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DEPARTMENT OF THE TREASURY
UNITED STATES CUSTOMS SERVICE

1. TECS ACCESS CODE 3
2. PAGE 1
3. CASE NUMBER ME02FR01ME0012

R E P O R T O F I N V E S T I G A T I O N

4. TITLE: CIRCLE GROUP LIMITED

5. CASE STATUS: INIT RPT

6. REPORT DATE 031601 7. DATE ASSIGNED 031601 8. CLASS 1 9. PROGRAM CODE 208 10. REPORT NO. 001

11. RELATED CASE NUMBERS:

12. COLLATERAL REQ: SACMI SACAT

13. TYPE OF REPORT:
COLLATERAL REQUEST

TOPIC: SEIZURE OF \$1,515,523.13 NEGOTIABLE INSTRUMENTS AT FEDEX

14. SYNOPSIS:

On March 16, 2001, a joint OI/DOF team at the FedEx International Hub in Memphis, Tennessee seized a FedEx parcel containing three negotiable checks totaling \$1,515,523.13 USD going from Alphretta, Georgia to Nassau, Bahamas.

A collateral request to identify and interview the shipper of the unreported monetary instruments follows.

PROVIDED UNDER RULE 16

15. DISTRIBUTION:
RACME SACNO SACMI SACAT

16. SIGNATURE: SPINELLA MICHAEL V SPECIAL AGENT

17. APPROVED: SPINELLA MICHAEL V SPECIAL AGENT

901.409.5060 *all* }

18. ORIGIN OFFICE: ME MEMPHIS - RAC 19. TELEPHONE: (901)544 4140

20. TY PIST: SPINEL LA

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A.C.
3-16-01.

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REPORT OF INVESTIGATION
CONTINUATION

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3. REPORT NUMBER: 001

CASE PROGRAM CODES:

208 MONEY LAUNDERING CON 048 FEDERAL EXPRESS OFER

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R E P O R T O F I N V E S T I G A T I O N
C O N T I N U A T I O N

2. CASE NUMBER ME02FR01ME0012

3. REPORT NUMBER: 001

DETAILS OF INVESTIGATION:

On March 16, 2001, a joint OI/OFO team (RAIC Memphis Tennessee National Guard) at the FedEx International Hub in Memphis, Tennessee seized a FedEx parcel containing three negotiable checks totaling \$1,515,523.13 USD going from Alphretta, Georgia to Nassau, Bahamas. Air Waybill 8194-5676-8731 contained the following information:

SHIPPER:Taresa KOTTWITZ
CIRCLE GROUP, LLC
2555 Marconi Drive
Alphretta, GA 30005
Telephone: (678)356-1000

CONSIGNEE:Zarina FITZGERALD
H&J CORPORATE SERVICES
Shirlaw House, Shirley St., Box SS 19084
Nassau, Bahamas

The content of the package was manifested on the air waybill as "Document" with a value of "\$1.00 declared. The negotiable checks were seized for violation of 31 USC 5316 and 31 USC 5317.

The checks are drawn on First Union National Bank in Jacksonville, Florida. The checks are Harborside At Atlantis Development Limited, US \$ Project Account, P.O. Box N-4777, Nassau, Bahamas company check numbers 1206, 1240 and 1265. The account number is 2000007804391. The checks are made payable to CIRCLE GROUP LIMITED, 18 Miramar, Garden Street, P.O. Box N-8877, Nassau, Bahamas. The back of the checks are endorsed with an illegible signature. Check number 1206 is dated January 12, 2001 and is for \$29,193.03. The attached statement indicates the check is for payment of invoice number 00001626 dated 12/21/00. Check number 1240 is dated February 15, 2001 and is for \$387,324.45. The attached statement indicates the check is for payment of invoice 00000090 dated 1/19/01 and invoice 00002377 dated 1/31/01. Check number 1265 is for \$1,099,005.65. The attached invoice indicates the check is payment for invoice 00000194 dated 9/30/00.

Also included in this shipment were two letters. The first, dated March 2, 2001, was from FITZGERALD to KOTTWITZ which stated: "Further to our telephone conversation of today, we forward herewith Cheque Nos. 1240 and 1260 in favour of Circle Group Limited, as requested, for endorsement. Please acknowledge receipt of the cheques by signing and returning the attached copy of the letter to us." The second from KOTTWITZ to FITZGERALD which stated: "Enclosed please find the endorsed checks for deposit into Turks and Caicos account. Just for your information, we have not been paid in full on contract

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F F I C I A L U S E O N L Y

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R E P O R T O F I N V E S T I G A T I O N
C O N T I N U A T I O N

Mike Ryan has informed Central Banking. I will contact you regarding the other wire transfer that is due Circle. I have also enclosed checks for your invoices 203195,203161,203202, and 203162. Cash them while you can !!!!!!! I will begin to address the profile data sheets with Jerry and Jerry Sr. As always, thank you for your assistance."

COLLATERAL REQUEST:

AIC ATLANTA: It is requested that the shipper of the FedEx parcel be fully identified and interviewed regarding her knowledge of and circumstances surrounding the shipment of the unreported monetary instruments, the source and intended use of the funds and the identities and involvement of the parties listed on the checks and air waybill. If possible, also determine when and how previous shipments of negotiable instruments by either KOTTWITZ or CIRCLE GROUP, LLC to the Bahamas were made and if KOTTWITZ has reported the shipment of previous negotiable instruments. Further, attempt to determine if either KOTTWITZ or CIRCLE GROUP, LLC reports existence, if any, of foreign bank accounts on Federal income tax returns.

AIC MIAMI: It is requested that HARBORSIDE AT ATLANTIS DEVELOPMENT LIMITED located at P.O. Box N-4777, Nassau, Bahamas be interviewed to determine the legitimacy of the payments made to CIRCLE GROUP, LLC, their relationship and the nature and extent of any services rendered. Further, the CA Bahamas is requested to determine the nature of H&J CORPORATE SERVICES services provided to CIRCLE GROUP, LLC and another relevant information.

Investigation continues...

PROVIDED IN FULL

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31601 TECS II - LIST OF RELATED RECORDS PAGE 1
JN007062

5 RECORDS ARE RELATED TO BASE RECORD

ME02FR01ME0012001 ROI CME SPINELLA M 031601

F9B15038600CME KOTTWITZ TARESA
SC SUBJECT OF CURRENT INVESTIGATION SUB-SOURCE

F9438894100CME FITZGERALD ZARINA
SC SUBJECT OF CURRENT INVESTIGATION SUB-SOURCE

X9B02726600CME CIRCLE GROUP LIMITED
SC SUBJECT OF CURRENT INVESTIGATION SUB-SOURCE

X9B02726700CME H&J CORPORATE SERVICES
SC SUBJECT OF CURRENT INVESTIGATION SUB-SOURCE

ME02FR01ME0012 CASE CME SPINELLA M 031601
CIRCLE GROUP LIMITED

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