

taxes for Kameya. They came up with an arbitrary tax claim for the company, and because Ivan administered the entity for our client, the police blamed Ivan.

No matter how illegitimate the Russian criminal justice system may seem from the outside, Russia is still a sovereign state that most Western governments cooperate with on extradition requests, Interpol Red Notices, and international asset freezes. Even though we were in London, ignoring a criminal case like this could lead to all sorts of terrible things for Ivan.

The warrant was baseless—Kameya had paid the same rate of tax as everyone else—and accusing Ivan of any crime was plainly unjust. If there was ever a person who lived by the rules, it was Ivan Cherkasov. He was a good husband, father, friend, and colleague. His suits were always pressed, his hair was always trimmed, and he was always on time. Watching him pace the office because of this trumped-up charge was infuriating, and I promised I would do whatever I could to help him sort out this mess.

The first thing I did was to retain the best tax lawyer I knew in Moscow, a thirty-five-year-old **attorney** named Sergei Magnitsky. Sergei was the **head of the tax practice at Firestone Duncan**, and his knowledge of Russian tax law was encyclopedic. Since he'd begun working there, he was rumored never to have lost a case.

Once Sergei was on board, we asked him to analyze whether we'd done anything wrong. Ivan had always been vigilant, and I assumed that our taxes were correctly paid, but since the Interior Ministry was making such grave allegations, we needed to be absolutely sure.

Sergei requested all of Kameya's tax filings and supporting documents. He stayed up late into the night and called the next morning with his analysis: "Guys, I've looked at every aspect of Kameya's tax situation. Ivan's done nothing wrong."

While Sergei could help us understand tax law, Ivan also needed a criminal lawyer to deal with the police. We then hired Eduard Khayretdinov, a former police investigator and judge who'd been a defense attorney since 1992. He was forty-eight years old, six feet

two, with gray hair, a thick mustache, and big hands. He reminded me of a Russian version of the Marlboro Man. He was the type of man you wanted to have on your side in Russia if things ever went horribly wrong. He'd defended and won some of Russia's most high profile and seemingly hopeless criminal cases—in a country whose conviction rate is over 99 percent, that was a true miracle.

Eduard volunteered to go to the police station to find out what the cops were up to. When he arrived, he was directed to **the lead investigator on the case, a thirty-year-old major named Pavel Karpov.** Eduard asked Karpov for a copy of some of the case files, which under Russian law the defense attorney is entitled to see. Karpov refused. This was very unusual. In Eduard's fifteen years as a defense lawyer, it had never before happened.

Eduard was frustrated by Karpov's stonewalling, but I actually saw it as a positive sign. I thought that if Karpov was afraid to show us the case files, it must mean that he simply *had* no case.

Unfortunately, my optimistic theory started to unravel almost immediately. **On June 14 I** got a call from Catherine Belton, the reporter from the 2006 G8 summit who'd asked Putin why I was kicked out of the country. She was now working for the *Financial Times* and wanted to know if I had any comment on the raids by the Interior Ministry. I gave her my response and hoped the article would accurately reflect our side of the story.

The next morning I went to the front door to pick up the papers and was greeted by a headline on the front page of the *FT* that read, **"Russia probes Browder firm over taxes."** I sat on the bench in my hallway and read the article three times. It was full of Interior Ministry fabrications and innuendo, but the one thing that jumped out at me was a single sentence in the middle of the story: "Investigators are targeting Mr. Browder as being behind the scheme."

These guys weren't backing off at all. They had much bigger plans. Clearly, whatever was happening with Ivan and Kameya was just a prelude to a much bigger plan to go after me.

This was disturbing, and we were at a complete disadvantage.