
- Assisted plaintiff counsel as an expert witness in a civil trial relating to the recovery of assets.
- 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 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, 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.
- 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.
- 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.
- 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.
- 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 a consulting expert in a Waco Federal case involving structuring of transactions, the indictment was dismissed. 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.
- 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 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.

- 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.
- Maintained annual Continuing Professional Education credits through the Texas Association of Private Investigators and Intellenet. Received training in various investigative matters and ethic.
- In September 2008, received updated training on Advanced Fraud Examination presented by the Association of Certified Fraud Examiners.
- Speaker at the Forensic Expert Witness Association (FEWA) Seminar in April 2009.
- 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.
- Testified as expert in equity hearing before a mediator relating to the Lockhart embezzlement case and the client won and received judgment.
- 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.
- Assisted plaintiff counsel in an investigation of a terminal operation at the Port of Brownsville, in January 2010, by interviewing witnesses and securing evidence of theft and wrongdoing. No testimony provided.
- Speaker at the annual convention of Intellenet in March 2010,
- Conducted investigation on behalf of the Texas Facilities Commission in May 2010, interviewed witnesses and made recommendations for improvements in system operations. 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. Client pled guilty and was sentenced. No testimony provided.
- 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.
- Spoke to the Heart of Texas Chapter Sister's in Crime about the Madalyn Murray O'Hair investigation.
- 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.
- Testified as expert witness for the defense in November 2010, 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)
- Assisted defense counsel as consulting expert in January 2011, 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.

- 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.
- Assisting plaintiff counsel as a testifying expert in June 2011, 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)
- Assisting plaintiff counsel as a testifying expert in June 2011, 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)
- Assisted plaintiff counsel as a testifying expert in August 2011, 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. No testimony provided.
- Assisted criminal defense counsel in Federal court in August 2011, in a \$75 million dollar ponzi scheme in Austin, TX as a consulting expert. Review 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)
- Assisted criminal defense counsel in Federal court in September 2011, in a \$4.5 million dollar ponzi scheme in Austin, TX as a consulting expert. Review 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)
- Testified for the defense in a divorce matter in Bell County as a testifying expert in District Court. (Kimberly Walsh v. Mark Walsh - Cause No. 241,888 - Bell County, TX Testimony, 2011)
- Assisting criminal defense counsel in Federal court in September 2011, in an IRS CI administrative investigation in Austin, TX as a consulting expert. Reviewed, scanned and organized document images for use by defense counsel. Investigation is pending.
- Testified for the Plaintiff in US Bankruptcy Court in July 2012, 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.
- Testified for the Defense in Federal Court in August 2012, 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.
- Developed computerize investigative technology for financial investigations and evidence management, DIO by Cynic, Inc.

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, 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.

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 (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 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.

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.

ASSOCIATION OF CERTIFIED FRAUD EXAMINERS: Training in fraud awareness from the Defense Point of View; Bank Suspicious Transaction Reporting Requirements; Embezzlement, Indirect Methods of Tracing Funds; Accessing Public Information on the Internet.

TEXAS ASSOCIATION OF PRIVATE INVESTIGATORS: State law requires continuing professional education for private investigators and as a Texas Certified Investigator, therefore I must maintain twice the state required hours of 18 every two years. The training is generally three times per year and consists of various areas of investigation. I am the past articles editor for The Texas Investigator magazine.

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.

AWARDS

In 2006 as a Private Investigator received 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. Also 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 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.

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