

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
Alexei Anichin	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.
Oleg Logunov	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.

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
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."

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
Alexander Matveev	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.
Gennady Karlov	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.
Natalya Vinogradova	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: http://newtimes.ru/articles/detail/11454).

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
Alexander Ryabinin	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.
Sergei Oleinik	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.
A.A. Malygina	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.

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
M.O. Sapunova	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.
E.V. Mikhailov	Investigator, member of the Investigative Committee of Interior Ministry team	Russian Interior Ministry	NA	NA	Investigator in the fabricated criminal case against Sergei Magnitsky.
R.A.Gritsai	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.
I.A.Varganov	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.
N. I. Dmitrieva	Investigator, member of the Investigative Committee of Interior Ministry team	Russian Interior Ministry	NA	NA	Investigator in the fabricated criminal case against Sergei Magnitsky.

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
Artem Kuznetsov	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: http://assembly.coe.int/Mainf.asp?link=/Documents/AdoptedText/ta09/ERES1685.htm).

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
Aleksey Drozanov	Officer of Kuznetsov's Division (6th Unit), Tax Crimes Department of Moscow Interior Ministry	Russian Interior Ministry	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.

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
Dmitri Tolchinskiy	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.
A. A. Krechetov	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.

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
Aleksandr Klevtsov	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.
Anatoly Mikhalkin	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.
Pavel Karpov	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.

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
Ivan Glukhov	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.
Nikolai Budilo	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.
Oleg Urzhumtsev	Investigator, Investigative 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.

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
Aleksandr Kuvaldin	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.
Viktor Voronin	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).
Stanislav Gordievsky	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.

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
Natalia Yakimovich	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.
Sergei Lazutkin	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.
Arkady Mazhaev	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.
Aleksandr Burov	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.

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
Andrey Pechegin	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.

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
Viktor Grin	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.
Yelena Khimina	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.
Sergei Zhemchuzhnikov	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.
Raisa Burmistrova	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.
Aleksandra Kuznetsova	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.

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
Yulia Koltunova	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.
Olga Stepanova	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.
Olga Tsymay	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.
Svetlana Dubrovskaya	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.
Olga Davydova	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.

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
Yekaterina Frolova	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.
Olesya Shargorodskaya	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.
Maksim Tretyakov	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.
Ivan Prokopenko	Head of Pre-Trial 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.

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
Dmitriy Komnov	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.
Dmitriy Kratov	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.
Larisa Litvinova	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.

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
Sergei Podoprigorov	Judge of Tverskoi Regional Court of Moscow	Civil Courts	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.
Aleksey Krivoruchko	Judge of Tverskoi Regional Court of Moscow	Civil Courts	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.
Svetlana Ukhnyalyova	Judge of Tverskoi Regional Court of Moscow	Civil Courts	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.

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
Yelena Stashina	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.
Galina Filippova	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.
Tatyana Korneyeva	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
Rufina Gazizova	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.
Andrey Yushkov	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.
Yelena Kim	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.
Ildar Salimzyanov	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

Name	Position	Public Institution	Date of Birth	Place of Birth	Example of Corruption
Margarita Zinurova	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.