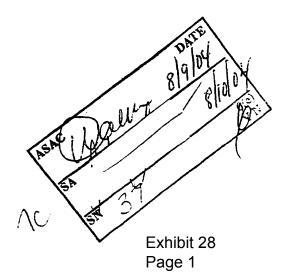
August 9, 2004 40-0469-0029-PC SA

AC Memo To File

On this date, ASAC Himmel spoke to SA _____ regarding the investigation of EMS and Circle Industries. ASAC Himmel advised that his office has opened a probe of Circle Industry, an Atlanta Corporation, currently doing construction work in various locations, including Florida. SA ______ Sent to Himmel various emails, a summary of the investigation, and the most recent documents regarding Circle Industry and EMS(attached)



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Exhibit 28 Page 2