

To: Heritage Capital Management
2-3 Golden Square,
London, W1P 9HR, UK
William Browder
CEO

Natalia A. Gornikova
BIMBulsho-Malaya st.
117079 Moscow
Russian Federation

June 28, 2010

Re: Forensic Review of Sergei Magnitsky documents submitted by
Heritage Fund

PHR/HP Case #: RUS00420001216

Robert C. Bux, M.D.
Forensic Pathology Consultant
Coroner/Chief Medical Examiner
El Paso County Coroner's Office
Colorado Springs, Colorado, USA

Physicians for Human Rights' International Forensic Program (PHR/IFP) was contacted by Heritage Capital Management CEO William Browder on December 16th, 2010 requesting a review of documents in their possession relating to the death in custody of their lawyer, Sergei Magnitsky. The independent review was requested by Sergei Magnitsky's mother, Natalia N. Magnitskaya, supported by William Browder. PHR subsequently convened the following experts for review of the documentation:

1. Robert C. Bux, M.D., Coroner/Chief Medical Examiner for the El Paso County Coroner's Office in Colorado Springs, Colorado. A board certified Pathologist in Anatomic, Clinical and Forensic Pathology, his experience includes more than 25 years as a Medical Examiner.
2. Deborah Aschwin, M.D., Associate Professor, Department of Health Evidence & Policy, Cardiovascular Institute, Clinical Director of Research, ICHOP Mount Sinai School of Medicine, New York, NY, (also a member of PHR's Board of Directors)
3. Robert B. Grifflinger, M.D., Professor (adjunct) of Health and Criminal Justice, John Jay College of Criminal Justice, City University of New York

ADDITIONAL INFO

William G. Scovell, PhD
Forensic Anthropology

Heather Reardon, MD
Forensic Pathology

Yvonne Woodard, MD
Forensic Pathology

Richard Bay, MD
Forensic Pathology

David Colloff, MD
ICM, Pathology and Forensic

Max Elzer-Strauch
Physicist, Forensic Physics
Germany