

# Exhibit 47

# EXHIBIT 22



Translation from Russian into English  
Перевод с русского языка на английский язык

**JUDGMENT**  
**IN THE NAME OF THE RUSSIAN FEDERATION**

Moscow

July 11, 2013

Tverskoy district court of Moscow composed of:

the Presiding judge - judge Alisov I.B., under secretaries Fomicheva E.M. and Kvekveskiri L.Z., with the participation of:  
the public prosecutors – prosecutor of the Prosecution Office of Moscow Reznichenko M.V. and assistant of Tverskoy inter-district prosecutor of Moscow Slobodin S.A.,  
the representatives of the aggrieved party Mostovoy K.V. and Gerasimova A.A.,

the advocates - lawyers Gerasimov N.V., Goncharova K.A., Boiko V.I., submitting the certificates №№ 8923, 7946 and 6867, the warrants №№ 288, 265 and 699, respectively, having examined in open court a criminal case against

**William Felix Browder**, who was born on April 23, 1964 in New Jersey, USA, a **British citizen** living 2-3 Golden Square, Grafton House, Floor 3, London, W1F 9 HA United Kingdom, not registered on the territory of the Russian Federation,

accused of committing two crimes under Paragraphs "a" and "b" of Part 2 of Art. 199 of the Criminal Code the Russian Federation (the Federal Law as amended from 08.12.2003 № 162- FZ), and **Magnitskiy S.L.**, accused of committing two crimes under Parts 3 and 5 of Art. 33 and Paragraphs "a" and "b" of Part 2 of Art. 199 of the Criminal Code of the Russian Federation (in the version of the Federal Law from 08.12.2003 № 162- FZ),

resolved:

**Browder committed tax evasion from two organizations by including wittingly false information to tax returns**, by a group of persons by previous concert, on a large scale, in the following circumstances.

So, being the Head of the Moscow Representative Office of the Company "Hermitage Capital Management Limited" (hereinafter – the Representative Office), registered at the address: Board room 1, Butyrskiy Shaft, Moscow, but actually located at the address : 9, Dmitrovskiy Lane, Moscow, he negotiated with **Magnitskiy S.L.**, in respect of whom the individual decision to dismiss the criminal case on the basis of Paragraph 4 of Article 24 of the Code of Criminal Procedure of the Russian Federation, who operated in the field of general audit and provided services for accounting and tax accounting to the customers of the branch of "Firestone Duncan Limited" in Moscow ( hereinafter - the Branch of the Company) , registered at the address : Building 2, 5, Diegtiarnyy Lane, Moscow, but actually located at the address: Building 2, 13, Staropimenovskiy Lane, Moscow, acting in the interests of the mentioned Representative Office, and with unidentified persons on the joint commission of actions aimed at tax evasion from the organizations-taxpayers, by including wittingly false information to tax returns, using the laws of the Russian Federation on concessionary taxation, namely, that the Law of the Russian Federation from 27.12.1991 № 2116-1 "On income taxes of enterprises and organizations" (as amended from 09.05.2001), the rate of income tax paid to the federal budget, is set at 11 %; the income tax is paid to the budgets of the constituent territories of the Russian Federation according to the rates established by the legislative (representative) bodies of constituent territories of the Russian Federation, in the amount of not more than 19 %; the income tax is paid to the local budgets according to the rates established by the representative bodies of the



local government, in the amount of not more than 5 %; in accordance with Paragraph 2 of Article 6 of the same Law, a benefit for this tax is provided in the form of reducing rates of income tax paid to the federal budget by 50 % , i.e. at the amount of 5.5% of the taxable income for enterprises and organizations if disabled people make up at least 50 % of the total number of employees.

With these purposes, Magnitskiy developed a plan of the crime, according to which he found some unidentified persons with special knowledge in the field of accounting, tax accounting, stock market and the relevant legislation of the Russian Federation. After that, in 1998, the unidentified persons established, incorporated and registered in the tax accounting the LLC "Dalniaya Step" INN 0814099824 and the LLC "Saturn Investments" INN 0814103679 located: Room 15, 301, Lenina Street, City of Elista, Republic of Kalmykia, Russian Federation, which are tax- and fee payers obliged to calculate and pay the legally established taxes and fees within the time specified in Paragraph 2 of Art. 15 of the Federal Law from 21.11.1996 № 129- FZ "On Accounting" and Paragraph 3 of Article 8 of the Law of the Russian Federation from 27.12.1991 № 2116-1 "On income taxes of enterprises and organizations", according to the annual accounts within ten days from the date fixed for the submission of accounting reports for the past year - within 90 days from the end of the year, in this case, up to April 10, 2002.

The Resolution № 2 of the sole participant of the LLC "Dalniaya Step" on June 8, 1998 and the Resolution № 2 of the sole participant of the LLC "Saturn Investments " on June 8, 1998 appointed Browder the Director General of each company since June 9, 1998, as well as the sole executive body of each company.

In accordance with Art. 6 of the Federal Law of 21.11.1996 № 129- FZ "On Accounting", Browder was responsible for the timely provision of complete and accurate accounts, for tax payments in corpore, for law compliance during financial and business transactions, as well as reporting of the tax declaration and other documents necessary for tax control to the tax authority, the reporting of which is mandatory in accordance with the legislation of the Russian Federation on taxes and fees; according to the Charters he had the powers to fulfill the current management of the Companies; to act without a power of attorney on behalf of the Companies, to represent its interests and make deals; to dispose of the Company's property, including money on the Company's bank accounts; to issue orders for the appointments of the Company's employees, their transfer and dismissal, to issue orders and to give instructions obligatory for all employees of the Companies.

In violation of Art. 57 of the Constitution of the Russian Federation, Articles 3 and 23 of the Tax Code of the Russian Federation, Browder together with Magnitskiy and unidentified persons negotiated an evasion of legally established taxes and fees by including wittingly false information to tax returns on the application of tax benefits in accordance with the above-mentioned legal texts.

Furthermore, Magnitskiy, who was not an official employee of the LLC "Dalniaya Step" and the LLC "Saturn Investments", acting in pursuance of the common goal of tax evasion, during the period from the beginning of 1997 to March 29, 2002, being aware that these Companies are incorporated in the Republic of Kalmykia, of the nature of their business activity, of its membership and working people, organized the accounting management of the Companies by unidentified persons, supervised their activities, as well as contributing to the commission of the crime, provided the execution of initial and accounting documents with false information about the employment of disabled people in the Companies, i.e. the documents that serve as bases for the preparation of tax returns, and with the intention to create the appearance of compliance with the above-mentioned legal texts on taxation, both personally and by giving instructions to unidentified accomplices, found some residents of Elista unaware of the criminal plans and the final result, such as Vankayev S.S., Tsedieyev V.N., the Chairman of the Association of Veterans of the war in Afghanistan and personally acquainted with a lot of disabled people, Biatkiev V.A., who personally gave their



consent for the fictitious employment in the LLC "Saturn Investments" and attracted other disabled people.

In accordance with the gained agreement, Magnitskiy and unidentified persons have developed labor contracts and staff lists of the LLC "Dalniaya Step" and the LLC "Saturn Investments", according to which the average number of the employed disabled people was not less than half of the total number of employees of the Companies.

After that Browder, Magnitskiy and unidentified persons, wittingly aware that no work will be performed by the disabled people, without creating jobsites for them, organized with the help of Vankayev S.S., Tsedieyev V.N., Biatkiev V.A. the signing of the labor contracts about hiring for positions in analytical departments the disabled employees Mikuliayeva I.S. and Bukayev A.E. to the LLC "Dalniaya Step", and the disabled employees Byatkiyeva V.A., Bukayeva O.E., Badykov E.Y. , Sumyanov V.V. to the LLC "Saturn Investments", each of whom had a permanent jobsite, started new employment records , allegedly confirming their employment to the Companies and organized their signing by unidentified persons, organized the signing of the labor contracts and staff lists, on one hand on behalf of the Director General of the Companies Browder and on the other hand by the disabled people Mikuliayeva I.S. and Bukayev A.E.,

Byatkiyeva V.A., Bukayeva O.E., Badykov E.Y. , Sumyanov V.V.

Thus, the staff of each Company consisted of the Director General Browder and disabled employees of the analytical department of this Company, who practically didn't perform their work duties.

Then, copies of personal documents of Mikuliayeva I.S. and Bukayev A.E., Byatkiyeva V.A., Bukayeva O.E., Badykov E.Y., Sumyanov V.V., including those confirming their disability, labor contracts and staff lists of the Company at the direction and under the guidance of Magnitskiy were used personally by him as well as by unidentified persons to establish and keep the accounting, tax reporting, and to justify the use of the reduced rate of income tax paid to the federal budget, in relation to the LLC "Dalniaya Step", as well as to the LLC "Saturn Investments".

In addition, Browder and Magnitskiy, who directed the activities of unidentified persons concerning the accounting and tax records and the preparation and filing of tax returns of the LLC "Dalniaya Step", as well as to the LLC "Saturn Investments", in the same period and place negotiated to participate in the actions aimed at tax evasion from the organizations-taxpayers, by including wittingly false information to tax returns, using the laws of the Russian Federation and the Republic of Kalmykia on concessionary taxation, namely, that the Law of the Russian Federation from 27.12.1991 № 2116-1 "On income taxes of enterprises and organizations" (as amended from 09.05.2001); the income tax is paid to the budgets of the constituent territories of the Russian Federation according to the rates established by the legislative (representative) bodies of constituent territories of the Russian Federation, in the amount of not more than 19 %; the income tax is paid to the local budgets according to the rates established by the representative bodies of the local government, in the amount of not more than 5 %; Paragraph 9 of Art. 6 of the Law provides the representative bodies of local government with the right to establish additional tax benefits for certain categories of taxpayers up to the amount of the tax that shall be paid to their budgets;

Article 3 of the Law of the Republic of Kalmykia № 12-II-3 from 12.03.1999 "On tax benefits to enterprises investing in the economy of the Republic of Kalmykia" (as amended from 18.01.2001) provides with the benefit in the form of full exemption from income tax payable to the budget of the Republic of Kalmykia (at the rate of 19%) companies declared those which invest in the economy of the Republic of Kalmykia and relevant to the investment criteria, and the representative bodies of local government of the Republic of Kalmykia can set similar benefits in terms of payments paid to local budgets;

According to Article 2 of this Law of the Republic of Kalmykia, companies engaged in the investment to the economy of the Republic are, in particular, profit and non-profit organizations established in accordance with the laws of the Russian Federation on the territory of the Republic after the enactment of the Law, regardless of the place of origin of the capital, including those involving foreign individuals and legal entities that are not subsurface users on the territory of the Republic; registered as a company engaged in the investment in the economy of the Republic of Kalmykia, under the Ministry of Investment Policy of the Republic of Kalmykia (hereinafter the Ministry); the investment of enterprises to the economy of the Republic of Kalmykia satisfy the criteria of the Ministry;

the Resolution № 7 of Elista City Council from 25.01.2001 "On tax benefits to companies investing in the economy of the Republic of Kalmykia", provides with the benefit in the form of full exemption from income tax payable to the budget of the city of Elista (at the rate of 5%);

Orders of the Ministry № 3-RP/SM/15 from 15.03.1999 and №4-rp/SM/20 from 20.04.1999 establish that the enterprises are considered investors subject to the investing in investment projects, according to the list and volumes specified in Annex 1 to the Order from 15.03.1999, one of which was the investment project "Establishment and further development of the business center within ATOOS "City Chess", providing for its development and for the establishment within its territorial boundaries of business center with the aim to involve Russian and foreign investors to the Republic; the total investment requirement was in the range of 120,000,000 U.S. dollars, which at the rate of the Russian ruble on 15.03.1999 amounted to the sum of 2,774,400,000 rubles; the form of cooperation, giving the grounds for the use of tax benefit for the full exemption from income tax in the regional and local budgets to the organizations that accepted the specified offer, provided the transfer of funds in the amount of not less than 1000 rubles, as well as the celebration and the implementation of the investment contract and the additional investment agreement defining the subsequent total investment amount; procedure, amount and terms of investment payments; mutual rights and obligations of the OJSC "Kalmykskiy business-center" and similar organizations.

Acting for these purposes, knowing for sure that the organizations would lose the right to benefits under Part 1 of Art. 3 of the Law of the Republic of Kalmykia № 12-II-3 from 12.03.1999 "On tax benefits to companies investing in the economy of the Republic of Kalmykia", in case of unconformity to the investment criteria, for the purpose of income tax evasion, they sent the application to the Ministry on August 17, 1999 to register the LLC "Dalniaya Step" and the LLC "Saturn Investments" as companies that invest in the economy of the Republic of Kalmykia.

On August 18, 1999 by the payment orders № 63 and № 65 to the bank account №070281080000000265 of the OJSC opened in the Commercial Bank "National Clearing Bank ", they have made investment payments in the amount of 1,000 rubles each, accepting (taking) the offer of the OJSC "Kalmykskiy business-center" issued on March 19, 1999, which does not contain the essential terms of the contract for the investment in the project "Establishment and further development of the business center within the administrative territorial unit with special status "City Chess" (hereinafter ATOOS "City Chess").

On June 15, 2000 on the basis of these documents, the LLC "Dalniaya Step" and the LLC "Saturn Investments" are put to the register of companies that invest in the economy of the Republic of Kalmykia by the Ministry, under the numbers B-00303 and B-00330, respectively.

Furthermore, being able to exploit the benefits of income tax, subject to the fulfillment of statutory obligations and compliance with the criteria of investment, Browder, Magnitskiy and unidentified persons in violation of the above-mentioned legal texts in the period did not make any investments in the construction and development of the business center or sign additional investment agreements from August 18, 1999 to March 29, 2002, as a result neither the LLC "Dalniaya Step" nor the LLC "Saturn Investments" did not meet all the criteria defined by the Ministry for the enterprises registered as investors.

- Taking advantage of the conditions created by them for tax evasion in relation of the profits gained from the activity of the LLC "Dalniaya Step" and the LLC "Saturn Investments", in pursuance of the common criminal intent and acting in accordance with a

previous concert on tax evasion, knowing wittingly that during the year 2001, the average number of disabled people in the LLC "Dalniaya Step" and the LLC "Saturn Investments" was less than 50%, the Companies do not invest in the economy of the Republic of Kalmykia and do not meet all the criteria of investment, Magnitskiy, who actually directed the activities and acted the Chief Accountant of the LLC "Dalniaya Step" and the LLC "Saturn Investments", being in the office of the branch of "Firestone Duncan Limited" in Moscow located Building 2, 3, Staropimenovskiy lane, from 1 January, 2001 to 29 March, 2002 together with unidentified partners, with the knowledge of Browder, concluded the following: "Tax calculation (tax bill) on the basis of actual value profit for the year 2000" (annex No. 9 to the regulations of Ministry for Taxes and Levies of the Russian Federation No. 62 dd. June the 15th, 2000) -that is an accounting document that is the basis for calculation and payment of taxes and fees of "Dal'nyaya Step", LLC, in which records about profits tax base are introduced in the amount of 1 082 409 577 rubles; as well as false facts: into the information field 6 "profit tax rate - in total %", including paragraph "a" of the field "federal budget" (the amount paid to the budget of Russian Federation) introduced a rate of 5.5% instead of 11% and calculated the tax to pay in the amount of 59 532 527 rubles instead of 119 065 053 rubles, having defeated profit taxes to be paid to the federal budget in the amount of 59 532 526 rubles; into the paragraph "6" "into the budgets of the republics within Russian Federation, budget of areas, regions and the cities of Moscow and St. Petersburg, autonomous entities" (the amount paid to the budget of the Republic of Kalmykia), introduced tax rate 0% instead of 19% and the calculated due and payable tax amount 0 rubles instead of 205 657 820 rubles, having defeated profit taxes to be paid to the budget of Republic of Kalmykia (regional budget) in the amount of 205 657 820 rubles; into the paragraph "b" "to the budgets of regions, cities and districts in the cities, towns, rural settlements" (the amount paid to the budget of the municipality), introduced a rate 0% instead of 5%, calculated due and payable tax amount 0 instead of 54 120 479 rubles, having defeated profit taxes to be paid to the budget of Elista (local budget) in the amount of 54 120 479 rubles, that is, calculated the profit tax to pay to "Dal'nyaya Step", LLC in the amount of 59 532 527 rubles instead of 378 843 352 rubles, having defeated profit taxes to be paid in the amount of 319 310 825 rubles, that is in especially big amount;

- "Tax calculation (tax bill) on the basis of actual value profit for the year 2001" (annex No. 9 to the regulations of Ministry for Taxes and Levies of the Russian Federation No. 62 dd. June the 15th, 2000)-that is an accounting document that is the basis for calculation and payment of taxes and fees of "Saturn investments", LLC, in which records about profits tax base are introduced in the amount of 689 100 639 rubles; as well as false facts: into the information field 6 "profit tax rate - in total %", including paragraph "a" of the field "federal budget" (the amount paid to the budget of Russian Federation) introduced a rate of 5.5% instead of 11% and calculated the tax to pay in the amount of 37900535 rubles instead of 75 801 070 rubles, having defeated profit taxes to be paid to the federal budget in the amount of 37 900 535 rubles; into the paragraph "6" "into the budgets of the republics within Russian Federation, budget of areas, regions and the cities of Moscow and St. Petersburg, autonomous entities" (the amount paid to the budget of the Republic of Kalmykia), introduced tax rate 0% instead of 19% and the calculated due and payable tax amount 0 rubles instead of 130 929 121 rubles, having defeated profit taxes to be paid to the budget of Republic of Kalmykia (regional budget) in the amount of 130 929 121 rubles; into the paragraph "b" "to the budgets of regions, cities and districts in the cities, towns, rural settlements" (the amount paid to the budget of the municipality), introduced a rate 0% instead of 5%, calculated due and payable tax amount 0 instead of 34 455 032 rubles, having defeated profit taxes to be paid to the budget of Elista (local budget) in the amount of 34 455 032 rubles, that is, calculated the profit tax to pay to "Saturn investments", LLC in the amount of 37 900 535 rubles instead of 241 185 224 rubles, having defeated profit taxes to be paid in the amount of 203 284 689 rubles, that is in especially big amount.



After which Magnitsky, having known about falsity of information introduced to these tax bills in the area of application of relief for the payment of profit tax by societies organized the tax bills to be signed by unidentified accomplices on behalf of the Director General of "Distant steppe", LLC and "Saturn investments", LLC Browder and tax bills to be given to the inspection of Ministry for Taxes and Levies of the Russian Federation in Elista city of Republic of Kalmykia on the 29th of March, 2002.

As the judicial examination of the criminal case against Mr Browder is performed in the order of items 4 and 5 of article 247 of the RF Cr.P.C. his attitude towards the charge was not clear up, however, from examined submission of accused and his defence lawyers at judicial sitting follows that Browder does not acknowledge his guilt in alleged to him crime, the present criminal case does not contain any evidences of illegal acts; criminal procedure is essentially a tool of pressure on him and Magnitsky, in connection with their position to the stealing of assets of organizations related to "Hermitage Capital Management", to which law enforcement officials are accessorial according to the opinion of defence.

Judicial examination of criminal case concerning Magnitsky is performed in compliance with legal proposition of decree of Constitutional Court of the Russian Federation No. 16-II dd. 14.07.2011.

It is follows from examined evidences of Magnitsky at judicial sitting that he did not acknowledge his guilt in alleged to him actions and when final charge was brought he explained that criminal procedure against him was rather directed not to achieve aims, improved with the article 6 of RF Cr.P.C. than it was a retaliatory measure with the aim to punish for help which he (Magnitsky S.L.) rendered to his client and which concerned money funds stealing fact finding, which belonged to part of firms - "Reland" LLC, "Mahaon" LLC and "Parfenion" LLC. In the course of providing this assistance, he (Magnitsky S.L.) knew about possible involvement in the stealing of the listed companies of officials of Ministry of the Interior of Russia, and also that the stolen companies were later used by lawbreakers to steal from the State Treasury of taxation in the amount of \$ 5.4 billion. rubles, previously paid by these Companies at the time when they were controlled by his client. So in 2007, the institution of criminal proceedings was organized on the basis of pointless facts, then the house-check of the office of "Firestone Duncen" was performed. During the searches, officials of Ministry of the Interior confiscated documents and presses of «Reland» LLC, «Mahaon» LLC and «Parfenion», LLC. Further, the officials of Ministry of the Interior of Russia and other persons using these documents had rebooked the listed above companies in assumed names, they are - Markelova V.A. , Hlebnikova V.G. and Kurochkina V.N. The last, with the participation of the officials of Ministry of the Interior of Russia had fabricated documents on return from the budget funds in the amount of 5.4 billion rubles paid in taxes by the companies "Reland," "Mahaon" and "Parfenion". When he (Magnitsky S.L.) knew about listed above stealing, he gave evidences concerning involvement to this crime of the officials of Ministry of the Interior to the investigator of Investigation Committee in RF public prosecution office. That is why, the present criminal proceedings against him (Magnitsky S.L.) is the revenge for giving pointed evidences.

In addition, Magnitsky explained that he had not negotiated neither with Browder, nor any other persons about joint actions aimed at tax evasion of corporate taxpayers -"Dal'nyaia Step", LLC and «Saturn investments", LLC; he did not organize this crime, did not receive any instructions and requests from Browder and others to develop a plan to perform a crime; he was not related to registration<sup>and</sup> and a bringing on charge "Dal'nyaia Step' ", LLC and "Saturn investments", LLC, did not carry out actual administration and management of the activity of listed juridical persons; "Dal'nyaia Step", LLC and "Saturn investments", LLC legally took the advantage of the discount on payment of income tax for a year, because in these societies more than 50% of persons with disabilities worked, who had been hired in accordance with the requirements of the present legislation- an employment contract was signed with each disabled person, the Director of the societies pointed out by Browder had issued orders about hire which



each employee was read and understood. The applications about the work in the societies for the disabled was the main place of work were received, that was reflected in the employment contracts; the notes about employment were made in the given by disabled persons labor books, and to individuals who had provided information that, prior to employment in "Dal'nyaia Step", LLC and «Saturn investments", LLC they had no seniority, new employment books were made; persons with disabilities were hired as employees of analytical departments for work at home that did not require creation of new working places; persons with disabilities received under the employment contract salaries distributed to bank accounts given by the disabled; workers with disabilities performed the work, which fully met the employer, their work was to monitor the changes in the legislation of Republic of Kalmykia and, if necessary, to prepare reports; he did not organize the signing of work books and other documents on behalf of Browder by unidentified persons and did not use the copies of personal documents of disabled workers, including confirming the disability, employment contracts and staffing for the establishment and maintenance of accounting, tax reporting and substantiation of lowering income tax rates; «Saturn investments", LLC and "Dal'nyaia Step", LLC corresponded to all the requirements, presented to companies investing in the economy of the Republic of Kalmykia, the societies received corresponding certificates and have been entered in the register of companies which invested in the Republic of Kalmykia; he did not send an application concerning registration of "Dal'nyaia Step", LLC and "Saturn investments", LLC as investing organizations, as well as did not send payment orders No. 63 and 65; the registration of the listed companies in the Ministry of Investment Policy of the Republic of Kalmykia corresponds to all the requirements of the legislation necessary for the legitimate use of the relief by taxpayers; he did not composed or introduced any false facts into "tax calculation (tax bill) on the basis of actual value profit for the year 2001" neither with knowledge of Browder nor with others of his own initiative. "Saturn investments", LLC and "Dal'nyaia Step", LLC did not organize the signing of tax bills of the listed societies by anyone on behalf of Browder and their representation to the tax office on March the 29th, 2002 .

However, the guilt of Browder in performing given in the descriptive part crimes of present judgement is proved with the following evidences.

The witness Esipov I.V. gave testimony in the court that in 1995-1996 he and Magnitsky worked for company "Firestone Duncan", the activity of which involved providing auditing, legal services, accounting, as well as advice in different economic and legal issues. Approximately in the second half of 1996 Browder W.F. became a client of the company, he was interested in registering a big number of Russian citizens as Russian legal entities and representatives of foreign companies at the territory of the Russian Federation, paying chartered capital and submitting accounting and tax reporting. The bills for the Firestone Duncan company were referred to Browder and paid by the Hermitage Capital company. All accounting and tax reporting of the organizations established in behalf of Browder was submitted to tax authorities through the Firestone Duncan company. After his discharge from Firestone Duncan the responsibility for providing foreign as well as Russian clients with auditing services was taken by Magnitsky. Witness testified that approximately in 2002 he met Magnitsky not far from his new apartment in Pokrovka St. in Moscow. During the meeting Magnitsky told him about conducting active work in the Kalmykia Republic, where very convenient and profitable tax benefits are provided at formal use of disabled people employment and where substantial tax benefits can be received for paying 1000 rubles to the republic budget.

Witness Ponomarev K.A. testified in court that he knew Magnitsky from studying at G.V. Plekhanov Russian Academy of Economics. Later they began to work together, including in Firestone Duncan. The witness can characterize him as a highly qualified expert who knows the legislation on taxes and auditing very well, so his job in the company was in fact heading the audit department responsible for organization of accounting for clients and audit reporting.

Since 1996 Firestone Duncan has got a new client: headed by Browder W.F. the Hermitage Capital company which task was to buy shares of the largest Russian strategic enterprises. "Firestone Duncan" developed the scheme of buying shares at inner prices and their subsequent selling to foreign companies at market prices for foreign buyers, and also a variety of tax optimization schemes were developed, including the use of disabled people employment as that provided tax rate reduction. At the meetings and negotiations where Browder, Magnitsky were present the latter expressed his negative opinion about the scheme, explaining that though it is formally consistent with the Russian legislation, but in fact is illegal, because disabled people do not really participate in the company work, many of them have a lot of labor books and "main" jobs.

By agreement with Browder about 20-30 employees of Firestone Duncan LLC were registered as Russian legal entities, these staff members were appointed directors. Firestone Duncan LLC provided services in audit, accounting and tax records for all the companies of Hermitage Capital. According to the witness, after he and Esipov I.V. were dismissed from Firestone Duncan LLC Magnitsky became responsible for providing audit and tax services to both foreign and Russian clients, he was in charge of all accountants and auditors of Firestone Duncan LLC and personally reported on progress to Browder. The witness testified that later while communicating with Magnitsky he learned that despite the initial negative opinion, the latter implemented previously developed schemes of tax evasion.

As follows from the records and registration files confiscated from the Interdistrict Inspection of the Ministry of Taxes and Charges of the Russian Federation in the Kalmykia Republic --

Dalnyaya Step LLC was registered under the regulation of the State Registration Chamber of the Kalmykia Republic №17 of 30.04.1998 №E-HH-60 with the location: the Kalmykia Republic, Elista town, 301 Lenina St., r. 15, TIN 0814099824 and according to the decision №2 of the sole participant of Dalnyaya Step of 08.06.1998 starting from 09.06.1998 Browder W.F. is appointed general director of the company;

Saturn Investments LLC was registered under the regulation of the State Registration Chamber of the Kalmykia Republic №1125 of 22.05.1998 №E-U-3542 with the location: the Kalmykia Republic, Elista town, 301 Lenina St., r. 15, TIN 0814103679 and according to the decision №2 of the sole participant of Saturn Investments of 08.06.1998 starting from 09.06.1998 Browder W.F. is appointed general director of the company;

the copies of offers issued by Kalmytsky Business Center JSC on March 19, 1999 state that one of them is offered to invest in building and developing Kalmytsky business center within the administrative-territorial unit with special status "City Chess", accepting it by implementation of minimum investment of 1,000 rubles, not subject to VAT, while the other one is offered to avail itself of a complex set of stated secretarial services costing U.S.\$ 300 subject to VAT per quarter at the exchange rate of the Russian Federation Central Bank for the payment date;

as follows from the copies of payment orders from August 18, 1999 № 63 and № 65 Dalnyaya Step LLC and Saturn Investments LLC, respectively, have made investment payments of 1,000 rubles each, to the account number 4070281080000000265 of Kalmytsky Business Center JSC opened in Commercial Bank "National Clearing Bank";

according to the statements by the general director of Saturn Investments LLC and Dalnyaya Step LLC Browder W.F. of August 17, 1999 in the IIP RK, he asks companies to be registered as those which invest in the economy of the Kalmykia Republic, in accordance with the Law of the Kalmykia Republic "About tax benefits for companies investing in the economy of the Kalmykia Republic", pointing out that he is familiar with the investment criteria;

according to "Calculation (tax declaration) of the tax on the actual profit for 2001" (the annex №9 to the instruction of the Ministry of Taxes and Charges of the Russian Federation of June 15, 2000 № 62) presented to inspection on March 29, 2002 by Dalnyaya Step JSC, the taxable base on an income tax makes 1 082 409 577 rubles, in the point "a" of the section 6

"profit tax rate – total in %", – "the federal budget" the rate of 5,5% is inserted and the tax sum 59 532 527 rubles is calculated to payment; in the point "b" "to budgets of the republics as parts of the Russian Federation, budgets of kraies, regions, the cities of Moscow and St. Petersburg, autonomous unities" the rate of 0% and the tax sum of 0 rubles calculated to payment is stated; in the point "c" "to the budgets of districts, cities, districts in the cities, settlements, villages" the rate of 0% and the sum of a tax of 0 rubles calculated to payment is put, and total payment of a profit tax is 59 532 527 rubles;

according to, "Calculation (tax declaration) of a tax on actual income for 2001" (the annex №9 to the instruction of the Ministry of Taxes and Charges of the Russian Federation of June 15, 2000 №62) Saturn Investments JSC which has been also presented to inspection on March 29, 2002, the taxable base on an income tax makes 689 100 639 rubles; in the point "a" of section 6 "a profit tax rate –total in% ", including -" federal budget" included rate 5.5% and calculated the amount of tax payable 37,900,535 rubles in paragraph "b" of "in the budgets of the republics of the Russian Federation, the budgets of regions, provinces, cities Moscow and St. Petersburg autonomous entities" included rate 0% and calculated the amount of tax payable 0 rubles in paragraph "c" of "the budgets of regions, cities, neighborhoods in cities, towns, villages," included rate 0% and calculated to the amount of tax payable 0 rubles, and all numbered to income tax 37,900,535 rubles.

According on expert conclusions №111183 dated 14.01.2009, signatures on behalf of U. Braudera, images of which are located in the settlement (tax return) tax on actual profit for 2001, LLC " Distant Steppe" on the 3rd sheet per line, "The head", the power of attorney dated 10.09.2002 issued by the LLC " Distant Steppe" addressed to Magnitsky S.L. over the words "William Browder is the General Director of LLC "Distant Steppe"- performed probably by U.F. Browder.

According on expert conclusions № 44103 dated 03.06.2009, signatures, images of which are located in the settlement of the sales tax for the 4th quarter 2001 (adopted by the IMTL of the Russian Federation for the city Elista, January 15, 2002) per line, "The head", in the calculation on the advance payments on unified social tax (contribution) for organizations acting as employers, LLC "Distant Steppe" per November 2001 at the 3rd sheet in the "confirm that details are correct:" per line "The head of organization"; per line, "The head of organization", in the declaration of the value added tax for the 4th quarter of 2001, LLC "Distant Steppe" on the 1st sheet in the "confirm the correctness of the information referred to in this declaration: January 20, 2002" per line "Elefterius Filippou" and in the "confirm the correctness of the information referred to in this declaration: January 20, 2002" per line "(signature)" to the right of the line "(name of the chief accountant) on sheets 02-10, in the calculating on advance payments on unified social tax (contribution) for organizations acting as employers, LLC "Distant Steppe" per December 2001 at the 3rd sheet in the "confirm that details are correct:" per line "The head of organization" and on the 4th sheet per line "The head" - performed probably by Magnitsky S.L.;

From the conclusion of the expert №50173 dated 17.06.2010, conducted the forensic graphologic examination, signatures on behalf of Browder U. F. on the accounting balance-sheet, LLC "Distant Steppe" at December 31, 2001 per line "The head" in the 4 - the sheet, statement of the profit and loss account for 2001, LLC "Distant Steppe" per line "The head" on the 2nd sheet, the report on changes in equity for the year 2001, LLC "Distant Steppe" per line "The head" on the 2nd sheet, statement of cash flows for 2001, LLC "Distant Steppe" per line "The head" on the 2nd sheet; Appendix to the Balance Sheet, LLC "Distant Steppe" for 2001 per line "The head" on the 5th sheet, certificate of how to determine the information which is displayed on line 1 "Calculating tax on actual profit" for 2001, LLC "Distant Steppe" per line "The head of the enterprise (organization)" on the 5th sheet; calculating the additional payments to the budget (refunds from the budget), calculated on the basis of the amounts of surcharges (decrease) in the profit tax and advance payments of the tax-adjusted discount rate of the Central Bank of the Russian Federation for the use of bank loans for the 4th quarter of 2001,



LLC "Distant Steppe" per line "The head", calculating on the property tax for businesses in 2001, LLC "Distant Steppe" per line "10 William Browder" on the 1st sheet under "Confirm the validity and completeness of the information provided on this page:" and per lines, "Confirm the validity and completeness of the information provided on this page:" on pages 2-9; Declaration for Tax on road users in terms of the territorial road fund for 2001, LLC "Distant Steppe" per line "The head", the declaration Income tax on vehicle owners for the 4th quarter 2001, LLC "Distant Steppe" per line "The head"; calculating of 10 percentage charge from the payment of the actual environmental pollution to the federal budget of the Russian Federation for the 4th quarter of 2001, LLC "Distant Steppe" per line "The head"; calculating amount of the fee for the use of the names "Russia", "Russian Federation" and of words and phrases formed on the basis of them for the 4th quarter of 2001, LLC "Distant Steppe" per line "Manager", calculating of tax on advertising for the 4th quarter of 2001 LLC "Distant Steppe" per line "The head"; certificate of the payment of income and tax withholding on income of foreign legal entities from sources in the Russian Federation for the 4th quarter of 2001, LLC "Distant Steppe" per line "the head"; calculating amount of the fee for the use of the names "Russia", "Russian Federation" and of words and phrases formed on the basis of them for the 4th quarter of 2001, LLC "Distant Steppe" per line "Manager", calculating of tax on advertising for the 4th quarter of 2001 LLC "Distant Steppe" per line "The head"; certificate of the payment of income and tax withholding on income of foreign legal entities from sources in the Russian Federation for the 4th quarter of 2001, LLC "Distant Steppe" per line "The head"; calculating of the tax on income earned on government securities of the Russian Federation, government securities of subjects of the Russian Federation and the Russian securities and securities of local authorities will calculate and pay to their owners for 2001, LLC "Distant Steppe" per line "The head"; the explanatory note to the financial statements, LLC "Distant Steppe" for the year 2001 under the printed text, "The head of LLC "Distant Steppe" on the 2nd sheet; calculating of the tax on income earned on the shares owned by the company for the year 2001, LLC "Distant Steppe" per line "The head"; tax return for the unified social tax (contribution) for 2001, LLC "Distant Steppe" per line "The head is William Browder"; information about taxpayers, LLC "Distant Steppe" dated 1 February 2002 per lines "signature" under the text " Confirm the validity and completeness of the information provided on this page:" on the 1st and 2nd sheets; paysheet for the Social Insurance Fund of the Russian Federation for the first 9 months of 2001 per line "The head" on the 2nd sheet, calculating on advance payments on unified social tax (contribution) for organizations acting as employers for October 2001 (as amended) LLC "Distant steppe" per line "The head of organization (a separate division of the organization)," on the 3rd sheet, the accounting balance-sheet at 1 October 2001, LLC "Distant steppe" per line "The head" on the 4th sheet, statement of the profit and loss account for 9 months of 2001, LLC "Distant Steppe" per line "The head" on the 2nd sheet; certificate of how to determine the information which is displayed on line 1, "Calculating of tax on actual income" for January - September 2001, LLC "Distant Steppe" per line "The head" on the 3rd sheet; calculating (tax return) tax on actual income for January - September 2001, LLC "Distant Steppe" per line "The head" on the 2nd sheet; certificate on advance contributions tax to the budget based on the expected profit for the 4th quarter 2001, LLC "Distant Steppe" per line "The head"; calculating of the additional payments to the budget (the return of the budget), calculated on the basis of the amounts of surcharges (decrease) in income taxes and advance contributions tax adjusted for discount rate of the Central Bank of the Russian Federation for the use of bank credit for the 3rd quarter 2001, LLC "Distant Steppe" per line "The head"; calculating for property taxes Company for January-September 2001, LLC "Distant Steppe" per line "The head" on the 1st and 2nd sheets; Declaration for Tax on road users in terms of the territorial road fund in January-September 2001, LLC "Distant Steppe" per line "The head"; tax return with the vehicle owner for the 3rd quarter 2001, LLC "Distant Steppe" per line "The head"; calculating of the tax on income earned on government securities of the Russian Federation, government securities of subjects of the Russian Federation and the Securities local authorities will calculate

and pay to their owners for January-September 2001, LLC "Distant Steppe" per line "The head"; calculating of 10 percentage charge from the payment of the actual environmental pollution to the federal budget of the Russian Federation for the 3rd quarter of 2001, LLC "Distant Steppe" per line "The head"; calculating the amount of the fee for the use of the names "Russia", "Russian Federation" and of words and phrases formed on the basis of them for the 3rd quarter of 2001, LLC "Distant Steppe" per line "Manager"; calculating of tax on advertising for the 3rd quarter 2001, LLC "Distant Steppe" per line "The head", certificate of the payment of income and tax withholding on income of foreign legal entities from sources in the Russian Federation for the 3rd quarter 2001, LLC "Distant Steppe", calculating of tax on income earned on the shares owned by the company for the first 9 months of 2001 the Company "Distant Steppe" per line "The head"; pay sheet for the Social Insurance Fund of the Russian Federation for the first 9 months of 2001 per line "The head" on the 2nd sheet, calculating on advance payments on unified social tax (contribution) for organizations acting as employers for September 2001 (as amended), LLC "Distant Steppe" per line "The head of the organization (a separate division of the organization)," on the 3rd sheet; calculating on advance payments on unified social tax (contribution) for organizations acting as employers for October 2001 LLC "Distant Steppe" per line "The head of the organization (a separate organizational unit), Declaration on the value added tax for the 3rd quarter 2001 LLC "Distant Steppe" per line "William Browder" on the 1st sheet and per lines "signature" under the text "confirm the correctness of the information referred to in this declaration:" on sheets 2-10; calculating on advance payments on unified social tax (contribution) for organizations acting as employers for August 2001, LLC "Distant Steppe" per line "The head of the organization (a separate division of the organization)," on the 3rd sheet;

calculating on advance payments on unified social tax (contribution) for organizations acting as employers for July 2001, LLC "Distant Steppe" per line "The head of the organization (a separate division of the organization)," on the 3rd sheet, accounting balance-sheet at 1 July 2001 , LLC "Distant Steppe" per line "The head" on the 4th sheet; statement of the profit and loss account for the six months of 2001, LLC "Distant Steppe" per line "The head" on the 2nd sheet; calculating of (tax return) tax on actual income for the January-June 2001, LLC "Distant Steppe" per line "The head" on the 3rd sheet, certificate of how to determine the information which is displayed on line 1 of "calculation of the tax on actual profit" for January-June 2001, LLC "Distant Steppe" per line "The head of the enterprise (organization)" on the 5th sheet; calculating of property taxes of the enterprise in January-June 2001, LLC "Distant Steppe" per lines "The head" on the 1st and 2nd sheets; Declaration for Tax on road users in terms of the territorial road fund in January-June 2001 LLC "Distant Steppe" per line "The head"; Declaration for Tax on owners of vehicles for the 2nd quarter 2001, LLC "Distant Steppe" per line "The head"; calculation of the tax on income earned on the shares owned by the company six months of 2001, LLC "Distant Steppe" per line "The head", certificate on advance contributions tax to the budget based on the expected profit for the 3rd quarter 2001, LLC "Distant Steppe" per line "The head ", calculating the amount of the fee for the use of the names "Russia", "Russian Federation" and of words and phrases formed on the basis of them for the 2nd quarter of 2001, LLC "Distant Steppe" per line "The head", calculating of tax on advertising for the 2nd quarter 2001 LLC "Distant Steppe" per line "Manager"; certificate of the payment of income and taxes withholding" and the income of foreign legal entities from sources in the Russian Federation for the 2nd quarter of 2001, LLC "Distant Steppe" per line "The head"; calculating the 10 percentage charge from the payment of the actual environmental pollution to the federal budget of the Russian Federation for the 2nd quarter of 2001, LLC "Distant Steppe," Declaration on the value added tax for the 2nd quarter 2001, LLC "Distant Steppe" per line "William Browder" on the 1st sheet and per lines "signature" under the text "confirm the correctness of the information referred to in this declaration:" on sheets 2-10"; calculating sales tax for the 2nd quarter 2001, LLC "Distant Steppe" per line "The head"; pay sheet for the Social Insurance Fund of the Russian

Federation for the 1st half of 2001, LLC "Distant Steppe" per line "The head" on the 2nd sheet, based on advance payments on unified social tax (contribution) for organizations acting as employers for June 2001, LLC "Distant Steppe" per line "The head of the organization (a separate organizational unit) on the 3rd sheet; calculating on advance payments on unified social tax (contribution) for organizations acting as employers for May 2001, LLC "Distant Steppe" per line "The head of the organization (a separate division of the organization) on the 3<sup>rd</sup> sheet, calculating on advance payments on unified social Income tax (contribution) for organizations acting as employers for April 2001, LLC "Distant Steppe" per line "The head of the organization (a separate division of the organization)," on the 3rd sheet; accounting balance-sheet at 1 April 2001, LLC "Distant Steppe" per line "The head" on the 4th sheet; statement of the profit and loss for the 1st quarter 2001, LLC "Distant Steppe" per line "The head"; calculating (tax return) tax the actual profit for January-March 2001, LLC "Distant Steppe" per line "The head" on the 3rd sheet, certificate of how to determine the information which is displayed on line 1 of "calculation of the tax on actual profit" for January-March 2001, LLC "Distant Steppe" per line "The head of the enterprise (organization)" on the 5th sheet; calculating of property taxes of the enterprise in January-March 2001, LLC "Distant Steppe" per line "The head" on the 1st and the 2<sup>nd</sup> sheets, Declaration for Tax on road users in terms of the territorial road fund in January-March 2001, LLC "Distant Steppe" per line "The head"; Declaration for Tax on owners of vehicles for the 1st quarter 2001, LLC "Distant Steppe" per line "The head"; calculating of 10 percentage charge from the payment of the actual environmental pollution to the federal budget of the Russian Federation for the 1st quarter 2001, LLC "Distant Steppe" per line "The head"; certificate of the payment of income and tax withholding on income of foreign legal entities from sources in the Russian Federation for the 1st quarter 2001, LLC "Distant Steppe" per line "The head"; calculating of the amount of the fee for the use of the names "Russia", "Russian Federation" and of words and phrases formed on the basis of them for the 1st quarter 2001, LLC "Distant Steppe" per line "The head", calculating additional payments to the budget (the return of the budget), calculated based on the amount of surcharges (decrease) in income taxes and advance payments of the tax adjusted for the discount rate of the Central Bank of the Russian Federation for the use of bank loans for the 1st quarter 2001, LLC "Distant Steppe" per line "The head"; certificate on advance contributions tax to the budget based on the expected profit for the 2nd quarter 2001, LLC "Distant Steppe" per line "The head"; calculating tax on income earned on government securities of the Russian Federation, the government securities of the subjects of the Russian Federation and the securities of authorities local government, is calculated and paid by their owners during January-March 2001, LLC "Distant Steppe" per line "The head" on the 2nd sheet; calculating of the tax on income earned on the shares owned to the enterprise 1st quarter of 2001, LLC "Distant Steppe" per line "The head"; calculating of the tax on advertising, LLC "Distant Steppe" for the 1st quarter of 2001 per line "The head", calculating of tax sales, LLC "Distant Steppe" for the 1st quarter 2001 per line "The head"; pay sheet for the Social Insurance Fund of the Russian Federation for the 1st quarter 2001, LLC "Distant Steppe" per line "The head" on the 2nd sheet; calculating on advance payments on unified social tax (contribution) for organizations acting as employers for March 2001 (as amended), LLC "Distant Steppe" per line "The head of the organization (a separate division of the organization)," on the 3rd sheet; tax return value added tax for March 2001, LLC "Distant Steppe" per line "William Browder" on the 1st sheet and per lines "signature" under the text "confirm the correctness of the information referred to in this declaration:" on sheets 2-10"; Declaration on the tax rate of 0 percent for March 2001, LLC "Distant Steppe" per line "William Browder" on the 1st sheet and per lines "signature" under the text "confirm the correctness of the information referred to in this declaration:" on sheets 2-7, calculating on advance payments on unified social tax (contribution) for organizations acting as employers for February 2001 (as amended), LLC "Distant Steppe" per line "The head of the organization (a separate division of the organization)" on the 2nd sheet; accounting balance-sheet of "Distant Steppe" on the 1<sup>st</sup> of January 2001 per line "The head" on the 4th sheet, certificate of advance contributions to the budget based on the expected profit, LLC "Distant Steppe" for the



1st quarter 2001 per line "The head", the explanatory note to the financial statements, LLC "Distant Steppe" for the year 2000, under the text "The General Director of the "Distant Steppe" per line "William Browder" on the 2nd sheet; the explanatory note to the financial statements, LLC "Distant Steppe" for the year 1999 under the text "The General Director of the "Distant Steppe" per line "William Browder" on the 2nd sheet, the list of employees authorized to transfer and receipt of the documents in the depository dated 12.09.2000 per line "signature of the head", the list of employees authorized to send and receive documents in the depository dated 04.06.2001 per line "signature of the head"; the list of employees authorized to send and receive documents in the depository dated 31.05.2001 per line "/U. Browder/" - performed by William Felix Browder.

According on expert conclusions № 93293 dated 09.12.2010, signatures on behalf of the U.F. Browder, images of which are located in the payment order №136 dated 26.04.2001 in the amount of 50,258 rubles - additional tax payments first-quarter of 2001 ( the payer "Saturn Investments" LLC – the receiver Federal treasury department of Ministry of Finance of the Russian Federation for Republic of Kalmykia (Inspectorate of the Ministry of Taxes and Levies of Russian Federation in Elista city of Republic of Kalmykia) on the first line below the text "marked by the bank as executed" in bank transfer order No. 177 from 19 of October 2001 for 25717 rubles – payment for additional estimation for profit tax ( the payer "Saturn Investments" LLC – the receiver Federal treasury department of Ministry of Finance of the Russian Federation for Republic of Kalmykia (Inspectorate of the Ministry of Taxes and Levies of Russian Federation in Elista city of Republic of Kalmykia) on the first line below the text "marked by the bank as executed" – made by Brauder U.F.

Signature in the name of Brauder U.F. represented on bank transfer order No.135 from 26 of April 2001 for 684711,95 rubles - satisfaction of accounts payable for profit taxes payable first-quarter of 2001 ( the payer "Saturn Investments" LLC – the receiver Federal treasury department of Ministry of Finance of the Russian Federation for Republic of Kalmykia (Inspectorate of the Ministry of Taxes and Levies of Russian Federation in Elista city of Republic of Kalmykia) on the first line below the text "marked by the bank as executed" was not made by Brauder U.F., someone else imitated the signature of Brauder U.F.

The abuse of profit tax relief for 2001 by "Dalnyaya Step" LLC was detected according to tax audit reports No. 15 for 24 of September 2004, No. 5 for 12 of August 2004. The part, paid to republic and municipal budget, does not match the criteria of investor.

The inspection act No.14 for 25 of November 2004 detected that "Saturn Investments" LLC does not match all criteria established by Ministry of investment policy of Republic of Kalmykia according to the letter No.395 from 29 of September 2004 from Ministry of investment policy of Republic of Kalmykia, and letter from Ministry No. 85 for 17 of February 2004 was not composed by its workers and was not consistent with reality that's why above mentioned company used the profit tax relief for 2001 illegally in part, paid to republic and municipal budget.

According to reports of discovery of indicia of crime for 30 of September 2004 and for 15 of September 2004, "Saturn Investments" LLC " and "Dalnyaya Step" LLC illegally bilk from profit tax payment during 2001 by abuse of profit tax relief part, paid to republic and municipal budget (as investor of economy of Republic of Kalmykia based on the law of Republic of Kalmykia for 12 of March 1999 No.12-II-3 "About tax relief for enterprises invested economy of Republic of Kalmykia").

In accordance with testimony of Lariev V. N., who worked in 2004 as senior state tax inspector at the department of field tax inspections of the Ministry of Taxes and Levies of Russian Federation in Elista city follows that he inspected "Saturn Investments" LLC in February-March for correct calculation and payment of profit tax for 2001, and drew up an Act No.10-16/323. Documents for inspection were presented to him by representative of the company. He sent an

inquiry to Ministry of investment policy of Republic of Kalmykia in course of inspection and he received in response the letter No.85 for 17 of February 2004 proved that the company matched the criteria established for investors and in accordance with it he made the conclusion at Propriety act of tax relief, paid to republic and municipal budget. Furthermore, set of documents proved propriety of tax relief stated the presence of disable workers at the company consequently, he reported about propriety of tax relief ,paid to republic budget. Also the witness gave testimony that he was informed about absence of "Saturn Investments" LLC in register of investors that was proved by inspection. When the witness tried to specify the circumstances of letter sent in respond to his inquiry, he cleared up that this letter was not sent by the Ministry, and the respond to another company was registered under this number.

According to extracted by Lariev V. N. documents from Ministry of investment policy of Republic of Kalmykia and of the Republic of Kalmykia Taxes and Levies Ministry Directorate with signature of Korobeynikova G. P. – deputy inspection director, it was sent the inquiry to Ministry of investment policy of Republic of Kalmykia for 10 of February 2004 No.10-20/4005/13 about correspondence of "Saturn Investments" LLC to status of investor company and actual investment payments that was responded in the name of Korobeynikova G. P. as positive, letter No. 85 for 17 of February 2004 signed by Ministry Golovanov V. N., that was mentioned in Act No.10-16/323.

As it appears from register of incoming and outgoing correspondence, the Ministry respond No.85 for 17 of February 2004 was sent to request of Republic of Kalmykia Taxes and Levies Ministry Directorate for 13 of February 2004 No. 08-21-1/1093 according "Zemstroyinvest" LLC.

According to experts' opinion No.289 for 15 of March 2005 and No. 844 for 16 of June 2005, conducted technically criminalistic investigation of letter No. 85 for 17 of February 2004 from Ministry of investment policy of Republic of Kalmykia in name of Korobeynikova G. P., symbols and black colored picture were made by copy machine with tabular form and is different than experimental sample by set of symbols and pictures on the form of Ministry of investment policy of Republic of Kalmykia.

In accordance with reply from Ministry of investment policy of Republic of Kalmykia No. 395 for 29 of September 2004, "Saturn Investments" LLC concluded investment agreement with JSC "Kalmytskiy Business Center" due to project "Managing and futher business center development within administrative unit with special status "City Chess" through offer acceptance for 19 of March 1999, but additional agreements with negotiations in respect of main parts of agreement were not concluded, consequently "Saturn Investments" LLC did not match established by Ministry criteria for investment company for Republic of Kalmykia.

According to testimony of witness Kiryukhina L.I. in the court, she worked as inspector at Tax Crime Directorate of the Ministry of Internal Affairs of Republic of Kalmykia and inspected financial and economic activity of "Dalnyaya Step" LLC in September 2004 that was reported at Act No. 15 for 24 of September 2004. Based on inspection results it was detected that company did not calculate and pay profit tax to republic and municipal budgets as a consequence of abuse of profit tax relief as investment company. It was detected based on the letter of Ministry of investment policy of Republic of Kalmykia No. 388 for 21 of September 2004. According to this letter, "Dalnyaya Step" LLC shall not be entitled for tax relief as provided for by Article 3, Law of Republic of Kalmykia. No. 12-11-3 for 12 of March 1999 "On profit tax relief for investors in economy of Republic of Kalmykia", because abovementioned company did not conclude additional Agreement and did not agree on essence of Agreement.

The witness Vishtal G. K. confirmed her preliminary investigation testimony, and gave evidence that she worked as tax inspector at Russian Federation Taxation Ministry Directorate for Republic of Kalmykia in 2002 and performed tax inspection of "Dalnyaya Step" LLC for 2001. Based on inspection results it was detected that employed at the mentioned company disable workers were already officially employed at other companies, consequently, the tax relief ,paid

to republic budget was claimed illegally. Furthermore, the inquiry to Ministry of investment policy of Republic of Kalmykia about compliance with the requirements of "Dalnyaya Step" LLC with concept of investor to economy of Republic of Kalmykia in accordance with Law of Republic of Kalmykia "On profit tax relief for investors in economy of Republic of Kalmykia" was sent in scope of inspection. According to the respond of the Ministry, the company could not be entitled to tax relief from 1999 till 2002 as required by above mention Law of Republic of Kalmykia for 12 of March 1999.

In accordance with reply from Ministry of investment policy of Republic of Kalmykia No. 172 for 19 of April 2004 and No. 388 for 21 of September 2009 "Dalnyaya Step" LLC concluded investment agreement with JSC "Kalmytskiy Business Center" due to project "Managing and further business center development within administrative unit with special status "City Chess" through offer acceptance for 19 of March 1999 (investment payment for 18 of August 1999), but additional agreements with negotiations in respect of main parts of agreement were not concluded. From 1999 till fourth quarter of 2004 could not be entitled to tax relief, as required by above mention Law of Republic of Kalmykia for 12 of March 1999.

According to testimony of witness Sandzha-Goryaeva S. T., worked as chief accountant at "Kalmytskiy Business Center" JSC, follows that JSC "Kalmytskiy Business Center" was approved as accountable organization for accumulation and spend funds as per their intended purpose in scope of investment project "Managing and further business center development within administrative unit with special status "City Chess" and providing of administrative assistance. In this period at JSC "Kalmytskiy Business Center" annually produce two offers to provide investments in economy of Republic of Kalmykia with minimal investment amount 1000 rubles, no subject to VAT, and offer of administrative assistance cost 300 USD, is subject to VAT. Mentioned payments could be made in different ways. Ministry of investment policy of Republic of Kalmykia and Inspectorate of the Ministry of Taxes and Levies of Republic of Kalmykia authorized profit tax relief for the investment companies. Sandzha-Goryaeva S. T. did not deal with addition agreements with investment companies cause it was out of her job duties. As "Kalmytskiy Business Center" JSC informed, "Kalmytskiy Business Center" JSC and "Dalnyaya Step" LLC did not conclude investment agreement in 2001, wherefore there were not investment payments from companies for 2001.

According to extracted in scope of seizure at "Kalmytskiy Business Center" JSC on-line bank transfer orders and according to extracted in scope of seizure at "HSBC Bank (RR)" statements with primary payment documents of bank account Dalnyaya Step" LLC No. 40702810500001100013 from 01 of January 1998 till 31 of December 2003, mentioned company made investment payment for development program "City Chess" in the amount of 1000 rubles, no subject to VAT, (on-line bank transfer order No. 063 for 18 of August 1999) and made payments to "Kalmytskiy Business Center" JSC due to Agreement for 19 of March 1999 including VAT (on-line bank transfer orders No. 065 for 20 of August 1999 in the amount of 7266 rubles; No. 009 for 29 of October 1999 in the amount of 7827 rubles; No. 075 for 07 of April 2000 in the amount of 8604 rubles; No. 085 for 11 of August 2000 in the amount of 8310 rubles; No. 090 for 23 of August 2000 in the amount of 8313 rubles; No. 4 for 15 of January 2001 in the amount of 8505 rubles; No. 7 for 12 of January 2001 in the amount of 8517 rubles; No. 21 for 06 of June 2001 in the amount of 8748 rubles; No. 23 for 13 of July 2001 in the amount of 8763 rubles.

According to extracted in scope of seizure at "HSBC Bank (RR)" statement with primary payment documents of bank account Dalnyaya Step" LLC No. 40702810200001100012 from 01 of January 1998 till 31 of December 2003; and expended cash flow statement for account "Kalmytskiy Business Center" JSC No. 40702810800000000265 from 30 of January 2000 till 20 of February 2003 extracted at "National Clearing Bank" LLC (commercial bank), mentioned company made investment payment for development program "City Chess" in the amount of 1000 rubles, no subject to VAT, (on-line bank transfer order No. 65 for 18 of August 1999, and paid quarterly services of "Kalmytskiy Business Center" JSC in amount of 7 266 rubles,



included VAT (on-line bank transfer order No.67); 8 604 rubles, included VAT (on-line bank transfer order No.89); 8 310 rubles, included VAT (on-line bank transfer order No.101); 8 313 rubles, included VAT (on-line bank transfer order No.110); 8505 rubles, included VAT (on-line bank transfer order No.127); 8 517 rubles, included VAT (on-line bank transfer order No.129); 8 748 rubles, included VAT (on-line bank transfer order No.139); 8 763 rubles, included VAT (on-line bank transfer order No.142); 8 604 rubles, included VAT (on-line bank transfer order No.89); 8 313 rubles, included VAT (on-line bank transfer order No.110); 8 505 rubles, included VAT (on-line bank transfer order No.127); 8 517 rubles, included VAT (on-line bank transfer order No.129); 8 748 rubles, included VAT (on-line bank transfer order No.139); 8 763 rubles, included VAT (on-line bank transfer order No.142).

According to expert opinion No. 9329 Э for 09 of September 2009 signature in name of Brauder U. F. that is presented at bank transfer order No.21 for 06 of June 2001 in the amount of 8748 – payment transfer for services of “Kalmytskiy Business Center” JSC for second quarter 2001 due to agreement for 19 of March 1999 including VAT (the payer - Dalnyaya Step” LLC, the receiver “Kalmytskiy Business Center” JSC) on the first line below the text “marked by the bank as executed” made by Brauder U. F.; signature in name of Brauder U. F. that is presented at bank transfer order No.23 for 13 of July 2001 in the amount of 8763 – payment transfer for services of “Kalmytskiy Business Center” JSC for third quarter 2001 due to agreement for 19 of March 1999 including VAT (the receiver “Kalmytskiy Business Center” JSC) on the first line below the text “marked by the bank as executed” was not made by Brauder U.F., someone else imitated the signature of Brauder U.F.

According to testimony of witness Shuvanov, till 2003 worked as deputy Minister of investment policy of Republic of Kalmykia, Ministry issued decrees about procedure of obtaining status of investment company in economy of Republic of Kalmykia. Tax relief was based on , Law of Republic of Kalmykia. No. 12-11-3 for 12 of March 1999 "On profit tax relief for investors in economy of Republic of Kalmykia". In accordance with mentioned was developed law regulatory base, established criteria for such companies, and developed register of investment projects. Among investment projects was “Managing and further business center development within administrative unit with special status “City Chess”. The company addressed to Minister of investment policy of Republic of Kalmykia with inquiry to it on the register of investment projects. This company received set of investment projects' documents. Officers of Minister of investment policy of Republic of Kalmykia are required to include in “Register card of the company that invest into the economy the Republic of Kalmykia” and according to this organizations were given information letter on the inclusion in the state register. Thereupon company referred to project initiator and made investment contract and investment payments. IIP of Kazakhsan was not related to investment contract making. The conditions of investment contract have been discussed and agreed between investment project initiator and Donor Company, as itself. By terms of the agreement herein the portions of investment payments and their quantity were approved, as well as their frequency and total amounts. In case, payments were not settled within three months, company was excluded from “Register card of the company that invest into the economy the Republic of Kalmykia” with notification of local tax office. In this case, company forfeited all rights for benefits.

During session of the court similar evidence were given by witness Golowanov V. N. minister of investment policy of Republic of Kalmykia since 2002.

As it follows from documents extracted from the records of field tax inspection of “Dalnyaya Step” LLC by Interdistrict Inspectorate of the Ministry of the Russian Federation for Taxes and Levies of the Republic of Kalmykia for 28 of March, 2003, report No.2.6.16/4 and staffing chart, “Dalnyaya Step” LLC had two handicapped persons – Mikulyaeva I. S. and Bukaev A. E., were working in-house.

According to documents stroked from the records of field tax inspection of “Saturn Investments” LLC by Interdistrict Inspectorate of the Ministry of the Russian Federation for Taxes and Levies

for 1st of March, 2004, report No.10-16/323, staffing chart and papers on hiring, Byaktiev V. A., Bukaev O. E., Badykov I. Y., Tsedeev V. N. were community employees.

As it follows from extracted and studied documents from "HSBC Bank (RR)" LLC on current account of "Saturn Investments" LLC, extracted for 9th of June, 2010 from "HSBC Bank (RR)" LLC, statements of operations on accounts of organizations with white-copies of elementary payments documents, statements of operations on accounts of organizations for the period from 8th of July, 1998, to 31st of December, 2003 contain data about salary transfers to Sumyanov V. V., Bukaev O. E., Badykov I. Y., Tsedeev V. N. and Byaktiev V. A.

According to elementary payments documents, statements of operations on accounts of organizations with white-copies of elementary payments documents, statements of operations on accounts of "Dalnyaya Step" LLC, extracted from "HSBC Bank (RR)" LLC for the period from 1st of January, 1998, to 31st of December, 2003, there are data about salary transfers to Bukaev O. E. and Mikulyaeva I. S.

According to examiner's decision No.9329E for 9th of December, 2010, signature on behalf of Brauder U. F. presented in payment order No.184 for 7th of December, 2001 in amount to 15936 Rubles – salary transfers to Bukaev Odn Erehtsenovich (3688,00 rubles), Badykov Erdni Yurievich (3688,00 rubles), Tsedeev Vladimir Nikolaevich (4872,00 rubles), Byaktiev Viktor Angrikovich (3688,00 rubles) for September – December 2001, supplier "Saturn Investments" LLC – recipient Kalmyk fund disabled veterans in Afghanistan – was made by Brauder U. F.

According to testimony of Bukaev O. E. he is a person disabled since childhood. He worked as sauna worker, house painter, pargeter, mason, keeper and unskilled labourer in different companies during the period from 2000 to 2005. Round 2000 acquainted of his parents named Viktor, as it appeared - Byatkiev V. A., had offered Byatkiev V. A. And his brother Bukaev A. to become employees of "Dalnyaya Step" LLC and "Saturn Investments" LLC in name only, for monetary reward and they had accepted the offer. Afterwards they had given copies of their passports, disablement certificates and pension certificates, special certificates of a disabled person to Byatkiev V. A. Byatkiev V. A. had been bringing monetary items to him and his brother to their home place had been giving few months advance sum. He and his brother had been receiving monetary items for about one and a half year. Though they were doing nothing within these companies, they continued working for their primary employers. Also according to witness testimony, Byatkiev V. A. offered him and his brother to make new employment record books with appropriate marks, as the main employment record books were kept by their primary employers. He and his brother had signed in employment record books brought by Byatkiev V. A.. The mark about recruitment for "Saturn Investments" LLC for 1st of February, 1999 in the employment record book was made "post factum" as the offer to become an employee of this company in name only, had been made well after the date. Together with that, they had signed labor agreements and applications for a job. Byatkiev V. A. had taken all these papers with him. Moreover, Byatkiev V. A. had informed them that they should say that they were real employees of "Saturn Investments" LLC, in case anybody asked.

The similar testimony was given by Bukaev A. E. during the session of the court. And he explained that he is a person disabled since childhood having infantile cerebral palsy. He had been disabled person of group II till round 1995, and since 2001 he is disabled person of group III. After finishing of night classes, he had finished Ellinskiy professional school, accounting department. Though, he had never worked within specialty. During 2000 – 2002 he was working as a sales clerk in bread production plant, an unskilled labourer in construction company KMK, an unskilled labourer in private construction, worker on planting of greenery in municipal unitary enterprise "Gorzelenkhos" in town of Elista. Also in round 2000 he was offered by Byatkiev V. A. to become an employee in "Dalnyaya Step" LLC. He had given copies of his passport, disablement certificate and pension certificate, special certificate of a disabled person to Byatkiev V. A. for becoming an employee in "Dalnyaya Step" LLC. As witness had mentioned, he had never made any kind of work for this company. From time to time, Byatkiev V. A. gave him and his brother Oden some monetary items. Moreover, he had told Byatkin V. A.

the account number of his saving book, to which lately were placed monetary items for formal job. Also, following Byatkin's V. A. recommendations, he had started new employment record book, signed labor agreements and applications for a job. Byatkiev V. A. had taken all these papers with him. In about one and a half year, Byatkin V. A. brought him and his brother letters of resignation to sign and announced that they would no longer receive monetary items. And he warned them that in case they would be asked they should approve that they were employees of these companies.

As it follows from testimonies of Balzhynimaeva D. B. – sister in law of Bukaev A.E. and Bukaev O.E. , they both are persons disabled since childhood. Moreover Bukaev O. E. is registered in with diagnosis "oligophrenia in the degree of debility", however, he is not disabled. Both of them are able to perform works concerning physical activities. None of the them had never been working in "Saturn Investments" LLC and "Dalnyaya Step" LLC, and especially on the positions of experts of analytical departments.

According to the information received from SI "National mental hospital of the Ministry of Health of the Republic of Kalmykia" and Head Office of the medical and social assessment in the Republic of Kalmykia FGI "Federal Agency for Health and Social Development" and letter of verification type ВИЭ-282, No.005181, Bukayev O. E. is registered with psychiatric institutions with diagnosis "mild mental retardation" and is disabled person of group II; during 2000 and since 2001 he has been disabled person of group III with no time limit. Bukaev O. E. is disabled person of group II since 2005.

As it follows from extracted and studied employment record books of Bukaev O. E., one employment record book is of type AT-VIII No.5854119, given by "Saturn Investments" LLC, and there are stamp and signature of the company and also records about hiring 01 of February, 1999 for the position of analytical department expert and dismissal from office on 31 of December, 2003. The second employment record book is of type AT-IV No.4472077 given by company "Central MMD DIIC", which has stamp and signature and also records about hiring from 27 of October, 1999, within different periods on different positions: keeper, sauna worker, painter, pargeter, and mason.

According to the letter of verification of type ВТЭ-282, No.005181 given to the name of Bukaev A. E. the notification of Head Office of the medical and social assessment in the Republic of Kalmykia FGI "Federal Agency for Health and Social Development", Bukaev A. E. is a person disabled since childhood, during the period from 2000 -- 2001 he was disabled person of group III, and since 2002 he is disabled person of group III with no time limit. Activities involving exact coordinated movements are counter-indicated for him. He is able to perform limited works within his specialty.

As it follows from extracted and studied employment record books of Bukaev A. E., one employment record book is of type AT-IX No.0204713, given by "Khleb" OJSC, and there are stamp and signature of the company and also records about hiring, promotions and dismissal from office. These records had been approved by signatures of company HR officers, stamps and by appropriate numbers and dates of appointment orders. According to these records Bukaev A. E. had been working for "Khleb" OJSC as Cashier Supervisor during the period from 26 of August, 2000 to 04 of September, 2001; from 16th to 20th of October 2001 he had been working as keeper in Middle school No.3; from 01 of November 2001 to 01 of March, 2002 he had been working as a street-cleaner in Pre-school No. 17. The second employment record book is of type AT-VIII No.5854118 given by company "Dalnyaya Step" LLC not dated, which has stamp and signature and also records about hiring and dismissal from office, stamps and by appropriate numbers and dates of appointment orders. According to these records, Bukaev A. E. had been working for the company from 01 of March, 1999 to 31 of December, 2003 as an Analytical department expert.

According to the report of an expert witness No.11118Э, for 14 of January, 2009, signatures considered to be made by U. Brauder, in the employment record book is of type AT-VIII



No.5854118 for Bukaen A. E. and in the employment record book is of type AT-VIII No.5854119 for Bukaev O. E., on the first page below the line "Signature of employee responsible for issuing of employment record books "(in print)" and opening spread on the pages 2-3 in the line "General Manager" were likely made by U. F. Brauder.

According to the report of an expert witness No.111193, for 20 of January, 2009, manuscripts "Labor Agreement No.2-199-a for 01 of February, 1999" and "Memo unnumb. for 01 of February, 1999" in the line "the record is based on (document, its date and signature)" on the 3-d page of employment record book of type AT-VIII No.5854119 for Bukaev O. E., manuscripts "Labor Agreement No.1-199-a for 01 of March, 1999" and "Memo unnumb.for 01 of March, 1999" in the line "the record is based on (document, its date and signature)" on the 3 page of employment record book of type AT-VIII No.5854118 for Bukaev A. E., had been made by Magnitskiy S. L.

According to the notification of SI Pension foundation of Russian Federation, and also from the department of Pension Fund of the Russian Federation of the Republic of Kalmykia, the the insured parties of Bukaev A. E. were: during the period from 01 of December 1999, to 2000 – "Energonefteresurs" Ltd, in 2001 – Board of Education in town of Elista, from 01 of January, 2001 to 31 of July, 2001 – "Khleb" OJSC, in 2002 – "Laminatrom" LLC, during the period from 04 of August, 2003 to 03 of September, 2003 – "Municipal unitary enterprise "Maintenance depot".

As if follows from testimonies of witness Badykov E. Y. – he had become a disabled person of group III resulting from an illness contracted during post-accident clean-up on service at Chernobyl Nuclear Power Station. In 2000-2002 he gave the copy of his passport, disablement certificate and certificate of a participant in the rectification of the consequences of the accident at the Chernobyl Nuclear Power Station to his friend Byatkiev V. A. for further employment. Byatkiev V. A. promised to pay money reward and informed that this position required only official part, there would be no need to perform any duties. Then Byatkiev V. A. informed the witness that he was employed at "Saturn Investments" LLC in Moscow as a guard and mentioned company deposited his salary into his saving book. Several times the witness drew money and gave it to Byatkiev V. A. In 2003-2004 Byatkiev V. A.informed the witness about restructuring of "Saturn Investments" LLC and gave back employment record book titled in the name of the witness with records on employment and termination of employment at "Saturn Investments" LLC. Employment record book did not contain any other records. However, the witness has another employment record book with employment records till 1996 and after it he had not been employed.

As Main social security medical assessment board in Republic of Kalmykia Federal State Institution "Federal Agency for Healthcare and Social Development" informed on Certificate No. 015104, certificate MC9-2006 No. 0000355617and disablement certificate and certificate of a participant in the rectification of the consequences of the accident at the Chernobyl Nuclear Power Station P No. 027082 social protection department of Yashkul'sk, issued to Badykov E. Y., who became a disabled person of group III.

In the employment record book AT-I No.7043044 issued by state owned farm Buratynskiy of Iki-byrylskiy districts of Ministry of Agriculture of Ministry of Agriculture, Kalmyk Autonomous Soviet Socialist Republic issued to Badykov E. Y. there is the seal impression of mentioned company and records about employment, position change and termination of employment, last record at the employment record book dated of 25 of March 1996.

According to information presented by main department of Pension Fund of the Russian Federation of the Republic of Kalmykia, Badykov E. Y. receives pension as a citizen take part in clean-up on service at Chernobyl Nuclear Power Station.

As if follows from testimonies of witnesses Zyrgadaeva A.B. and Ulastaeva N.B., worked as librarian and director correspondingly at Amyr-San National Library of Republic of Kalmykia follows that around in 1972 they worked together with Mikulyaeva I. S. She was the disabled person of group III and died on July 2002 due to illness. Mikulyaeva I. S . have not been

working in other companies and did not combine different positions during employment period because of physical state and amount of work in the library was pretty huge and working hours did not allow to work in two or more jobs.

As Main social security medical assessment board in Republic of Kalmykia Federal State Institution "Federal Agency for Healthcare and Social Development" informed Mikulyaeva I.S. was the second group of disability during the period 2000-2001. Of seized and inspected work book of Mikulyaeva I.S., it is seen that she worked on various positions in the National Library from 30.05.1973 till 2002. Amur-Sanan of the Republic of Kalmykia.

According to the certificate of death dated 29.10.2008 Mikulyaeva I.S. died on 09.07.2002, in Arshan, Elista. Witness Byatkiev V.A. testified in court that since 1990 he has had the third group of disability. Around 1999 - 2000 years of his classmate Cedeev V.N. invited him to become a nominal employee of LLC " Saturn Investments" for a fee, saying that actually working in this organization is not required. Cedeev himself said, that he was listed in the similar organization, but in fact he wasn't working there. When agreed, showed the witness, he handed Tsedeev the copies of passport, certificates of disability and wrote under the dictation application for a job in LLC " Saturn Investments". Later Cede asked if he had friends with disabilities, which can also employ fictitious. Over time, the witness explained, Sergei Magnitsky called him, explaining that he had arrived in Elista. They met in one of the restaurants, and Magnitsky asked him to find a few more people with disabilities for the same employment opportunities, and warned that in case of dealing with law enforcement or regulatory agencies, people with disabilities should confirm the fact of working in LLC " Saturn Investments" and LLC " Dalniaja Steppe". On behalf of the Magnitsky he picked Bukayev brothers, and relatives Mikulyaev, Badykova, they gathered the necessary documents, applications for employment. Also on his behalf the labor contracts were signed. He sent these documents by mail in Moscow to Magnitsky. In fact, neither he nor the persons he had raised weren't working in LLC " Saturn Investments" and LLC " Dalniaja Steppe". Magnitsky also came to Elista two more times in order to participate in the meetings of the Arbitration Court of the Republic of Kalmykia. At the same time Magnitsky asked him to attend the meetings and if necessary, to confirm the fact of working in LLC " Saturn Investments". After some time, the witness explained, Magnitsky called once again and asked to write letters of resignation of the disabled from LLC " Saturn Investments" and of the Company " Dalniaja Steppe". These statements were mailed to Moscow on Magnitsky's name.

According to the Central Bureau of Medical and Social Expertise of the Republic of Kalmykia FGI " Federal Agency for Health and Social Development," a series of ITU- reference number 004 265243 and certificate №> 023,832, the pension of disability assigned to Byatkiev V.A. of 19.05.1999, the third group of disability established indefinitely.

Of seized and inspected work book series AT -P №> 2249429 issued by the personnel department of the Astrakhan Shipbuilding Production association "Factory Red Barricades " on Byatkiev's name, it is seen that her district 's seal of the association, as well as information about employment, transfers to posts and dismissal, the last record ( the dismissal of the Municipal Fund for Support small businesses and the development of the city of Elista )was dated 28.02.2000.

According to the State Pension Fund of the Russian Federation ( hereinafter - FIU ) and the FIU Department of the Republic of Kalmykia, the insurer of Byatkieva V.A. in 2000 was the Company " Elinvest IR ", in 2001 - CB " NBC " in the period from 25.09.2002 on 07.08.2003 - Ministry of Justice.

According to the response GU " Office of the Pension Fund of the Russian Federation in the Republic of Kalmykia," Byatkiev V.A. received a retirement pension for disability from diseases from 14.08.1990 indefinitely.

Witness Cedeev V.N. testified in court that during the period from 2000 to 2003 he served as chairman of the " Union of Afghan Veterans of the Republic of Kalmykia." Around 1008 - 1999 year, Uskov called him and offered to find a few people with disabilities who are enrolled in

companies registered in the Republic of Kalmykia. At the same time qualification and specialty disabilities did not matter, and were required only copies of documents with disabilities. A reward was promised for this service. After some time on the same issues he has to talk on the phone with Sergei Magnitsky. Also, the witness explained, Magnitsky made several trips to the city of Elista and during which he met Magnitsky, who asked him to find a few more people with disabilities who could be enrolled in LLC " Saturn Investments ", LLC " Distant Steppe" and a number of other organizations. Magnitsky was not interested in the qualification and specialty disabled, he only needed their instruments and the presence of a third (working) group of disability. Byatkiev also attended these meetings. Thus, the witness explained, on the request of Magnitsky they attracted disabled Bukaev A.E., Bukaev O.E., Badykov E.Y., Mikulyaeva I.S., copies of their documents and Byatkieva, passed Magnitsky in Moscow. For the fact that people with disabilities were registered in firms Magnitsky from the organizations at the expense of the "Fund of Disabled War in Afghanistan" transferred funds amounting to 800 - 1000 rubles each invalid, some of whom gave himself, and part - through Byatkieva for other disabled people. In 2003-2004, the company sued Magnitsky in the Arbitration Court of the Republic of Kalmykia and the tax authorities of the Republic, in connection with which Magnitsky personally warned him and Byatkieva on the phone, in the case of a call to confirm the fact of working in organizations associated with the analysis of the economy of the Republic of Kalmykia, and receipt for that salary.

From the testimony of the witness Vankaeva SS that about 1997 he worked as a municipal fund to support small businesses and the development of competition in the city of Elista in the position of " customer care specialist." The Foundation is engaged in service enterprises registered in Elista. An email came Fund accounting and tax reporting, which he handed over to the tax office, and then returned organizations. A fund engaged in " building and registration of different legal entities for their subsequent" sale " - he personally acted as a nominee director or a member of such companies during operation of the fund, showed the witness, he calls " familiar with the representative of JSC " Firestone Duncan " Cartage LA, as part of the enterprises consisting in serving in the fund belonged to the organization asked to be their representative in the mountains. Elista. Communication took place by telephone and e-mail. So he met with employees in absentia of the organization Sugonyaevym, Uskov, Drigo, Chechetkina, Magnitsky and Chukhlomin. The necessary documents were sent to him by mail, if necessary discharged power of attorney for representation in the tax office. For making it from ZAO " Firestone Duncan " monetary remuneration. Also, it could be enrolled in various positions in the state of any entities owned JSC " Firestone Duncan." Most senior positions in the organization of those who know him, was Magnitsky, the rest of the staff was just performers. With Tsedeevym VN and Byatkievym VA, said the witness, he knew personally. These persons were involved in leyatelnost companies owned by JSC " Firestone Duncan." At the same time, through it Cede Byatkiev and passed to be sent to ZAO " Firestone Duncan " various documents with disabilities, employment contracts signed with various firms.

As can be seen from the report, during a search of the home Vankaeva SS detected and lien documents of financial and economic activity of LLC " Dalen Steppe" and OOO " Saturn Investments" : a copy of a fax message of " Firestone Duncan " from 19.06.1998, the AA from Uskova against Tsedeeva VN on cooperation in the field of employment of citizens, the selection of employees for the company's customers, which sets out a requirement that yes "of potential employees is a working group of disability and the opportunity to work at home. This requirement of customers due to the fact that they enjoy the benefits provided by the federal and local laws for organizations that the average number of employees with disabilities, which is more than 50 %. Some customers - companies registered in the Republic of Kalmykia, in need of such employees. The salary of each of these employees will be 5 times the minimum wage in Russia in a month. For employment with the staff will be working contracts, employment records of employees at the time the work will be kept by the company's representative in Elista, Republic of Kalmykia. In case of acceptance of employees with disabilities with a system of



payment, they will have to write an application requesting to transfer funds to the account specified Tsedeevyn VN, print statements to the Minister of Investment Policy of the Republic of Kalmykia Mamedov SS registration of the organizations as a company engaged in investment in the economy of the Republic of Kalmykia, in accordance with the Law "On tax breaks to companies investing in the economy of the Republic of Kalmykia", a copy of a fax message of "Firestone Duncan " from 25.06.1998 to AA from Uskova With the name Vankaeva C. on cooperation in obtaining documents from the disabled needed to use organizations - clients of the benefits that are registered in the Republic of Kalmykia, provided by the federal and local laws for organizations that the average number of employees with disabilities, which is more than 50 % of letter ' Fayer Duncan "from the name of the Uskova A. Victor to send inquiries VTEK to 2001 the name of the EY Badykova and Bukaeva AE, transfer to SS Vankaeva contracts to be signed.

From the testimony of the witness Chumakova Y.Y. it follows that, since September 1999, she worked at the JSC " Firestone Duncan " as an assistant economist, and then provided services to clients of " Firestone Duncan SIAYES Limited" as a sole proprietorship, the contract provided accounting and tax services to clients who signed contracts with the company, processed from customers of " Firestone Duncan " documents and, based on preparing tax returns. Magnitsky worked with her I SL. Internal correspondence between employees was conducted by e-mail, with every employee of the company was in tune with their email address names. The company's customers, in particular, OOO " Saturn Investments" and LLC " Far tep " and the work of these organizations is on the phone and via e-mail talked with residents of Elista Vankaevym and Tsedeevym. ak, at the direction of Magnitsky she informed Vankaevu or Tsedeevu the need to send documents that are not in folders of a particular society. These folders are checked Magnitsky and in the absence of any primary documents giving instructions to request them.

As can be seen from the report, during a search of the premises occupied by the Company " Firestone Duncan ( SIAYES ) Limited ", JSC " Firestone Duncan " and ZAO " Firestone Duncan audit " at the address: ul. Krasnoproletarskaya 30, p to the 4th floor, was found to keep the system unit of the brand, "HP RgoNap I ML 110 »№ OB 8635GG27 contains archives of the mail server, LLC" Firestone Duncan ( SIAYES ) Limited ".

On examination, the files it contains correspondence Magnitsky was found with the staff of " Firestone Duncan " On measures of OOO " Saturn Investments" LLC and " Distant Steppe" tax benefits due to the presence of these companies in the state employees - disabled, its guidance on checking for and collecting documents confirming the right to benefits ( employment contracts, orders for a job, an extract from the work books, reference VTEK. of disability, drafts of letters, LLC " Distant Steppe" of the failure of information about the chief accountant of the Company in the absence of a state of the Chief Accountant and the protocol number 22 general meeting of the Company " Distant Steppe" on the distribution of income between the parties, a statement on behalf of the Director General of OOO "Saturn Investments" W. Browder to the Inspectorate of the Russian Federation for the city of Elista to conduct tax audit the accuracy of calculation and payment of OOO " Saturn Investments" income tax for the period from 1 January 2001 to 31 December 2001 and the recalculation of the estimated tax expense in connection with the application of the preference of 50% reduction in income tax rate, as the average the number of employees with disabilities make up at least 50 %, staffing, calculation of average number of employees, the statement of payroll employees, LLC " Saturn Investments " in 2001, staffed by U Browder, Byatkiev YA, Bukaev O. E., and EY Badykov Cedeev V.N. ; conformity LLC " Distant Steppe" in 1999 - 2001 years of the status of an enterprise engaging in investment in the economy of the Republic of Kalmykia, stipulated by Art. 2 of the Law of the Republic of Kalmykia of 12.03.1999, the that in the period 2002 - 2003 's did not enjoy the benefits of income tax under the Act, to restore the documents to " Kalmyk companies" Hermitage ": certificates of the Ministry of investment Policy, payment instructions on making an investment fee of 1000 rubles, contracts with disabilities and the orders of their employment, notarized copies of certificates of disability, reporting on progress with disabilities work for each month of

2001, the preliminary hearing of the case to the company "Saturn Investments", a change of address of the actual location of the company, "Firestone Duncan" with Staropimenovskiy per., 13, pp. 2, on the street. Krasnoproletarskaya 30, page 1, for receiving mail clients, including the company "Distant Steppe" and OOO "Saturn Investments", calling the company's employees "Firestone Duncan" in the Ministry of Internal Affairs on the above companies; statement OOO "Saturn Investments" to the Inspectorate of the Russian Federation by Elista to conduct tax audit pravelnyimi ischesleniya the Company and payment of income tax, value added tax, property tax, road tax funds, taxes on wages, local and other taxes and fees to be paid by the Company for the period from 01.04.2000 on 01.10.2003, unilateral acts of reconciliation of accounts with the budget, LLC "Saturn Investments" as from 01.01.2000 to 31.12.2002, and also for 2000, 2001, 2002 and 2003, in one of which contains the calculation of income tax, the draft protocol number 9 general meeting of the Company "Distant Steppe" from 14.01.2002 on the appointment of William Browder General Director of the Company since 14.01.2002 city; Cartage letter addressed to Savra Leonidovich, in which she reported that sends regular mail to the LLC "Distant Steppe" (certified copies of bank statements, payment orders, orders, orders, contracts, reports, statements depositories, accounting and tax reporting for the period from 1999 to 2001) for the transfer of the inspector MRI MHC on the largest taxpayers in the Republic of Kalmykia VB Akayev to conduct site inspection society in return for a decision to conduct this test in accordance with the attached list of documents transmitted to the tax office and write in the name of Savra Leonidovich Magnitsky SL; printout of the loan agreement b/n on December 29, 2001 entered into between the General Director of "Saturn Investments" W. Browder and «Distant Steppe" in the face Cherkasova IS, acting under a power of attorney, correspondence with the name of the theme "Byatkiev: to make a declaration submitted to the standard tax deduction to 01, and 02 GG for all companies Kalmyk, confirmation of disability Tscdeeva in 2001-02"; printout of the Law of the Republic of Kalmykia "On tax breaks to companies investing in the economy of the Republic of Kalmykia" from 12.03.1999, the order of the Ministry of investment Policy Z-RP/SM/15 number from 15.03.1999; printout of the draft supplementary agreement b/n to the contract on the implementation of investment project "Establishment and further development of the Business Center within the administrative-territorial unit with special status "Chess City"; printing letters Magnitsky SL in the name of Pyurvyva N. 10.09.2009 on the use of tax credits on income provided by the Law of the Republic of Kalmykia "On tax breaks to companies investing in the economy of the Republic of Kalmykia" after 2001 for the companies' implementing investment projects in accordance with the agreements on investment activity"; printing D. Firestone letters from the name of the Agency for Development and Cooperation of the President of the Republic of Kalmykia in the face Kucherenko AV to provide a package of services to address the problems associated with the use of regional benefits for income tax in 2002 on the recommendation of their decisions and documentation confirming the status of the investor and its compliance with the criteria established by the federal law 'correspondence about "moving" LLC "Distant Steppe" in "the Kalmyk steppe" (g Elista ' Republic of Kalmykia) and the preparation of constituent documents SOCIETY Ilya submission to the tax office, the results of trips to g of the Republic of Kalmykia Elista, held for the purpose of obtaining documents LLC "Distant Steppe" on -site tax inspection, printing statements on behalf of the authorized representative of the company "Saturn Investments" W. Browder to the Inspectorate of the Russian Federation for the city of Elista, the reconciliation of the state of society's account after tax audits of calculation and payment of taxes and fees for the period from 01.04.2001g. on 01.01.2003 and the act of issuing the results of that verification, printed single-sided acts reconciliation with the budget, LLC "Saturn Investments" as from 01.01.2003 on 31.12.2003, print statements, LLC "Saturn Investments" in the face of an authorized representative of UF Browder to the Inspectorate of the Russian Federation for the city of Elista of a tax audit of calculation and payment of income tax by the Company for the period from 01.01.2001. on 31.12.2001, holding the recalculation of the calculated income tax on the basis of

paragraph 2 of Art. 6 of the Law of the Russian Federation of 27.12.1991 № 2116-1, due to the presence of the average number of employees with disabilities at least 50 %.

As can be seen from the report, during the search of the JSC " Firestone Duncan " at Moscow, st. Krasnoproletarskaya 30, page 1, in the office of Magnitsky SL found and seized a laptop " Acer » s / n LXE 87060177480 E65E2000, laptop «Dual» s / n 0022108 ; laptop «Dual» s / n 0022661, a computer system «Electron Service» s / n 463562/55011.

According to the expert 12k/31 number of 20.03.2009, on the storage media in these laptops and the system unit discovered previously deleted files that contain information about the Company " Distant Steppe ", LLC " Saturn Investments " LLC, " Parfenion " inspection MHC for the city of Elista, Tsedeeve VN, Byatkieve VA, Bukayeva AE, Bukayeva OE, Mikulyaevoy IS, Badykova EY, WF Browder.

Under the Protocol, a search of the home of Magnitsky at Ul. Pokrovka, 20/ 1, Apt. 43 have been detected and removed a hard disk «Maxtor Diamond Mach RLus » s / n UZNAJQHE, as well as 3.5-inch floppy black mark «Verbatim» red with white label. When viewed from the specified drive on it discovered a file containing the text titled " Co-Ownership The proposed mechanism is owned by Gazprom and the legal framework for obtaining tax benefits. "

According to the expert 12k/30 number of 24.03.2009, on the hard disk «Maxtor Diamond Max Plus» ATA/133 s / n Y3HAJQXE, as well as the 3.5-inch diskette black mark «Verbatim» sticker with red white discovered previously deleted files that contain information about the Company " distant Steppe ", LLC " Saturn Investments " LLC, " Parfenion." MHC inspection for the city of Elista, Tsedeeve VN, Byatkieve VA, Bukayeva AE, Bukayeva OE, Mikulyaevoy IS, Badykova EY, WF Browder.

According to the experts № 12/3-9620 from 22.12.2008 and № 12/3-5062 from 08.06.2009, conducted the forensic examination of the tax, as a result of the misuse of benefits in the amount of 50 % of the tax rates for the disabled, who allegedly worked in LLC " Distant Steppe" and OOO " Saturn Investments" and the number of which allegedly amounted to no less than 50 %, as well as the misuse of benefits under the Law of the Republic of Kalmykia number 12 -II-3 on March 12, 1999 "On tax incentives to enterprises investing in the economy of the Republic of Kalmykia "and the decision of the number 7 on January 25, 2001 Elista city Council " On tax breaks to companies investing in the economy of the Republic of Kalmykia ", LLC" Distant Steppe " for the year 2001 can not be numbered income tax companies and organizations in the amount of 319,310,825 rubles, including the federal budget - 59,532,526 rubles to the budget of the subject of the Russian Federation - 205,657,820 rubles, the local budget - 54,120,479 rubles, LLC " Saturn Investments" in 2001 did not can count the income tax of enterprises and organizations in the amount of 203,284,689 rubles, including the federal budget - 37,900,535 rubles to the budget of the subject of the Russian Federation - 130,929,121 rubles, the local budget - 34,455,032 rubles;

This evidence the court considers reliable, valid because they were obtained in accordance with the requirements of the law of criminal procedure, and in the aggregate sufficient to justify the guilt Browder in the alleged acts.

Giving legal assessment of his action, the court based on the fact that he, being the general director of " Distant Steppe" and OOO " Saturn Investments", according to the charter of the company carrying out the actual management of their financial and economic activities, responding in accordance with Article 6 of the Federal Law from 21.11.1996 № 129- FZ " on Accounting" for the timely provision of complete and accurate financial reporting, taxation, in full compliance with the law in conducting business transactions, as well as the introduction of the tax declaration and other documents required for tax control, the presentation of which in accordance with the legislation of the Russian Federation on taxes and fees is mandatory, and having the right to act without power of attorney on behalf of the communities of interest and to make transactions ; dispose of property companies, including money held in bank accounts; issue orders of appointment to the post of the company's employees, their transfer and dismissal, issue orders and give instructions obligatory for all employees of companies, in violation of Article 57



of the Russian Constitution, st.st.Z and 23 of the Tax Code, the Law of the Russian Federation of 27.12.1991 № 2116-1 « on taxes on profits of enterprises and organizations," the Law of the Republic of Kalmykia of 12.03.1999, the № 12-11-3 « on tax benefits to enterprises investing in the economy of the Republic of Kalmykia " disposal of the Ministry of Investment Policy of the Republic of Kalmykia of 15.03.1999, the number 3-RP/SM/15 and from 20.04.1999, the number 4-rp/SM/20 and Decision number 7 on 25.01.2001 Elista city Council " on tax benefits companies investing in the economy of the Republic of Kalmykia " by entering into the calculations ( tax returns ) tax on actual profit

2001 "( application number 9 to the instructions of the RF Ministry of Taxes and Levies of June 15, 2000 number 62) - that is, the accounting documents which osnovnovaniem for ischesleniya and payment of taxes and fees, LLC and " Distant Steppe " and OOO " Saturn Investments " false information about the public's right to tax rate reductions in tax exemptions are not numbered and not Ulatov within ten days from the date fixed for the provision of accounting report for the previous year, ie until 10 April 2002, the tax on the profit for 2001 the organization : LLC " Distant Steppe" in the amount of 319,310,825 rubles, and OOO " Saturn Investments" - in the amount of 203,284,689 rubles.

The court rejected the arguments of Browder 's innocence because they are contradicted by the evidence, the court recognized valid and laid the basis for the verdict.

Thus, the false tax returns made to the information society was unlawful specifying them reduced rates of corporate income tax in the budgets of different levels, which is confirmed along with the results of tax audits, witnesses Larieva, Vishtal, Kiryukhina that revealed violations of tax laws ; Shuvanova and Golovanov there was no basis as from LLC " Distant Steppe" and from LLC " Saturn Investments" on the use of tax incentives specifically as investors in the economy, reports of the same MIP Kazakhstan to the tax authorities and the provision of forged letters by unidentified persons on behalf of the Ministry of conformity the criteria for investors; payment orders, the message of " CBC " and the testimony of a witness Sanji - Garyaov that society has accepted the offer to participate in investment by one-time transfer of 1,000 rubles, followed by agreements on investment is not zakluchali, investment funds are not transferred, but only paid services of the Centre. About unjustified reduction of the tax rate on profits due to the involvement of disabled people in their state, as well as the results of tax audits, according to the testimony of witnesses and Bukayeva A. O., Badykova, Byatkieva, Sumyanova that actually Ltd. " Distant Steppe" and OOO " Saturn Investments" they did not work, and passed on their documents for inclusion in the fictitious societies and states are rewarded for it, as evidenced by the testimony of witnesses as Vankaeva and Tsedeeva and reports of the Pension Fund of the Russian Federation about the absence of the respective societies deductions.

At the same time these actions were committed by them jointly and in concert with other unidentified persons, and with the complicity of Magnitsky, acting pursuant to a single intent to evade payment of taxes. This is evidenced by the testimony of witnesses and Esipova Ponomarev of a long acquaintance Magnitsky and Browder and their joint discussions schemes of tax evasion using the formal inclusion of the states controlled by the companies employees - people with disabilities, and objectively - examined in court accounting, financial and accounting documents companies, which have been prepared along with Magnitsky and others Browder then signed and submitted to regulatory authorities. Of deliberate and concerted actions aimed at tax evasion, and also show documents seized from magnetic media company computers " Firestone Duncan ", containing a detailed and thorough analysis of the legislation on the taxation of both the Russian Federation and the Republic of Kalmykia itself, grounds for reduction of tax rates income and the application of these provisions, including the English translation.

In view of the aggravating circumstances of crimes - they are a group of persons by prior agreement, was confirmed at the hearing examined the evidence.

Browder also reasonably incriminated tax evasion on a large scale with each of the two organizations.

In this case, the court assumes that the impugned acts were committed during the period of the Federal Law of 25.06.1988 № 92 -F3, finding that tax evasion is considered committed on a large scale, if the amount of unpaid taxes is more than five thousand of wage, the Federal Law of 08.12.2003 № 162 -F3 of article 199 of the Criminal Code was amended and, according to the application for her particularly large amount recognized amount of taxes, accounting for the period within the three fiscal years in a row more than two million five hundred thousand rubles, while provided that the share of taxes unpaid fees exceed 20 percent of the amount of tax payable or exceeding seven million five hundred thousand rubles, the Federal Law of 29.12.2009 № 383- F3, changed the note to the same article, extra large size is the amount of component within a period of three fiscal years in a row more than ten million rubles, provided that the share of unpaid taxes exceed 20 percent of the amount of tax payable or exceeding thirty million rubles.

Since the act Browder led nonpayment of income taxes for the year 2001 with " Distant Steppe" in the amount of 319,310,825 rubles, and with " Saturn Investments" - in the amount of 203,284,689 rubles, its actions with regard to the above arguments the court qualifies on each episode by pp "A" and " b" of Part 2 of Art. 199 of the Criminal Code (as amended by the Federal Law dated 29.12.2009 " 383- F3 )

In determining the defendant Browder type and amount of punishment, the court shall consider the nature of the offense, of deliberate non-compliance with the constitutional obligation of each to pay the legally established taxes in the budget of the Russian Federation, and a higher degree of social danger associated with the size of unpaid taxes to the budgets of different levels.

Takes into account the actual circumstances of alleged acts involving criminal involvement in the achievement of the results of those from socially vulnerable segments of the population.

Mitigating and aggravating circumstances are not yet available.

In view of the foregoing, the Court concludes that the achievement of statutory goals and objectives of punishment possible only purpose such as imprisonment without seeing the grounds for the application of both the provisions of Articles 64, 73 of the Criminal Code, and for changing the category of crime.

Taking into account the specific circumstances of alleged offenses relating to the implementation on the territory of the Russian business, the identity of the offender the court considers it necessary to assign additional punishment under Part 2 of Art. 199 of the Criminal Code, in the form of deprivation of the right to engage in such activities in Russia.

Based on the foregoing and guided by Articles 297-299, 302 304-309 Code of Criminal Procedure, the court sentenced:

William Felix Browder found guilty of committing two crimes under subparagraph "a" and "b" h 2 tbsp. 199 of the Criminal Code (as amended by Federal Law of 29.12.2009 № 383-r F3) for each offense and sentenced him to imprisonment for a term of six years with deprivation of the right to engage in business activities in the territory of the Russian Federation for a period of two years.

For multiple offenses, in accordance with Part 3. 69 of the Criminal Code. final punishment Browder UF assigned by the partial addition of punishments - in the form of deprivation of liberty for a term of nine years in a penal colony with the deprivation of the right to engage in business activities in the territory of the Russian Federation for a period of three years. "

Preventive measure Browder UF elect in the form of detention.

Duration of his sentence of imprisonment calculate Browder U.F from the moment of detention.

The physical evidence in the case of the accession of the verdict:  
referred to ld 7-403 v. 5, ld 5-274b 298-311 v. 6, ld 64-65, 202-204 v. 7, ld 434 t.9, ld 27-55, 149 v. 11, ld 138-139, 162, 259-261 v.12, ld 19-51, 66, 89, 75, 90, 105-106, 108, 116-117, 119, 122, 126-127, 133-134, 144, 154, 170, 179-181 15 m, ld 27-28, 30, 56, 113, 145, 161-184, 194, 203,

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213-214, 217, 228, 231, 237, 247, 253, 258-261, 269, 279, 304-305, 307, 324-325, 362, 414-416 v. 16, ld 101-102 m 28 - keep in business

in fact;

- Referred to ld 149-150 v. 24, ld 79-83, 91, 101-103, 104, 105, 106, 28 etc., and LD 97-102, 183-186 v. 44) - It is returned to the proper;

- Printing Company "Rifle" and LLC "Parfenion." system unit mark "HP Proliant ML 110» № GB 8635JT27; CD-R drive brand «Verbatim» № LH3116KL20163749 D6 - application to the conclusion of the expert number 12k/31 from 20.03.2009; CD-R drive of the brand «Verbatim» № LH3116KL20163632 D6 - application to the conclusion of the expert number 12k/30 from 24.03.2009; laptop «Acer» s / n LHE 87060177480 E65E2000; laptop «Dual» s / n 0022108; laptop «Dual» s / n 0022661, a computer system «Electron service» s / n 463562/55011, a hard disk «Maxtor Diamond Max Plus» ATA/133 s / n UZNAJQHE, 3.5-inch floppy black mark «Verbatim» sticker with red white and seized during the search of 24.11.2008 in home Magnitsky SL - Store in the storage room

MOI Russia Central Federal District.

The verdict may be appealed to the appellate procedure in Moscow City Court through 10 days from the date of proclamation .In case of appeal the convict shall have the right to appeal the verdict solicit their participation in the criminal case, the court of appeal.

The presiding officer - the judge:

*Signature*

*Square stamp*

*Tver district court in Moscow*

*The Russian Federation*

*Copy verified*

*Judge (signature)*

*Secretary (signature)*

*Round stamp*

*Tver district court in Moscow*

*The Russian Federation*

*Signature*

*Square stamp*

*Tver district court in Moscow*

*The Russian Federation*

*All tied together numbered and sealed*

*pages*

*Judge (signature)*

*Secretary (signature)*

*Round stamp*

*Tver district court in Moscow*

*The Russian Federation*

*Signature*



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