UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF GEORGIA ATLANTA DIVISION

UNITED STATES OF AMERICA,))
Plaintiff,) Case No. <u>1:07-cr-00107-TCB</u>
v.)
GERARD MARCHELLETTA,)
GERARD MARCHELLETTA, JR.,)
and THERESA KOTTWITZ,)
Defendants.))

DECLARATION OF MERHDAD NANKALI

I, Merhdad Nankali, hereby declare that:

1. On May 14, 2009, I was interviewed by private investigator Maurice "Buddy" Pearson with respect to my entertaining by Jerry Marchelletta, Jr. at the Gold Club in Atlanta, Georgia. I hereby execute this Declaration in support of Mr. Marchelletta, Jr.'s motion for a new trial pursuant to Rule 33 of the Federal Rules of Criminal Procedure.

2. Expect where explicitly noted to the contrary, I have personal knowledge of the facts set forth in this Declaration and if called upon to testify, could do so competently.

3. I have known Mr. Marchelletta, Jr. for approximately 15 years through many business dealings. I am employed by Bovis Land Lease, 5909 Peachtree Dunwoody Road, Atlanta, GA 30328, an international construction company. Mr. Marchelletta, Jr.'s business, Circle Industries was a subcontractor of Bovis Land Lease.

4. During the Marchelletta investigation by the Internal Revenue Service, two Treasury Department Agents, one female and one small man, arrived at my home and began to interview

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me. I do not recall the names of the investigators as they both showed their badges but did not leave business cards.

5. The investigating agents wanted to know if I had ever been with Mr. Marchelletta, Jr. at the Gold Club. I indicated that I had. Additionally, I told the agents there were other guests with Mr. Marchelletta, Jr. at the same time I was with him at the Gold Club.

Subsequently, the agents wanted to know, while at the Gold Club with Mr. Marchelletta, 6. Jr., what was Mr. Marchelletta, Jr.'s method of payment, cash or credit card. I stated I did not know how much or by what method Mr. Marchelletta, Jr. had paid.

Pursuant to 28 U.S.C. §1746, I declare under penalty of perjury the foregoing is true and correct to the best of my information, knowledge and belief.

Dated: August _____, 2009

Merhdad Nankali