

Internal Revenue Service
Criminal Investigation



Memorandum of Conversation

In Re: GERARD C. MARCHELLETTA **Location:** Telephone

Investigation #: 580230198

Date: January 31, 2006

Time: 11:00 a.m.

Participant(s): David Whitcomb, Witness
Patricia Bergstrom, Special Agent

Special Agent Bergstrom identified herself as a Special Agent with the IRS. Agent Bergstrom advised that the purpose of the telephone call was to obtain information about products provided to JERRY MARCHELLETTA and Circle Industries. Whitcomb voluntarily provided the following information:

1. Capitol Materials is a wholesale distributor of gypsum drywall.
2. Circle Industries has been a customer of Capitol Materials for many years. He considers Circle to be a very good customer.
3. Whitcomb advised that he could be a witness for any records of Capitol Materials.

I prepared this memorandum on January 31, 2006, immediately after the conversation with Whitcomb.

Patricia L. Bergstrom ^E
Patricia Bergstrom
Special Agent