



THE BERNHOFT LAW FIRM, S.C.

Assistant U.S. Attorney Christopher Bly
United States Attorney's Office
Northern District of Georgia
Richard Russell Building
75 Spring Street, SW, Suite 600
Atlanta, Georgia 94105
Telephone: (404) 581-6000
Facsimile: (404) 581-6181

May 31, 2012

Via Email Attachment and U.S. Mail

Re: *United States v. Marchelletta et al.*, Case No. 1:07-cr-107-TCB; Discovery Request No. 6

Dear Mr. Bly:

As you are aware, the Marchellettas' FOIA action against the IRS has been stayed pending resolution of the instant criminal case. (Case No. 09-cv-03037-TCB.) During that litigation, IRS SA Patricia Bergstrom filed two declarations in support of the government's motion for summary judgment. (Docs. 18 and 29-4, attached hereto as Exhibits A and B.) In SA Bergstrom's first declaration at ¶ 4, she relates how "SAC Andre Martin reviewed and analyzed financial and other relevant information that had been provided with the request." Please provide all materials that your office provisioned to SAC Martin and the accompanying U.S. Attorney's request letter for IRS participation in the Customs grand jury investigation of Circle and the Marchellettas.

Second, in SA Bergstrom's second declaration at ¶ 4(b), she avers that then-AUSA Daniel Griffin reviewed material provided to him by Customs SA Sellers, and that this material showed "a potential for criminal tax violations of Title 26." Please provide all materials presented to then-AUSA Griffin by SA Sellers.

Third, SA Bergstrom further states in her second declaration at ¶ 4(b): "In January of 2002, I was also verbally advised by AUSA Griffin that I had been placed on the list of persons designated as authorized recipients of grand jury information in accordance with Rule 6(e) of the Federal Rules of Criminal Procedure." Please provide the grand jury access list related to SA Sellers grand jury investigation of the Marchellettas and Circle.

Fourth, thank you for your provision of TK00219-TK00415 (grand jury subpoenas issued by the government relating to the criminal investigations of Circle and the Marchellettas) under your transmittal letter of May 4, 2012. Regarding the grand juries those subpoenas relate to, early on in our investigation into the rampant government misconduct that infected the investigation and prosecution of this case from the outset, your office provided the grand jury public information files related to Grand Juries #1-02, #3-02, #1-03, and #3-05. These public

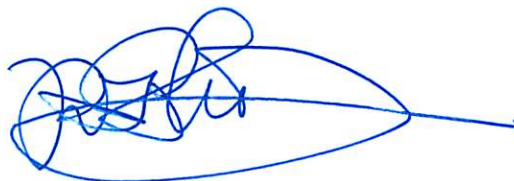
information files included the empanelment and expiry date of each grand jury, as well as the identity of the federal judge that empanelled each. Please consider this our formal request for the public information files relating to Grand Juries #1-05 and #4-05, as identified on several of the grand jury subpoenas your office recently disclosed.

Fifth, during the FOIA litigation, the IRS disclosed unredacted grand jury access lists dated November 20, 2002 and January 15, 2003, and they are attached hereto as Exhibits C and D. As an initial matter, we note that in a previous December 2011 discovery disclosure from your office, these same grand jury access lists were completely redacted. Given IRS's clear position that we are entitled to unredacted copies of grand jury access lists, please provide the following grand jury access lists for the following grand juries:

#1-02
#3-02
#1-03
#1-05
#3-05
#4-05.

Please don't hesitate to contact me with any questions, and

Best regards,

A handwritten signature in blue ink, appearing to read "R. Bernhoft", with a long horizontal line extending to the right.

Robert G. Bernhoft, Esquire
Attorney and Counselor at Law

cc: Jerry Froelich, Esq. (w/ encl., via email attachment only)