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**Death Investigation re:**

**Murray B. Cohen**

**January 13, 2003**

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## List of Attached Exhibits

- Tab 1 – Documents created by James M. Casey
  - Interview of Steven Cohen Esdale
  - Interview of FBI agent Michael Gilmore
  - Attempted interview of Maria Amurrio Cohen
  - Interview of Ronnie Rose
  - Interview of Bill Niles
  - Interview of Susan Guide, GuideCom
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- Tab 3 – Florida Department of Law Enforcement (FDLE) Report
- Tab 4 – EMS/Paramedic Reports/CAD Report for 911 call on 01/13/2003
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- Tab 7 – FDLE Interview w/911 Operator Anne Barrett
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- Tab 10 – Letter from FBI OGC to Senator Bill Nelson re FBI Lab Report (911)
- Tab 11 – Transcript of Proceeding, of Det. Hallisey re: FBI report and 911 Call
- Tab 12 – Letter and Info re: All About Eve Media Services
- Tab 13 – Creative Forensic Services Report on Audio Recording Analysis
- Tab 14 – Affidavit of Arlo E. West, Creative Forensic Services; and 02/20/2007 email West to Steve Esdale
- Tab 15 – Affidavit and Report of GaideCom, Inc re: 911 Call/and letter to FBI
- Tab 16 – Affidavit of Paul Ginsberg, Professional Audio Laboratories, NJ
- Tab 17 – Letter to the Court from Paul Ginsberg, Professional Audio Laboratories
- Tab 18 – 01/21/2006 Affidavit of William Tidwell, Certified Systems Network Engineer
- Tab 19 – 02/09/2007 Affidavit of William Tidwell re: 911 system
- Tab 20 – 01/12/2007 Letter from SSO to Esdale re: examination of hard drives
- Tab 21 – 04/07/2006, 11/28/2006, 03/02/2007 Letters from SSO to Esdale re: hard drive

Tab 22 – 07/24/2007, 2/15/2008, 3/12/2008 Letters from Attorney Lord re: hard drives

Tab 23 – 02/02/2005 Fax from SSO OGC to Esdale re: hard drive protocol

Tab 24 – Three court orders regarding preserving/turning over 911 tape or Call

Tab 25 – 03/02/2007, and 1/14/2012 Letters from SSO to Esdale re: hard drives; and Xerox of DVDs for timeframe surrounding, not including 01/13/2003.

Tab 26 – Court order to SSO allowing destruction of hard drive

Tab 27 – 08/02/2007 Letter from Attorney for Orlando Sentinel to SSO re: outrage over destruction of hard drive

Tab 28 – GaidCom Transcript of call between Esdale and 911 Operator Barrett

Tab 29 – Affidavit of William B. Anderson, Associate ME Sarasota County

Tab 30 – Affidavit of Marvin Peitruska, MD, California pathologist

Tab A – Deposition with medical records of Dr. William McHugh, MD

Tab B – Information relating to Corazol/Pentetrazol

Tab C – Murray B. Cohen’s will dated 11/15/2001; Cohen/Amurrio Assets statements; Template/sample of Prenuptial by Cohen attorney/Cohen hand notes

Tab D – Financial Information re: Murray B. Cohen

Tab E – 09/29/2005 Letter of William Niles, friend of Cohen re: Pre Nup

Tab F – Deposition of Maria Amurrio Cohen on 06/26/2003

Tab G – Deposition of Maria Amurrio Cohen on 08/06/2003

Tab H – Deposition of Traci Marie Weekes, Neighbor of Cohen

Tab I – Deposition and Letter from Mr. Cohen’s Stockbroker, Steven J. Beninati

Tab J – Murray B. Cohen’s long distance toll log for 1/12/2003 and 01/13/2003

Tab K – 04/15/2004 Affidavit of Rhoda Goodman re: Murray B. Cohen’s health

Tab L – 11/10/2004 Affidavit of Irene Goldie-Petras re: Maria A. Cohen’s statement concerning how Murray B. Cohen died, differs from 911 call scenario

Tab M – 09/22/2006 Report by retired SSO detective Gary Ferguson

Tab N – Petitioner’s Letter for NJ Appellate Brief

Tab O – Respondent’s NJ Appellate Brief; and Court’s decision

Tab P – Civil Pleadings Esdale v. Sheriff Balkwill

Tab Q – Nine letters from SSO to Esdale dated 03/19/2004; 05/04/2005; 06/15/2005; 08/10/05; 04/07/2006; 11/28/2006; 01/12/2007; 03/02/2007; 05/11/2007

Tab R – 8/20/2006 Letter from Maria Amurrio to Sheriff Balkwill and Balkwill 09/06/2006 response

Tab S – 01/30/2006 Letter from Attorney Lord to Governor Bush; 01/17/2007 Lord Letter to Governor Crist; 12/02/2011 Lord Letter to Governor Scott

Tab T – Letters from Attorney Mark Gelman as follows; (Note: attachments have been removed since all are duplicative to Tabs already included in this Index):

07/03/2008 – Governor Christ  
07/28/2010 – Steve Esdale  
08/16/2010 – Steve Esdale  
11/16/2010 – SAC Steve Ibisio, FBI Tampa (and response)  
06/27/2011 – Agent Francisco Hildalgo, FDLE  
07/19/2011 – Assistant Commissioner Ken Tucker, FDLE  
09/29/2011 – Governor Scott  
10/20/2011 – Charlie Crist, Esq., Morgan & Morgan  
12/22/2011 – ME Russell S. Vega, ME (and response)  
03/19/2012 – Governor Scott  
03/27/2012 – Governor Scott  
04/3/2012 – AG Paula Dow, State of NJ  
04/3/2012 – Captain Kirk Hoffman, SSO  
04/3/2012 – Governor Scott/Office of Citizen’s Services  
04/4/2012 – Captain Kirk Hoffman, SSO  
05/14/2012 – ME Russell S. Vega, ME

Tab U – Media Reporting on Death of Murray B. Cohen

Tab V – Arrest Report for the arrest of Detective C. Hallisey

Tab W – Active Messenger Response re: SCSO/Steven Esdale

Tab X – Florida Statutes re Autopsies and Inquest

Tab 1A – Deposition of Nichole Penland Creed of Wachovia Bank

Tab 2A – Proceedings re: Maria A. Cohen 09/20-21/2004

Tab 3A – Proceedings re: Maria A. Cohen 04/20/2006

Tab 4A – Transcript of Proceedings 02/14/2007

Tab 5A – Proceedings re: Maria A. Cohen 11/26/2007

Tab 1B – Deposition of Maria A. Cohen 11/26/2007

Tab 2B – Proceedings re: Maria A. Cohen 04/02/2007

Tab 3B – Property records re: Maria A. Cohen

## **Executive Summary:**

Murray B. Cohen was a 71 year-old male who until shortly before his death on January 13, 2003 lived part-time in both New Jersey and Sarasota, Florida. It is believed but not proven, that on December 24, 2002 he married his girlfriend Maria Amurrio, who was approximately twenty-five years his junior, in her native country of Bolivia. Mr. Cohen was twice previously married, and he previously lived with a girlfriend before beginning a relationship with Maria Amurrio. All of these other women were close in age to Mr. Cohen. Maria Amurrio claimed in a deposition that she was previously married once for a year, and that she had a son and considered the father of her son, a Bolivian military general, to be a sort of common law husband for several years. Maria Amurrio and Murray B. Cohen lived together for a period of time in both New Jersey and Sarasota, Florida prior to their alleged wedding in December of 2002.

On January 13, 2003 Maria Amurrio (hereafter Maria A. Cohen) claimed that Murray B. Cohen and her both lay down to take a nap at 4:30 pm. She further claimed that at approximately 5:30 pm she was awakened by a telephone call from an individual later identified as Steven J. Beninati, one of Mr. Cohen's stockbrokers in New York. She claimed she told Mr. Beninati that Mr. Cohen was not available, because he was sleeping. She also claimed that as a result of this call waking her up, she went back into the bedroom and discovered Murray B. Cohen deceased. Mr. Beninati claimed that during the telephone call at approximately 5:30 pm, he heard what he believed was a violent domestic dispute between a female with a Spanish accent and a male. Thinking he had dialed the wrong number, Mr. Beninati called back at approximately 5:45 pm at which time he heard additional commotion in the background, and the female told him Mr. Cohen could not come to the phone.

At approximately 5:38 pm Maria A. Cohen called 911 and during a five-minute call told 911 operator Anne Barrett that she believed Mr. Cohen had a heart attack and was already "totally gone." When Mr. Cohen's son, Steven Cohen Esdale acquired a copy of the 911 call, he was convinced he could hear a domestic argument ongoing between Maria A. Cohen and Murry B. Cohen and that he heard his father say, "I thought you were going to call an ambulance." He also believed he heard Maria A. Cohen tell Mr. Cohen to "give up". Mr. Esdale retained several audio experts who mostly agreed with him and they produced transcripts that confirmed Mr. Esdale's suspicions in greater detail. By almost any account,

listening to a copy of the 911 call requires a conclusion that some sort of suspicious activity was occurring during the call.

Upon Mr. Cohen's death, Maria A. Cohen as his new spouse, controlled his estate worth approximately \$1.3 million even though there is evidence of a will, a prenuptial agreement and an apparent attempt by Mr. Cohen to separate his and Maria A. Cohen's assets prior to their wedding in Bolivia. Eventually, Maria A. Cohen used all of the assets from Mr. Cohen's estate for either her own personal benefit, or to pay legal fees related to probate and defending lawsuits against other heirs in Mr. Cohen's will.

After Mr. Cohen's death, Mr. Esdale discovered in a copy of the sheriff's office report that authorities had seized all of Mr. Cohen's medications, including a bottle indicating it contained Corazol. He also discovered that the Medical Examiner's Office wrongly claimed in its report that Mr. Cohen's personal physician in New Jersey had prescribed Corazol to Mr. Cohen. It was later determined Corazol is a drug manufactured in Bulgaria, used to treat a number of conditions including seizure, epilepsy, and Down Syndrome, and that it is not FDA approved or available in the United States. Mr. Esdale theorized, and my investigation concurs, that Maria A. Cohen used Corazol to poison Mr. Cohen, including probably somewhere between 4:30 pm and 5:38 pm when she called 911 on 01/13/2003. Soon after the discovery involving Corazol, a pattern of inconsistencies concerning the investigation of Mr. Cohen's death began to emerge that pointed toward either gross incompetence on the part of investigating authorities, or a cover up.

These problems included inept investigations by the Sarasota County Sheriff's Office (SSO) including their failure to even interview Maria A. Cohen, numerous mistaken facts contained in the Medical Examiner's Office (ME) report followed by a call from the attending assistant ME for Mr. Cohen's exhumation and autopsy, a superficial review by the Florida Department of Law Enforcement (FDLE), inconsistent statements by important witnesses, an inability by authorities to understand and describe how their own 911 system captured and stored original incoming calls, the acknowledged distribution by SSO of inferior copies of the 911 call described above, and the destruction of a computer hard drive containing the 911 call on the same day the Orlando Sentinel requested an opportunity to review it. There is no documentation the State Attorney's Office ever formally reviewed the investigation or brought the matter before a grand jury or a coroner's inquest.

Several years after Mr. Cohen's death, three individuals including the Sheriff himself, the lead detective, and the SSO's general counsel were either arrested or left office in disgrace for matters related to destroying evidence, false statements, substance abuse, or dealing in narcotics. Although these transgressions were not specifically related to this investigation, they could be considered indicative as to the character and honesty of some of the individuals who were charged with investigating Mr. Cohen's death, and they reflected unfavorably on the SSO's efforts generally.

Based on my training and experience, as well as my nearly seven-month investigation concerning the death of Murray B. Cohen, I have concluded that there is probable cause to believe Maria A. Cohen caused the death of Mr. Cohen for the purpose of obtaining his assets, and that the facts in this matter should have been brought to a grand jury or a coroner's inquest shortly after they were discovered for further consideration.



## II. Credentials of Investigator:

James M. Casey is the president and managing member of James M. Casey, LLC, *Intelligence/Diligence/Risk™*, a security consulting and investigative firm in Jacksonville, Fl. Prior to starting the firm, Mr. Casey was the special agent in charge of the Federal Bureau of Investigation's (FBI) Jacksonville Field Office where he directed approximately 250 agents, analysts, and task force officers and all FBI investigations in North Florida's forty counties. With 32 years of investigative experience, Mr. Casey has expertise in a diverse array of matters including violent crime, homicide investigations, significant and complex white-collar crime and public corruption investigations, and issues related to terrorism and intelligence. Prior to his 25 years of service and seven different assignments with the FBI, Mr. Casey was a Special Agent - Foreign Service Officer/Specialist with the United States Department of State. He was also a police officer and first grade detective with the Arlington County, Virginia Police Department.

In 2004 and 2005, Mr. Casey served as a Director of Intelligence on President George W. Bush's National Security Council (NSC) at the White House. He is a graduate of the Northern Virginia Criminal Justice (Police) Academy, the Federal Law Enforcement Training Center (FLETC) in Glynco, Georgia, and the FBI Academy in Quantico, Virginia. In addition to these formal law enforcement academies, Mr. Casey has attended thousands of hours of in-service and continual education in matters such as death investigation, gang and violent crime investigations, white-collar crime, advanced interview and interrogation methods, undercover matters, terrorism and counterintelligence, and management and leadership. Mr. Casey holds a Bachelors degree in political science from James Madison University in Virginia, a Masters degree in criminology from Indiana State University, and a Graduate Diploma in international relations from the University of London.