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DEPARTMENT OF THE TREASURY  
UNITED STATES CUSTOMS SERVICE

REPORT OF INVESTIGATION

1. TECS ACCESS CODE 3  
2. PAGE 1  
3. CASE NUMBER AT02FR01ME0012

4. TITLE: CIRCLE GROUP LIMITED

5. CASE STATUS: CLOSING RPT

6. REPORT DATE 022103 17. DATE ASSIGNED 032001 18. CLASS 1 19. PROGRAM CODE 208 10. REPORT NO. 009

11. RELATED CASE NUMBERS:

12. COLLATERAL REQ:

13. TYPE OF REPORT:  
INVESTIGATIVE FINDINGS

TOPIC: NO CUSTOMS VIOLATIONS DISCOVERED

14. SYNOPSIS:

On March 16, 2001, U.S. Customs seized three negotiable checks valued at \$1,515,523.13 from a Federal Express (FedEx) package in Memphis, TN for violations of Title 31 USC 5316 and 5317. The shipper of the package was identified as Teresa Kottwitz of the Circle Group International (CIRCLE) located at 2555 Marconi Drive, Alpharetta, GA. The package was addressed to Zarina Fitzgerald of H&J Corporate Service, Shirlaw House, Shirley Street, Box 55 19084, Nassau, Bahamas.

This will serve as the closing report of investigation because no Customs violations relating to CIRCLE have been identified at this time. However, the SAIC/Atlanta will attempt to obtain the original FedEx packaging material to be turned over to the Internal Revenue Service Criminal Investigations Division (IRS), Atlanta, Georgia, as they are continuing to investigate CIRCLE for potential tax violations.

15. DISTRIBUTION:  
SACAT RACME SACMO

16. SIGNATURE:  
SAYLOR

*Matthew Saylor*  
MATTHEW SAYLOR  
SPECIAL AGENT

17. APPROVED:  
WIEST

*Gregory L. DiGrasso*  
GREGORY L. DIGRASSO  
DI GRP SUPERVISOR

18. ORIGIN OFFICE: AT  
ATLANTA - SAC

19. TELEPHONE: 770 994 4199

20. TYPIST: SAYLOR

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REPORT OF INVESTIGATION  
CONTINUATION

2. CASE NUMBER AT02FRO1ME0012

3. REPORT NUMBER: 009

CASE PROGRAM CODES:

208 MONEY LAUNDERING CON 048 FEDERAL EXPRESS OFER

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DETAILS OF INVESTIGATION

On March 16, 2001, U.S. Customs seized three negotiable checks valued at \$1,515,523.13 from a Federal Express (FedEx) package in Memphis, TN for violations of Title 31 USC 5316 and 5317. The shipper of the package was identified as Teresa Kottwitz of the Circle Group International (CIRCLE) located at 2555 Marconi Drive, Alpharetta, GA. The package was addressed to Zarina Fitzgerald of H&J Corporate Service, Shirlaw House, Shirley Street, Box 98 19084, Nassau, Bahamas.

The SAIC/Atlanta will attempt to obtain the original FedEx packaging material to be turned over to the IRS as they are continuing to investigate CIRCLE for potential tax violations. In addition, a list of names related to CIRCLE will be provided to FedEx to serve as a lookout for outbound parcels and packages shipped by CIRCLE through FedEx's main facility in Memphis, TN overseas.

This report serves as the closing report of investigation because no Customs violations relating to CIRCLE have been identified at this time. In the event that any Customs violations are identified during the continuing IRS investigation, this case will be re-opened under a separate case number at that time.

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TECS II - LIST OF RELATED RECORDS

PAGE 1  
TN007064

AT02FR01ME0012009

2 RECORDS ARE RELATED TO BASE RECORD  
RDI CAT SAYLOR                    M 022103

X9B05S42101CAT

CIRCLE GROUP INTERNATIONAL  
SI PREVIOUS SUSPECT, CLOSED CASE

SUB-SOURCE

AT02FR01ME0012

CASE CAT SAYLOR  
CIRCLE GROUP LIMITED

M 032001

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