

# Individuals involved in the tax fraud against Hermitage and the torture and death of Sergei Magnitsky

| Name                  | Position  | Public Institution        | Date of Birth | Place of Birth         | Example of Corruption   |
|-----------------------|---|---------------------------|---------------|------------------------|---|
| <b>Alexei Anichin</b> | Head, Investigative Committee of Interior Ministry        | Russian Interior Ministry | Dec 1, 1949   | Sevastopol, Ukraine    | Authorized a repressive criminal case against 37-year old anti-corruption lawyer Sergei Magnitsky on fabricated grounds. Denied all the legal petitions he received from Magnitsky during the 12-months of detention without trial. Denied Magnitsky's petition to exclude the Interior Ministry officers against whom he had testified, and whom he had implicated in the \$230 million fraud and the expropriation of his client's companies, from the investigative team for the case against him. |
| <b>Oleg Logunov</b>   | Deputy Head, Investigative Committee of Interior Ministry | Russian Interior Ministry | Feb 4, 1962   | Irkutsk region, Russia | Personally oversaw the repressive criminal case against Sergei Magnitsky. Authorized the Interior Ministry officers, implicated by Sergei Magnitsky in the \$230 million fraud, to arrest him (one month after his testimony) and to act as investigators in the case against him. Authorized his detention for 12 months without trial. Authorized that the pre-trial period in his case should be extended to three years compared to the standard 2-months period which is prescribed by law.      |

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| Oleg Silchenko | Senior Investigator, Investigative Committee of Interior Ministry | Russian Interior Ministry | Jun 25, 1977  | Samarkand, Uzbekistan | Lead investigator in the fabricated criminal case against Sergei Magnitsky, which was opened in retaliation for Magnitsky's testimony against Interior Ministry officers Kuznetsov and Karpov, who were involved in the \$230 million fraud. Investigator Silchenko arranged for the arrest of Sergei Magnitsky and his torture in custody in an attempt to compel Magnitsky to withdraw his testimony and force him to falsely incriminate himself and his client (Hermitage). He was knowingly in charge of leading the persecution of an innocent man and his unlawful detention. He was responsible for the falsification of materials in the case file as documented in complaints filed with the court. During the 12-months Magnitsky was in pre-trial detention, Investigator Silchenko personally denied Magnitsky necessary medical care and treatment, visits with his family, and any legal remedy against the gross legal abuses. Investigator Silchenko was personally responsible for implementing escalating physical and psychological pressure and creating the torturous conditions (numerous night-time transfers between cells, deprivation of sleep, food, drink, hot water, etc.) that led to Sergei Magnitsky's illness and death in custody. In addition, he took over the case of investigating the stolen \$230 million exposed by Sergei Magnitsky, and covered up Kuznetsov's and Karpov's participation in that theft. He was responsible for pinning sole blame for the \$230 million fraud, the largest known tax rebate fraud in Russian history, on a "sawmill employee", and the complicit officials were recognized as "victims." |

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| <b>Alexander Matveev</b>   | Deputy Head, Investigative Committee of Interior Ministry  | Russian Interior Ministry | May 21, 1956  | Republic of Chuvashiya, Russia | Authorized the continuation of the fabricated case against Sergei Magnitsky and other Hermitage lawyers and executives even after Sergei Magnitsky's death, and is continuing to oversee it today.   |
| <b>Gennady Karlov</b>      | Deputy Head of Division, Head of Department of Ownership and Financial crimes Investigative Committee of Interior Ministry | Russian Interior Ministry | 1966          | Iosh-Karala, Russia            | Supervisor of Investigator Silchenko who denied a number of petitions by Sergei Magnitsky authorising the continuation of his repressive persecution and the participation of the Interior Ministry officers Magnitsky had testified against in the investigative team in the case against Magnitsky.  |
| <b>Natalya Vinogradova</b> | Deputy Head of Department of Ownership and Financial crimes Investigative Committee of Interior Ministry                   | Russian Interior Ministry | Jun 16, 1973  | Michurinsk, Russia             | Supervisor of Investigator Silchenko who denied a number of petitions by Sergei Magnitsky about the fabrication of case materials. Coordinated the persecution of Magnitsky by the Interior Ministry in liaison with officers from the Russian Federal Security Service (FSB, a successor to KGB), according to an investigative report published by The New Times (see in Russian: <a href="http://newtimes.ru/articles/detail/11454">http://newtimes.ru/articles/detail/11454</a> ). |

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| <b>Alexander Ryabinin</b> | Investigator, member of the Investigative Committee of Interior Ministry team | Russian Interior Ministry | NA            | Yaroslavl, Russia     | Investigator who pressured Magnitsky to give false testimony against himself and his client (Hermitage) and to withdraw his testimony against the Interior Ministry officers, Kuznetsov and Karpov. Carried out, along with other Interior Ministry officers, a search at Magnitsky's home and arrested Magnitsky on fabricated grounds.                                 |
| <b>Sergei Oleinik</b>     | Investigator, member of the Investigative Committee of Interior Ministry team | Russian Interior Ministry | Jun 28, 1963  | Moscow, Russia        | Investigator who pressured Magnitsky to give false testimony against himself and his client (Hermitage) and to withdraw his testimony against the Interior Ministry officers, Kuznetsov and Karpov. Denied or refused to respond to a number of Magnitsky's petitions and refused to provide copies of investigative decisions regarding his case, in breach of the law. |
| <b>A.A. Malygina</b>      | Investigator, member of the Investigative Committee of Interior Ministry team | Russian Interior Ministry | NA            | Moscow Region, Russia | Investigator in the fabricated criminal case against Sergei Magnitsky.   |

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| <b>M.O. Sapunova</b>   | Investigator, member of the Investigative Committee of Interior Ministry team | Russian Interior Ministry | NA            | NA                    | Pressured Sergei Magnitsky to withdraw his testimony against the Interior Ministry officers. Responsible, along with Investigator Silchenko, for absolving the Interior Ministry officers complicit in the \$230 million fraud from any responsibility for that crime, and instead prosecuted a "sawmill employee" as the sole perpetrator of the largest known tax rebate fraud in Russian history. |
| <b>E.V. Mikhailov</b>  | Investigator, member of the Investigative Committee of Interior Ministry team | Russian Interior Ministry | NA            | NA                    | Investigator in the fabricated criminal case against Sergei Magnitsky.   |
| <b>R.A.Gritsai</b>     | Investigator, member of the Investigative Committee of Interior Ministry team | Russian Interior Ministry | NA            | Yaroslavl, Russia     | Investigator in the fabricated criminal case against Sergei Magnitsky. Responsible for fabricating materials in his case.  |
| <b>I.A.Varganov</b>    | Investigator, member of the Investigative Committee of Interior Ministry team | Russian Interior Ministry | NA            | Moscow Region, Russia | Investigator in the fabricated criminal case against Sergei Magnitsky.   |
| <b>N. I. Dmitrieva</b> | Investigator, member of the Investigative Committee of Interior Ministry team | Russian Interior Ministry | NA            | NA                    | Investigator in the fabricated criminal case against Sergei Magnitsky.   |

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| <b>Artem Kuznetsov</b> | Deputy Head of Division (6th Unit) of Tax Crimes Department of Moscow Interior Ministry, promoted to Economic Security Department of Interior Ministry | Russian Interior Ministry | Feb 28, 1975  | Baku, Azerbaijan | Named by Sergei Magnitsky in his 2008 testimonies as responsible for abuse of office, the misappropriation of three Hermitage Fund companies and the fabrication of a criminal case against Hermitage executives. In 2007, he raided the offices of Hermitage and its law firm in Moscow, without a warrant, to seize the original corporate registration documents for three Hermitage Fund companies. These documents were used to misappropriate the companies and steal \$230 million which the Hermitage Fund companies had paid in taxes. A month after Magnitsky testified about Kuznetsov's involvement in the crimes, Kuznetsov and his three subordinates joined the investigation into the fabricated case against the Hermitage executives and directed the prosecution of Magnitsky. Two weeks later they carried out Magnitsky's arrest and fabricated evidence to obtain a Moscow court sanction for Magnitsky's 12-month detention in custody without trial. He was a key member of the group directing the retaliatory case against Magnitsky. Also responsible for initiating the on-going retaliatory criminal cases against other Russian lawyers and executives of the Hermitage Fund, which was condemned by the Parliamentary Assembly of the Council of Europe (PACE) as a "politically-motivated abuse of the criminal justice system" (30 September 2009 at: <a href="http://assembly.coe.int/Mainf.asp?link=/Documents/AdoptedText/ta09/ERES1685.htm">http://assembly.coe.int/Mainf.asp?link=/Documents/AdoptedText/ta09/ERES1685.htm</a> ). |

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| <b>Aleksey Drozanov</b> | Officer of Kuznetsov's Division (6th Unit), Ministry Tax Crimes Department of Moscow Interior Ministry | Russian Interior   | Oct 11, 1975  | Lesnoi Settlement, Pushkin Area, Moscow region, Russia | Direct subordinate of Lt. Col. Kuznetsov, named by Sergei Magnitsky in his 2009 testimony and complaints to the court about the abuse of office, falsification of evidence and repressive persecutory activity to punish Magnitsky for whistle blowing on the Interior Ministry officers' role in the \$230 million fraud. In 2007, he raided Hermitage's offices without a warrant and, under direction from Kuznetsov, seized the original statutory documents used in the fraud. On 26 November 2008, a month after Magnitsky's testimony against Kuznetsov and Karpov, he searched Magnitsky's home and arrested him. A month after Magnitsky's testimony, he fabricated documents to arrest Magnitsky and keep him in custody without trial for 12 months. Served as a member of the investigative team in the case against Magnitsky. Created fabricated reports to open repressive criminal cases against other Hermitage Fund lawyers claiming that their powers of attorney issued by HSBC, the Hermitage Fund trustee, were false despite testimony from HSBC officers to the contrary. The cases served to intimidate and silence the Hermitage lawyers who drafted and filed the complaints about the Interior Ministry officers' involvement in the \$230 million fraud. |

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| <b>Dmitri Tolchinskiy</b> | Officer of Kuznetsov's Division (6th Unit), Tax Crimes Department of Moscow Interior Ministry | Russian Interior Ministry | May 11, 1982  | Moscow, Russia | Direct subordinate of Lt. Col. Kuznetsov, named by Sergei Magnitsky in his 2009 testimony and complaints to the court about the abuse of office, falsification of evidence and repressive persecutory activity to punish Magnitsky for whistle blowing on the Interior Ministry officers' role in the \$230 million fraud. In 2007, he raided Hermitage's offices without a warrant and, under direction from Kuznetsov, seized the original statutory documents used in the fraud. Fabricated documents used for the retaliatory arrest of Sergei Magnitsky. Served as a member of the investigative team in the case against Magnitsky.   |
| <b>A. A. Krechetov</b>    | Officer of Kuznetsov's Division (6th Unit), Tax Crimes Department of Moscow Interior Ministry | Russian Interior Ministry | NA            | NA             | Direct subordinate of Lt. Col. Kuznetsov, named by Sergei Magnitsky in his 2009 testimony and complaints to the court about the abuse of office, falsification of evidence and repressive persecutory activity to punish Magnitsky for whistle blowing on the Interior Ministry officers' role in the \$230 million fraud. In 2007, he raided Hermitage's offices without a warrant and, under direction from Kuznetsov, seized the original statutory documents used in the fraud. On 26 November 2008, a month after Magnitsky's testimony against Kuznetsov and Karpov, he searched Magnitsky's home and arrested him. Fabricated documents for the retaliatory arrest of Magnitsky and his detention without trial for 12 months. Served as a member of investigative the team in the case against Magnitsky. |

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| <b>Aleksandr Klevtsov</b> | Head of Division (6th Unit) of Tax Crimes Department of Moscow Interior Ministry   | Russian Interior Ministry | Jan 25, 1966  | Moscow Region, Russia | Direct supervisor of Lt. Col. Kuznetsov and a member of the investigative team for the repressive criminal case against Hermitage executives which was exposed as based on fabricated evidence by Sergei Magnitsky. The case was used by Interior Ministry officers to perpetrate the \$230 million fraud.  |
| <b>Anatoly Mikhalkin</b>  | Head of Tax Crimes Department of Moscow Interior Ministry (retired at the end of 2009)                                       | Russian Interior Ministry | Oct 6, 1950   | Gomel, Belorussia     | Authorized Kuznetsov's activity to expropriate the Hermitage Fund companies and perform the \$230 million fraud. Authorized Kuznetsov's repressive persecution of Hermitage Fund executives and lawyers who blew the whistle about Kuznetsov's abuse of office.   |
| <b>Pavel Karpov</b>       | Investigator, Investigative Department of Moscow Interior Ministry, promoted to Investigative Committee of Interior Ministry | Russian Interior Ministry | Aug 27, 1977  | Moscow, Russia        | Named by Sergei Magnitsky in his 2008 testimonies as responsible for abuse of office, the fabrication of a criminal case against Hermitage executives and the misappropriation of three Hermitage Fund companies with the use of original statutory documents which were in his custody used to perpetrate the \$230 mln fraud. Knowingly pursued the repressive prosecution of an innocent Hermitage executive despite the evidence of his innocence available in the case file. Tried to intimidate and harass a Hermitage defense lawyer and question him as a witness, in violation of the attorney-client privilege. |

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| <b>Ivan Glukhov</b>    | Head of Investigative Department of Moscow Interior Ministry  | Russian Interior Ministry | Sep 13, 1955  | Pechaevski District of Tambov Region, Russia | Authorized the criminal case to suppress the anti-corruption activity by Hermitage Fund executives and lawyers. Appointed Major Karpov as a key investigator, and authorized his activities to expropriate the Hermitage Fund companies and perform the \$230 million fraud.  |
| <b>Nikolai Budilo</b>  | Investigator, Department for Central Federal District of Interior Ministry  | Russian Interior Ministry | Apr 15, 1977  | Unecha, Bryansk Region, Russia               | Carried out an investigation of the repressive case against Hermitage executives and lawyers which was opened in retaliation for their whistle blowing on Interior Ministry corruption. Rejected Hermitage's complaints without grounds.  |
| <b>Oleg Urzhumtsev</b> | Investigator, Department of Tatarstan Interior Ministry, promoted to Investigative Committee of Interior Ministry | Russian Interior Ministry | Oct 22, 1968  | Sibai, Bashkortastan, Russia                 | Opened a fabricated criminal case to cover up the involvement of police officers and tax officials in the \$230 million tax fraud. Personally carried out the intimidation of Hermitage lawyers who had exposed Interior Ministry corruption. Searched Hermitage lawyers' offices in Moscow and repeatedly summoned them to be questioned as witnesses, in breach of Russian and international norms protecting lawyers from state interference and harassment. These acts were specifically condemned by PACE as an "abuse of the criminal justice system" and by the International Bar Association as evidence of a "deterioration of the rule of law" in Russia. |

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| <b>Aleksandr Kuvaldin</b>   | Operational officer, Department "K" of FSB (Economic Espionage Unit)                               | Federal Security Service (FSB, a successor to KGB) | Dec 15, 1980  | Moscow, Russia           | Officer of the FSB who initiated the first illegal case against Hermitage, due to which documents were confiscated and used to obtain an illegal \$230 million tax refund.   |
| <b>Viktor Voronin</b>       | Head, Department "K" of FSB (Economic Espionage Unit)  | Federal Security Service (FSB, a successor to KGB) | 1958          | Leningrad Region, Russia | Authorized the opening of a criminal case against Hermitage executives, which was exposed as fabricated by lawyer Sergei Magnitsky. The case was used to raid the Hermitage offices, seize the statutory documents, misappropriate the Hermitage Fund companies, and perform a \$230 million tax refund fraud. Directed the persecution of Hermitage, and the \$6 million payment to carry out the arrest of Magnitsky (according to an investigative report of the New Times magazine).   |
| <b>Stanislav Gordievsky</b> | Investigator, Investigative Committee, Office of the Prosecutor of the Southern District of Moscow | Prosecutor office                                  | Sep 9, 1977   | Moscow, Russia           | Prevented any prosecution of Interior Ministry officers (Kuznetsov and Karpov) who were implicated by Sergei Magnitsky in two testimonies given to Mr. Gordievsky in 2008. Involved Kuznetsov in the investigation of the criminal case, allowing him "to investigate himself". On the basis of a falsified report from Kuznetsov, he opened a repressive criminal case against Hermitage lawyers, accusing them of acting on false powers of attorney, after they exposed the Interior Ministry corruption and abuse of office. After the intimidation escalated, the lawyers were forced to flee Russia. |

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| <b>Natalia Yakimovich</b> | Deputy Head, Investigative Committee, Office of the Prosecutor of the Southern District of Moscow | Prosecutor office  | Jul 28, 1967  | Moscow Region, Russia | Supervisor of Investigator Gordievsky. Coordinated the investigation of the criminal case to absolve the Interior Ministry's officers involved in the \$230 million fraud, from any responsibility for the crime. Oversaw the retaliatory criminal case against other Hermitage lawyers who exposed state corruption.   |
| <b>Sergei Lazutkin</b>    | Head, Investigative Committee, Office of the Prosecutor of the Southern District of Moscow        | Prosecutor office  | Sep 7, 1965   | Uzbekistan            | Supervisor of Investigator Gordievsky. Oversaw the investigation of the criminal case to absolve the Interior Ministry's officers involved in the \$230 million fraud, from any responsibility for the crime. Approved a retaliatory criminal case against other Hermitage lawyers who exposed state corruption.  |
| <b>Arkady Mazhaev</b>     | Deputy Head of Division, General Prosecutor Office  | Prosecutor office  | Sep 5, 1961   | NA                    | Ordered the opening of a retaliatory criminal case against Hermitage lawyers one month after they had filed a criminal complaint detailing the specific involvement of state officials in corruption - the misappropriation of Hermitage Fund companies and the perpetration of the \$230 million fraud.  |
| <b>Aleksandr Burov</b>    | Prosecutor of General Prosecutor Office   | Prosecutor office  | 16-Dec-77     | NA                    | Prosecutor who denied all appeals he received from Sergei Magnitsky and his defense lawyers about the gross legal violations (prosecution of an innocent person, unlawful arrest and detention on falsified evidence, fabrication of a criminal case, denial of legal rights) by Interior Ministry officers exposed in corruption and about the torturous conditions and the denial of medical treatment Magnitsky suffered in pre-trial detention. |

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| <b>Andrey Pechegin</b> | Deputy Head, Division of Supervision of Investigations of General Prosecutor Office | Prosecutor office  | Sep 24, 1965  | Moscow Region, Russia | Supervisor of prosecutor Burov. Responsible for denying over 20 complaints from Sergei Magnitsky and his lawyers about the gross legal violations (including prosecution of an innocent person, unlawful arrest and detention on falsified evidence, fabrication of the criminal case, denial of legal rights, investigation into Magnitsky being initiated and conducted by the very same Interior Ministry officers against whom Magnitsky had testified, lack of response by prosecutor Burov to complaints from Magnitsky and his lawyers). Many complaints from Magnitsky which were filed with him were not even reviewed or responded to, in breach of procedure. In August 2009, Sergei Magnitsky filed a complaint against Pechegin's abuse of office with a Moscow court, however, his complaint was not heard by the time of his death in November 2009 despite a five-day period prescribed by law for hearing such complaints. While Magnitsky was still alive, Pechegin also rejected appeals from international organizations about the unlawful nature of his detention and his persecution by officers he earlier had implicated in corruption. Finally, Pechegin also rejected, without providing any grounds, all the petitions addressed to the Prosecutor General concerning the illegal persecution of Hermitage executives and lawyers on fabricated grounds, and the lack of any prosecution of the Interior Ministry officers responsible for the \$230 million fraud. |

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| <b>Viktor Grin</b>           | Deputy General Prosecutor  | Prosecutor office       | Jan 1, 1951   | Moskalensky district of Omsk region, Russia | Responsible, along with Investigator Silchenko, for absolving the Interior Ministry officers complicit in the \$230 million fraud from any responsibility for that crime, and instead prosecuted a "sawmill employee" as the sole perpetrator of the largest known tax rebate fraud in Russian history. |
| <b>Yelena Khimina</b>        | Head of Moscow Tax Authority #25   | Civil Courts            | Sep 11, 1953  | Moscow, Russia                              | Responsible for the authorization of a knowingly fraudulent \$77 million tax rebate at Moscow Tax Authority 25 on 24 December 2007, which was exposed by anti-corruption lawyer Sergei Magnitsky.   |
| <b>Sergei Zhemchuzhnikov</b> | Deputy Head of Moscow Tax Authority #25  | Russian Tax Authorities | Oct 06, 1968  | Moscow, Russia                              | Responsible for the authorization of a knowingly fraudulent \$77 million tax rebate at Moscow Tax Authority 25 on 24 December 2007, which was exposed by anti-corruption lawyer Sergei Magnitsky.   |
| <b>Raisa Burmistrova</b>     | Head of Tax Indebtedness Department of Moscow Tax Authority #25                    | Russian Tax Authorities | Oct 19, 1949  | Ryazan Region                               | Responsible for the authorization of a knowingly fraudulent \$77 million tax rebate at Moscow Tax Authority 25 on 24 December 2007, which was exposed by anti-corruption lawyer Sergei Magnitsky.   |
| <b>Aleksandra Kuznetsova</b> | Head of Bookkeeping, Reporting and Planning Department of Moscow Tax Authority #25 | Russian Tax Authorities | Nov 27, 1955  | NA  | Responsible for the authorization of a knowingly fraudulent \$77 million tax rebate at Moscow Tax Authority 25 on 24 December 2007, which was exposed by anti-corruption lawyer Sergei Magnitsky.   |

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| <b>Yulia Koltunova</b>      | Head of Tax Audit Department of Moscow Tax Authority #25        | Russian Tax Authorities | Apr 27, 1978  | Moscow, Russia    | Responsible for the authorization of a knowingly fraudulent \$77 million tax rebate at Moscow Tax Authority 25 on 24 December 2007, which was exposed by anti-corruption lawyer Sergei Magnitsky.  |
| <b>Olga Stepanova</b>       | Head of Moscow Tax Authority #28                                | Russian Tax Authorities | Jul 29, 1962  | Moscow, Russia    | Responsible for the authorization of a knowingly fraudulent \$153 million tax rebate at Moscow Tax Authority 28 on 24 December 2007, which was exposed by anti-corruption lawyer Sergei Magnitsky. |
| <b>Olga Tsymay</b>          | Head of Tax Audit Department #1 of Moscow Tax Authority #28     | Russian Tax Authorities | Mar 03, 1967  | Moscow, Russia    | Responsible for the authorization of a knowingly fraudulent \$153 million tax rebate at Moscow Tax Authority 28 on 24 December 2007, which was exposed by anti-corruption lawyer Sergei Magnitsky. |
| <b>Svetlana Dubrovskaya</b> | Head of Tax Audit Department #4 of Moscow Tax Authority #28     | Russian Tax Authorities | Oct 27, 1961  | Kuibyshev, Russia | Responsible for the authorization of a knowingly fraudulent \$153 million tax rebate at Moscow Tax Authority 28 on 24 December 2007, which was exposed by anti-corruption lawyer Sergei Magnitsky. |
| <b>Olga Davydova</b>        | Head of Tax Indebtedness Department of Moscow Tax Authority #28 | Russian Tax Authorities | Feb 14, 1960  | NA                | Responsible for the authorization of a knowingly fraudulent \$153 million tax rebate at Moscow Tax Authority 28 on 24 December 2007, which was exposed by anti-corruption lawyer Sergei Magnitsky. |

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| <b>Yekaterina Frolova</b>    | Head of Bookkeeping, Reporting and Planning Department of Moscow Tax Authority #28 | Russian Tax Authorities | Jul 21, 1978  | Moscow, Russia    | Responsible for the authorization of a knowingly fraudulent \$153 million tax rebate at Moscow Tax Authority 28 on 24 December 2007, which was exposed by anti-corruption lawyer Sergei Magnitsky.  |
| <b>Olesya Shargorodskaya</b> | Manager of Moscow Tax Authority #28  | Russian Tax Authorities | Oct 10, 1978  | NA                | Responsible for the authorization of a knowingly fraudulent \$153 million tax rebate at Moscow Tax Authority 28 on 24 December 2007, which was exposed by anti-corruption lawyer Sergei Magnitsky.  |
| <b>Maksim Tretyakov</b>      | Head of Legal department of Moscow Tax Authority #28                               | Russian Tax Authorities | Jun 23, 1970  | Moscow, Russia    | Responsible for the authorization of a knowingly fraudulent \$153 million tax rebate at Moscow Tax Authority 28 on 24 December 2007, which was exposed by anti-corruption lawyer Sergei Magnitsky.  |
| <b>Ivan Prokopenko</b>       | Head of Pre-Trial Prison Detention Prison SIZO-99/1, Matrosskaya Tishina, Moscow   | Prison Officials        | Sep 28, 1973  | Vinnitsa, Ukraine | Head of the pre-trial detention center who at the end of July 2009, one week before a prescribed ultrasound and surgery were to be carried out for diagnosed pancreatitis, ordered the transfer of Sergei Magnitsky to Butyrka detention center, which does not have the medical equipment or facilities to undertake these procedures. |

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| <b>Dmitriy Komnov</b>   | Head of Pre-Trial Detention Prison Butyrka, Moscow                           | Prison Officials   | May 17, 1977  | Kashira, Moscow Region, Russia | Head of Butyrka prison who denied medical care and treatment to Sergei Magnitsky for more than 3 months, despite his intense pain, diagnosed pancreatitis, and prescribed examination and surgery. Created torturous conditions for Magnitsky (numerous night-time transfers between cells, deprivation of sleep, food, drink, hot water) and denied or did not respond to any of over 100 complaints filed by Magnitsky about violations of his human and legal rights. |
| <b>Dmitriy Kratov</b>   | Deputy Head of Pre-Trial Detention Prison Butyrka for medical issues, Moscow | Prison Officials   | Jul 16, 1964  | Batumi, Georgia                | Deputy Head of Butyrka prison who denied medical help to Sergei Magnitsky for more than 3 months, despite his intense pain and his previously being scheduled for an ultrasound and possible operation.  |
| <b>Larisa Litvinova</b> | Head of Medical Care Unit of Butyrka Pre-trial Detention Center              | Prison Officials   | Nov 18, 1963  | Moscow, Russia                 | Chief doctor at Butyrka who refused to see Sergei Magnitsky for more than 2 months despite his intense pain and the prescribed ultrasound and surgery for severe pancreatitis, and who did not see him until the day of his death, 16 November 2009, despite a plea filed on 13 November, three days before his death, about the intense pain and suffering.   |

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| <b>Sergei Podoprigorov</b> | Judge of Tverskoi Civil Courts Regional Court of Moscow |                    | Jan 08, 1974  | Moscow, Russia        | Judge who sanctioned the arrest and detention without trial of Sergei Magnitsky on 26 November 2008 and who on 13 March 2009 prolonged his detention on falsified evidence submitted by the officers Magnitsky had implicated in the \$230 million fraud and expropriation of his client's companies. He rejected evidence from Magnitsky's lawyers that his passport had been seized and therefore that he did not pose a flight risk. He also accepted as "true", information provided by the FSB that Magnitsky possessed a UK visa despite evidence from the UK embassy, and presented to the court, that Magnitsky did not possess such a visa. |
| <b>Aleksey Krivoruchko</b> | Judge of Tverskoi Civil Courts Regional Court of Moscow |                    | Aug 25, 1977  | Moscow Region, Russia | Judge who twice sanctioned the continued detention of Sergei Magnitsky without trial on 19 January 2009 and 14 September 2009, and refused Magnitsky's plea for medical treatment and his appeal about the torturous conditions he was subjected to in detention, the unlawful prosecution and the detention by officers he had testified against.   |
| <b>Svetlana Ukhalyova</b>  | Judge of Tverskoi Civil Courts Regional Court of Moscow |                    | Mar 14, 1973  | Moscow, Russia        | Judge who sanctioned prolonging Magnitsky's detention without trial on 15 June 2009 and who denied numerous of his complaints over the course of his 12-months in custody about the gross violations of his human and legal rights.  |

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|--------------------------|--|--------------------|---------------|----------------|--|
| <b>Yelena Stashina</b>   | Judge of Tverskoi Regional Court of Moscow   | Civil Courts       | Nov 05, 1963  | Tomsk, Russia  | Judge who prolonged the illegal detention of Sergei Magnitsky and refused his complaint about the deprivation of medical treatment at a hearing on November 12, 2009, 4 days before his death.   |
| <b>Galina Filippova</b>  | Judge of Tverskoi Regional Court of Moscow   | Civil Courts       | Oct 15, 1968  | Kazakhstan     | Judge who declined to close a criminal case against Hermitage executives despite the assurance of the tax authorities in November 2007 that there were no legal claims. The case was used by Interior Ministry officers to seize Hermitage Fund company documentation and steal \$230 million. The case was exposed as fabricated by Sergei Magnitsky in his 2008 testimonies.   |
| <b>Tatyana Korneyeva</b> | Judge of Simonovsky Regional Court of Moscow | Civil Courts       | Jan 01, 1954  | NA             | Judge who authorized the opening of a retaliatory criminal case against a lawyer of the Hermitage Fund on 26 November 2008, claiming that after the companies were misappropriated, their directors could no longer issue Powers of Attorney and the lawyers could not represent them to fight for their recovery. The Judge accepted as evidence documents which were submitted by the Interior Ministry officer Kuznetsov and his subordinates in retaliation for their being earlier implicated by the Hermitage lawyers in several complaints regarding the abuse of office and the \$230 million fraud. |

# Individuals involved in the tax fraud against Hermitage and the torture and death of Sergei Magnitsky

| Name                     | Position  | Public Institution | Date of Birth | Place of Birth                | Example of Corruption  |
|--------------------------|---|--------------------|---------------|-------------------------------|--|
| <b>Rufina Gazizova</b>   | Judge of Vahitovsky Regional Court of Kazan             | Civil Courts       | Jan 21, 1964  | Menzelinsk, Tatarstan, Russia | Judge who authorized the search of three separate law firms working for the Hermitage Fund, in violation of numerous Russian laws about the intimidation and harassment of lawyers. The lawyers had drafted and filed complaints for Hermitage about state corruption and the involvement of officials in the \$230 million fraud. |
| <b>Andrey Yushkov</b>    | Judge of Arbitration Court of Republic of Tatarstan     | Civil Courts       | Mar 13, 1962  | Elabuga, Russia               | Judge who transferred the ownership of three Russian Hermitage subsidiaries to that of convicted criminal Victor Markelov based on clearly falsified evidence, in the absence of duly authorized representatives, and in breach of numerous legal provisions.  |
| <b>Yelena Kim</b>        | Judge of Moscow Arbitration Court                       | Civil Courts       | Jan 15, 1973  | Moscow, Russia                | Judge who issued an award of \$325 million, in the absence of any evidence and in the absence of duly authorized representatives, in favor of Instar (a shell company) against a Hermitage subsidiary which was then used to obtain a fraudulent tax rebate.   |
| <b>Ildar Salimzyanov</b> | Judge of Arbitration Court of the Republic of Tatarstan | Civil Courts       | Feb 08, 1959  | Orenburg, Russia              | Judge who issued an award of \$575 million, in the absence of any evidence and in the absence of duly authorized representatives, in favor of Grand Aktiv (a shell company) against a Hermitage subsidiary which was then used to obtain a fraudulent tax rebate.  |

# Individuals involved in the tax fraud against Hermitage and the torture and death of Sergei Magnitsky

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| Name                      | Position                                 | Public Institution | Date of Birth | Place of Birth                                 | Example of Corruption   |
|---------------------------|--|--------------------|---------------|--|---|
| <b>Margarita Zinurova</b> | Judge of Moscow Region Arbitration Court | Civil Courts       | Dec 05, 1969  | Uselski Settlement, Chelyabinsk Region, Russia | Judge who sanctioned the bankruptcy of the misappropriated Hermitage Fund companies on the basis of false documents submitted by unauthorized persons and on clearly fabricated grounds, in order to erase traces of the \$230 million fraud. |