



Mark L. Morze

To find out if Mark Morze is right for your fraud fighting efforts, be that training or consulting, contact

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Mark Morze spent 4½ years in federal prison for stealing \$100 million in the most infamous fraud of the 1980s – ZZZZ Best Carpet Cleaning. He even made the front page of the Wall Street Journal. The financial community was rocked when it was uncovered that \$43 out of \$50 million in ZZZZ Best revenue was fake and no one caught it. Morze created 10,000+ phony documents. He even fashioned 4 or 5 fake annual tax returns for use in meeting bank's lending requirements. None of the professionals caught on. Morze managed to fool his own controller, then a sole practitioner, a small auditing firm and finally Ernst; plus, a slew of banks and Hughes, Hubbard & Reed, a top 10 securities law firm. Today, every college auditing class studies his ZZZZ Best Carpet Cleaning fraud. Incredibly, Morze teaches Ethics at Pepperdine University and the Ethical Management Consultants group as well as numerous CPA societies and industry associations.

Age	48
Federal Prison	Served 50 months for the ZZZZ Best Stock fraud
Education	10 years UCLA. Degrees in Physics and History of Science
Specialties	Financial consultation Consultant on fraud detection for 1) CPA associations in virtually every state 2) Numerous BAR associations nationwide 3) National Associations of Credit Managers (NACM) 4) National Association of Certified Fraud Examiners (CFE) 5) Numerous chapters of Certified Internal Auditors (CIA)
Currently	Pepperdine University — Lecturer Ethical Management Consultants — Lecturer Self-Employed Financial Consultant Lecturer to above listed associations Invited to Lecture at FBI Academy, Quantico, Virginia
Specializes in	White-collar fraud detection expert Capital Formation — IPOs, M&A, Bond Offerings Business Ethics Business Plans and Placement Memorandum Compliance with Federal Liability Laws and Training

1994 - 2003	Lecturer: Pepperdine University Business School Lecturer: State CPA societies, bar associations, accounting firms and corporations Business Consultant
1989-1984	Federal inmate: Lompoc and Boron California
1985 - 1988	CFO ZZZZ Best Carpet Cleaning Company, Inc. Venture Capitalist
1980 - 1985	Owned bookkeeping company
1970 - 1980	UCLA undergraduate and graduate school, Physics and History Varsity Football Varsity Rugby Assistant Football Coach Head Rugby Coach