## Internal Revenue Service **Criminal Investigation**

## Memorandum of Interview



In Re:

GERARD C. MARCHELLETTA

Location: Telephone

(516) 967-8482

Investigation #: 580230198

Date:

July 3, 2003

ne: Participant(s): 1:30 p.m. to 1:50 p.m. Gary Schwartz, Witness

Patricia Bergstrom, Special Agent

Special Agent Bergstrom telephoned Mr. Schwartz and advised that the purpose of the telephone call was to ask a few questions pertaining to the records he submitted pursuant to the grand jury subpoena. Mr. Schwartz voluntarily made the following remarks:

- 1. Schwartz advised that he did a full search of his records and determined that he had provided all the records he had to either the grand jury investigation or to Ted Robertson. He explained that Robertson held himself out to be a representative of the Marchelletta's. He had confirmed this with Terry Kottwitz of Circle Industries.
- 2. Earlier in 2003, Robertson traveled to New York to speak with him about the accounting work he did for Circle Industries and Jerry Marchelletta Jr. and Sr. After the meeting, Robertson asked for all his records pertaining to the work he did for the above parties. As the grand jury subpoena did not request any records for Marchelletta Sr., he turned over all his records pertaining to Marchelletta Sr. to Mr. Robertson.
- 3. The interview ended by Agent Bergstrom advising that she would be traveling to New York to interview him.

I prepared this memorandum on July 3, 2003, after refreshing my memory from notes made during and immediately after the interview with Schwartz. I certify that this memorandum contains all pertinent information discussed during the interview with Schwartz.

Patricia Bergstrom
Special Agent