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To the Chairperson of the Investigative Committee
of the Russian Federation
Class 1 State Counselor of Justice
Mr Alexander I. Bastrykin

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To the Director of the Main Investigation Department of the Investigative Committee of the Russian
Federation for the city of Moscow
Major General of Justice Vadim Vladimirovich Yakovenko

*Main Investigation Department of the Investigative Committee of Russia for the city of Moscow
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**Report on the crime -
theft by officers of Inspectorate of the Federal Tax Service No. 28 for the city of Moscow
of 1,021,950,170 billion rubles through the illegal refund of the value-added tax to LLC
TekhProm in 2007-2008
(in pursuance of Articles 144-145 of the RF CPC)**

We act on behalf of Hermitage Capital Management Limited (hereinafter referred to as **Hermitage**), the investment consultant of the Hermitage Fund (hereinafter referred to as **the Hermitage Fund**), and the two investment companies of HSBC Private Bank (Guernsey) Limited (hereinafter referred to as **HSBC**), the Hermitage Fund's trustee – the Cypriot Glendora Holdings Limited (hereinafter referred to as **Glendora Holdings**) and Kone Holdings Limited (hereinafter referred to as **Kone Holdings**), which are the founders of the three Russian investment subsidiaries: LLC Rilend (**Rilend**), LLC Parfenion (**Parfenion**) and LLC Makhaon (**Makhaon**) in various jurisdictions worldwide.

On behalf of our client we inform you about new signs of the crime detected by our client (theft of the budgetary funds through the tax refund on the basis of forged documents) committed in 2007-2008 by the same group of the tax and law enforcement officers who were involved in the

2007 illegal re-registration of the Hermitage Fund's Russian companies and the fraudulent theft from the Russian budget of 5.4 billion rubles of the taxes by the said companies.^{1,2}

Earlier we reported that already in 2006-2007 the same tax officers stole nearly 3 billion rubles through the refund of the taxes paid by LLC Financial Investments and LLC Selen Securities, previously owned by the Rengaz Investment Fund controlled by Renaissance Capital.³

Now we report to you that practically simultaneously with the theft of the 5.4 billion rubles from the budget, paid as the income tax by the Hermitage Fund's companies before their illegal misappropriation, the same tax officers arranged the stealing of more than 1 billion rubles through the fraudulent refund of the VAT to LLC TekhProm based on forged documents.

The fact that the unprecedented by their dimensions thefts of the budgetary funds are systematically committed based on similar schemes by the same officers, who remain unpunished, leaves no room to doubt that here we have a stable organized criminal group, which systematically committed crimes in 2006-2009 with the assistance of the officers of Inspectorate of the Federal Tax Service No. 28 for the city of Moscow (headed by O.G. Stepanova) and under the protection of law enforcement officers (the Russian Federal Security Service, the Russian Interior Ministry and the Russian General Prosecutor's office).

We hold that investigating into this crime is of crucial importance not only because we speak here of another large-scale theft of budgetary funds, and not only because the arrest, the detention in custody and the death of Hermitage lawyer Sergey Magnitsky in the Matrosskaya Tishina Detention Center proved to be directly related to the exposure of the crimes committed by this organized criminal group (which we reported earlier), but also because the Russian Interior Ministry officers who were accused by Sergey Magnitsky of being involved in the crimes and who, despite this fact, were unlawfully authorized to investigate these very crimes today are incriminating the theft of the budgetary funds revealed by Sergey Magnitsky on Sergey himself.⁴

In this connection we insist on opening a criminal case and conducting an immediate, comprehensive and impartial investigation into the signs of the new crime with the participation of the former and active tax officers (Inspectorate of the Federal Tax Service No. 28 for the city of Moscow) – the theft of **1,021,950,170** rubles; we believe that such an investigation ought to be carried out by neutral persons who are not in a conflict of interest, which would render the investigation incomplete and biased.

¹ Attachment No. 1. Application to the Investigative Committee at the RF Prosecutor's Office dated 3 December 2007. <http://russian-untouchables.com/docs/D50.pdf>

² Attachment No. 2. Application from the Investigative Committee at the RF Prosecutor's Office dated 13 October 2009. <http://russian-untouchables.com/docs/D110-General-Procecution-Office-Chaika-letter-13-2009-RUS.pdf>

³ Attachment No. 3. Declaration about the theft of 3 billion rubles paid as taxes by the Rengaz Fund's companies 16 June 2011. <http://russian-untouchables.com/rus/docs/D263.pdf>

⁴ Attachment No. 4. Preliminary conclusion of the task force of the Council for the Development of the Civil Society and Human Rights under the RF President. http://www.president-sovet.ru/meeting_with_president_of_russia/meeting_with_russian_president_07_05_2011_in_nalchik/materials/proceedings_of_the_rg_in_the_case_of_s_magnitsky.php

1 Theft of 1,021,950,170.00 rubles from the Russian budget through the illegal refund of the value-added tax by officers of Inspectorate of the Federal Tax Service No. 28 for the city of Moscow.

Once again our client is ready to present to the Russian law enforcement bodies conclusive evidence that at the end of 2007 – beginning of 2008 the criminal group allegedly comprising officers of Inspectorate of the Federal Tax Service No. 28 for the city of Moscow (headed by O.G. Stepanova) and the owner of CB Universal Savings Bank (hereinafter referred to as **Universal Savings Bank**) Dmitry Klyuev, earlier convicted for fraud (hereinafter referred to as **Dmitry Klyuev**)⁵, stole from the Russian budget 1,021,950,170.00 (one billion twenty one million nine hundred fifty thousand one hundred seventy) rubles through the illegal refund to LLC TekhProm of the value-added tax.

LLC TekhProm INN (Taxpayer Identification Number) 7728595814, OGRN (Primary State Registration Number) 5067746847560 (hereinafter referred to as **TekhProm**), registered on 28.09.2006 at the address: 117321, 117321, Moscow, Profsoyuznaya Street, 146, Bldg. 3 and was registered with Inspectorate of the Federal Tax Service No. 28 for the city of Moscow until 19.08.2008, when it was re-registered at the address: 66 Sovetskaya Street, Valuiki, Valuisky District, Belgorod Region 309990, According to the extract from the Unified State Register of Legal Entities the company's founder was Gulsina Khurmatovna Akhmetshina (100%).⁶

The crime referred to in this report is associated with the circumstances of the investigation of the large-scale fraud, discovered by the Hermitage Fund's lawyer Sergey Magnitsky, committed against Hermitage Capital and the Hermitage Fund on the territory of Russia in the second half of 2007.

TekhProm came to our client's attention in connection with the analysis of the operations of CB Universal Savings Bank, through which in 2007-2008 the 5.4 billion rubles stolen from the Russian budget through the illegal refund of the taxes earlier paid by the Hermitage Fund's companies were laundered; still earlier, in 2006-2007, the same bank was involved in the laundering of another 3 billion rubles stolen from the budget through the illegal refund of the taxes to LLC Financial Investments and Selen Securities, approved by the executives of Tax Inspectorate No. 28 for the city of Moscow.

During the investigation it was established that besides the **8.4 billion rubles** mentioned above during the period from December 2007 to April 2008 funds of the Russian treasury in the amount of **1,021,950,170 rubles** were transferred to LLC TekhProm's account 40702810200000000295 opened at Universal Savings Bank owned by Dmitry Klyuev. The money was transferred by 7 tranches:

Date	Payment order #	BIC	Payer's account	Payer	Recipient's account	Amount, rubles
10.12.07	17	044583001	40101810800000010041	Treasury	40702 810 2 000 000 00295	191 578 492
12.12.07	13	044583001	40101810800000010041	Treasury	40702 810 2 000 000 00295	203 394 741
13.12.07	33	044583001	40101810800000010041	Treasury	40702 810 2 000 000 00295	201 389 606

⁵ Attachment No. 5. <http://www.kommersant.ru/doc/690060?isSearch=True>

⁶ Приложение №6. Extract from the Unified State Register of Legal Entities regarding LLC TekhProm (page 1-23 of the Attachment)

27.03.08	42	044583 001	4010181080000 0010041	Treasury	40702 810 2 000 000 00295	293 278 613
21.04.08	1	044583 001	4010181080000 0010041	Treasury	40702 810 2 000 000 00295	50 000 000
23.04.08	1	044583 001	4010181080000 0010041	Treasury	40702 810 2 000 000 00295	50 000 000
24.04.08	6	044583 001	4010181080000 0010041	Treasury	40702 810 2 000 000 00295	32 308 718
						1 021 950 170

Later it became known that these funds were transferred to TekhProm on the basis of the decisions on **the value-added tax refund**, made by Inspectorate of the Federal Tax Service No. 28 for the city of Moscow, which was headed by O.G. Stepanova.

The tax refund corresponded to the following tax periods:

Date of refund	Refund of VAT from the Treasury, rubles	Refund for
10.12.07	191 578 492	August 2007
12.12.07	203 394 741	September 2007
13.12.07	201 389 606	October 2007
27.03.08	293 278 613	November 2007
21.04.08	50 000 000	December 2007
23.04.08	50 000 000	December 2007
24.04.08	32 308 718	December 2007
Total:	1 021 950 170-00	

The decisions on the refund to TekhProm of the value-added tax in the amount of 1,021,950,170 rubles, taken by O.G. Stepanova, were illegal because:

- 1) TekhProm was refunded the value-added tax which had NEVER been paid to the Russian budget;
- 2) TekhProm was refunded the value-added tax based on forged tax returns that contained false data, which could be easily established as such;
- 3) The value-added tax was refunded on the grounds of falsified contracts on supply of goods to TekhProm, whereas in reality such goods had never been supplied to and had never been paid for by TekhProm.

2. O.G. Stepanova was aware of the illegality of the refund of the value-added tax to TekhProm and was directly involved in committing this crime.

During the period from December 2007 to April 2008, when it was illegally decided by Inspectorate of the Federal Tax Service No. 28 to refund to TekhProm the VAT of 1,021,950,170 rubles, the tax inspectorate was headed by O.G. Stepanova.

O.G. Stepanova did not only endorse the decisions on the illegal refund of the VAT to TekhProm with her official signature but also personally participated in the manufacture of false documents which made the said refund possible.

For example, O.G. Stepanova signed the "Certificate of the results of the control measures taken by Inspectorate of the Federal Tax Service of Russia No. 28 for the city of Moscow with the aim to check the applicability of tax deductions on the value-added tax, requested to be compensated under operations conducted on the domestic market by LLC TekhProm INN (Taxpayer Identification Number) 7728595814/772801001 dated 29.02.2008" (hereinafter referred to as the **Certificate**), which supposedly confirmed the legality and applicability of tax deductions to TekhProm, namely, the VAT refund, despite the fact that the documents presented as validating the VAT refund were clearly forged.⁷

It must be noted that this Certificate is only one of at least five (5) similar certificates drawn up by Inspectorate of the Federal Tax Service No. 28 and signed by O.G. Stepanova. The Certificate in question relates to the refund of the VAT in the amount of 293,278,613 rubles for November 2007. All in all, similar "certificates" provided for the refund of taxes for a total of 1,021,950,170 rubles.

The Certificate in question, prepared based on the results of the in-office tax audit conducted by officers of Inspectorate of the Federal Tax Service No. 28 and signed by O.G. Stepanova, was drawn up on the basis of documents that contain false data on the economic and business operations of TekhProm and its counterparties. The Certificate contains false information about trade and financial operations of TekhProm, which were allegedly to be the basis for the VAT refund.

False tax audit of TekhProm by officers of Inspectorate of the Federal Tax Service No. 28 for the city of Moscow.

Though the Certificate states that during the audit officers of Inspectorate of the Federal Tax Service No. 28 for the city of Moscow directed inquiries to other tax inspectorates in order to verify the reliability of the information submitted in the tax return of TekhProm and there are even references to the replies received from such tax inspectorates, from the very text of the document it follows that the accuracy of the calculation of the tax deductions or the VAT refund was verified SOLELY ON THE BASIS OF THE INTERNAL ACCOUNTING DOCUMENTS SUBMITTED BY TEKH PROM AND ITS COUNTERPARTIES, NOT SUPPORTED BY ANY DOCUMENTS OF THIRD PARTIES (FINANCIAL INSTITUTIONS, TAX AUTHORITIES, ETC.).

⁷ Attachment No. 7. Certificate of the Verification of the Correct Calculation of TekhProm's Tax Deductions, signed by O.G. Stepanova (page 24-31 of the Attachment)

In particular, all the conclusions regarding the flow of goods, payment of their cost, the VAT paid by TekhProm, its suppliers – Monolittekhsnab, Tekhnogroup and Favorit, as well as by counterparties of counterparties (referred to in the Certificate as “importer-chain counterparties”), were made on the basis of the following documents PRESENTED BY THESE VERY ORGANIZATIONS: supply contracts, residential lease contracts, purchase ledgers reflecting numbers and dates of VAT invoices, sales ledgers, goods acceptance-delivery certificates, stored stock flow logs, personnel lists, VAT invoices, consignment notes, turnover balance sheets by accounts.

None of these documents allows verifying the information submitted by mala fide taxpayers because all these documents may be drawn up by the taxpayers themselves, so during the audit it is impossible to check whether this or that document is true or false without obtaining information from third parties (banks, other credit-financial institutions and other tax inspectorates).

Analysis of the information relating to the inquiries directed to third parties shows that in fact there were no grounds for endorsement of the VAT refund. For example, the Certificate states that during the audit two inquiries were made to the following banks: CB Universal Savings Bank and CJSC Russtroybank. It is also stated that from the received replies it follows that no operations were conducted on the accounts in question at CJSC Russtroybank, and CB Universal Savings Bank confirmed only PARTIAL payment under a supply contract with Monolit-Tekhsnab. It is not specified which exactly part of the supplied goods was actually paid for.

Similarly, the Certificate states that the auditors directed requests to other tax inspectorates with respect to TekhProm’s supplying counterparties, in particular: to Inspectorate of the Federal Tax Service No. 19 (Moscow) – with respect to LLC Favorit and LLC Tekhnogroup, to Inspectorate of the Federal Tax Service No. 16 (Moscow) – with respect to LLC Monolit-Tekhsnab, and to the inspectorates at the place of the registration of the “second suppliers “importer-chain counterparties”.

However, instead of references to replies of the tax authorities that would characterize the economic and business operations of suppliers, the Certificate makers rely in their conclusions only on the DOCUMENTS OF SUPPLIERS THEMSELVES!

The above facts and documents evidence that in fact Inspectorate of the Federal Tax Service No. 28 for the city of Moscow arranged for a FICTITIOUS in-office audit of the information, contained in TekhProm’s tax return, validating the legality of the VAT refund. Practically all the conclusions of the audit were made on the basis of the documents presented by TekhProm itself or by its counterparties and counterparties of counterparties. The Certificate itself, prepared by the tax officers headed by O.G. Stepanova, was drawn up in fact only for the purpose of giving the appearance of an audit, which had never been practically conducted.

Inconsistency of the “conclusions” with the actual facts.

The “Conclusions” of the Certificate signed by O.G. Stepanova do not correspond either to the actual data on the economic and business operations of Tekhprom or to the intermediate conclusions stated in the Certificate. Furthermore, the Certificate contains numerous references to documents, which are obviously forged ones.

For example, the “Conclusions” of the Certificate state the alleged legality and validity of the VAT refund in the amount of **293,278,613 rubles** for November 2007. In fact, from the body of the Certificate it follows that the audit established with assurance the applicability of the tax deduction (VAT refund) only in the amount of **27,815 rubles, i.e. 10 times less than the amount paid.**

On the basis of this so-called in-office audit of the value-added tax return alone it was established that TekhProm had purchased goods for 1,925,247.828.77 rubles, including VAT at the rate of 18%: 292,122,291.77 rubles, at the rate of 10%: 1,348,117.23 rubles (100 % tax deduction); goods sold in the specified period 1,065,534.00 rubles, total VAT computed 191,796.00 rubles, tax deductions 293,470,409. 00 rubles, as a result, the tax amount calculated as deductible amounted to 293,278,613.00 rubles.

According to the information presented in the Certificate TekhProm had three consumer goods suppliers:

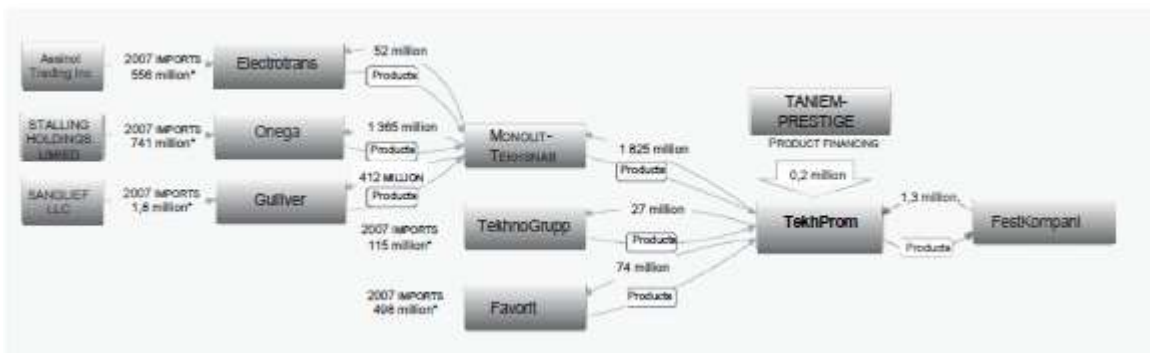
- two importers (LLC TekhnoGroup, INN (Taxpayer Identification Number) 7719611643/771901001, hereinafter referred to as **TekhnoGroup**, and LLC Favorit, INN (Taxpayer Identification Number) 7719601660/771901001, hereinafter referred to as **Favorit**) and

- one re-seller (LLC Monolit-Tekhsnab, INN (Taxpayer Identification Number) 7716552365/771601001, hereinafter referred to as **Monolit-Tekhsnab**).

In its turn, Monolit-Tekhsnab purchased goods from the three importers:

- 1) LLC Elektrotrans, INN (Taxpayer Identification Number) 7728548973/772801001, hereinafter referred to as **Elektrotrans**,
- 2) LLC Omega, INN (Taxpayer Identification Number) 7708592460/772201001, hereinafter referred to as **Omega**, and
- 3) LLC Gulliver, INN (Taxpayer Identification Number) 771 5556511/771501001, hereinafter referred to as **Gulliver**.

Schematically, the supply system can be presented as follows:



In money terms it can be presented as follows:

Buyer	Suppliers	Total	%	including VAT	18%	10%
LLC TekhProm	LLC Monolit-Tekhsnab	1,825,010,151	94.8%	278,179,916	276,831,799	1,348,117
	LLC Favorit	73,594,367	3.8%	11,226,259	11,226,259	
	LLC TekhnoGroup	26,629,305	1.4%	4,062,097	4,062,097	
	Total:	1,925,233,823	100%	293,468,273	292,120,155	1,348,117

The main supplier was LLC Monolit-Tekhsnab, it supplied 94.8% of goods, which resulted in 278,179,916 rubles of the VAT subject to credit. In its turn, Monolit-Tekhsnab purchased goods from the three importers:

Buyer	Suppliers	Total	%	including VAT	18%	10%
LLC Monolit-Tekhsnab	LLC Elektro-Trans	52,312,471	2.9%	7,979,869	7,979,869	
	LLC Onega	1,365,372,393	74.6%	207,390,690	206,083,169	1,307,521
	LLC Gulliver	411,747,716	22.5%	62,781,542	62,741,081	40,462
	Total:	1,829,432,581	100%	278,152,101	276,804,118	1,347,982

So, the tax officers claimed to have collected during the conducted in-office audit information about how the VAT subject to be refunded had been formed:

	VAT paid	Rubles	VAT received	Method	Rubles
LLC TekhProm	LLC Fest-Company	191,796	LLC Favorit	directly	11,226,259
			LLC TekhnoGroup	directly	4,062,097
			LLC Elektrotrans	through LLC Monolit-Tekhsnab	7,979,869

			LLC Onega	through LLC Monolit-Tekhsnab	207,390,690
			LLC Gulliver	through LLC Monolit-Tekhsnab	62,781,542
	TOTAL VAT paid	191,796	TOTAL VAT received		293,440,458
VAT refundable		293,248,662 rubles			

However, this information is refuted by the materials of the Certificate itself, and, in particular, by the data regarding which part of the VAT was only accrued and which part was really paid. A shocking contradiction between the “accrued” and “paid” VAT can be illustrated by the following table made on the basis of the information given in the Certificate:

VAT received	Method	Rubles	Confirmation of the VAT payment	Reference as mentioned in the text	Actual payment of VAT
LLC Favorit	directly	11,226,259	calculated as payable	Page 4, the last passage, the last sentence	0
LLC TekhnoGroup	directly	4,062,097	calculated as payable	Page 5, the first passage, the last sentence	0
LLC Elektrotrans	through LLC Monolit-Tekhsnab	7,979,869	calculated and paid to the budget	Page 6, the first passage, the one but last sentence	7,979,869
LLC Onega	through LLC Monolit-Tekhsnab	207,390,690	calculated as payable	Page 6, the second passage, the last sentence	0
LLC Gulliver	through LLC Monolit-Tekhsnab	62,781,542	calculated as payable	Page 6, the third passage, the last sentence	0
TOTAL VAT received		293,440,458		TOTAL VAT actually paid	7,979,869

So, the very tax audit confirmed that only nearly 8 million rubles had been paid out of 293 million rubles demanded as the VAT refundable (or 2.7% of the audited amount).

This amount is in fact overstated, too. The last passage on Page 5 of the Certificate, relating to the audit of supply of goods by Elektrotrans, states that to justify the credibility of the import purchases in **November 2007** Elektrotrans presented *“transaction certificate No. 01 dated 20 December 2007, the cargo customs declaration with marks of the customs authority that was in charge of the customs clearance, and payment orders”*.

At the same time, in accordance with the customs laws of the Russian Federation the certificate of an import transaction must be executed on a mandatory basis BEFORE and not AFTER the customs clearance of goods. The import transaction certificate referred to by the tax officers cannot but be forged or is not related to the given supply. This drives us at the conclusion that the statement of Elektrotrans paying 7,979,869 rubles of VAT is a false statement.

Judging by the text of the Certificate, the conducted audit expressly confirmed payment of 27,815 rubles of the VAT only. But there are doubts even about these 27,815 rubles paid by Monolit-Tekhsnab. It is remarkable that according to the Certificate in the period under analysis Monolit-Tekhsnab suffered losses of 4,422,430 rubles, but the amount of the paid VAT exceeded the VAT amount received on these very 27,815 rubles paid by Monolit-Tekhsnab by payment order No. 19 dated 20 December 2007 according to the Certificate (Page 5, the second passage).

Income	Revenue	Cost of the purchase	Income	VAT paid	VAT received	VAT payable
LLC Monolit-Tekhsnab	1,825,010,151	1,829,432,581	-4,422,430	278,152,101	278,179,916	27,815

All this was neglected by the head of Inspectorate of the Federal Tax Service No. 28 for the city of Moscow O.G. Stepanova when she signed the Certificate and *“confirmed the applicability of the refund of the value-added tax for November 2007 in the amount of **293,278,613.00 rubles.**”*

Other discrepancies in the document signed by O.G. Stepanova, based on which it may be concluded that the refund of the VAT to TekhProm was fraudulent.

The Certificate of the verification of the applicability of the tax deduction by TekhProm, signed by O.G. Stepanova, contains many discrepancies evidencing that the VAT refund was fraudulent; these discrepancies cannot have remained unnoticed had the tax officers of Inspectorate of the Federal Tax Service No. 28 for the city of Moscow conducted a fair audit of the tax return of TekhProm.

In particular, there are doubts as to the following information and conclusions:

1. Among the five importers claimed to have directly or indirectly supplied goods to TekhProm the largest was Omega, which supplied goods for the amount of 1,365,372,392.89 rubles (74% of the total volume of purchases by Monolit-Tekhsnab). These goods were then re-sold by Monolit-Tekhsnab to TekhProm.

However, according to the statements of LLC Onega for 2007⁸ (Roskomstat), the company's total revenue for the specified year amounted to 857,207,000 rubles only, i.e. almost half a billion rubles less than the cost of the goods allegedly supplied by the company to Monolit-Tekhsnab alone.

LLC Onega	thousand rubles
Revenue	857,207
Cost	854,980
Accounts receivable	127,802

In other words, the total volume of the goods sold by Onega was worth 857 million rubles and, taking into account the deferred receipt of payment (accounts receivable), may have amounted to 985 million rubles, but it could never amount to 1.365 billion rubles in November 2007.

These statements were available during the audit to the tax officers and top executives of Inspectorate of the Federal Tax Service No. 28 for the city of Moscow as well as personally to O.G. Stepanova, but the tax officers and officials intentionally avoided using the available information evidencing that the documents relating to supply of goods by Onega to Monolit-Tekhsnab and later by Monolit-Tekhsnab to TekhProm for 1.365 billion rubles are falsified documents aiming at the illegal VAT refund.

2. According to the second passage, Page 6, of the Certificate, LLC Gulliver, which imported and supplied goods for 411 million rubles, purchased them from SANGLIER LLC S.A.

SANGLIER LLC S.A was registered in the State of Iowa, USA, at the address 4 Alee Leon Gambetta, F-13001, Marseille, France, on 6 August 2003. Its shareholders are Worldwide Management Corporation, Belize and International United Holding Ag, Haypy.

According to publicly available documents SANGLIER LLC S.A ceased to exist on 5 September 2006, therefore, it cannot have supplied anything to anyone in 2007.⁹

Accordingly, the alleged supplies claimed to be made in 2007 on behalf of the company that had ceased to exist a year before, cannot have served as grounds for the tax officers of Inspectorate of the Federal Tax Service No. 28 for the city of Moscow to decide on the refund of the VAT to TekhProm.

3. According to the Certificate, the unsold goods owned by TekhProm and worth at least 1.365 billion rubles were stored at LLC PK Fazan's warehouse at the address: Moscow Region, Dmitrov, 18 Pravoberezhnaya Street.

⁸ Attachment No. 8. LLC Onega Balance Sheet and Income Statement for 2007 (page 32-33 of the Attachment)

⁹ Attachment No. 9 Document confirming liquidation of SANGLIER LLC. S.A in 2006 (page 34-35 of the Attachment)

Whereas at the specified address one can find a poultry factory the warehouses of which were used in the period in question for storing vegetables.

In any case, it is unlikely that during the on-site inspection the tax officers may have neglected the fact that according to the presented warehouse lease contract consumer goods for a wide range of application worth nearly 2 billion rubles were stored in a 40 m by 40 m room.

It is remarkable that in this respect the head of Inspectorate of the Federal Tax Service No. 28 for the city of Moscow O.G. Stepanova refers to the inquiry made by her to the Tax Crime Department of the Main Internal Affairs Department of Moscow (headed by Major General Mikhalkin), the place of service of Lieutenant Colonel A.K. Kuznetsov and other law enforcement officers accused by S.L. Magnitsky of being involved in the theft of budgetary funds. O.G. Stepanova alleged to have asked in her inquiry for an inspection of LLC PK Fazan regarding the lease of its premises to TekhProm for storing non-existing goods worth nearly 2 billion rubles.

The Certificate states that the tax authorities received a reply saying that the Tax Crime Department of the Main Internal Affairs Department of Moscow had made an inspection and CONFIRMED that TekhProm and LLC PK Fazan were related to one another in connection with the provision of warehouse premises! Moreover, officers of the Tax Crime Department of the Main Internal Affairs Department of Moscow were even said to have presented acts, contracts, invoices and bank statements.

This may testify to the fact that A.K. Kuznetsov and other officers of the Tax Crime Department of the Main Internal Affairs Department of Moscow were involved in the organization of the theft from the Russian budget also of 1.021 billion rubles illegally refunded to TekhProm just like as they had been involved in the earlier theft of 5.4 billion rubles of the taxes earlier paid by the Hermitage Fund's companies that were misappropriated from the fund exactly for these purposes with the participation of the Russian Interior Ministry officers.

4. Within the framework of the so-called in-office audit officers of Inspectorate of the Federal Tax Service No. 28 for the city of Moscow inspected supply contracts signed between TekhProm and LLC Favorit. In this regard, the last passage on the third page of the Certificate, drawn up based on the audit results and signed by O.G. Stepanova, refers to Supply Contract No. 03 dated 29 **June** 2007. At the same time, in the last passage on the fourth page of the same Certificate, when the Certificate refers to the cross-audit of TekhProm's counterparty LLC Favorit, alleged to have been conducted by Inspectorate of the Federal Tax Service No. 19 for the city of Moscow, Contract No. 03 dated 29 **July** 2007 is mentioned. So, there is a 1 month difference between the dates of the contracts inspected by different inspectorates. Moreover, 29 July 2007 was Sunday and cannot have been the day of signing a real contract.

Similarly, within the framework of the so-called in-office audit officers of Inspectorate of the Federal Tax Service No. 28 for the city of Moscow claimed to have inspected the supply contracts signed between TekhProm and LLC TekhnoGroup. The last passage on the third page of the Certificate, drawn up based on the audit results, refers to Supply Contract No. 28/09 dated **28** September 2007. Whereas in the first passage on the fifth page of the same Certificate, when it refers to the cross-audit of TekhnoGroup by Inspectorate of the Federal Tax service No. 19 for the city of Moscow, Contract No. 28/09 dated **29** September 2007 is mentioned. So, the contract dates differ by 1 day: 29 September 2007 instead of 28 September 2007. Moreover, 29 September 2007 was Saturday and was not likely to be the date of signing a real contract.

These discrepancies testify to the fact that there was no real audit of TekhProm's tax return by officers of Inspectorate of the Federal Tax Service No. 28 for the city of Moscow and that the Certificate drawn up by the tax officers is a fictitious document disguising the illegality of the refund

of **more than a billion rubles of taxes from the Russian budget**. It is also evident that the document was drawn up with the direct participation of the head of Inspectorate of the Federal Tax Service No. 28 for the city of Moscow O.G. Stepanova, who signed it.

3. Commission by O.G. Stepanova of the crime in association with the same organized criminal group of D.V. Klyuev, which earlier arranged the misappropriation of the Hermitage Fund's companies and the refund of the taxes paid by these companies.

There are grounds to believe that the fraudulent return of the VAT for the amount of 1,021,950,170 rubles was arranged by the officers of Inspectorate of the Federal Tax Service No. 28 for the city of Moscow not autonomously but in association with the same organized criminal group, which had earlier (in 2006-2007) organized the illegal refund of the income tax for 3 billion rubles to Financial Investments and Selen Securities and which, a year later (December 2007 – April 2008), had organized the illegal refund of 5.4 billion rubles of the taxes paid by the Hermitage Fund's companies. This is evidenced by the following facts.

1. The General Director and the sole shareholder of TekhProm, who applied to Inspectorate of the Federal Tax Service No. 28 for the VAT refund, was Gulsina Khurmatovna Akhmetshina, RF passport No. 03 00 608526, issued on 7 February 2001 by the Passport and Visa Service Division of the Gulkevichsky District Internal Affairs Division of the Krasnodar Territory, subdivision code 232-031, residing at the address: Girey Village, Gulkevichsky District, Krasnodar Territory 352190 Lenina Street, 1,594 km

Besides Gulsina Khurmatovna Akhmetshina, Gazim Gayazovich Akhmetshin, Gulsina's husband (born on 10 January 1956, passport No. 0300 608523), and Marat Gazimovich Akhmetshin, Gulsina's son (born on 9 September 1987, passport 0304 430278) reside at the same address.

Gazim Gayazovich Akhmetshin is known to be the director and founder of several commercial organizations; in particular, Gazim Akhmetshin was appointed Director of LLC Financial Investments on 24 May 2006¹⁰ (the company that had earlier belonged to the Rengaz Fund, controlled by CJSC Renaissance Capital – Financial Consultant), to which by decision of the same Inspectorate of the Federal Tax Service No. 28 for the city for Moscow 2,376 billion rubles were refunded.

These monetary funds stolen by fraud from the Russian budget were afterwards laundered in the same CB Universal Savings Bank, owned by Dmitry Klyuev, to which the VAT refunded to TekhProm was transferred.

2. LLC Elektrotrans, which according to the documents was one of TekhProm's counterparties, was created on 27 May 2005 and was registered with Inspectorate of the Federal Tax Service No. 28 for the city of Moscow.

From 18 May 2006 the founders of LLC Elektrotrans are Sergey Mikhailovich Trepetun and LLC Belfast (registered with Inspectorate of the Federal Tax Service No. 25 for the city of Moscow, headed by E. Khimina): each of them is recorded to hold a 50% stake in the company¹¹.

¹⁰Attachment No. 10 Extract from the Unified State Register of Legal Entities regarding LLC Financial Investments, confirming that Gazim Akhmetshin was the company's General Director (page 36-52 of the Attachment)

¹¹Attachment No. 11 Extract from the Business-Info Moscow Inquiry System regarding LLC Elektrotrans (page 53-71 of the Attachment)

100% of LLC Belfast belonged to Yuri Gennadievich Makarov. Yuri Makarov was a member of the Board of Directors of the very CB Universal Savings Bank and one of the founders of LLC Astra-Group, which also acted as a party to the transaction on the purchase by Dmitry Klyuev of CB Universal Savings Bank from its former owners.

The connection between Yuri Makarov and Dmitry Klyuev is proved by the testimony of Yuri Makarov concerning the sentence for the attempted theft of shares of Mikhailovsky GOK, under which Dmitry Klyuev was convicted for fraud:

“Somewhere in October 2004 my old acquaintance Sergey Orlov (Klyuev’s close friend – R.A.) made me an offer saying I could earn 300 US dollars. According to him, I was to agree to be the nominal founder and the General Director of LLC Astra-Group ... I agreed and gave Orlov my passport details ... After that I had nothing to do with the activities of LLC Astra-Group and... did not sign any documents... I have never been a member of the Board of Directors of LLC CB Universal Savings Bank... have never heard of this bank before”.

This very testimony was confirmed at the trial by Dmitry Klyuev himself, who said that the bank had been registered in the name of nominees, Sergey Orlov’s acquaintances, who agreed to act as nominal directors for remuneration. The same persons acted as the nominal “members” of the bank’s Board of Directors¹².

In 2006 Sergey Orlov was the defendant under the criminal case on the kidnapping of the entrepreneur Fyodor Mikheev, and in their testimony the complainants mentioned officers of the Tax Crime Department and the Investigation Unit of the Main Internal Affairs Department of Moscow Lieutenant Colonel A.K. Kuznetsov, Major P.A. Karpov and the owner of CB Universal Savings Bank Dmitry Klyuev.¹³

3. The second founder of Elektrotrans Sergey Trepetun was the General Director of LLC Optim-Service (registered with Inspectorate of the Federal Tax Service No. 25 for the city of Moscow, headed by E. Khimina) that used falsified documents to apply for the refund of 1,925,999,604 rubles of the income tax paid by LLC Selen Securities, which was approved by E. Khimina.

In March 2006 on the lawsuit to Selen Securities LLC Optim-Service was represented in the arbitration court by the lawyer Andrey Pavlov¹⁴. A year later, in July-November 2007, the same lawyer represented in the arbitration courts by virtue of false Powers of Attorney false directors of Makhaon, Rilend and Parfenion, stolen from the Hermitage Fund, and stated in the court full acknowledgement of the fictitious claims filed to these companies.

Sergey Trepetun was appointed Director of Optim-Service on 24 November 2005 by decision of the company’s sole participant Gennadiy Nikolaevich Plaksin¹⁵. Gennadiy Plaksin was a shareholder and the Chairman of the Board of Directors of CB Universal Savings Bank. Gennadiy Plaksin was also the General Director of LLC Instar, which in 2007 filed with the Moscow Arbitration Court a fictitious lawsuit to LLC Rilend, one of the companies stolen from the Hermitage Fund for the purpose of stealing a substantial income tax paid by LLC Rilend.

¹²Attachment No. 12 Case files concerning the theft of shares of Mikhailovsky GOK. Testimony of Yuri Makarov, Sergey Orlov, Dmitry Klyuev (page 72-81 of the Attachment)

¹³ Attachment No. 13. Article on Fyodor Mikheev’s case in Ogonyok magazine. <http://www.kommersant.ru/doc/1310279>

¹⁴ Attachment No. 14. Statement of claim and the calculation of the claim amount, signed by the lawyer Pavlov on behalf of LLC Optim-Service, arbitration case A40-16204/06 (page 82-87 of the Attachment)

¹⁵ Attachment No. 15. Order on the appointment of the director of LLC Optim-Service, arbitration case A40-16204/06 (page 88-89 of the Attachment)

4. On 19 December 2007 LLC Belfast ceased to exist through reorganization by merger with other 12 companies, which formed LLC Ranadon (INN (Taxpayer Identification Number) 3126015480, OGRN (Primary State Registration Number) 1093126000549).

Among the companies that ceased to exist through merger with LLC Belfast were other companies directly connected with activities of CB Universal Savings Bank and its owner Dmitry Klyuev:

a. LLC ServisTorgTrust / LLC Torgservis INN (Taxpayer Identification Number) 7706252080, OGRN (Primary State Registration Number) 1027739069841¹⁶.

- The sole founder of LLC ServisTorgTrust was Aleksey Nikolaevich Sheshenya, the owner of LLC Grand Aktiv that on the basis of falsified contracts filed a lawsuit to LLC Parfenion stolen from the Hermitage Fund for purposes of the illegal tax refund.

- As of 14 August 2002, according to the extract from the Unified State Register of Legal Entities, the representative of LLC ServisTorgTrust was Dmitry Klyuev himself, the actual owner of Universal Savings Bank.

- From 17 June 2004 to 11 July 2005 the General Director of LLC ServisTorgTrust was Sergey Vladimirovich Orlov, a fellow student of Gennadiy Plaksin at the time they studied in the Agricultural Academy named after Timiryazev and Plaksin's neighbor living next door, a childhood friend of Viktor Markelov, in whose name the Russian companies stolen from the Hermitage Fund were re-registered by fraud and one of the persons who stole 5.4 billion rubles of the taxes paid by the stolen companies – the crimes exposed by Sergey Magnitsky.

b. LLC ROLTENS / LLC YugStroySpetzmontazh INN (Taxpayer Identification Number) 7710407192, OGRN (Primary State Registration Number) 1027739254465¹⁷

- The sole founder of LLC Roltens was Aleksey Nikolaevich Sheshenya, the owner of LLC Grand Aktiv that in 2007 filed on the basis of falsified contracts a fictitious lawsuit to LLC Parfenion stolen from the Hermitage Fund for the purpose of organizing the illegal tax refund.

- As of 25 September 2002, according to the extract from the Unified State Register of Legal Entities, the representative of this company was Dmitry Vladislavovich Klyuev himself.

c. LLC PRIORITET-M / LLC Yugspetsmontazh (22.10.2007) INN (Taxpayer Identification Number) 7719545380, OGRN (Primary State Registration Number) 1057746295584¹⁸,

¹⁶ Attachment No. 16. Extract from the Unified State Register of Legal Entities regarding LLC ServisTorgTrust/LLC Torgservis INN (Taxpayer Identification Number) 7706252080, OGRN (Primary State Registration Number) 1027739069841 (page 90-112 of the Attachment)

¹⁷ Attachment No. 17. Extract from the Unified State Register of Legal Entities regarding LLC ROLTENS/LLC YugStroySpetsmontazh INN (Taxpayer Identification Number) 7710407192, OGRN (Primary State Registration Number) 1027739254465 (page 113-129 of the Attachment)

¹⁸ Attachment No. 18. Extract from the Unified State Register of Legal Entities regarding LLC PRIORITET-M/LLC Yugspetsmontazh (22.10.2007) INN (Taxpayer Identification Number) 7719545380, OGRN (Primary State Registration Number) 1057746295584 (page 130-150 of the Attachment)

- The sole founder of LLC PRIORITET-M was same Aleksey Nikolaevich Sheshenya, the owner of LLC Grand Aktiv that in 2007 filed a fictitious lawsuit on the basis of falsified contracts to LLC Parfenion stolen from the Hermitage Fund for the purpose of organizing the illegal tax refund.

- LLC Prioritet-M was the sole founder of LLC Poleta that in 2006 filed a fictitious lawsuit on the basis of forged contracts to LLC Financial Investments to recover 10,105,039,188 rubles (case No. A65-6851/2006) for the purpose of organizing the illegal refund of taxes to LLC Financial Investments for the amount of 2,376,187,269 rubles, which was done by decision of Inspectorate of the Federal Tax Service No. 28 for the city of Moscow, headed by O.G. Stepanova.

d. LLC Selen Securities / LLC Selen INN (Taxpayer Identification Number) 6714024914, OGRN (Primary State Registration Number) 1046729305523

- LLC Selen Securities was one of the ex subsidiaries of the Rengaz Fund, controlled by Renaissance Capital, that was illegally refunded 600 million rubles of taxes in 2006-2007 by decision of Inspectorate of the Federal Tax Service No. 25 for the city of Moscow (headed by E. Khimina), which were transferred from the Russian budget to the company's account opened at CB Universal Savings Bank owned by Dmitry Klyuev¹⁹.

e. LLC MedPharm / LLC BELUS (01.10.2004)/LLC Spetsmontazh (23.10.2007) INN (Taxpayer Identification Number) 7707525510, OGRN (Primary State Registration Number) 1047796623874²⁰

- From 1 October 2004 to 24 April 2006 the general director of LLC MedPharm was Yuri Ivanovich Tyukaev, a driver who worked in InformAuditAktiv owned by Dmitry Klyuev.

- In 2004 LLC Belus attempted by using forged contracts to arrest 40 million shares of OJSC Gazprom worth more than 100 million US dollars. Dmitry Klyuev and his partner Lawyer Andrey Pavlov directly participated in this fraud (http://www.compromat.ru/page_15862.htm).

- The passport details of Yuri Ivanovich Tyukaev were used in the forged Power of Attorney presented to the Arbitration Court of the Moscow Region in attempting to organize an illegal bankruptcy of Rilend stolen from the Hermitage Fund.

f. LLC Art-Consult/LLC Delta INN (Taxpayer Identification Number) 7728571588, OGRN (Primary State Registration Number) 1067746218396²¹

- The sole founder of LLC Art-Consult was Aleksey Nikolaevich Sheshenya, the owner of LLC Grand Aktiv that filed on the basis of forged contracts a fictitious lawsuit to LLC Parfenion stolen from the Hermitage Fund for the purpose of organizing the illegal tax refund.

g. LLC ARDIS TIME / Yugstroy INN (Taxpayer Identification Number) 7718195430, OGRN (Primary State Registration Number) 1027739817775²².

¹⁹ Attachment No. 19. Declaration about the theft of 3 billion rubles paid as taxes by the Rengaz Fund's companies 16 June 2011. <http://russian-untouchables.com/rus/docs/D263.pdf>

²⁰ Attachment No. 20. Extract from the Unified State Register of Legal Entities regarding LLC MedPharm/LLC BELUS (01.10.2004)/LLC Spetsmontazh (23.10.2007) INN (Taxpayer Identification Number) 7707525510, OGRN (Primary State Registration Number) 1047796623874 (page 151-177 of the Attachment)

²¹ Attachment No. 21. Extract from the Unified State Register of Legal Entities regarding LLC Art-Consult/LLC Delta INN (Taxpayer Identification Number) 7728571588, OGRN (Primary State Registration Number) 1067746218396 (page 178-195 of the Attachment)

- On 18 December 2002, according to the extract from the Unified State Register of Legal Entities, the representative of LLC Ardis Time was Dmitry Vladislavovich Klyuev himself.

5. The buyer of goods from LLC TekhProm was LLC FestCompany (worth 1.3 million rubles as is stated by O.G. Stepanova in the Certificate). The owner of LLC FestCompany – Arkadiy Plaksin, the son of the Chairman of the Board of Directors of CB Universal Savings Bank Gennadiy Nikolaevich Plaksin.

These and many other facts give grounds to assume that the fraudulent refund of the taxes (both of the income and the value-added taxes) were systematically organized in 2006-2009 by Inspectorate of the Federal Tax Service No. 28 for the city of Moscow headed by O.G. Stepanova. Moreover, the officers of Inspectorate of the Federal Tax Service No. 28 for the city of Moscow did not act autonomously but as part of Dmitry Klyuev's organized criminal group. The dummy companies created with the participation of Dmitry Klyuev's affiliated persons were intentionally registered with Inspectorate of the Federal Tax Service No. 28 for the city of Moscow and the money stolen from the budget was transferred to the companies' accounts opened for this purpose in CB Universal Savings Bank, the actual owner of which was Dmitry Klyuev.

As we have more than once pointed out before in connection with the revealed thefts by officers of Inspectorates of the Federal Tax Service No. 25 and No. 28 for the city of Moscow of 3 billion rubles through the illegal refund of the earlier paid taxes to Financial Investments and Selen Securities, investigation into the crimes committed by the officers of these tax inspectorates and, specifically, by the head of Inspectorate of the Federal Tax Service No. 28 for the city of Moscow O.G. Stepanova, is of crucial importance for bringing the persons guilty in the death of the Hermitage Fund's lawyer Sergey Magnitsky to the criminal responsibility.

In this context another crime revealed by our client, namely, the theft of more than one billion rubles from the Russian budget through the illegal refund of the VAT to TekhProm by decision of Inspectorate of the Federal Tax Service No. 28 for the city of Moscow, ought to be thoroughly investigated into.

This crime was committed simultaneously with the misappropriation of the Hermitage Fund's companies and the theft of the taxes paid by these companies. Moreover, the crime was committed with the approval by the top executives of the same tax authorities, with the participation of the same bank, with the involvement of the same nominal directors affiliated with the owner of CB Universal Savings Bank Dmitry Klyuev and his partner Lawyer Andrey Pavlov, and with the assistance of the officers from the Tax Crime Department of the Main Internal Affairs Department of Moscow.

In our opinion the new facts testifying that O.G. Stepanova and her subordinates committed another crime – the theft of the budgetary funds through the illegal refund of the taxes to TekhProm – is yet another ample proof of the credibility of S.L. Magnitsky's incriminating testimony directly pointing at the real organizers of the thefts of monetary funds, exposed by Magnitsky, which were committed in 2006-2008; among the real organizers are officers of Inspectorates of the Federal Tax Service No. 25 and No. 28 for the city of Moscow, officers of the Tax Crime Department and the Main Investigation Department at the Main Internal Affairs Department of Moscow, and other persons.

²² Attachment No. 22. Extract from the Unified State Register of Legal Entities regarding LLC ARDIS TIME/LLC Yugstroy INN (Taxpayer Identification Number) 7718195430, OGRN (Primary State Registration Number) 1027739817775 (page 196-211 of the Attachment)

In view of the above, I request to consider carrying out a comprehensive, objective and impartial investigation into the theft of 1,021,950,170 rubles from the budget of the Russian Federation in 2007-2008 through the illegal refund of the value-added tax to LLC TekhProm by decision of Inspectorate of the Federal Tax Service No. 28 for the city of Moscow headed by O.G. Stepanova, based on the forged documents, in the conspiracy with officers of the Tax Crime Department of the Main Internal Affairs Department of Moscow, and to bring all guilty persons to the criminal responsibility.

Neil Micklethwaite
On behalf of Brown Rudnick LLP

Attachments.

Attachment No. 1. Application to the Investigative Committee at the RF Prosecutor's Office dated 3 December 2007. <http://russian-untouchables.com/docs/D50.pdf>

Attachment No. 2. Application from the Investigative Committee at the RF Prosecutor's Office dated 13 October 2009. <http://russian-untouchables.com/docs/D110-General-Procecuton-Office-Chaika-letter-13-2009-RUS.pdf>

Attachment No. 3. Declaration about the theft of 3 billion rubles paid as taxes by the Rengaz Fund's companies dated 16 June 2011. <http://russian-untouchables.com/rus/docs/D263.pdf>

Attachment No. 4. Preliminary conclusion of the task force of the Council for the Development of the Civil Society and Human Rights under the RF President. http://www.president-sovet.ru/meeting_with_president_of_russia/meeting_with_russian_president_07_05_2011_in_nalchik/materials/proceedings_of_the_rg_in_the_case_of_s_magnitsky.php

Attachment No. 5. <http://www.kommersant.ru/doc/690060?isSearch=True>

Attachment No. 6. Extract from the Unified State Register of Legal Entities regarding LLC TekhProm.

Attachment No. 7. Certificate of the Verification of the Correct Calculation of TekhProm's Tax Deductions, signed by O.G. Stepanova.

Attachment No. 8. LLC Onega Balance Sheet and Income Statement for 2007.

Attachment No. 9 Document confirming liquidation of SANGLIER LLC. S.A in 2006.

Attachment No. 10 Extract from the Unified State Register of Legal Entities regarding LLC Financial Investments, confirming that Gazim Akhmetshin was the company's General Director.

Attachment No. 11 Extract from the Business-Info Moscow Inquiry System regarding LLC Elektrotrans.

Attachment No. 12 Case files concerning the theft of shares of Mikhailovsky GOK. Testimony of Yuri Makarov, Sergey Orlov, Dmitry Klyuev.

Attachment No.14. Statement of claim and the calculation of the claim amount, signed by the lawyer Pavlov on behalf of LLC Optim-Service, arbitration case A40-16204/06.

Attachment No.15. Order on the appointment of the director of LLC Optim-Service, arbitration case A40-16204/06.

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Attachment No. 21. Extract from the Unified State Register of Legal Entities regarding LLC Art-Consult/LLC Delta INN (Taxpayer Identification Number) 7728571588, OGRN (Primary State Registration Number) 1067746218396.

Attachment No. 22. Extract from the Unified State Register of Legal Entities regarding LLC ARDIS TIME/LLC Yugstroy INN (Taxpayer Identification Number) 7718195430, OGRN (Primary State Registration Number) 1027739817775.