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District of Arizona

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8 UNITED STATES DISTRICT COURT  
9 DISTRICT OF ARIZONA

10 United States of America,  
11 Plaintiff,

12 v.

13 James R. Parker,  
14 Jacqueline L. Parker,  
15 Defendants.

CR-10-757-PHX-ROS

**GOVERNMENT'S NOTICE OF  
POSSIBLE EXPERT TESTIMONY**

16 Pursuant to Rules 702, 703, 704 and 705, Fed. R. Evid., the following witnesses may give  
17 testimony that might be construed as falling within the purview of these rules of evidence.  
18 Through discovery and subsequent disclosures, specific reports and analyses have been or will  
19 be directed to defense counsel regarding the specific nature of the expected testimony, if any,  
20 to be given by these individuals. To the extent not previously disclosed in discovery, subsequent  
21 disclosures to defense counsel will isolate the reports, analyses, summaries, and other findings  
22 associated with any potential expert testimony. This notice is meant merely as a broader initial  
23 overview of the individuals and subjects the government may seek to present evidence of by way  
24 of expert testimony.

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1           **1. Jason Lee Miller, B.S.**

2           Jason Miller's resume is attached as Exhibit 1. Mr. Miller is a Forensic Document  
3 Examiner with the Internal Revenue Service. Mr. Miller will testify as to his work in examining,  
4 analyzing, and comparing handwriting. Mr. Miller was asked to examine and compare  
5 handwriting exemplars for defendants James Parker and Jacqueline Parker with documents,  
6 records, and exhibits obtained during the government's investigation and which were used in the  
7 course of committing the crimes in the Indictment.

8           Mr. Miller may testify generally as to the science behind handwriting analysis and forensic  
9 document examination. With regards to this matter, he also may testify as to the methods he used  
10 in analyzing and comparing known exemplars of the defendants with the documents, records, and  
11 exhibits obtained during the government's investigation. He may also testify as to any  
12 conclusions he may have drawn, as well as offer an opinion as to whether either defendant's  
13 handwriting can be found in these documents, records, and exhibits. Mr. Miller's report and  
14 conclusions, as well as all associated paperwork used with regards to the handwriting  
15 examination, was previously disclosed on September 3, 2010 and is bate stamped 7,734-7,935.

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17           **2. Kristy H. Morgan, Court Witness Coordinator, Internal Revenue Service**

18           Kris Morgan's resume has not been obtained and will be filed separately. Although her  
19 testimony will be essentially factual in nature, she is being identified as potential expert in an  
20 abundance of caution. Ms. Morgan may testify as to her work as an employee of the IRS, and  
21 summarize and explain IRS tax records, account transcripts, and related tax documents used  
22 during the investigation.

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24           **3. Elizabeth A. Marriaga, Revenue Agent, Internal Revenue Service Compliance  
25 Division**

26           Elizabeth Marriaga's resume is attached as Exhibit 2. Although her testimony will be  
27 essentially factual in nature, she is being identified as potential expert in an abundance of caution.

1 Ms. Marriaga may testify as to the defendants' federal tax examination, and the financial  
2 documents and records that pertain to the government's investigation of the defendants. She may  
3 also summarize the flow of funds to and from investors, borrowers, related entities including  
4 nominee or "shell" companies, third parties, financial institutions, etc., as well as explain the  
5 disposition of those funds. Ms. Marriaga may also summarize and explain the process of  
6 assessing and collecting federal taxes, as well as explain the meaning/significance of an audit, a  
7 stipulation in U.S. Tax Court, offers in compromise, and other tax related terminology and events.  
8 She may also testify to various other summary exhibits and analyses. These summary exhibits  
9 and analyses shall be provided to defense counsel through discovery and separate  
10 communications.

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12 **4. Mark J. Klamrzynski, CPA CFE**

13 Mark Klamrzynski's resume is attached as Exhibit 3. Although his testimony will be  
14 essentially factual in nature, he is being identified as potential expert in an abundance of caution.  
15 Mr. Klamrzynski may testify as to the formation of limited liability entities, the use of these  
16 entities to form "nominee entities," the process and terminology associated with purchasing a  
17 home and obtaining a loan or mortgage, as well as summarize defendants' federal tax  
18 examination, and the financial and any other related documents and records that pertain to the  
19 government's investigation. Mr. Klamrzynski may summarize the flow of funds to and from  
20 investors, borrowers, related entities including nominee or "shell" companies, third parties,  
21 financial institutions, etc.; as well as explain the disposition of those funds as they pertain to the  
22 government's investigation. He may also testify to various other summary exhibits and analyses.  
23 These summary exhibits and analyses shall be provided to defense counsel through discovery and  
24 separate communications

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Respectfully submitted this 7<sup>th</sup> day of October, 2010.

DENNIS K. BURKE  
United States Attorney

S/ Walter Perkel

WALTER PERKEL  
PETER SEXTON  
Assistant U.S. Attorneys

Certificate of Service: I hereby certify that on this day , I electronically transmitted the attached document to the Clerk's Office using the CM/ECF System for filing and transmittal of a Notice of Electronic Filing to the following CM/ECF registrants: Joy Bertrand, John McBee, and Michael Minns.

# **EXHIBIT 1**

Curriculum Vitae

**Jason Lee Miller, B.S.**

Forensic Document Examiner  
(803) 253-3545 - Fax (803) 253-3493

**EXPERIENCE**

1998 – 2001            **South Carolina Law Enforcement Division**  
Columbia, South Carolina

2001 – Present        **Internal Revenue Service**  
Columbia, South Carolina

**CERTIFICATION**

Diplomate – American Board of Forensic Document Examiners

**PROFESSIONAL ASSOCIATIONS**

Regular Member – Southeastern Association of Forensic Document Examiners

Regular Member – American Society of Questioned Document Examiners

Member – American Society for Testing and Materials

**PROFESSIONAL TRAINING & WORKSHOPS**

**August 1998 through October 2000**  
Formal basic training in forensic document examination  
SC Law Enforcement Division – Columbia, SC

**22 April 1999**  
Rubberstamp Workshop  
SAFDE – Conyers, GA

**7 – 17 June 1999**  
Questioned Document Course #902  
USSS at FLETC – Glynco, GA

**7 – 11 February 2000**  
Fundamentals of Handwriting Examinations  
FBI – Quantico, VA

**20 – 22 March 2000**

Canon Photocopier and Facsimile Workshop  
ABFDE – Atlanta, GA

**13 April 2000**

Electronic Typography Workshop  
SAFDE – Atlanta, GA

**11 – 14 September 2000**

Advanced Questioned Document Course #001  
USSS at FLETC – Glynco, GA

**5 April 2001**

Signature & Handwriting Workshop  
SAFDE – Atlanta, GA

**21 August 2001**

Signature Workshop  
ASQDE – Des Moines, IA

**21 – 23 June 2002**

The Daubert World: Past, Present, & Future  
ABFDE – Las Vegas, NV

**23 April 2003**

Production of Genuine Security Documents & the Detection of Counterfeit Documents Workshop  
SAFDE – Peachtree City, GA

**24 April 2003**

Mead Paper Knowledge Workshop  
SAFDE – Peachtree City, GA

**14 April 2004**

Use of the Haas Atlas CD Compilation  
SAFDE – Atlanta, GA

**15 April 2004**

Examination of Photocopied Signatures: Distinguishing Between Line Quality and Ink Line Morphology  
SAFDE – Atlanta, GA

**26-28 October 2004**

Document Examination Techniques in Non-Handwriting Cases  
ABFDE – Las Vegas, NV

**29-30 October 2004**

Comparative Science in the Daubert World  
ABFDE – Las Vegas, NV

**21-24 June 2005**

Printing Process Identification for Forensic Document Examiners  
RIT & USSS – Rochester, NY

**19-20 April 2006**

Disguised Handwriting: An Interactive Workshop  
SAFDE – Atlanta, GA

**23 August 2006**

Fine & Subtle Features of Handwriting Workshop  
ASQDE – Portland, OR

**24 August 2006**

Signature Workshop  
ASQDE – Portland, OR

**18 April 2008**

“The Changing Face of ‘American’ Handwriting” Workshop  
SAFDE – Peachtree City, GA

**17 April 2009**

Forensic Identification of Ink Jet Printers Workshop  
SAFDE – Peachtree City, GA

**9 August 2009**

Challenging Signatures Workshop  
ASQDE – Dearborn, MI

**15 April 2010**

Canon – Forensic Document Examiner’s Workshop  
SAFDE – Atlanta, GA

**29 August 2010**

Signature Examination: Translating Basic Science to Practice  
ASQDE – Victoria, BC, Canada

**1 September 2010**

Challenging Signatures Workshop  
ASQDE – Victoria, BC, Canada

## **PROFESSIONAL PRESENTATIONS**

**1999** **Rollermarks and the Effects of Humidity**  
SAFDE – Atlanta, GA

**2000** **Fax Font Project III – TTI Database**  
ASQDE – Ottawa, Canada

**2002** **TTI Database – Update**  
AAFS – Atlanta, GA

**2004** **Adobe Photoshop for Forensic Document Examiners Workshop**  
AAFS – Dallas, TX  
ABFDE – Las Vegas, NV



## **AWARDS / RECOGNITION**

**2002 Regional Award**  
AAFS – Atlanta, GA

## **UNIVERSITY**

**The Citadel**  
Charleston, South Carolina  
Bachelor of Science, Biology  
1996

## **TESTIMONY EXPERIENCE**

25 February 2002

**US v. William M Bryson, Jr.**  
8:01-CR240 8:01-CR712  
Judge: Henry M. Herlong, Jr.  
AUSA: Mark Moore  
Location: 4<sup>th</sup> Circuit – South Carolina District - Greenville  
Testimony: Handwriting

07 October 2004

**US v. William E. Baker, Jr., Rachel Baker-Pafford**  
6:04-CR118  
Judge:  
AUSA: Randy Gold  
Location: 11<sup>th</sup> Circuit – Middle District of Florida - Orlando  
Testimony: Handwriting

# **EXHIBIT 2**

**Curriculum Vitae  
Elizabeth Marriaga  
10/05/2010**

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<b>Name</b>	Elizabeth Marriaga
<b>Employer</b>	Internal Revenue Service Compliance Division Mesa, Arizona
<b>Job Title</b>	Revenue Agent
<b>Dates of Employment</b>	1995 to present
<b>Training</b>	Revenue Agent Training Continuing Professional Training of Approximately 40 hours each year
<b>Education</b>	Bachelor of Science Business Administration with a Concentration in Accounting Mount Olive College, North Carolina
<b>Experience</b>	Examination of approximately 35 to 50 federal tax returns per year consisting of corporate, partnership, employment and individual returns

# **EXHIBIT 3**

**MARK J. KLAMRZYNSKI, CPA CFE**

**BUSINESS EXPERIENCE**

**Self-Employed CPA/CFE**

**4/10 to Present**

*Responsibilities:* Preparation and analysis of monthly financial statements for ten clients. Preparation of federal and state income tax returns for one hundred forty clients. Advise and consult for five clients in bankruptcy and real estate loan modifications.

**James C. Sell, P.C.**

**11/07 to 4/10**

***Position:* Forensic Accounting and Tax Manager**

*Responsibilities:* Provide litigation support services and testimony in very complex civil (including bankruptcy matters) and criminal proceedings for governmental and private clients. Preparation of corporate, partnership and individual client tax returns. Investigations include bridge loan frauds, domestic disputes, real estate contractor fraud and consumer frauds.

**Arizona Corporation Commission – Securities Division**

**7/91 to 11/07**

***Position:* Securities Specialist III (Senior Forensic Accountant)**

*Responsibilities:* Provide guidance and accounting expertise to management and staff; examine, audit and investigate a variety of the most difficult financial, legal and business documents including corporate financial and bank records, notes, stocks, trust agreements, investment contracts, leases, claims, permits and related investment and ownership instruments, identifies violations of the securities laws and applicants in unsound financial condition; prepare schedules and summary charts illustrating non-conformance with regulations; assemble documents and other pertinent evidence for use in administrative hearings or judicial proceedings; testify at hearings or before grand juries and criminal trials as an expert witness; work closely and cooperate with state and federal securities agencies, the Attorney General's office and local, state and federal law enforcement agencies; prepare a variety of reports; attend meetings and seminars.

***Position:* Securities Specialist II**

**7/90 to 7/91**

*Responsibilities:* Draft requests for documents necessary to perform accounting analysis of cases. Provide analysis of financial documents while helping attorneys and investigators to understand financial issues involved. Examine financial statements, prospectuses, and other financial information for compliance with securities laws and generally accepted accounting principles. State conclusions based on examination of financial statements to identify departures from generally accepted accounting principles and for auditing standards. Summarize evidence in charts and schedules for use in litigation. Serve as Division attorney on duty to answer questions from the public concerning securities matters. Give expert testimony of all relevant accounting issues as requested. Participate in the Division's Speakers Program to explain Division responsibility and enforcement efforts to civic and fraternal organizations. Perform special projects assigned by the Director of Financial Analysis. Communicate with attorneys, staff, and the public to facilitate case and inform dissemination. Analyze investigative information for potential and ongoing legal actions.

**BUSINESS EXPERIENCE (continued)****Tate Brokerage Co., Inc.**

7/88 to 7/90

***Position: Corporate Treasurer and Controller***

*Responsibilities:* Preparation and analysis of monthly corporate financial statements. Daily management of cash flow transactions. Planning and control of all fiscal corporate responsibilities. Supervision of billing, purchasing duties. Preparation of draft of documentation for annual compiled financial statement. Advise owners on personal and corporate tax matters. Preparation of monthly financial budgets. Assistance in the general administration of overall company operations, including company's in-house computer system.

**Self-Employed CPA**

3/87 to 7/88

*Responsibilities:* Preparation and analysis of monthly financial statements for ten clients. Preparation of federal and state income tax returns for fifty clients.

**Camelback Equipment Company**

1/85 to 2/87

***Position: Controller***

*Responsibilities:* Negotiated a \$1.5 million line of credit, successfully securing an increase of 300% in available funding. Initiated and completed a complete general ledger interface of the data processing software programs to improve monthly reporting by five days. As the company's first controller, retrained and expanded existing staff while annual revenue doubled to \$6 million.

**Arizona Department of Transportation, Motor Vehicle Division**

9/83 to 1/85

***Position: Revenue Group Manager***

*Responsibilities:* Management and administration of \$400 million Highway User Revenue Fund (HURF) taxation programs. Distributions of HURF revenues to cities, counties, Department of Public Safety and Department of Transportation. Accountable for equitable, fair, efficient and effective management and administration. Accountability included three operating sections, 102 full-time employees and a budget of \$2.3 million.

**Arizona Lift Trucks, Inc.**

2/81 to 9/83

***Position: Vice-President of Finance***

*Responsibilities:* Negotiated and maintained a \$3 million line of credit with collateral of receivables, parts and unit inventories. Complete interim financial statement reporting, including monthly departmental budget analysis for three divisions with an annual sales volume of \$9 million. Developed a monthly rental fleet analysis of income versus maintenance. Researched and implemented an improved employee benefits package for the company's 60 employees. Completed the conversion of an on-line time sharing system to an in-house parts inventory/accounting system.

**Phoenix Coca-Cola Bottling Company**

1/78 to 1/81

***Position: Director of Finance and Budgeting***

*Responsibilities:* Timely preparation of consolidated statements on a monthly basis, direction and operation of the accounting staffs for all locations. Compiled the monthly and annual budgets for the bottling and canning operations. Assisted the other department heads in analyzing and monitoring all budget variances, developed and administered all cash management through short and long-term investments. Developed cash flow schedules for all capital expenditures and development of data processing systems to assist in management decisions.

## **BUSINESS EXPERIENCE (continued)**

### **James S. Kemper Agency, Inc. – Chicago, IL**

6/76 to 12/77

**Position:** Accounting Manager of medium size insurance agency.

**Responsibilities:** Overall responsibility for preparation of annual budget data, preparation and analysis of monthly financial statements, evaluation of all budget variances, administration of cash management program, including short-term investments and premium finance agreements, preparation of payroll tax returns. Established a system of auditing branch offices and initiated staff evaluations of personnel directly assigned.

### **Price Waterhouse & Co – Chicago, IL**

6/73 to 6/76

**Position:** In-Charge Assistant – Small Business Audit Department

**Responsibilities:** Assignments included planning, organizing and completing work in all areas of audit responsibility, supervision of subordinates and preparation of financial statements for approximately 30 small and medium size firms in the Chicago metropolitan area. Clients included various small to medium size manufacturing concerns, retail electronics chain, steel processing company, medical data processing firm, moving and storage company, meat packing firm and a credit union.

## **TEACHING EXPERIENCE**

### **Maricopa County Community College District**

1/84 to Present

**Phoenix College Evening Division**

**Position:** Accounting Instructor

**Responsibilities:** Developed syllabuses, course material and present lectures for first and second semester Accounting Principles, Managerial Accounting, Fraud Investigation and Tax Accounting for sixty students per semester.

## **PROFESSIONAL AFFILIATIONS**

Certified Public Accountant – Arizona  
Certified Fraud Examiner – Arizona  
American Institute of Certified Public Accountants  
Arizona Society of Certified Public Accountants  
Association of Certified Fraud Examiners

## **EDUCATION**

Bachelor of Science – Accounting (1973)  
University of Illinois, Chicago Circle