Dear Mr. Dilanian,

The answer to your questions of 29 April 2016 are below.

I also have some further questions for you which I would like answered before you publish your article. In your previous questions (no 5, 8, 9, 10) you referred to "court records." Please could you specify exactly which court records you refer to, so that we can properly address your query.

Please let me know if you have any further questions.

Bill Browder

Attachment 1: Reply to questions from April 29, 2016

Issue 1: Beating

In your first question, you ask:

DILANIAN: "First, regarding your description of Magnitsky being beaten to death, I wanted to clarify and give you a chance to answer. We cited the Public Oversight Commission for Human Rights Observance in Moscow Detention Centers, which examined Magnitsky's treatment in jail, and is here in English:http://online.wsj.com/public/resources/documents/WSJ-20091229-MagnitskyReport.pdf or http://russian-untouchables.com/docs/D24.pdf That report, as we said, concludes Magnitsky died as a result of medical neglect and makes no mention of beating. Your attorney appeared to be referencing a different report, by the Presidential Council for Human Rights, titled, "Preliminary Conclusion of the working group on the study of circumstances of Sergey Magnitsky's death." http://russian-untouchables.com/rus/docs/Civil-Right-Council-conclusion-report-Executive-summary-ENG.pdf . The latter report says he was deprived of medical care, and that "there is reasonable suspicion to believe that the death was triggered by beating." However, the head of the working group, **Kirill Kabanov, now repudiates that and other conclusions in the report, which he said were always considered preliminary**. In a sworn affidavit given to Prevezon's lawyers and filed in U.S. district court, Kabanov said some of the report's conclusions were "copied verbatim," from documents submitted by you and your associates. In an interview with NBC News, Kabanov said his panel found "no evidence whatsoever about beatings… The results of official forensic expertise that used original biological materials showed no evidence of beatings." I wanted to give you a chance to comment on Kabanov's remarks.

BROWDER: My comments on Kabanov's remarks that his panel found "no evidence whatsoever about beatings…
The results of official forensic expertise that used original biological materials showed no evidence of beatings" are as follows:

Kabanov's current remarks are in direct contradiction to the 2011 Presidential Human Rights Council Report; the Russian state forensic medical examination of Sergei Magnitsky; Medical expertise No

555, 17 August 2011; a protocol signed by 3 officers at Matrosskaya Tishina on 16 November 2009; and statements made by the human rights activists who investigated Sergei's death. These documents evidence the existence of a beating and clearly refute Kabanov's recent statements that his panel 2
found "no evidence whatsoever about beatings," and that "the results of the official forensic expertise that used original biological materials showed no evidence of beatings."

Kabanov's statement to NBC that his panel "found no evidence whatsoever about beatings," is in direct contradiction to the conclusion of the 2011 Presidential Human Rights Council Report (see attached for the Russian original and English translation), which Kabanov himself signed.

NOTE: The HRC report has been repudiated. It was not based on an investigation, just Browder's claims.

On page 2, you will find the following paragraph, which is a summary of the findings of the Moscow Public Oversight Commission:

"As a result, Magnitsky was completely deprived of medical care before his death. In addition, there is reasonable suspicion to believe that the death was triggered by beating Magnitsky: later his relatives recorded smashed knuckles and bruises on his body. In addition, there is no medical description of the last hour of his life"

NOTE: The Public Oversight report does not contain those words. Or anything like them. Only ref to beating is "his heart stopped beating."

BROWDER: This clearly contradicts Kabanov's statement to NBC that his panel "found no evidence whatsoever
about beatings," and therefore that statement can only be seen as a calculated lie.

Furthermore, Kabanov held a press conference with members of the Human Rights Council in Moscow in November 2011, where they publicly discussed the fact that Magnitsky was beaten and refuted the Russian state's explanation that Magnitsky's injuries were caused by "self-harm."

NOTE: THE HUMAN RIGHTS COUNCIL REPORT WAS REPUDIATED BY KABANOV AS A FAKE BASED ON NO INVESTIGATION BY THE GROUP AND NO EVIDENCE EXCEPT BROWDER'S CLAIMS. [his testimony attached]

BROWDER; Kabanov's statement that "the results of the official forensic expertise that used original biological
materials showed no evidence of beatings," is contradicted by Medical Expertise No 555 (17 August 2011, and the protocol signed by 3 prison officers at Matrosskaya Tishina (19:30, 16 November 2009) which stated that "rubber baton was applied…to Magnitsky."

Medical Expertise 555:
ENG: https://drive.google.com/file/d/0B6nugCIZ1LPPclZXYU1DZmNrVkE/view?pref=2&pli=1
RUS: https://drive.google.com/file/d/0B6nugCIZ1LPPNXlEY2FKUEJtVlE/view?pref=2&pli=1

Protocol of 16 November 2009:

ENGLISH:
https://drive.google.com/file/d/0B6nugCIZ1LPPOXpFdFdkUUNLUnc/view?pref=2&pli=1
RUSSIAN: http://russian-untouchables.com/rus/docs/D310.pdf

Medical Expertise No 555 states the following:

"The injuries which S.L. Magnitsky had were caused resultantly from the traumatic application of the blunt hard object (objects) which is confirmed by the closed type of the trauma and their morphological manifestations in the form of the abrasions, ecchymomas, blood effusions into the soft tissues." (p.25)

"The determined mechanism of S.L. Magnitsky's injuries formation does not exclude the possibility that part of the injuries formed based on the traumatic impact of the rubber truncheon which is testified by the following:
- the injuries are caused through the impact of the blunt hard object (objects);
- the rubber truncheon is a blunt hard object." (p.26)

But the question was not whether there were signs of beating, which would have led to much more serious injuries on the body, not just the wrists. It was about whether the injuries were due to handcuffs:

From the report Browder cites without quoting from this section:

12. Could the injuries found on S.L. Magnitsky's body in the form of the abrasions on the dorsum of the left hand in the area of the basidigital bone of the fifth finger, the ecchymoma on the dorsum of the left hand in the area of the 2nd, 3rd, and 4th fingers basidigital bone condilus, and the abrasions on the surface of the left lower leg which occurred shortly before his death as the result of the impact and sliding of the blunt heavy object have been caused during the performing by the patients of the actions which were assessed by the witnesses as the mental disturbance (in particular in course of hitting the wooden day-bed against the metal bars of the box)? Is causing of such injuries entirely excluded in cases when the special equipment such as the handcuffs and the rubber truncheon are used?

13. Could the injuries found on S.L. Magnitsky's body in the form of the abrasions on the right and left upper limbs in the area of the wrist joints, and the abrasions with the underlying ecchymoma in the area of the right and left wrist joints which appeared shortly before his death as the result of the impact of the compressing and sliding blunt hard object or objects with the limited injuring surface be caused due to applying of special equipment such as the handcuffs? If yes, then what were the circumstances of the above mentioned special equipment applying (the tight fixing on the hands, an attempt to take off the handcuffs)?

BROWDER: Kabanov's statements are also contradicted by a recent statement by Valery Borschev, Chairman of
the Moscow Public Oversight Commission:
"The investigation of documents, submitted by law enforcement bodies to the working group, led members of the Public Oversight Commission to the conviction that Sergei Magnitsky was subjected to violence before his death... There is a document, dated 16.11.2009, signed by

deputy head of detention center Markin, and eye witnesses Borovkov and Larin, which said: "rubber baton was applied," "handcuffs were applied," – ie he was beaten while handcuffed by rubber baton,"

Browder does not provide such a document. And the Public Oversight Commission makes no such claims.

BROWDER: Furthermore, it is worth noting that Kabanov's role in the Presidential Human Rights Council Report
was as the Head of the Working group on citizen participation in prevention of corruption and public safety. He was not involved in examining the causes of Sergei's death or medical condition.

The people responsible for that aspect of the report were Ludmilla Alekseeva, Head of the working group on the study of circumstances of Sergey Magnitsky's death, Valery Borschev, Chairman of the Public Oversight Committee, Moscow, and Liubov Volkova, Deputy Chairman of the Public Oversight Commission.

I wrote to Ludmilla Alekseeva asking for evidence to back up her charges. She did not respond. Again the Human Rights Council report has been discredited, including by US Federal Judge Pauley in the Prevezon case, as based only on Browder's charges, no evidence.

Any of these people would be far more reliable sources on what happened to Sergei Magnitsky in his final hours of life. Both Ludmila Alexeeva, Head of the Moscow Helsinki Group, and Valery Borschev, and Valery Borschev have refuted the allegations made by Kabanov and Nekrasov in public statements this week (Please see: http://www.novayagazeta.ru/politics/72940.html and (http://www.novayagazeta.ru/politics/72931.html).

I wrote to Ludmilla Alekseeva asking for evidence to back up her charges. She did not respond.

"[Filmmaker]Mr Nekrasov has stirred a big campaign to blacken the memory of Sergei Magnitsky. However, we, human rights defenders, are ready to provide materials, which are known to Mr Nekrasov as well, which refute his allegations that Magnitsky died a natural death, and not from beating by rubber batons." – Ludmila Alexeeva

She is not willing to supply evidence.

Furthermore, Sergei Magnitsky's family would also be a more reliable source since they witnessed the injuries on his body and filed complaints for a murder investigation on the basis of those injuries.

The photographs Browder sent to the Physicians for Human Rights do not back up such claims. They were sent those photos and did not conclude Magnitsky was beaten to death.

BROWDER: I cannot speculate as to the reasons that Kabanov is making these false statements now, which
contradict the conclusions that he approved six years ago, but the facts and evidence speak for themselves, and can be verified by individuals who were actually involved in assessing Sergei Magnitsky's treatment in detention. As far as I am aware, you have made no attempt to contact any of these individuals.

Kabanov discovered that the claims he was repeating were false

Issue 2: Whistleblowing

BROWDER
2. Secondly, on the issue of whether the transcripts of Magnitsky's interrogations support your characterization of him as blowing the whistle on a police fraud, Kabanov told NBC News that his panel "didn't find even one legal document that would prove that Magnitsky was accusing law enforcement officials in corruption." I invite your response to that comment as well.

The statement by Kabanov that his panel "didn't find even one legal document that would prove the Magnitsky was accusing law enforcement officials in corruption," is categorically untrue, as evidenced by Kabanov's own report as part of the 2011 Presidential Human Rights Council Report, Magnitsky's testimonies, and Hermitage's complaints.

The Presidential Human Rights Council Report has already been proved false, based on no evidence, just repeating Browder's claims.
4

BROWDER: While we have already labored over this point several times, I will refer you once again to Kabanov's
report in Appendix 2 of the Presidential Human Rights Council Report, in which he states the following:

"S.L. Magnitsky, who was an attorney-auditor of Firestone Duncan, the auditor of Hermitage Fund, discovered the illegal re-registration of Hermitage Fund companies in October 2007. On the basis of this information, on December 3 and 11, 2007 the lawyers of Hermitage Fund and representatives of its trust manager HSBC Bank filed petitions to the name of Chayka, Prosecutor General of RF, Bastrykin, Director of Investigation Committee within Prosecutor's Office of RF (ICPO), and Draguntsov, Head of Internal Security Department of the Ministry of Internal Affairs of RF. These petitions pointed to the fact of theft of Riland, Parfenion and Makhaon and to the signs of the imminent crime on the illegal refund of 5.4 billion rubles of tax receipts. These petitions had not been investigated properly and illegal repayment of the funds took place 3 weeks after their filing. Investigation on the petitions from Hermitage Fund was initiated only on February 5, 2008 when all funds had already been stolen.

Not true Magnitsky discovered this in October, as we know the re-registration was known by HSBC by July.

Browder says that on December 3, 2007, the Hermitage Fund filed applications with the Investigative Committee of the General Prosecutor's Office to open a criminal case into the theft of its three investment companies.

HSBC Management fund manager Paul Wrench wrote the chairman of the Russian Investigative Committee, Alexander Bastrykin, December 10, 2007, to report the theft of Rilend, Parfenion and Makhaon.

Those petitions did not point to imminent illegal refund. (link pdf Wrench to Russian Prosecutor Dec 10, under browder's charges)

BROWDER: On June 5, 2008 S.L. Magnitsky testified as a witness as part of the criminal case initiated on complaint from Hermitage Fund on the stolen companies. At that time S.L. Magnitsky found out that the same lieutenant colonel Kuznetsov who had been involved in the events resulted in re-registration of Riland, Parfenion and Makhaon and illegal refund of tax receipts which was mentioned in the petition of Hermitage Fund dated December 3, 2007, was engaged to investigation of this criminal case."

He was a tax fraud investigator. This is logical.

On October 7, 2008 S.L. Magnitsky testified as a witness on involvement of officers of MDIA in Moscow, in particular, in respect of Kuznetsov and Karpov, in the theft of 5.4 billion rubles from the budget of Russia."

False. He did not talk about them in connection to theft from budget. (link to Magnitsky Oct 2008 testimony)

These excerpts from Kabanov's 2011 report clearly demonstrate that Kabanov's statement to NBC that his panel "didn't find even one legal document that would prove that Magnitsky was accusing law enforcement officials in corruption" is completely untrue.

The report, based on no evidence, has been repudiated.

As for Mr Kabanov's similar statement on behalf of Mr Katsyv's company to the US court that Sergei Magnitsky did not investigate the fraud and did not have authority to investigate the fraud, this is also untrue, as evidenced by the excerpts from the Council report above.

Council report is show to be a fake.

Additionally, I would like to point out that not only do Mr. Kabanov's recent statements contradict his own 2011 report, but they also contradict his numerous contemporaneous public statements.

By way of example, please see the following excerpts from various news articles at the time, all of which show Kabanov's clear view that law enforcement were involved in corruption. There are several other excerpts included in an attached document. It is clear from his statements that he worked very closely with the Investigation and had documents on the case from which he formed his own conclusions on the role of law enforcement and other officials in corruption. The fact that Kabanov by 2015-2016 has completely changed his mind and gone as far as to recant his own written and public statements from 2011 destroys his credibility to make any comments on this case.

Whatever Kabanov said, which he now repudiates, it was never supported by evidence.

- Russia Beyond Headlines, "Inside Russia, new light shines on Magnitsky case: Investigators, prison doctors, prosecutors and judges are responsible for the death of the Hermitage Capital

fund lawyer, the presidential council on human rights stated," 11 July 2011 (http://rbth.com/articles/2011/07/11/inside_russia_new_light_shines_on_magnitsky_case_13133.html)
5

The third report – the most controversial one – deals with the hidden motives for the accusations against Magnitsky. The original investigation argued that the lawyer organized the embezzlement of $230 million from the state budget, while Magnitsky himself had previously accused the same investigators of stealing the money. According to the National Anticorruption Committee, there is no way Magnitsky could have organized the theft. The Hermitage Capital companies, via which the money was stolen, were actually seized and re-registered under the names of different owners. To carry out the raid, the companies used documents seized from the fund by Police Lieutenant Colonel Artem Kuznetsov and held by Major Pavel Karpov. Both of these individuals were later involved in the investigation of the Magnitsky case. The National Anticorruption Committee noted "instances of sabotage and interference with the investigation" into the circumstances surrounding the lawyer's death by those who led the criminal prosecution against him."

The National Anticorruption Committee (on Browder's website) was headed by Kabanov, which he does not mention. And Kabanov has repudiated what was said.

What "original investigation?" No evidence that documents were required to reregister companies. In fact Magnitsky admitted it was not required.

The presidential council said its investigation is not yet completed. National Anticorruption Committee Chairman Kirill Kabanov said new people could emerge in the Magnitsky case. The documents, he said, do not reveal the full names of some officials who could be connected to the lawyer's death and the embezzlement of $230 million. There are officials who could be implicated within the Ministry of the Interior, the Prosecutor General's Office, the Federal Security Service, the Ministry of Taxes and Levies, the Treasury, and the Ministry of Finance. "We will do everything possible for the culprits to be punished even if they are high-ranking people from the Federal Security Service, investigators or their superiors," Kabanov said, noting that "this isn't even at the level of department heads, but much higher," So far, he said, the investigation "has not even been able to work its way up to a colonel or lieutenant colonels."

To repeat Kabanov has repudiated this report. Repeat for reports below.

• Los Angeles Times, "Rights panel issues early report on Russian lawyer's prison death. Attorney Sergei Magnitsky had his knuckles broken and was denied medical treatment before he died in 2009 in a Moscow prison, an investigation ordered by Russia's president determines," July 06, 2011 (http://articles.latimes.com/2011/jul/06/world/la-fg-russia-lawyer-20110706_

"The president agreed with us that crimes stand behind Magnitsky's death," Kirill

Kabanov, head of the Moscow-based National Anti-Corruption Committee, a human rights group, and a member of the presidential council, said by telephone after the meeting with Medvedev.

"We tried to make it clear in the report that, in an attempt to cover up their massive embezzlement, certain law enforcement officers initiated Magnitsky's arrest and tried to control the investigation from the very beginning."

Finally, for the avoidance of doubt, I would also like to revisit your question about Sergei's testimonies, and elaborate on your earlier questions regarding the December 2007 complaints and
Sergei's testimonies.

For a comprehensive understanding of this case, one must consider all circumstances, complaints, and testimonies together.
6

The contents of these December 2007 complaints should allay your concern, stated on April 27 2016, that you and your team are "struggling to see how that complaint [from December 2007] accused
Karpov and Kuznetsov of doing anything improper."

The following excerpts from the 3rd December 2007 complaint filed by Hermitage (ENGLISH: https://drive.google.com/file/d/0B6nugCIZ1LPPdF9yalZZOFVYd00/view; RUSSIAN: http://russian-untouchables.com/docs/D50.pdf) clearly demonstrate that Kuzentsov and Karpov are being implicated in wrongdoing:

"The large scale falsification of documents of title, authority of representatives, information in the Unified State Registry of Legal Entities and court rulings is virtually impossible without a deliberate or accidental assistance of law enforcement officers and arbitration court officials.

Individuals who falsified documents for the court could not have done it successfully without access to the original founding documents, seals and information about accounts and financial operations of LLC Makhaon, LLC Parfenion and LLC Rilend seized in the course of the investigation of criminal case No. 151231.

Not true, as even Magnitsky admits. Those docs, seals, etc not required to reregister companies

Starting from 2006, representatives of agencies of the Main Directorate of Internal Affairs began to manifest interest in the business of said companies.

In particular, starting from the summer of 2006, Major Kuznetsov A.G. of the operations department of the Main Directorate of Internal Affairs began delivering inquiries to various banking and financial institutions with requests to provide as detailed information as possible pertaining to cash flow and asset status of these companies. What these requests all have in common is that Mr. Kuznetsov is stated therein as the executor of the request, each request was personally delivered by him to the corresponding institution and he also

personally collected all responses to the requests.

Yes because they were involved in tax evasion.

In particular, such requests were made in regard with LLC Parfenion, LLC Makhaon and LLC Rilend (requests to CJSC Commercial Bank Citibank No. 55/6-6536 of 8 June 2006, to LLC Commercial Bank HSBC BANK (RR) No. 55/6-6373 of 19 June 2006, to LLC Parfenion No. 55/6-6315 of 16 June 2006, to LLC Rilend No. 55/6-6316 of 16 June 2006, Attachment No. 43). In addition, in his discussions with representatives of a branch of Hermitage Capital (Russia) Services Limited, Mr. Kuznetsov justified his interest in these companies by the fact that they were paying large amounts of taxes.

On 4 June 2007 officers of the Main Directorate of Internal Affairs, including Mr. Kuznetsov A.K., who had been promoted to lieutenant colonel, conducted a search on the premises of Hermitage Capital (Russia) Services Limited and Firestone Duncan (CIS) Limited, which provided legal and accounting assistance to our companies, and confiscated all original documents of a large number of companies, including LLC Parfenion, LLC Makhaon and LLC Rilend, using the criminal case against the management of LLC Kameya as a pretext.
7

In June/July of 2007, under the pretext of identifying tax crimes and investigating the case against LLC Kameya, they conducted a purposed search for and seizure of information pertaining to the business of other companies, in regard with which no criminal case had been opened." (p.13-14)

When investigators do raids, they collect all information since they don't know what companies may be involved, including as shell subsidiaries. Nothing unusual about this.

"All said versions of the Bylaws were stored on the corporate server of Firestone Duncan (CIS) Limited seized in the course of the search at the office of Firestone Duncan (CIS) Limited, and together with the rest of the seized documents were kept at the Main Investigative Department of the Main Directorate of Internal Affairs of the city of Moscow in custody of senior investigator of the Division of Taxes and Fees of the Main Directorate of Internal Affairs for the city of Moscow, Karpov A.N., at the time when the falsified amendments were made." (p.16)

I would also like to draw your attention to the 10 Dec 2007 complaints filed by Hermitage to the
Chairman of Investigation Committee of General Prosecutor Office of Russian Federation, the General Prosecutor of Russia, and the Internal Affairs of the Interior Ministry,

"These frauds occurred with the possible assistance and participation of officers of the Investigative Department of the Moscow Branch of the Interior Ministry and some judges of the Arbitrarion Court of St. Petersburg and the Leningrad Region." (p.2)

"This large-scale fraud involving court judgments intended to steal assets from Russian companies based on the falsification of statutory documents, corporate resolutions and UGRUL records could not have been possible without the malicious or at least negligent

assistance of the law enforcement agencies and courts" (p.5)

In fact those companies had no assets as Browder later admitted. They had been stripped and sent offshore to avoid being attached for back taxes.

These complaints provide the context for Sergei's testimony given on 5 June 2008. It is also important to understand that Sergei assisted in the preparation of these complaints.

In his 5 June 2008 testimony Sergei was invited to give evidence for the criminal case that was opened on the basis of the complaints Hermitage filed in December 2007.

(ENGLISH: https://drive.google.com/file/d/0B6nugCIZ1LPPd1VXZE5MRkFIT1E/view RUSSIAN: http://russian-untouchables.com/docs/D64.pdf)

In Sergei's 5 June 2008 testimony, he outlines Karpov and Kutznetsov's actions. He also says the following:

"So, the aforesaid circumstances are objective evidence that in 2007, three companies: LLC Parfenion, LLC Makhaon and LLC Rilend with all their assets were misappropriated with the possible use of the materials and information seized during the search under the investigation into the criminal case with respect to LLC Kameya's General Director I.S. Cherkasov."
8

This is clearly implicating the police in wrongdoing. As Kuznetsov led the raid and Karpov kept custody of the documents, his testimony on 5 June 2008 clearly implicates Karpov and Kuznetsov in the fraud.

Magnitsky's testimony says nothing of the kind. Just that they as tax fraud investigators were investigating Hermitage tax fraud. (link to June testimony)

In July 2008, Hermitage filed a new series of complaints on the basis of Sergei's investigation, reporting the discovery of the $230 million theft from the Treasury,

reporting in July? It was already reported in April. The whistleblower was Rimma Starova, a hired "name" fronting as a director of the company to which the shells had been transferred.
She saw a newspaper article April 3, 2008, in the Russian business daily Kommersant reporting that Rilend, Parfenion and Makhaon had allegedly used tax evasion schemes, and that Russian law enforcement agencies had brought criminal charges against Browder and Cherkasov in absentia. She didn't want to take a fall about the theft and went to the police. (Nekrasov film)

which followed the misappropriation of Hermitage's companies and the multi-million false liabilities against them. In the conclusion of these documents it states:

"In the five months of the preliminary investigation no one has been charged with unlawful activities. On the contrary, the operational support of the investigation into this case was

assigned to the very same authorized operations officer Kuznetsov A.K who conducted the seizure and confiscation of documents that were subsequently used to perform fraudulent activities" (p.4)

"The theft of state budget funds appears to have been assisted by the actions of certain members of the law enforcement agencies, who under the pretext of investigating a criminal case against OOO Kameya obtained information on the financial and business activities of Rilend, Makhaon and Parfenion, companies unrelated to Kameya, and seized their articles of incorporation and seals, which were later used by the perpetrators to fraudulently register ownership of the companies and thereby obtain court decisions by the use of fraudulent documents." (p.7)

Two and half months later, in his testimony of October 7 2008 (English: https://drive.google.com/file/d/0B6nugCIZ1LPPOW04OURKV3JtdUU/view, Russian: http://russian-untouchables.com/docs/D65.pdf) Sergei states at the beginning that:

"I confirm my testimony given on 05/06/2008 under case number 374015 with respect to the circumstances surrounding the issue of the powers of attorney to Attorney E.M. Khayretdinov on behalf of the Parfenion Limited Liability Company, Makhaon Limited Liability Company, and Rilend Limited Liability Company dated 17/10/2007."

This statement explicitly connects this testimony with his earlier testimony (ie. That the companies
were misappropriated with the use of materials and information seized during the search).

But link to june testimony shows this is false.

He then goes on to mention, "the subsequent discovery of the embezzlement of budget funds in excess of Five Billion rubles (RUB 5,000,000,000), which had obviously been committed by the same group of
persons that had used illegal reregistration of the Parfenion Limited Liability Company, Makhaon Limited Liability Company, and Rilend Limited Liability Company and filed claims against those companies as a tool for embezzling money from the state treasury."

This is the first testimony in which Sergei mentions the Russian Treasury theft. Taken in conjunction with his June 5 testimony, and the complaints filed in December 2007 and July 2008, it is clear that Karpov and Kuznetsov are complicit in this theft. 9

No, that is not proved. We can link to docs.

Sergei confirms this himself in his October 2009 testimonies (English: https://drive.google.com/file/d/0B6nugCIZ1LPPd2EwcE9MX1pjYUk/view Russian: http://russian-untouchables.com/rus/docs/D550.pdf)

"Kuznetsov and other law enforcement officials that have entered into a conspiracy with him could have been involved in stealing Makhaon LLC, Parfenion LLC and Rilend LLC followed by stealing RUB 5.4 bln from the budget ... they were vitally interested in suppression of my

activity connected with the assistance I was rendering to my client in investigating the circumstances of the above crimes. It was the ground for my prosecution"

could have been means nothing

Finally, in relation to your point about Karpov offering to hand back the documents, this point also needs to be taken in context.

We requested the return of the documents immediately after they were seized in June 2007, and continued to do so. As Sergei states in his testimony,

"Many times the lawyer of Firestone Duncan (CIS) Limited and the company's representatives requested Investigator P.A. Karpov to return the seized documents that were not related to the case investigated by P.A. Karpov, but the investigator kept delaying the return of the documents saying that there were many documents and it took him much time to finish examining them. Some, very few, documents were returned on 5 and 14 October 2007, the rest of the documents have never been returned: the documents and the seals of LLC Makhaon, LLC Parfenion and LLC Rilend have not been given back by Karpov up till now."

The part of Sergei's testimony that you refer to, where Karpov offered in November 2007 to return the documents, occurred after the element of the fraud which required these documents had already taken place (the re-registration of the companies and the collusive lawsuits), and when we already knew about the theft of the companies and the collusive lawsuits. At this point we did not want the documents returned as they were evidence of the police involvement in the crime.

In summary, the accusations on the complicity of Karpov and Kuznetsov in the fraud began in December 2007. Taking the criminal complaints filed by us in December 2007, Sergei's testimony in support of those complaints in June 2008, and Sergei's further testimony in October 2009, it is clear that Kuznetsov and Karpov were implicated in the fraud from the beginning, and that Sergei was arrested because the combination of these two testimonies and the criminal complaints filed were damning and concrete evidence of their culpability.

Those testimonies do not say that

Furthermore, going back to Kabanov's statement, all of the documents mentioned above (December 2007 complaints, July 2008 and Sergei's 3 testimonies) emphasize the resounding absurdity of Kabanov's statement that there were no legal documents showing that Magnitsky implicated Karpov and Kuznetsov.

There are no such documents. Link to Magnitsky's testimonies.

Issue 3: Translations

Q3 Lastly, I invite your response to my question about language in an English translation on your web site that does not appear in the Russian version. Specifically, we see an English translation

of the Russian Public Oversight Commission for Human Rights report that included a purported statement by Magnitsky to a Russian interior ministry official on October 13, 2009, a month before his death. In that English version, Magnitsky accuses interior ministry officials in the "theft of 5.4 billion rubles from the State Treasury," and it added that these men "were extremely interested in suppressing my activity relating to assisting my client in investigating the circumstances connected with these criminal offences." We don't see that language in the Russian version of the document, linked below. In your email of 4/26, you pointed us to a handwritten document, but that is not the document we are asking about. Those are below. Could you please explain why the English version appears to contain a paragraph that isn't in the Russian version?

Russian version http://russian-untouchables.com/rus/docs/app_1.pdf
English translation http://russian-untouchables.com/docs/D24.pdf

The English translation you cite (http://russian-untouchables.com/docs/D24.pdf) is the translation of the first official report by the Public Oversight Commission, which was sent to us on 28 December 2009 by Liubov Volkova, Deputy Chairman of the Commission. I have included the PDF of the original Russian version of the report, and I have also included below a screenshot of the original email sent by Volkova. As you will see, there is no difference between the English version and the Russian version – both clearly contain Magnitsky's statement concerning the theft of 5.4 billion rubles.

The Russian document you cite - (http://russian-untouchables.com/rus/docs/app_1.pdf) – can be found here in English: http://russian-untouchables.com/rus/docs/App1ENG-Public-Oversight-Commission%20report.pdf. It is the Public Oversight Commission report which was included as an Appendix in the Presidential Human Rights Council Report in 2011. It can also be found on the Russian Untouchables website:
http://russian-untouchables.com/eng/civil-right-council/

As you will see, there is no discrepancy between the Russian document and its English translation.

For reasons unknown to us, the three sentences about the 5.4 billion rubles were omitted in the latter version of the Public Oversight Commission's report. This must have been a clerical error because the handwritten source documents of Sergei Magnitsky contain his original statements about the 5.4 billion rubles in full.

Clerical error? Consideration the false assertions made so far, one cannot assume validity of those handwritten documents.

We refer you again to Sergei Magnitsky's handwritten source document of 13 October 2009, which is the only document that is relevant in this case. (http://russian-untouchables.com/docs/D66-zayavlenie-magnitskogo-13-10-2009.pdf).

On the 4th page of the statement, in line 4 you can see words in Russian: "theft of 5.4 billion rubles from the State Treasury," and at line 6:

"were extremely interested in suppressing my activity relating to assisting my client in investigating the circumstances connected with these criminal offences." 11

For completeness, Sergei Magnitsky continues to say in this statement: "which served as a reason to conduct my illegitimate criminal prosecution by investigator Silchenko."

No evidence of the above

Furthermore, Sergei Magnitsky repeated the same statement a day later, on the 14 th October 2009, in an oral testimony which was recorded by the Russian authorities, in which Sergei Magnitsky again
confirms the theft of 5.4 billion rubles from the state treasury
(English: https://drive.google.com/file/d/0B6nugCIZ1LPPd2EwcE9MX1pjYUk/view)
(Russian: http://russian-untouchables.com/rus/docs/D550.pdf)

"I believe that Kuznetsov and other law enforcement officials who have entered into a conspiracy with him could have been involved in the theft of Makhaon LLC, Parfenion LLC and Rilend LLC followed by the theft of 5.4 bln rubles from the budget using the method described above, and they were vitally interested in suppressing my activity connected with the assistance I was rendering to my client in investigating the circumstances of the above crimes, which served as a reason to carry out my criminal prosecution by the investigator Silchenko O.F. I believe that the inhuman and degrading confinement conditions in the pre-trial detention facility have been created for me with participation and connivance of the investigator Silchenko O.F. During the imprisonment period I was transferred five times to four various detention facilities. I am already tired to count the cells to which I was moved so many times."

"could have been" is not an assertion of fact.

These documents demonstrate, unequivocally, that the statements by Magnitsky about the 5.4 billion ruble theft, which are included in the December 2009 Public Oversight Commission report, are not "purported."

(this is where he says they "could have been involved"

I hope that this clears up your misunderstanding about the translations. The original source documents of Sergei Magnitsky's testimony should also make clear to you that there is no validity to your assertions that I "concocted the story" about Magnitsky being a whistleblower.

Evidence shows that reports about the tax refund fraud occurred months before Magitsky's alleged June 2008 whistleblowing. Including these articles in Kommersant in April.
April 3, 2008 https://www.kommersant.ru/doc/875770 and
April 4, 2008 https://www.kommersant.ru/doc/876447
[in Russian, I need to do translations]

END