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DEPARTMENT OF HOMELAND SECURITY ICE		TECS ACCESS CODE (b)(2)high	
REPORT OF INVESTIGATION		PAGE 1	
		CASE NUMBER (b)(2)high	
TITLE: CIRCLE GROUP LIMITED			
CASE STATUS: CLOSING RPT			
REPORT DATE 041603	DATE ASSIGNED 031601	PROGRAM CODE (b)(2)high	REPORT NO. 004
RELATED CASE NUMBERS:			
COLLATERAL REQ:			
TYPE OF REPORT: INVESTIGATIVE FINDINGS			
TOPIC: CLOSING REPORT			

SYNOPSIS:

On March 16, 2001, a joint OI/OFO team at the FedEx International Hub in Memphis, Tennessee seized a FedEx parcel containing three negotiable checks totaling \$1,515,523.13 USD going from Alphretta, Georgia to Nassau, Bahamas. This information was furnished to the SAIC Atlanta, who in turn opened their own investigation with the Internal Revenue Service into the alleged money laundering activities of the shipper, CIRCLE GROUP LTD.

The SAIC Atlanta concluded in their investigation that no Customs violations were identified, therefore they closed their investigation. However, the IRS is still pursuing their investigation. Details contained herein.

DISTRIBUTION: RACME SACNO	SIGNATURE: (b)(6),(b)(7)(C)	SENIOR SPEC AGENT
	APPROVED: (b)(6),(b)(7)(C)	RAC - RES. AGENT IN C
	ORIGIN OFFICE: ME MEMPHIS - RAC	TELEPHONE: 901 544 (b)(6),(b)(7)(C)
		TYPIST: (b)(6),(b)(7)(C)

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C O N T I N U A T I O N

CASE NUMBER (b)(2)high

REPORT NUMBER: 004

CASE PROGRAM CODES:

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## DETAILS OF INVESTIGATION:

On March 16, 2001, a joint OI/OFO team (RAIC Memphis Tennessee National Guard) at the FedEx International Hub in Memphis, Tennessee seized a FedEx parcel containing three negotiable checks totaling \$1,515,523.13 USD going from Alphretta, Georgia to Nassau, Bahamas. Air Waybill 8194-5676-8731 contained the following information:

SHIPPER : (b)(6),(b)(7)(C)  
CIRCLE GROUP, LLC  
2555 Marconi Drive  
Alphretta, GA 30005  
Telephone: (678)356-1000

CONSIGNEE: Zarina FITZGERALD  
H&J CORPORATE SERVICES  
Shirlaw House, Shirley St., Box SS 19084  
Nassau, Bahamas

The content of the package was manifested on the air waybill as "Document" with a value of "\$1.00 declared. The negotiable checks were seized for violation of 31 USC 5316 and 31 USC 5317.

The checks are drawn on First Union National Bank in Jacksonville, Florida. The checks are Harborside At Atlantis Development Limited, US \$ Project Account, P.O. Box N-4777, Nassau, Bahamas company check numbers 1206, 1240 and 1265. The account number is (b)(4). The checks are made payable to CIRCLE GROUP LIMITED, 18 Miramar, Garden Street, P.O. Box N-8877, Nassau, Bahamas. The back of the checks are endorsed with an illegible signature. Check number 1206 is dated January 12, 2001 and is for \$29,193.03. The attached statement indicates the check is for payment of invoice number 00001626 dated 12/21/00. Check number 1240 is dated February 15, 2001 and is for \$387,324.45. The attached statement indicates the check is for payment of invoice 00000090 dated 1/19/01 and invoice 00002377 dated 1/31/01. Check number 1265 is for \$1,099,005.65. The attached invoice indicates the check is payment for invoice 00000194 dated 9/30/00.

Also included in this shipment were two letters. The first, dated March 12, 2001, was from FITZGERALD to (b)(6),(b)(7)(C) which stated: "Further to our telephone conversation of today, we forward herewith Cheque Nos. 1240 and 1260 in favour of Circle Group Limited, as requested, for endorsement. Please acknowledge receipt of the cheques by signing and returning the attached copy of the letter to us." The second from (b)(6),(b)(7)(C) to FITZGERALD which stated: "Enclosed please find the endorsed checks for deposit into Turks and Caicos

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account. Just for your information, we have not been paid in full on contract as (b)(6),(b)(7)(C) has informed Central Banking. I will contact you regarding the other wire transfer that is due Circle. I have also enclosed checks for your invoices 203195,203161,203202, and 203162. Cash them while you can !!!!!!! I will begin to address the profile data sheets with Jerry and (b)(6),(b)(7)(C) As always, thank you for your assistance."

The aforementioned information and copies of the original documents were forwarded to the SAIC Atlanta with a request for a collateral investigation to interview the shipper of the negotiable instruments. S/(b)(6),(b)(7)(C) (b)(6),(b)(7)(C) SAIC Atlanta, was assigned the case. S/A (b)(6),(b)(7)(C) investigation, determined that CIRCLE GROUP LTD. was allegedly involved in a larger money laundering operation, with possible organized crime ties. Therefore, the SAIC Atlanta invited the Internal Revenue Service, (IRS) to participate in the investigation.

On April 24, 2001, the Fines, Penalties and Forfeiture Officer in New Orleans, Louisiana forwarded a Petition for Remission from, Wilson, Brock and Irby, the law firm representing CIRCLE GROUP, the shipper of the negotiable instruments to the RAIC Memphis. SSA (b)(6),(b)(7)(C) RAIC Memphis, conducted the petition investigation and returned the results to FP&F for their decision. This concluded the RAIC Memphis investigation, but the RAIC Memphis case remained open pending the conclusion of the SAIC Atlanta Collateral.

On February 21, 2003, the SAIC Atlanta closed their collateral investigation with the determination that no Customs violations were identified at this time. However, the SAIC Atlanta reported that the IRS is continuing their investigation.

No additional action is required of the RAIC Memphis at this time, therefore this case will be considered closed with the submission of this ROI.

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