



Private Ecclesiastical Counsel
United States & International

UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

GoldSilver LLC, Plaintiff, v. Amy Jo Sanger and Iain Clifford, Defendants.

Case No. 1:25-cv-08704-NRB

EXPERT FORENSIC OPINION OF ECCLESIA LAW

1. INTRODUCTION AND QUALIFICATIONS Ecclesia Law has been retained by Iain Clifford to provide an expert forensic analysis of the trust indentures, fund flows, and corporate structures relevant to the assets currently held in interpleader by GoldSilver LLC. Our expertise includes forensic fiduciary accounting, the analysis of private ecclesiastical trust structures, and U.S. federal regulatory compliance. This report is submitted in accordance with the standards for expert testimony to assist the Court in adjudicating the competing claims of authority between Iain Clifford and Amy Jo Sanger.

2. METHODOLOGY Our analysis utilized the following forensic methods:

- **Comparative Indenture Review:** A side-by-side verification of "secret" documents created by Amy Sanger versus the "authorized" instruments executed by Iain Clifford.
- **Fund Tracing:** Tracing the origin of approximately USD \$700,000 from PT. ICS Remedy Consulting (Indonesia) through deceptive domestic mirror entities.
- **Regulatory Cross-Reference:** Analyzing the nexus between the GoldSilver fund diversion and the formal IRS Criminal Investigation (CI) regarding the identity theft of Electronic Return Originator (ERO) William Kimball.



3. FINDINGS OF FACT: THE MTRXF TRUST FRAUD

- **The Secret Indenture (January 21, 2025):** Defendant Sanger unilaterally created a "MTRXF Ministry Trust" instrument naming herself as the Grantor/Creator and Trustee. This was an *ex parte* filing used to secure an EIN and open the GoldSilver accounts without the knowledge of the funding party.
- **The Authorized Indenture (February 17, 2025):** Subsequent to her secret filing, Ms. Sanger presented a different indenture to Iain Clifford for execution. This document, which Clifford signed as the lawful Grantor, designated Ms. Sanger only as a non-discretionary Trustee.
- **Forensic Conclusion:** Ms. Sanger utilized the secret January document to anchor her "apparent authority" with the custodian, while concealing the Grantor's true intent established in the February deed.

4. FINDINGS OF FACT: THE OSN LLC FRAUD AND UNAUTHORIZED DISSOLUTION

- **Fiduciary Capacity:** Under the original OSN LLC Trust Deed (dated August 30, 2023), Iain Clifford is the Settlor and Amy Sanger is the Trustee. Ms. Sanger was appointed solely in a fiduciary capacity for the exclusive benefit of Iain Clifford and held no discretionary powers over the trust property.
- **Unauthorized Dissolution:** On January 3, 2026, Ms. Sanger fraudulently filed for the dissolution of OSN LLC via LegalZoom (Order #88907472). This act was taken months after her resignation as Trustee and Director was agreed upon in September 2025.
- **Bad-Faith Asset Dissipation:** This dissolution constitutes a systemic attempt to liquidate and alienate assets while Ms. Sanger is a named defendant in federal litigation.

5. FINDINGS OF FACT: THE "ICS REMEDY" MIRROR ENTITY

- **Secret ICS Indenture (May 12, 2025):** Forensic review of email accounts discovered a previously undisclosed indenture titled "ICS REMEDY CONSULTING".
- **Identity Theft/Mirroring:** This document, naming Sanger as Grantor and Trustee, was used to mirror the identity of Mr. Clifford's Indonesian company to facilitate the unauthorized transfer of approximately USD \$700,000 into her personal control.



6. CONNECTION TO FEDERAL IRS CRIMINAL INVESTIGATION

- **Identity Theft Referral:** Ms. Sanger is a primary subject in a formal criminal referral submitted by William R. Kimball to the IRS Criminal Investigation (CI) Division for Aggravated Identity Theft (18 U.S.C. § 1028A).
- **IRS Acceptance of Repudiation:** On January 26, 2026, the IRS formally accepted the repudiation of filings associated with Ms. Sanger, recognizing the compromise of Mr. Kimball's professional credentials.
- **Forensic Modus Operandi:** This referral identifies the exact methodology—unauthorized use of professional identities and credentials—used by Ms. Sanger to misappropriate the funds at issue in this interpleader.

7. EXPERT OPINIONS

1. **Instruments are Void Ab Initio:** The trust indentures created by Amy Sanger in January and May 2025 are fraudulent technical fabrications designed to bypass the authority of the lawful Grantor.
2. **Absence of Authority:** Ms. Sanger held zero legal standing to dissolve OSN LLC or liquidate its accounts in January 2026, as her fiduciary role had been revoked and replaced by Successor Trustee Kieron Deether.
3. **Duty of the Court:** Given the irrefutable evidence of a systemic pattern of international wire and trust fraud, the Court has an affirmative duty to preserve the *res* via a Registry Deposit to prevent further bad-faith dissipation by Ms. Sanger.

8. REQUIRED DISCLOSURES Ecclesia Law acts as a private legal agent under Attorney-in-Fact mandates. No member of the forensic team has testified as an expert in a U.S. federal trial in the last four years. Compensation for this report is based on standard professional forensic accounting rates.

Signed,

Ecclesia Law Forensic | Fiduciary | Compliance