



U.S. Department of Justice

United States Attorney  
Northern District of Georgia

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75 Spring Street, S.W. Fax (404)581-6181  
Atlanta, Georgia 30303

August 14, 2002

C. Andre' Martin, Special Agent in Charge  
Criminal Investigation  
INTERNAL REVENUE SERVICE  
401 West Peachtree St. Suite 600 Stop 400-D  
Atlanta, GA 30308

Re: Grand Jury Investigation Concerning: Gerard C. Marchelletta, Jr.,  
Circle Industries USA, Circle Group LLC

Dear Mr. Martin:

For the past few months, this office, along with United States Customs Service, has been involved in a criminal investigation of Gerard Marchelletta Jr. and others, as well as the organizations known as Circle Industries USA and Circle Group LLC. The investigation involves allegations of the violation of reporting requirements for the transportation of monetary instruments outside the United States.


Based upon the investigation to date, it is my opinion there is a good probability of criminal tax violations stemming from the filing of corporate and personal tax returns in this investigation for the years 1999 - 2001.

I believe the Internal Revenue Service's participation in this investigation will be necessary, in order to fully develop the financial aspects of the case. It is, therefore, requested the Criminal Investigation evaluate the information developed to this point to see if they agree their involvement in a grand jury investigation is warranted.

You are hereby notified that any Service personnel necessary may review this grand jury material. Your expeditious review of this matter is greatly appreciated.

Sincerely,

WILLIAM S. DUFFEY, JR.  
UNITED STATES ATTORNEY

  
DANIEL P. GRIFFIN  
ASSISTANT U.S. ATTORNEY