

DEPARTMENT OF THE TREASURY UNITED STATES CUSTOMS SERVICE		1. TECS ACCESS CODE 3	
R E P O R T O F I N V E S T I G A T I O N		2. PAGE 1	
4. TITLE: CIRCLE GROUP LIMITED		3. CASE NUMBER AT02FR01ME0012	
5. CASE STATUS: INTERIM RPT			
6. REPORT DATE 073101	7. DATE ASSIGNED 032001	8. CLASS 1	9. PROGRAM CODE 208
10. REPORT NO. 003			
11. RELATED CASE NUMBERS:			
12. COLLATERAL REQ:			
13. TYPE OF REPORT: INVESTIGATIVE FINDINGS			
TOPIC: FEDERAL EXPRESS SHIPPING RECORDS: CIRCLE GROUP			
14. SYNOPSIS: On March 16, 2001, a joint Office of Investigations/Office of Field Operations team at the Federal Express International Hub in Memphis, Tennessee seized a Federal Express (FedEx) package that contained three negotiable checks valued at \$1,515,523.13. Also seized were two non-negotiable checks, and documentation related to the checks. The negotiable checks were seized for violations of 31 USC 5316 and 31 USC 5317. TERESA KOTTWITZ, CIRCLE GROUP LLC, (CIRCLE), 2555 Marconi Drive, Alpharetta, Georgia 30005 shipped the package. The package was addressed to Zarina FITZGERALD, H&J CORPORATE SERVICES, Shirlaw House, Shirley Street, Box SS 19084, Nassau, Bahamas. On June 7, 2001, a Customs Summons was served via fax to Federal Express Corporate Security, 3600 Inner Loop Road, Atlanta, GA 30354 for Federal Express records for customer account number: 178375369, The CIRCLE GROUP LLC, (CIRCLE), 2555 Marconi Drive, Alpharetta, GA 30005 for the period of November 2000 through March 2001. Numerous shipping records were received from FedEx.			
15. DISTRIBUTION: SACAT RACME SACNO		16. SIGNATURE: SELLERS <i>Kimberly S. [Signature]</i> KIMBERLY S SPECIAL AGENT	
		17. APPROVED: WIEST <i>[Signature]</i> GREGORY L ASAC - ASSISTANT SAC	
18. ORIGIN OFFICE: AT ATLANTA - SAC		19. TELEPHONE: 770 994 4218	
		20. TY PIST: SELLER S	

O F F I C I A L U S E O N L Y
THIS DOCUMENT IS LOANED TO YOU FOR OFFICIAL USE ONLY AND REMAINS THE PROPERTY OF THE US CUSTOMS SERVICE. ANY FURTHER REQUEST FOR DISCLOSURE OF THIS DOCUMENT OR INFORMATION CONTAINED HEREIN SHOULD BE REFERRED TO HEADQUARTERS, US CUSTOMS SERVICE TOGETHER WITH A COPY OF THE DOCUMENT.

DEPARTMENT OF THE TREASURY
UNITED STATES CUSTOMS SERVICE

1. PAGE 2

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 AT02FR01ME0012

3. REPORT NUMBER: 003

CASE PROGRAM CODES:

208 MONEY LAUNDERING CON 048 FEDERAL EXPRESS OPER

PROVIDED IN RULE 16

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

THIS DOCUMENT IS LOANED TO YOU FOR OFFICIAL USE ONLY AND REMAINS THE PROPERTY OF THE US CUSTOMS SERVICE. ANY FURTHER REQUEST FOR DISCLOSURE OF THIS DOCUMENT OR INFORMATION CONTAINED HEREIN SHOULD BE REFERRED TO HEADQUARTERS, US CUSTOMS SERVICE TOGETHER WITH A COPY OF THE DOCUMENT.

DEPARTMENT OF THE TREASURY UNITED STATES CUSTOMS SERVICE	1. PAGE 3
REPORT OF INVESTIGATION CONTINUATION	2. CASE NUMBER AT02FR01ME0012
	3. REPORT NUMBER: 003

This report of investigation documents Federal Express records received, which appear to relate to international shipments connected to CIRCLE and/or Terri KOTTWITZ.

DETAILS OF INVESTIGATION

On March 16, 2001, a joint Office of Investigations/Office of Field Operations team at the Federal Express International Hub in Memphis, Tennessee seized a Federal Express (FedEx) package that contained three negotiable checks valued at \$1,515,523.13. Also seized was two non-negotiable checks and documentation related to the checks. The negotiable checks were seized for violations of 31 USC 5316 and 31 USC 5317. TERESA KOTTWITZ, CIRCLE GROUP LLC, (CIRCLE), 2555 Marconi Drive, Alpharetta, Georgia 30005 shipped the package. The package was addressed to Zarina FITZGERALD, H&J CORPORATE SERVICES, Shirlaw House, Shirley Street, Box SS 19084, Nassau, Bahamas.

On June 7, 2001, a Customs Summons was served via fax to Federal Express Corporate Security, 3600 Inner Loop Road, Atlanta, GA 30354 for Federal Express records for international shipments related to customer account number: 178375369, THE CIRCLE GROUP, LLC (CIRCLE), 2555 Marconi Drive, Alpharetta, GA 30005 for the period of November 2000 through March 2001. Numerous shipping records were received. Of the records received, eleven shipments appear to relate to CIRCLE and/or TERRI KOTTWITZ and the Bahamas.

Delivery Information

Delivery date: 01/09/01
Signed by: S. Monaco
Delivered to: 2555 Marconi Drive, Suite 100
Alpharetta, GA

Package Details:

Shipper: C. Wridler
Sun International
Nassau, BS

Recipient: Terri KOTTWITZ
CIRCLE INDUSTRIES USA
3000 Marconi Drive, Suite 100
Alpharetta, GA 30005

Delivery Info:

O F F I C I A L U S E O N L Y
THIS DOCUMENT IS LOANED TO YOU FOR OFFICIAL USE ONLY AND REMAINS THE PROPERTY OF THE US CUSTOMS SERVICE. ANY FURTHER REQUEST FOR DISCLOSURE OF THIS DOCUMENT OR INFORMATION CONTAINED HEREIN SHOULD BE REFERRED TO HEADQUARTERS, US CUSTOMS SERVICE TOGETHER WITH A COPY OF THE DOCUMENT.

DEPARTMENT OF THE TREASURY
UNITED STATES CUSTOMS SERVICE

1. PAGE 4

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 AT02FR01ME0012

3. REPORT NUMBER: 003

Delivery date: 01/10/01
Signed by: L. Monaco
Delivered to: 2555 Marconi Drive, Suite 100
Alpharetta, GA 30005

Package Details:

Ship date: 01/02/2001
Shipper: Sun International BAH LTD
Development
Nassau, BS

Recipient: Jerry Marchetta
CIRCLE INDUSTRIES
2555 Marconi Drive, Suite 100
Alpharetta, GA 30005

Delivery Info:

Delivery date: 01/16/01
Signed by: B. Anderson
Delivered to: 2555 Marconi Drive, Suite 100
Alpharetta, GA 30005

Package Details:

Shipper: Jerry Marchetta
Nastasi & Associates
147 Herricks Rd.
New Hyde Park, NY 11040-5210

Recipient: Jerry Marchetta
CIRCLE INDUSTRIES USA
2555 Marconi Drive, Suite 100
Alpharetta, GA 30005

Delivery Info:

Delivery date: 01/31/01
Signed by: L. Monaco
Delivered to: 2555 Marconi Drive
Suite 100
Alpharetta, GA 30005

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

THIS DOCUMENT IS LOANED TO YOU FOR OFFICIAL USE ONLY AND REMAINS THE PROPERTY OF THE US CUSTOMS SERVICE. ANY FURTHER REQUEST FOR DISCLOSURE OF THIS DOCUMENT OR INFORMATION CONTAINED HEREIN SHOULD BE REFERRED TO HEADQUARTERS, US CUSTOMS SERVICE TOGETHER WITH A COPY OF THE DOCUMENT.

DEPARTMENT OF THE TREASURY UNITED STATES CUSTOMS SERVICE	1. PAGE 5
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 AT02FR01ME0012
	3. REPORT NUMBER: 003

Package Details:

Shipper: Dale R. Smith
CIRCLE GROUP
Nassau, BS

Shipped: 01/30/01

Recipient: Chris Spiers
CIRCLE INDUSTRIES USA
3000 Marconi Dr., Ste. 100
Alpharetta, GA 30005

Delivery date: 01/31/01

Delivery Info:

Delivery date: 02/19/01
Signed by: L. Monaco
Delivered to: 2555 Marconi Drive
Suite 100
Alpharetta, GA 30005

Package Details:

Shipper: Reception
Decoustics LTD.
Toronto, ON M9W 1M2

Shipped: 01/30/01

Recipient: Mike Dominigi
CIRCLE GROUP LLC
2555 Marconi Drive
Suite 100
Alpharetta, GA 30005

Delivery date: 02/19/01

Delivery Info:

Delivery date: 02/28/01
Signed by: L. Monaco
Delivered to: 2555 Marconi Drive

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

THIS DOCUMENT IS LOANED TO YOU FOR OFFICIAL USE ONLY AND REMAINS THE PROPERTY OF THE US CUSTOMS SERVICE. ANY FURTHER REQUEST FOR DISCLOSURE OF THIS DOCUMENT OR INFORMATION CONTAINED HEREIN SHOULD BE REFERRED TO HEADQUARTERS, US CUSTOMS SERVICE TOGETHER WITH A COPY OF THE DOCUMENT.

DEPARTMENT OF THE TREASURY UNITED STATES CUSTOMS SERVICE	1. PAGE 6
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 AT02FR01ME0012
	3. REPORT NUMBER: 003

Suite 100
Alpharetta, GA 30005

Package Details:

Shipper: Dale R. Smith
CIRCLE GROUP
Nassau, BS
Shipped: 02/27/01

Recipient: Terri KOTTWITZ
CIRCLE GROUP
2555 Marconi Drive
Suite 100
Alpharetta, GA 30005

Delivery date: 02/27/01

Delivery Info:

Delivery date: 03/02/01
Signed by: L. Monaco
Delivered to: 2555 Marconi Drive
Suite 100
Alpharetta, GA 30005

Package Details:

Shipper: Sun International BAH LTD
Development
Nassau, BS

Shipped: 01/30/01

Recipient: Jerry Marchelletta
CIRCLE INDUSTRIES
2555 Marconi Drive
Suite 100
Alpharetta, GA 30005

Delivery date: 03/01/01

Delivery Info:

O F F I C I A L U S E O N L Y
THIS DOCUMENT IS LOANED TO YOU FOR OFFICIAL USE ONLY AND REMAINS THE PROPERTY OF THE US CUSTOMS SERVICE. ANY FURTHER REQUEST FOR DISCLOSURE OF THIS DOCUMENT OR INFORMATION CONTAINED HEREIN SHOULD BE REFERRED TO HEADQUARTERS, US CUSTOMS SERVICE TOGETHER WITH A COPY OF THE DOCUMENT.

DEPARTMENT OF THE TREASURY UNITED STATES CUSTOMS SERVICE	1. PAGE 7
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 AT02FR01ME0012
	3. REPORT NUMBER: 003

Delivery date: 03/06/01
Signed by: L. Monaco
Delivered to: 2555 Marconi Drive
Suite 100
Alpharetta, GA 30005

Package Details:

Shipper: Jerry Maxwell
CIRCLE GROUP
2450 Reubens Ridge
Ritz -Carlton

Shipped: 03/05/01

Recipient: Accounting
CIRCLE GROUP
2555 Marconi Drive
Suite 100
Alpharetta, GA 30005

Delivery date: 03/06/01

Delivery Info:

Delivery date: 3/07/01
Signed by: L. Monaco
Delivered to: 2555 Marconi Drive, Suite 100
Alpharetta, GA 30005

Package Details:

Shipper: CIRCLE
Paradise Island Drive
Nassau, BS

Shipped: 03/0601

Recipient: Angie
CIRCLE INDUSTRIES USA
2555 Marconi Drive, Suite100
Alpharetta, GA 30005

Delivery date: 03/06/01

O F F I C I A L U S E O N L Y
THIS DOCUMENT IS LOANED TO YOU FOR OFFICIAL USE ONLY AND REMAINS THE PROPERTY OF THE US CUSTOMS SERVICE. ANY FURTHER REQUEST FOR DISCLOSURE OF THIS DOCUMENT OR INFORMATION CONTAINED HEREIN SHOULD BE REFERRED TO HEADQUARTERS, US CUSTOMS SERVICE TOGETHER WITH A COPY OF THE DOCUMENT.

DEPARTMENT OF THE TREASURY UNITED STATES CUSTOMS SERVICE	1. PAGE 8
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 AT02FR01ME0012
	3. REPORT NUMBER: 003

Delivery Info:

Delivery date: 03/14/01
Signed by: L. Monaco
Delivered to: 2555 Marconi Drive Suite 100
Alpharetta, GA 30005

Package Details:

Shipper: ZARINA M. FITZGERALD
HIGGS & JOHNSON
Nassau, BS

Shipped: 03/13/01

Recipient: Ms. Terri Kottwitz
THE CIRCLE GROUP LTD
3000 Marconi Drive, Suite 100
Alpharetta, GA 30005

Delivery Info:

Delivery date: 03/13/01
Signed by: L. Monaco
Delivered to: 2555 Marconi Drive, Suite 100
Alpharetta, GA 30005

Package Details:

Shipper: Dale R. Smith
CIRCLE GROUP
Nassau, BS

Shipped: 03/12/01

Recipient: TERRI KOTTWITZ
CIRCLE GROUP LLC
2555 Marconi Drive, Suite 100
Alpharetta, GA 30005

Delivery date: 01/31/01

This information indicates frequent international use of the express

O F F I C I A L U S E O N L Y
THIS DOCUMENT IS LOANED TO YOU FOR OFFICIAL USE ONLY AND REMAINS THE PROPERTY OF THE US CUSTOMS SERVICE. ANY FURTHER REQUEST FOR DISCLOSURE OF THIS DOCUMENT OR INFORMATION CONTAINED HEREIN SHOULD BE REFERRED TO HEADQUARTERS, US CUSTOMS SERVICE TOGETHER WITH A COPY OF THE DOCUMENT.

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

DEPARTMENT OF THE TREASURY
UNITED STATES CUSTOMS SERVICE

1. PAGE 9

2. CASE NUMBER AT02FR01ME0012

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

3. REPORT NUMBER: 003

consignment service, FedEx by CIRCLE. The exact contents of the eleven shipments remain unknown. Additional investigation is needed to determine if CIRCLE routinely sends negotiable instruments through Fed EX. The investigation continues.

PROVIDED IN RULE 16

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

THIS DOCUMENT IS LOANED TO YOU FOR OFFICIAL USE ONLY AND REMAINS THE PROPERTY OF THE US CUSTOMS SERVICE. ANY FURTHER REQUEST FOR DISCLOSURE OF THIS DOCUMENT OR INFORMATION CONTAINED HEREIN SHOULD BE REFERRED TO HEADQUARTERS, US CUSTOMS SERVICE TOGETHER WITH A COPY OF THE DOCUMENT.

073101

TECS II - LIST OF RELATED RECORDS

PAGE 1
TN007062

8 RECORDS ARE RELATED TO BASE RECORD
AT02FR01ME0012003 ROI CAT SELLERS K 073101

P9826739800CAT	KOTTWITZ	THERESA	L	F	101157	
SO SUSPECT, OTHER						SUB-SOURCE
P9826747400CAT	FITZGERALD	ZARINA				
SO SUSPECT, OTHER						SUB-SOURCE
P9840564100CAT	MARCHELLETTA	GERARD	W		061065	
SO SUSPECT, OTHER						SUB-SOURCE
P9840566100CAT	GORMAN	GEORGE	W	M	112163	
SO SUSPECT, OTHER						SUB-SOURCE
P9840569900CAT	RISHER	CRISTOBAL			102565	
SO SUSPECT, OTHER						SUB-SOURCE
X9802726700CAT	H&J CORPORATE SERVICES					
SO SUSPECT, OTHER						SUB-SOURCE
X9805642100CAT	CIRCLE GROUP INTERNATIONAL					
SO SUSPECT, OTHER						SUB-SOURCE
AT02FR01ME0012	CASE CAT SELLERS				K 032001	
CIRCLE GROUP LIMITED						