

Public Prosecutor of the Italian Republic  
at the Ordinary Court of Brescia

Penal proceedings no. 17835/10 R.G.N.R.

No. 2 /2010 Rogatory Deeds Register

RE: Request for international judiciary assistance. Treaty of mutual assistance in criminal matters between the government of the Italian Republic and the government of the United States of America, signed in Rome on 9/11/1982.

To the appropriate Court Authority  
on behalf of the State of Delaware -- USA  
through the  
Ministry of Justice  
Department of Judiciary Affairs  
Directorate General of Criminal Justice  
Ufficio II Via Arenula 70  
10100 -- Rome

This Public Prosecutor's Office is carrying out an investigation regarding the aforesaid proceedings against:

- 1 - PAGLIUCA Achille, born in Brescia on 14 July 1967, and resident there in via Pisacane 11;
- 2 - SGRELLI Simone, born in Verona on 15 April 1961, and resident in Gussago, via Roma 9;

for the crimes pursuant to articles 110, 640 paragraph 2 of the Penal Code, articles 2 and 8 of legislative decree no. 74/2000, 223 and article 216 of Royal decree no. 267/1942, committed in Brescia from 2006 to 2009.

The matter became clear after investigating two reports about suspect banking operations involving the two suspects, PAGLIUCA Achille and SGRELLI Simone, professionals residing in the province of Brescia.

They were reported for having made anomalous banking transactions on their personal current accounts, having transacted large sums from companies where the former was the official receiver of corporate shareholdings and the latter was the receiver and manager appointed by the Court of Brescia.

The aforesaid companies, in fact, belonged to a corporate group under a certain Narciso MENSI, a many-times previous offender Brescian entrepreneur involved in proceedings started at the Court of Brescia in which the appointment of business consultants Pagliuca and Sgrelli was formalized.

The reports about suspect operations received from the UIF of the Banca d'Italia revealed that the two business consultants had disposed bank transfers from their own personal current accounts to the Swiss current account of a US consultation company -- a certain "BACKER & MCKENZIE" which allegedly had two registered offices, one in the USA -- 16192 Coastal Hwy. -- Lewes, Delaware 19958; the other in Panama City -- and MG Tower 16th floor, 50 3rd St., Marbella, Panama, P.O. Box 0832-00232 WCT PA. He aforesaid credit transfers were allegedly transacted to pay invoices issued by BACKER & MCKENZIE for economic analyses of the "di Mensi" company.

Said payments, for which PAGLIUCA and SGRELLI presented (to the bank) the invoices for the expenses and authorizations of the Court of Brescia, amounted to a total of €2,200,000.00.

Furthermore two subsequent investigations revealed that additional bank transfers were disposed by the personal current account to the order of the above-mentioned subjects payable to the same Swiss bank account held by BACKER & MCKENZIE (we are talking about bank transfers that were in any event suspect, but not reported by the banks involved).

Regarding the above information and based on the investigations carried out to present, there are strong elements of suspicion:

a) regarding the actual existence of the company BACKER & MCKENZIE, the name of which is very similar to that of the BAKER & MCKENZIE studio, a well-known business, legal and tax consultations firm, with offices all over the world, including Italy (in Rome and Milan), extraneous to the affairs being examined here (note the presence of a "C" in the name of the company being investigated);

b) regarding the authenticity and truthfulness of the consultation services performed by the company BACKER & MCKENZIE and consequently on the actual justifications for the above-mentioned bank transfers.

And therefore, for the purpose of acquiring more information about and clarifying these aspects, it is necessary to forward the present road bead, by which it is intended to acquire:

1) personal particulars and a copy of the documents for recognizing the shareholders/partners of the company BACKER & MCKENZIE having its registered office in the USA -- 16192 Coastal Hwy - Lewes, Delaware 19958;

2) personal particulars and copy of the documents for recognizing the subjects who materially deposited/filed documentation for setting up the company BACKER & MCKENZIE;

3) and verify the presence of offices and corporate structures at the US address -- 16192 Coastal Hwy.- Lewes, Delaware 19958;

4) Certificate of formation of the LLC with an indication of the members and the registration number at the offices of the government agency indicating the date of the start of business (LLC certificate of formation);

- 5) Receipt for payment of annual taxes from the date upon which the company was set up to present (State Filing Fee);
- 6) Certificate of effectiveness proving the regularity of the company in relation to the payment of the "franchise taxes", the registration fees and the "registered agent" (certificate of Good Standing or Certificate of Existence);
- 7) U.S. LLC tax return (if any);
- 8) LLC operating agreement, indicating the actual owners of the company and its business purpose;
- 9) certificate of amendment (if any), by which to determine in precise and univocal terms who are the directors of the company, the constraints (if any) of the company and any potential variations in the address of the registered office.

Regarding all of the above, it is requested to receive Judiciary assistance from the appropriate US authority pursuant to the above-mentioned provisions of law for the transmission, in authenticated copy, to this Office of all the aforesaid investigation acts.

This Office undertakes to not use the information provided or the documentation that will be sent for purposes other than to pursue the crimes which are the subject of the aforesaid criminal proceeding.

We thank you in advance for your kind collaboration.

Best regards.

Brescia, 13 December 2010

Assistant to the Public Prosecutor of the Italian Republic

Dr. Alberto Rossi.

Deputy of the Public Prosecutor of the Italian Republic

Dr. Fabio Salomone