


AO 110 (Rev. 1/81) Subpoena to Testify Before Grand Jury

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF GEORGIA**

**SUBPOENA TO TESTIFY
BEFORE GRAND JURY**

TO: **GARY J. SCHWARTZ, CPA**


SUBPOENA FOR:
 PERSON DOCUMENT(S) OR OBJECT(S)

YOU ARE HEREBY COMMANDED to appear and testify before the Grand Jury of the United States District Court at the place, date and time specified below.

PLACE United States Courthouse 75 Spring Street, S.W. Atlanta, GA 30303	COURTROOM Grand Jury # 1-02 Room Number 2037 DATE AND TIME December 3, 2002 9:00 a.m.
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YOU ARE ALSO COMMANDED to bring with you the following documents(s) or objects(s):

SEE ATTACHMENT

() Please see additional information on reverse

This subpoena shall remain in effect until you are granted leave to depart by the court or by an officer acting on behalf of the court.

CLERK OF COURT LUTHER D. THOMAS	DATE November 5, 2002
(By) Deputy Clerk <i>[Signature]</i>	
This subpoena is issued on application of the United States of America United States Attorney	NAME, ADDRESS AND PHONE NUMBER OF ASSISTANT U.S. ATTORNEY BARBARA NELANAUSA, (404) 581-6000 600 Richard Russell Bldg. 75 Spring Street, S.W. Atlanta, GA 30303 Berestrom - IRS - 2002R00004

If not applicable, enter "none"

ATTACHMENT TO GRAND JURY SUBPOENA ISSUED TO: GARY J. SCHWARTZ, CPA



FOR THE YEARS: 1998 - 2002

Any and all documents in your custody or control relative to the financial transactions of: Gerard (Jerry) C. Marchelletta, Jr. and Sandy Marchelletta, Circle Industries USA Inc. and The Circle Group LLC and/or related entities.

Including but not limited to the following:

All books, records, bank statements, canceled checks, deposit tickets, work-papers, financial statements, correspondence, tax organizers and other pertinent documents furnished by or on behalf of the above named client(s) for the preparation of state and federal income tax returns (including any returns, (individual or corporate, not yet completed for 2001 and 2002) and for any other entity in which either or both of them have a financial interest, including but not limited to:

All records used in or resulting from the preparation of federal and state income tax returns consisting of but not limited to work-papers, notes, papers, filing of extensions, memoranda and correspondence used or prepared by you relative to the preparation of the aforementioned returns.

Copies of federal and state income and payroll tax returns, state sales tax returns and amended tax returns.

All records, books of account and other documents or papers relative to financial transactions of the principals.

All records obtained from other CPA's or accountants previously employed by the above individuals or entities.

All client billing records relative to these clients to include records disclosing the dates and types of service rendered; client account cards; billing invoices; records reflecting the dates, amounts, purpose, and method of all payments (cash or check); and all correspondence with this client.