

Background of Petitioner Segal's Civil Tax Assessment Resulting from a Klein Tax Conspiracy Prosecution and Conviction

IRS agents played a key supporting role in the egregious prosecutorial misconduct that led to the wrongful 2004 conviction of Chicago insurance executive Mike Segal and the destruction of Near North Insurance Brokerage (NNIB), the \$250 million company he built and which employed 900 people. The Segal case featured multiple violations of law and due process by prosecutors, FBI and IRS agents, including the wiretapping of a prominent defense attorney, the illegal cyber-hacking of documents by government agents, the manufacture of false evidence, the suppression of exculpatory evidence and perjury. Unfortunately, many of these provably false and uncorrected representations by unethical prosecutors and **agents are currently being recycled by IRS personnel (who knew or should have known of the evidentiary misconduct and its relevancy) in current civil tax court assessments petition.**

The evidence of multiple prosecutorial abuses in the Segal case is well documented. Prior to rejoining the Department of Justice as First Deputy to Attorney General Eric Holder, attorney James Cole helped prepare a detailed 2010 filing to Lanny Breuer, then head of DOJ's criminal division, carefully detailing specific examples of unlawful actions by prosecutors and agents, including IRS agents, that deprived Mr. Segal of his constitutional rights to due process. Cole has said it was "one of the worst cases" of misconduct he had ever encountered in his professional career. Further filings on behalf of Segal have been presented at the highest level of DOJ.

Evidence in attachments to this document show that Chicago-based IRS agents played a crucial role in the manufacture of a Klein Tax Conspiracy charge, a straddle crime for sentencing, which added approximately 36 months to Mr. Segal's original sentence. This was part of the prosecution's strategy to silence and punish him for raising the issue of misconduct. The IRS agents also assisted prosecutors and FBI Agent Murphy in suppressing and interfering with exculpatory evidence which they learned of as the result of illegal wiretapping of defense counsel Harvey Silets.

Background --Prosecutors allied with cyberhackers target Segal and Near North, 4 Superseding indictments including RICO and Klein Tax Conspiracy, Segal's lawyers file pre-trial constitutional violations and civil litigation, Klein Tax Conspiracy provides loss amounts which are equivalent to material amounts being contested in Petitioner's civil tax assessment and straddle crime sentencing structurally to increase sentencing guidelines, these following core crime background facts make it clear that Government and IRS misconduct issues are not being used as a deflection as to the unlawful indictments, but go to support exculpatory evidence relating to Segal's petition before the tax court.

FBI and IRS search of NNIB Provides Cover for Prior Receipt of Stolen Documents

The day Segal was arrested, FBI and IRS agents conducted a major search of NNIB records. This action, while appearing to reverse the normal procedure by arresting first and investigating later, served to cover the fact that prosecutors had already obtained documents previously stolen from Near North including material information, stolen email and documents related to the alleged Klein Tax conspiracy. Immediately following his arrest, Segal appointed an independent

board consisting of a former US Attorney, a former FBI Supervisor and a former Insurance Company CEO to operate Near North, while his legal case proceeded.

An extensive pre-trial investigation by former FBI Supervisor David Grossman soon uncovered massive illegal cyber-hacking of Near North documents that preceded Segal's arrest by individuals associated with the Takeover Group. Prosecutors failed to disclose that they had received illegally hacked NNIB documents and knowledge until Grossman asked the FBI station chief to investigate. Thereafter, prosecutors suddenly found a "missing file" from 18 months prior that contained specific information about eight months of cyber-hacked documents and 700 hours of tapes, including the wiretapping of Segal's defense attorney Harvey Silets which related to the Klein Tax Conspiracy. Not one minute of these 700 hours of tape were ever used in court.

Vindictive Prosecution Follows NNIB Decision to File Lawsuit against Cyber-hackers

Following the discovery of the illegal cyber-hacking, the independent board now running Near North acted to protect the company by filing a lawsuit against the cyber-hackers and the Aon Corp. which received the stolen documents. This action, however, alarmed federal prosecutors who feared further exposure of their collaboration with the illegal cyber-hacking and the taping of defense attorney Harvey Silets, which was authorized by FBI Supervisor Patrick Murphy. These included defense strategy as to Segal trial strategy and exculpatory evidence material to the unlawful Klein Tax Conspiracy.

Wiretapping of Defense Attorney Enables Further Misconduct

Some 700 hours of government wiretapping were recorded in the course of the Segal-Near North investigations which included the secret taping of Segal's respected defense and tax attorney, Harvey Silets. When Segal's trial was held, the government installed loudspeakers with the expectation that some part of these extensive recordings might help the prosecution's case. The tapes, however, offer irrefutable evidence of misconduct used to convict Segal of Klein Tax Conspiracy which added 36 months to Segal's original sentence. Most importantly, the illegal tapings provided prosecutors and IRS Agents with real time knowledge of Segal's defense strategy, an opportunity they would not have had otherwise, to suppress and interfere with exculpatory evidence about Segal and NNIB. As it turned out not one minute of tape was introduced into evidence at trial. It can be proven from the clear statements of the Government's non-testifying witness, that Segal had no knowledge or provided any direction as to civil assessment components as to alleged cash received from petty cash or other personal expenses that were proven should have been posted to Segal's Draw Account.

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For instance, prosecutors learned from the tapes that Segal had discovered that an accountant named Daniel Watkins whose duties included handling Segal's petty cash fund, paying bills and the company's charitable contributions, had been posting Segal's personal expenses to the company's postage instead of Segal's draw account set up for that purpose to avoid an audit trail which was part of his scheme to cover up his confessed embezzlement. Segal was informed about Watkins actions by NNIB consultant Ernie Wish, former head of the Illinois CPA. At the time, Segal was unaware that Watkins had been embezzling from his company on an ongoing basis thousands of dollars over a period of up to 18 years. Upon learning of Watkins unauthorized actions on October 23, 2001, he immediately sent an email to Ernie Wish and met with attorney Harvey Silets instructing both of them to meet with Watkins and investigate the matter.

Following questioning by attorney Silets, Watkins agreed to put his answers regarding his activities in the form of an affidavit. The affidavit contained exculpatory information about Segal, including the fact that Segal had never asked Watkins to post money for personal expenses to the postage account or any other company account and included evidence that Watkins deliberately interfered with accounting transactions relating to personal expenses that would historically be directed to Segal's Draw Account. Equally concerning is the clear evidence that Watkins was not being setup by Segal which lies in direct contrast to Government's defense of the interference of Watkins' exculpatory evidence that was reflected in his statements and affidavit. Another meeting was scheduled so that Silets could prepare the affidavit on the basis of what Watkins had told him and Wish. On November 20, 2001, Silets met with Wish and Watkins. Watkins made only minor handwritten corrections in the presence of both Silets and Wish. No other changes were made with regard to the accuracy of the statement provided by Watkins, which was supposed to be typed up and submitted to Watkins for his signature.

Unfortunately for Segal, the multiple wiretaps on attorney Silets tipped off prosecutors and FBI Agent Murphy, providing the government and the IRS agents with the knowledge they needed to dilute and interfere with exculpatory information about Segal. Tom McNichols, a private agent witness and NNIB accountant allied with the Takeover Group, was aware of Watkins embezzlement, but had never informed Segal. After learning that Watkins had been confronted about his unauthorized actions, McNichols urged embezzler Watkins not to sign the affidavit attesting to his truthful statements to Silets. Instead, McNichols urged Watkins to meet with FBI Agent Murphy. Taking advantage of this breach of attorney-client privilege, enabled by the taping of Silets, Murphy now was able to convince embezzler Watkins that it was in his best interest to change the account of his actions that he gave to Silets and Wish. The FBI agent and the now confessed embezzler, created a substitute affidavit for the one that Watkins had previously agreed to sign, removing the exculpatory information, that Segal had no knowledge that Watkins was posting cash payments to Segal and other statements of handling personal and petty cash transactions.

Murphy's discussions with Watkins are on tape, and the transcripts make it clear that FBI Agent Murphy coached Watkins to change facts to fit the government's representations in the case. Despite the fact that Segal had objected strenuously when Watkins acknowledged posting personal expenses to postage, Murphy even suggested dollar amounts for postage denominations

that Watkins should claim Segal requested to be posted to the postal fund. These alterations of fact enabled the government to portray Segal -- the real victim of Watkins repeated thefts -- as a co-conspirator, supposedly robbing his petty cash fund at a company which he owned outright. AUSA Hogan, FBI Agent Murphy, IRS Agents Rogoz and Edward Ng knew, or should have known that these representations were false. The recording of Murphy and Watkins is a rare example of an instance where the subornation of perjury can actually be heard on tape. Furthermore, it offers clear proof of the manufacturing of an unlawful Klein Tax conspiracy and interference with exculpatory evidence.

As Watkins acknowledges on tape on January 28, 2002, “I didn’t have any choice. They [prosecutors] were going to charge me with embezzling.” That is why, after having earlier agreed to sign the affidavit he provided to Wish and Silets, Watkins declined to do so after turning government agent. In a recorded phone conversation, Silets asks Watkins “what’s in there [the affidavit] that you don’t agree with?” Watkins refuses to say anything he disagreed with, only that he is suddenly “not comfortable” with the statement.

IRS Agents Help Manufacture a Klein Tax Conspiracy

Because there was no hiding of assets, no overseas tax shelter or the like, it was a challenge for controversial AUSA Hogan¹ to create another superseding indictment with a Klein Tax conspiracy to further punish Segal for exposing unlawful collaboration with cyber-hackers and the wiretapping of defense Attorney Silets. To obtain a conviction on a non-existent Klein Tax conspiracy, Hogan would need help from IRS agents who were willing to put aside reservations about misconduct and legal due process. **IRS Agents Matthew Rogoz and Edward Ng were leveraged to play a key role in false representations that aided Hogan’s prosecutorial strategy at trial, with Agent NG continuing to misrepresent the trial record and other facts known to be false to the Pre-Sentencing Reporter. The government continues to use the same uncorrected misrepresentations in current civil tax court proceedings.**

Prosecutors realized that exculpatory information revealed in wiretaps by private agent McNichols, before Watkins became a confessed embezzler government agent, represented a problem for their case. In a taped conversation on November 1, 2001, Watkins told McNichols that there is no written proof that anyone told him to post personal expenses to various company accounts. McNichols asked Watkins specifically if he had any document that protected him in

¹ Hogan, had been terminated for misconduct previously following an outrageous incident of in *US v Boyd*, an infamous case that led the Seventh Circuit Appeals Court to overturn a verdict when it learned Hogan had allowed leaders of the El Rukn street gang, who were government witnesses, to use the prosecutor’s office for sexual liaisons and permitted unsupervised phone calls that were used to obtain illegal drugs. One of the street gang leaders made Hogan a legatee in his will. Another reported that Hogan had repeatedly coached him to lie. Following his termination, Hogan managed to be reinstated by an administrative judge. Thereafter, another case, where Hogan served as trial prosecutor (*US v Palivos*) was cited by the Illinois Criminal Defense Bar for “serial prosecutorial misconduct.”

his embezzlement scheme. Watkins answered “no.” Watkins also made it clear that it was he who on his own had made the decision to post Segal’s personal expenses to postage. As he told McNichols on October 25, 2001: “I always thought postage was a good place to hide it [petty cash withdrawals]. So, basically the only thing, except for a few rolls of stamps that I have to buy. Postage is the thing.”

For thirty years, it was well known to NNIB employees (and stated on tape by Watkins) who dealt directly with Segal, that the only regular personal expenses Segal received was a weekly envelope for \$125 for taxis and other daily incidentals that were supposed to be posted to Segal’s draw account and treated like salary for tax purposes. It was also known that Segal was very conservative in his approach to tax liabilities, and that each year he added at least \$125,000 to his average taxable income of \$2 million for personal income and perks. These were clearly not the actions of someone who would be taking small envelopes of a few hundred dollars from his own company’s petty cash fund to save a small amount on his tax liabilities.

However, IRS Agent Matthew Rogoz would provide important assistance to the prosecutors’ dishonest and unlawful effort to charge Segal with a Klein Tax conspiracy. Rogoz had been present when the government executed the search warrant of NNIB at the John Hancock building on January 26, 2002, the day Segal was arrested. Since Rogoz was the key tax conspiracy witness, he was more likely than not the person who searched Watkins office and inventoried the documents therein. Significantly, Watkins later acknowledged on tape that very little was taken from his office in the search. Prosecutors already had access to documents that had been obtained illegally through cyber-hacking by the Takeover Group.

Exhibit 5 – A Forged Signature Document Emerges a Year after Search of NNIB

Prosecutors knew, through their wiretapping, that Watkins had told McNichols he had no written authorization from Segal to post personal expenses to postage or other business-related accounts and that he did not tell Segal very much about how he was handling personal expenses. There was not a shred of proof that Segal colluded with Watkins to pilfer his own petty cash fund.

To manufacture a Klein Tax Conspiracy charges against Segal, AUSA Hogan needed help from an IRS agent. It came in the form of a fake document (See Attachment #1) that Agent Rogoz ostensibly “discovered” on February 12, 2003, more than a year after the search. The document, Exhibit 5, which is an October 18, 1989 memo from confessed embezzler Watkins to Segal proposing that in addition to the \$125 Segal had always received for weekly expenses, Watkins would add another \$370 each Monday and three more envelopes for \$150, \$250 and \$500 on the last Monday of the month. The memo asks “Is this OK?” The initials, a left leaning squiggle, purportedly belonging to Segal appear on the line that says “yes”.

The squiggle, however, is a forgery, as the individual most familiar with Segal’s right-leaning signature testified under oath at trial. No FBI or IRS handwriting expert was willing to testify to the veracity of the initials on the memo. **Significantly, the government never provided any paper and ink analysis to determine the veracity of this document. Additionally, the government never disclosed the handwriting samples, including initials, from two sessions that Segal voluntarily provided to the FBI, nor did they use these samples to compare with**

the forged squiggle on Exhibit 5. Incredibly, IRS Agent Rogoz, the chief IRS agent in the case, later testified that he had no knowledge of the results of this critical piece of evidence!

Whether the memo was forged by Watkins alone, or with the assistance from one of the government agents, is not known, but the fraudulent Exhibit #5 is the sole document that supports a Klein Tax Conspiracy and which becomes the material evidence as to Segal's receiving cash from petty cash, that should have been posted to his Draw account, which becomes the material component part of Segal's tax petition. There are myriad reasons why this document should have raised red flags to honest personnel at the IRS. They include:

- Watkins statement on tape (11/1/01) to McNichols that he had no document to protect himself. How likely would it have been that Watkins would have forgotten this "Get out of jail free" card, if the memo actually existed? If Exhibit 5 was genuine, why wouldn't Watkins have raised the issue of that document when he was fired by Segal?
- Statement by Watkins's assistant Marros that the boxes remaining in Watkins office after he left the company were never seized by the government, but instead moved to a secure location. These would be the only documents of a possible similar time frame as Exhibit 5.
- A detailed inventory of the three boxes in Watkins's office during the search of 1/26/02, contains no mention of the explosive Exhibit 5. Box 133, where it was supposedly found, contains documents unrelated by date or content. (See attached list of inventory)
- Despite Rogoz's claim that he found this critical, heretofore missing piece in the government's effort to charge Segal with a Klein Tax conspiracy February 12, 2003, Rogoz doesn't acknowledge or record this Eureka moment. The IRS's own memorandums and FBI's 302 reports dating from 12/18/01 through 3/11/02 never once mention Exhibit #5, which would have been proper procedure for a major development in the case.
- The misrepresentation and manipulation of a critical evidence document suggests involvement by AUSA Hogan, who was the trial prosecutor in the Palivos case where witness Nick Black was induced to commit perjury after prosecutors informed him falsely that government tests showed a handwritten note he wrote in 2000 had been backdated to 1996. However, the actual ink and paper test, performed at a Chicago IRS lab, confirmed the note was, in fact, authentic, composed with materials available in 2000.

While the origin of Exhibit 5 in the Segal case is likely to remain known only to those whom created it, the contrived story about the multiple cash filled envelopes was highly useful to embezzler Watkins who sought to play down the scope of his thievery from NNIB. Watkins had accomplished his embezzlement by destroying the slips of paper he was supposed to record in order to prevent an audit trail of his thefts, and the claim that Segal was receiving cash filled envelopes provided cover of his thefts of petty cash.

IRS Agents Rogoz and Ng Leveraged Role in the Incomplete and Inaccurate IRS Memorandums

Instead of properly noting Exhibit 5 (had it actually existed) in inventory recorded on January 26, 2002 or recording its alleged existence when he supposedly found it a year later on February 12, 2003, Rogoz instead quietly slipped this fake document into an IRS Memorandum several weeks later on March 4 to blunt the exculpatory statements of Watkins he knew were on the recorded tapes. Rogoz offers no foundation for his “discovery” on February 12, 2003, nor any plausible chain of custody for this vital piece of evidence.

Even before the fake memo made its appearance, Agent Rogoz was following AUSA Hogan’s false script to convict Segal of Klein Tax Conspiracy. In an IRS Memorandum dated December 10, 2002, Rogoz writes that when Watkins first provided cash to Segal more than twenty years ago, “he [Watkins] asked how the disbursement should be recorded on the books of the business, Segal replied that he should charge the disbursement to postage.” However, Rogoz knows this to be false, because the government tapes recorded Watkins acknowledging to Silets and Wish that Segal never asked that personal funds be posted to company accounts.

The transcript of a taped conversation with Government Takeover Group operative McNichols on 11-01-2001, shows Watkins twice affirmed that there was no written document or instruction to protect himself for any of the alleged accounting anomalies was in direct contrast to the Government’s knowledge and interference of an non-existent exhibit that Segal had agreed and signed. (See Attachment #2)

ID 13 – 11/1/01 –CW-Watkins-Wish-McNichols (wired) 2:57 PM to 3:15 PM

“Watkins says there is no written proof that anyone has told him to do all these things...He didn’t tell Segal about lot of the payouts he put to repairs. “

“McNichols asked if Watkins has any document to protect himself, and Watkins says “No.”

Rogoz also writes: “Watkins did not ask for receipts or other accounting for the petty cash disbursements.” Rogoz makes this statement despite his knowledge from the tapes and from other employees familiar with standing policy that Segal has instructed personal expenses to be posted to his draw account, which is treated for tax purposes like income and does not require receipts. NNIB employee Cindy Neihus testified at trial, that Segal instructed her to put all personal expenses to his draw account. As an experienced IRS Agent, Rogoz surely understands that a draw account does not require receipts, yet he dutifully followed the Hogan script used by the prosecution to raise unfounded suspicions of wrongdoing.

The IRS memorandums contain numerous instances where Rogoz, and later IRS Agent Ng, contradict clearly exculpatory information as to petty cash accounting and personal expenses that was in the possession of the government.

A government wiretap from 1/14/02 clearly shows Segal was unaware that Watkins had been embezzling when he asks Watkins why company checks in Segal's name were being used without authorization.

Segal: Did you issue these checks from the company?

Watkins: Yes, I don't know why they were put to consulting. It should have been put to temporary help.

Segal: But why would you issue any checks like this, they should have gone through accounts payable? First of all, I never knew you issued any checks until I heard when I asked you to do contributions. How did you get from issuing contribution checks to issuing other checks? Did I tell you to do that?

Watkins: No you didn't.

Segal: Did I ever tell you to issue any checks at all?

Watkins: Well no.

The government also knew that Watkins was acting without authorization, because he told this directly to FBI Agent Murphy the same day shortly after his exchange with Segal as transcripts of the recorded tape show.

ID 83 1/14/02 Watkins tells FBI Murphy when explaining that Segal asked for certain checks that could have been business or personal, Watkins said that Segal didn't tell him to cut the checks, "kind of like the cash thing." (See Attachment #3)

Watkins reference to "the cash thing" related to his practice of taking cash and putting it to postage without Segal's knowledge, which was known to Murphy, but never disclosed by him or IRS Agent Rogoz. Watkins's actions were clearly those of an embezzler acting alone, who acknowledged despairingly in an earlier tape (January 28, ID 92) "If I hadn't embezzled, I'd still be in pretty good shape," going on to say that he could no longer afford the house he had purchased and would have to live in the trailer.

While the IRS memorandums by IRS Agents Rogoz and Ng supposedly represent the statements of Watkins after he turned government agent, a number of them result from long phone conversations with no attorney present, where the IRS Agents appear to be offering prewritten scripts that Watkins allegedly had made. Instead of covering one session with Watkins, one of these memorandums covers a month and a half of time, actions that violate IRS procedures. Not surprisingly, the government never put the embezzler Watkins on the stand, because the contradiction between the exculpatory statements he made on tape would have exposed the false claims he made once he became a government agent.

These IRS memorandums have not been turned over to Segal in connection with discovery and request for discovery of documents and request for admissions. It is not known whether the civil tax assessment tax agent knew or should have known of the exculpatory evidence of his preparation of the civil tax assessment.

There are indications that IRS Agent Rogoz became concerned with his own role in the case against Segal under pressure from AUSA Hogan and FBI Agent Murphy. Rogoz left the IRS

approximately midway through the Segal investigation to take another job at the Veteran's Administration, although he subsequently returned. Following the departure of Rogoz, IRS Agent Ng continued, without reservations, to follow Murphy and Hogan's script, ignoring the revelations on the tape and other evidence in the IRS documents. Ng also continued with incomplete and inaccurate facts given to the Pre-Sentencing Reporter as to what was stated in the trial record and continued to ignore or not disclose exculpatory facts contained in all of the case document records and trial record.

Agent Rogoz Misleads the Jury

As the person who supposedly discovered Exhibit #5, Rogoz was called to testify at the grand jury in May of 2003 and again at trial in 2004, where he appeared very nervous. Rogoz, who was present at the search, appeared to perjure himself when he stated that he found the Exhibit 5 memo in a box taken from Watkins office, though Watkins clearly states that they took no boxes from his office. **Rogoz testifies falsely again, when he said he knew the document came from Watkins office, because he saw the inventory of items found in the search. In fact, the memo was *not* included in the listed inventory of the three boxes that were searched in Watkins office.** Incredibly, Rogoz claims not to know if the IRS Questioned Document Examination lab tried to make any handwriting recognition to determine the veracity of this critical exhibit, the only document that could prove Segal was part of a Klein Tax conspiracy.

While the government and IRS failed to put on any handwriting experts on the witness stand, AUSA Polales repeatedly attacked the NNIB employee Denise Mayo who the NNIB employee most familiar with Segal's signature and who confirmed that the left leaning squiggle on the Exhibit 5 memo was an obvious forgery.

In his testimony, Rogoz never provided the number of the box that he claimed contained the Exhibit 5 memo nor any plausible chain of custody. Rogoz claimed that he found the Exhibit 5 memo in a file, yet the government inventory never reflected any files. AUSA Polales, then offered slippery testimony about the origin of fake Exhibit #5, claiming only that he "pulled it out of Box 133." That is obviously different than claiming he found it in Box 133, since the detailed statement of inventory did not include a reference to Exhibit 5.

IRS Agents Fail in Their Responsibilities

Throughout the investigation and the court proceedings, the IRS agents involved in the case appeared to be taking direction from AUSA Hogan, in his desire for a conviction at all costs, rather than seeking to discover facts of the case and acting accordingly. Repeatedly, in their memorandums and their statements to the Pre-Sentencing Reporter, Agents Rogoz, Ng, Morgan and Schindler omitted exculpatory information that was in their possession from the government wiretaps and interviews with non-hostile witnesses and they at times repeated the known incomplete and inaccurate statements used by prosecutors that now become material to Segal's tax court petition.

Despite their role in the investigation, the IRS agents never disclosed any estimates as to the knowledge or the complete working papers regarding the extent of the Watkins embezzlement.

Incredibly, **Agent Schindler stated that any funds missing that couldn't be attributed to thefts by Watkins would be considered the responsibility of Segal.** By this logic, it is not surprising that Watkins was given six-month home confinement sentence for embezzlement, while Segal, the CEO he robbed repeatedly, served 30 months for a wrongful conviction for Klein Tax conspiracy. Nor is it surprising that AUSA Hogan has inserted himself in the Petitioner's civil tax discovery process by meeting with and attempting to influence IRS counsel. IRS counsel has disclosed this meeting and Petitioner is not accusing Respondent's counsel for any participation interfering with Segal's discovery and petition before this court.

Add continued use and motivation of ongoing influence by AUSA

The IRS agents were not the masterminds of the brazen misconduct that helped send Michael Segal to jail and helped destroy a company that employed 900 people. AUSA Hogan and FBI Agent Patrick Murphy were the ones pulling the strings, but the IRS agents acted as willing participants.