

Internal Revenue Service
Criminal Investigation



Memorandum of Interview

In Re: GERARD C. MARCHELLETTA, JR. **Location:** Telephone
(770) 994-4155

Investigation #: 580220049
Date: August 1, 2002
Time:
Participant(s): Brooks Thomas, Witness
Patricia Bergstrom, Special Agent

I identified myself as a Special Agent with the Internal Revenue Service and advised Mr. Brooks that I was working a joint investigation with Special Agent Kim Sellers. I advised that the purpose of the telephone interview was to obtain information about his contact with attorneys representing The Circle Group located in Alpharetta, Georgia (GA) regarding the seizure of \$1.4 million by U.S. Customs on March 19, 2001. Brooks provided the following statements:

1. Brooks is Assistant Chief Counsel for U.S. Customs assigned to the Atlanta Field Office. His office is located at 1691 Phoenix Boulevard, Atlanta, GA 30349.
2. On July 2, 2002, he received a telephone call from Mr. Dick Abbey, an attorney representing the Circle Group to inquire about the status of the U.S. Customs investigation of checks seized by U.S. Customs in March 2001. Brooks explained that Abbey was the former Chief Counsel for U.S. Customs in Washington, D.C. approximately 12 to 15 years ago.
3. Abbey complained to him that the U.S. Customs investigation of the Circle Group was taking too long, and wanted to know if Customs had a criminal investigation. Abbey stated that if Customs had a criminal investigation going, they should move it along. Abbey then commented that if the IRS Criminal Division were involved then the delay would be justified.
4. At that point in the conversation, Brooks disclosed to Abbey that the IRS was involved with Special Agent Kim Sellers, however, he did not disclose if it was civil or criminal.

5. Thomas advised me that the Circle checks that were sent to the Bahamas were not restrictively endorsed by JERRY MARCHELLETTA, which is a violation of U.S. Customs law. The checks were required to be reported to U.S. Customs as an export. If the checks being sent to the Bahamas for deposit had been signed by MARCHELLETTA and marked "For Deposit Only", they would have been restrictively endorsed and would not have to be reported to U.S. Customs as an export.

I prepared this memorandum on August 1, 2002, after refreshing my memory from notes made during and immediately after the interview with Thomas.

Patricia A. Bergstrom 
Patricia Bergstrom
Special Agent