



United States Attorney
Northern District of Georgia

Suite 600 Richard Russell Building Telephone (404)581-6000
75 Spring Street, S.W. Fax (404)581-6181
Atlanta, Georgia 30303

October 7, 2009

Robert G. Bernhoft
The Bernhoft Law Firm, S.C.
207 East Buffalo Street, Suite 600
Milwaukee, Wisconsin 53202

Re: United States v. Marchelletta et al., No. 1:07-CR-107-TCB

Dear Mr. Bernhoft:

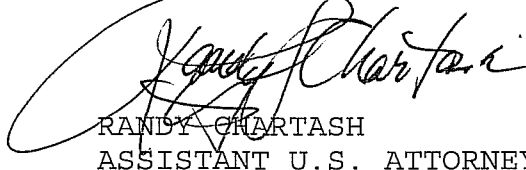
In response to your letter of September 30, 2009, I am happy to answer each of the questions you presented.

1. The SAR is undated.
2. Very minor portions of the SAR were redacted to prevent disclosure of personal information, such as social security numbers, and non-testimonial portions of the agent's work, such as her "theory" of the investigation or her recommendation as to which charges would be appropriate. The redaction on page 21 contains information about an unrelated grand jury investigation. I am sure you will agree that our production significantly exceeds our requirements under Jencks, and I assure you I have reviewed the limited redacted information to confirm it is not subject to disclosure.
3. To the best of my knowledge, the SAR I provided is the SAR that the Tax Division received.
4. Exhibit 1 is not subject to disclosure. Nevertheless, in my continued efforts to work with you in good faith, it is attached.

I remain willing to meet and discuss this matter. Unfortunately, the dates you suggested will not work, but I am sure we can find an alternate time. Please call me at 404-581-6009 at your convenience so we can select an alternate date.

Sincerely,

SALLY QUILLIAN YATES
ACTING UNITED STATES ATTORNEY



RANDY CHARTASH
ASSISTANT U.S. ATTORNEY

cc: AUSA Justin Anand
AUSA Christopher Bly
Jerome J. Froelich
Bruce Maloy
William "Buddy" Parker



U.S. Department of Justice
United States Attorney
Northern District of Georgia

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August 14, 2002

C. Andre' Martin, Special Agent in Charge
Criminal Investigation
INTERNAL REVENUE SERVICE
401 West Peachtree St. Suite 600 Stop 400-D
Atlanta, GA 30308

Re: Grand Jury Investigation Concerning: Gerard C. Marchelletta, Jr.,
Circle Industries USA, Circle Group LLC

Dear Mr. Martin:

For the past few months, this office, along with United States Customs Service, has been involved in a criminal investigation of Gerard Marchelletta Jr. and others, as well as the organizations known as Circle Industries USA and Circle Group LLC. The investigation involves allegations of the violation of reporting requirements for the transportation of monetary instruments outside the United States.


Based upon the investigation to date, it is my opinion there is a good probability of criminal tax violations stemming from the filing of corporate and personal tax returns in this investigation for the years 1999 - 2001.

I believe the Internal Revenue Service's participation in this investigation will be necessary, in order to fully develop the financial aspects of the case. It is, therefore, requested the Criminal Investigation evaluate the information developed to this point to see if they agree their involvement in a grand jury investigation is warranted.

You are hereby notified that any Service personnel necessary may review this grand jury material. Your expeditious review of this matter is greatly appreciated.

Sincerely,

WILLIAM S. DUFFEY, JR.
UNITED STATES ATTORNEY


DANIEL P. GRIFFIN
ASSISTANT U.S. ATTORNEY

cc: Patricia Bergstrom