



United States Attorney
Northern District of Georgia

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December 12, 2011

Robert G. Bernhoft
The Bernhoft Law Firm, S.C.
207 East Buffalo Street, Suite 600
Milwaukee, Wisconsin 53202

Re: United States v. Marchelletta,
No. 1:07-CR-107-TCB

Dear Mr. Bernhoft:

Pursuant to your request, we have reviewed the "grand jury" and "non-grand jury" documents provided by IRS in a related civil proceeding, pursuant to the Freedom of Information Act. We are providing those documents on the attached CD. They are Bates Labeled NGJ000001 - 001175 and GJ00001 - 02698. As you will see, we have significantly exceeded our discovery obligations by providing documents for which we have no duty to disclose.

The documents with the "GJ" prefix include the SAR and its exhibits, some of which are not contained on the CD. I will attempt to identify those documents:

- 1) GJ00506 - This is a placeholder for the SAR Exhibits with the "W3" prefix. I do not have copies of W3-1, W3-2, and W3-3, and I understand that IRS does not either. W3-4 can be found as Trial Ex. 516, W3-5 can be found as Trial Ex. 524, W3-6 can be found as Trial Ex. 519, and W3-7 can be found as Trial Ex. 522. Not all of these exhibits were admitted at trial, so I am attaching hard copies of each.
- 2) The SAR Exhibits with the "W5" prefix are not on the disk. W5-1 -- W5-6 are enclosed in hard copy form.
- 3) GJ01050 - This is a placeholder for SAR Exhibits W8-17 and W8-19, which can be found as Trial Ex. 41.
- 4) GJ01151 - This is a placeholder for SAR Exhibits W11-5 and W11-8. W11-5 is enclosed in hard copy form, and W11-8 can be found as

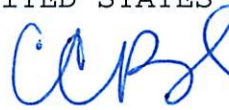
Trial Exs. 117, 117.1, 117.2, 117.3, 118, 118.1, 118.2, 118.3, 118.4, and 118.5.

5) GJ01631 - This is a placeholder for SAR Exhibit W15-2, which is a transcript arising out of an arbitration proceeding that was produced in pre-trial discovery beginning at Bates Number 003429.

Please feel free to call me at (404) 581-6048 if you have any questions.

Sincerely,

SALLY QUILLIAN YATES
UNITED STATES ATTORNEY



CHRISTOPHER C. BLY
ASSISTANT U.S. ATTORNEY

cc: Jerry Froelich (with enclosures)