

Author: (b)(6) (b)(7)(C) at REG-MEMPHIS-1_PO

Date: 12/11/02 10:20 AM

Priority: Normal

TO: (b)(6) (b)(7)(C) DIST-NEW_ORLEANS-1

TO:

Subject: Re: Internal Smuggler Status

----- Message Contents -----

Forward Header

Subject: Re: Internal Smuggler Status

Author: (b)(6) (b)(7)(C) at CMC-ATLANTA-1

Date: 12/4/02 12:42 PM

(b)(6) (b)(7)(C)

Sounds you like folks have your hands full and have been busy, but great job!!! It sounds like you have (b)(2) (b)(7)(E) (b)(2) (b)(7)(E) Thanks for all you folks are doing.

When you have some time, which I know is not much, please give me a call regarding the investigation of Teresa Kotwitz and the seizure of the 3 checks for \$1.5 million. You can have New Orleans return the funds that were being held on our behalf, minus whatever they determine is teh penalty. Our investigation is going to continue here with IRS. We will close our current case under your collateral case number and open a new case with your case number, and our collateral case number, documented as related cases. That way, your office won't get stuck keeping your case open for the next few years. We will also request that the original FedEx packaging be forwarded to us to be used later if needed. The USAO is considering indicting Kotwitz for the CMIR violation, though we may have issues to overcome on the proof of knowledge. It may prove useful though to gain her cooperation.

My number is 770-(b)(6) (b)(7)(C) All the Best,

(b)(6) (b)(7)(C)

Reply Separator


Subject: Internal Smuggler Status

Author: (b)(6) (b)(7)(C) at REG-MEMPHIS-1_PO

Date: 12/04/2002 10:32 AM

Non-responsive to the request

Non-responsive to the request



Thanks
(b)(6) (b)(7)(C)

Author: (b)(6) (b)(7)(C) at USCUSTOMS

Date: 5/17/02 4:41 PM

Importance: High

RE: Circle Group Limited - 2001-2095-100378-01 (HQ
636688)

Mr. (b)(6) (b)(7)(C) and Ms. (b)(6) (b)(7)(C)

Ms. (b)(6) (b)(7)(C) in a memo dated February 28, 2002, alerted this office of an ongoing criminal investigation for the above referenced case. Counsel for Circle Group has contacted this office (OR&R) and requested early release of the seizure. We want to make sure we do not do anything to jeopardize the potential IRS investigation.

Please advise as to the status of the criminal matter. Specifically, is there any activity (e.g., IRS investigation, indictments filed, etc.) that would preclude OR&R from acting on the request for early release? If so, please advise what response to give to Circle Group's counsel. Also, please comment on the legitimacy of source and use of the funds.

Thank you for your assistance in this matter. If you have any questions, please feel free to contact me.

(b)(6) (b)(7)(C)

Attorney, Penalties Branch
United States Customs Service

(b)(6) (b)(7)(C)@customs.treas.gov

Author: (b)(6) (b)(7)(C) at USCUSTOMS

Date: 5/17/02. 4:40 PM

Priority: Normal

Receipt Requested

TO: (b)(6) (b)(7)(C) at REG-MEMPHIS-1_PO

TO: (b)(6) (b)(7)(C) at CMC-ATLANTA-1

CC: (b)(6) (b)(7)(C) DIST-NEW_ORLEANS-1

CC: (b)(6) (b)(7)(C) USCUSTOMS

CC: (b)(6) (b)(7)(C) USCUSTOMS

Subject: Circle Group Limited - 2001-2095-100378-01

----- Message Contents -----

Importance: High

RE: Circle Group Limited - 2001-2095-100378-01 (HQ 636688)

Mr. (b)(6) (b)(7)(C) and Ms. (b)(6) (b)(7)(C)

Ms. (b)(6) (b)(7)(C) in a memo dated February 28, 2002, alerted this office of an ongoing criminal investigation for the above referenced case. Counsel for Circle Group has contacted this office (OR&R) and requested early release of the seizure. We want to make sure we do not do anything to jeopardize the potential IRS investigation.

Please advise as to the status of the criminal matter. Specifically, is there any activity (e.g., IRS investigation, indictments filed, etc.) that would preclude OR&R from acting on the request for early release? If so, please advise what response to give to Circle Group's counsel. Also, please comment on the legitimacy of source and use of the funds.

Thank you for your assistance in this matter. If you have any questions, please feel free to contact me.

(b)(6) (b)(7)(C)

Attorney, Penalties Branch
United States Customs Service

(b)(6) (b)(7)(C) customs.treas.gov

Author: (b)(6) (b)(7)(C) at USCUSTOMS
Date: 5/22/02 2:21 PM
Priority: Normal
TO: (b)(6) (b)(7)(C) REG-MEMPHIS-1_PO
Subject: Re: Circle Group Limited - 2001-2095-100378-01
----- Message Contents -----

Thank you!

Effective June 10, 2002, my new office phone number will change to (202) (b)(6) (b)(7)(C) (The office address will remain the same.)

(b)(6) (b)(7)(C)
Attorney, Penalties Branch
United States Customs Service
(b)(6) (b)(7)(C) customs.treas.gov

(b)(6) (b)(7)(C)

05/22/02 12:32 PM

To: (b)(6) (b)(7)(C)/NE/USCS
cc:
Subject: Re: Circle Group Limited -
2001-2095-100378-01

Ms. (b)(6) (b)(7)(C)

I do not have any objection to the early release of the seizure. I am only looking at the violator for the civil violations. However, I believe that the SAIC Atlanta, S/A (b)(6) (b)(7)(C) is looking at possible criminal violations.

Thank you,

(b)(6) (b)(7)(C)

Reply Separator

Subject: Circle Group Limited - 2001-2095-100378-01

Author: (b)(6) (b)(7)(C) USCUSDMS
Date: 5/22/02 1:08 PM
Priority: Normal
Recaller Requested
TO: (b)(6) (b)(7)(C) DIST-NEW_ORLEANS-1
CC: (b)(6) (b)(7)(C) DIST-NEW_ORLEANS-1
CC: (b)(6) (b)(7)(C) at CNC-ATLANTA-1
CC: (b)(6) (b)(7)(C) at REG-MEMPHIS-1_EC
CC: USCUSTOMS
CC: USCUSTOMS
Subject: Circle Group Limited - 2001-2095-100378-01
----- Message Contents -----

Importance: High

RE: Circle Group Limited - 2001-2095-100378-01 (HQ 636688)

Re: (b)(6) (b)(7)(C)

This e-mail is to inform you on the matter referenced above. This case involves the seizure of three negotiable checks totaling \$3,515,521.13 that were seized by Customs at the Federal Express facility in Memphis, Tennessee on March 16, 2001. There was an attempt to export these monetary instruments to Nassau, Bahamas without filing a Report of International Transportation of Currency or Monetary Instruments Form (CF 4190).

Because there was notification of an ongoing criminal investigation in the file, I contacted the Customs agents (b)(6) (b)(7)(C) (b)(6) (b)(7)(C) (Please refer to the e-mail below for history.) Counsel for Circle Group has contacted this office (O&R) and requested early release of the seizure.

(b)(6) (b)(7)(C) has advised that the criminal investigation is still open and has recommended against early release. Due to the amount of funds, it is in Treasury's jurisdiction. Therefore, we will be passing (b)(6) (b)(7)(C) recommendation to Treasury.

Please feel free to contact me with respect to this matter either on e-mail or via telephone.

Thanks,

(b)(6) (b)(7)(C)

Effective June 10, 2001, my new office phone number will change to (202) (b)(6) (b)(7)(C)

(The office address will remain the same.)

(b)(6) (b)(7)(C)

~~Attorney, Penalties Branch~~
United States Customs Service
(b)(6) (b)(7)(C) @ustors.treas.gov

----- Forwarded by (b)(6) (b)(7)(C) on 05/22/02 10:21 AM -----

(b)(6) (b)(7)(C)

05/17/02 04:40 .
PM

(b)(6) (b)(7)(C)

To: (b)(6) (b)(7)(C) USCUSTOMS,
(b)(6) (b)(7)(C) USCUSTOMS
cc: (b)(6) (b)(7)(C) USCUSTOMS, (b)(6) (b)(7)(C)
(b)(6) (b)(7)(C) USCS@USCustoms, (b)(6) (b)(7)(C)
(b)(6) (b)(7)(C) NE/USCS@USCustoms

Subject: Circle Group Limited - 2001-2095-100378-01

RE: Circle Group Limited - 2001-2095-100378-01 (HQ 636688)

Mr. (b)(6) (b)(7)(C) and Ms. (b)(6) (b)(7)(C)

Ms. (b)(6) (b)(7)(C) in a memo dated February 28, 2002, alerted this office of an ongoing criminal investigation for the above referenced case. Counsel for Circle Group has contacted this office (OR&R) and requested early release of the seizure. We want to make sure we do not do anything to jeopardize the potential IRS investigation.

Please advise us to the status of the criminal matter. Specifically, is there any activity (e.g., IRS investigation, indictments filed, etc.) that would preclude OR&R from acting on the request for early release? If so, please advise what response to give to Circle Group's counsel. Also, please comment on the legitimacy of source and use of the funds.

Thank you for your assistance in this matter. If you have any questions, please feel free to contact me.

(b)(6) (b)(7)(C)

Attorney, Penalties Branch
United States Customs Service
(b)(6) (b)(7)(C)@customs.treas.gov

Author: (b)(6) (b)(7)(C) USCUSTOMS
Date: 5/23/02 10:32 AM
Priority: Urgent
Receipt Requested
CC: (b)(6) (b)(7)(C) at CMC-ATLANTA-1
CC: (b)(6) (b)(7)(C) DIST-NEW_ORLEANS-1
CC: (b)(6) (b)(7)(C) at REG-MEMPHIS-1_PO
TO: (b)(6) (b)(7)(C) USCUSTOMS
TO: (b)(6) (b)(7)(C) USCUSTOMS
Subject: Re: Circle Group Limited - 2001-2095-100378-01
----- Message Contents -----

Importance: High

(b)(6) (b)(7)(C)

I just spoke with (b)(6) (b)(7)(C) on this matter. She told me that (b)(6) (b)(7)(C) called her (as well as other Customs personnel) trying to obtain information about the investigation. (b)(6) (b)(7)(C) did not divulge any information to him and has requested to keep any information regarding the investigation confidential. (Please read her e-mail below). (b)(6) (b)(7)(C) told (b)(6) (b)(7)(C) that I was the attorney handling the case and gave him my phone number, but he has not called me. I will call him as soon as I get a decision from Treasury.

Update re: Treasury Decision:

I am still trying to get in touch with the appropriate official in Treasury to advise them of our "No Release" recommendation. (b)(6) (b)(7)(C) is no longer there. I was referred to (b)(6) (b)(7)(C) who is out until June 8th. I was also referred to (b)(6) (b)(7)(C) who said he didn't handle these cases and referred me to (b)(6) (b)(7)(C). (b)(6) (b)(7)(C) said she didn't handle these cases and referred me to (b)(6) (b)(7)(C). I have left a message for (b)(6) (b)(7)(C) and am waiting to hear from him. Hopefully he will have the authority to make the decision on this matter. In the interim, if you know of anyone else I could contact at Treasury, please let me know.

Thanks,

(b)(6) (b)(7)(C)

Effective June 10, 2002, my new office phone number will change to (202) (b)(6) (b)(7)(C). (The office address will remain the same.)

(b)(6) (b)(7)(C)

Attorney, Penalties Branch
United States Customs Service

(b)(6) (b)(7)(C)@customs.treas.gov

----- Forwarded by (b)(6) (b)(7)(C) NE/USCS on 05/23/02 10:15 AM -----

(b)(6) (b)(7)(C)

(b)(6) (b)(7)(C)

05/23/02 10:10 AM

To: (b)(6) (b)(7)(C) NE/USCS
CC:
Subject: Re: Circle Group Limited -
2001-2095-100378-01

Thank you for your help in this matter. As I mentioned, I do not want CIRCLE or their counsel to know any of the details of the investigation, especially IRS involvement. It is an open investigation and I feel that disclosure of any of such details could jeopardize the investigation.

Again, many thanks,

(b)(6) (b)(7)(C)

Reply Separator

Subject: Circle Group Limited - 2001-2095-100378-01
Author: (b)(6) (b)(7)(C) USCUSTOMS
Date: 05/22/2002 3:08 PM

Importance: High

RE: Circle Group Limited - 2001-2095-100378-01 (HQ 636688)

Ms. (b)(6) (b)(7)(C)

This e-mail is to inform you on the matter referenced above. This case involves the seizure of three negotiable checks totaling \$1,515,523.13 that were seized by Customs at the Federal Express facility in Memphis, Tennessee on March 16, 2001. There was an attempt to export these monetary instruments to Nassau, Bahamas without filing a Report of International Transportation of Currency or Monetary Instruments form (CF 4790).

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(b)(6) (b)(7)(C)

Attorney, Penalties Branch
United States Customs Service
(b)(6) (b)(7)(C)@stoms.treas.gov

----- Forwarded by (b)(6) (b)(7)(C)@USCS on 05/22/02
10:21 AM

(b)(6) (b)(7)(C)
05/17/02 04:40 PM

(b)(6) (b)(7)(C) (b)(6) (b)(7)(C)@USCUSTOMS,
(b)(6) (b)(7)(C)@USCUSTOMS

cc: (b)(6) (b)(7)(C)@USCUSTOMS, (b)(6) (b)(7)(C)
(b)(6) (b)(7)(C)@USCUSTOMS, (b)(6) (b)(7)(C)
(b)(6) (b)(7)(C)@USCUSTOMS

Subject: Circle Group Limited -
2001-2095-100378-01

RE: Circle Group Limited - 2001-2095-100378-01 (HQ
636688)

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United States Customs Service

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