

Statement Into a Record Of June 2015 House Committee On Foreign Affairs Hearing: U.S. POLICY TOWARD PUTIN'S RUSSIA

By ANDREI NEKRASOV, documentary director.

One critical point of disagreement between the Russian Federation and the United States involves Magnitsky Act that was adopted by US Congress in 2012. In my professional capacity as a documentary film maker I made a film examining circumstances of Magnitsky events. To the best of my professional abilities to investigate the documents and to interview the people with direct knowledge of those events I came to conclusion that Mr. Magnitsky was not a whistleblower: there is no evidence of him uncovering any fraud, or accusing the police of committing it (prior to his arrest).

In interviews with me and numerous statements in the media Mr. Magnitsky's boss, Mr. William Browder claimed that on **Oct. 7 2008** Sergei Magnitsky had testified at the Russian Investigation Committee and **accused police officers Karpov and Kuznetsov** of defrauding the Russian treasury of 230 million dollars.

That episode, if it had indeed taken place, would be one of the fundamentals of the narrative presenting Sergei Magnitsky as a hero whistleblower who had uncovered a massive fraud and was jailed and killed by the very police had had accused of it. Mr. Browder claimed that as a result of Magnitsky's accusing the officers on Oct. 7, he was, **one month later**, arrested and jailed on the orders of the same very officers.

Having initially based my film on that story, and while working on the scene of Magnitsky accusing the officers, I realised that the episode referred by Browder as testifying and accusing the officers, was in fact a police examination of Magnitsky. The transcript of that examination was presented on Bill Browder's websites as the evidence of Magnitsky's accusations.

The transcript contains no accusations and not even a mention of the officers names.

That discovery led me to investigate other statements by Mr. Browder.

Another essential part of his Magnitsky story is the so-called "theft" of Browder's companies which were used to apply for and to receive the fraudulent tax refund. The companies, Browder told me and the numerous media, had been stolen before the fraud.

Mr Browder also claimed that the "company theft" was the subject of **another** whistleblower testimony by Magnitsky. (There would be thus **two** testimonies, before Magnitsky's arrest; the first (June 5 2008) about the company theft, the second (October 7 2008), discussed above, allegedly about the 230 million treasury fraud).

The "company theft" testimony was in fact also a police examination of Magnitsky as a witness in a criminal investigation. In this one Magnitsky does mention the names of officers Karpov and Kuznetsov. This fact has been used by my opponents and some media (in particular Financial Times and ABC News) as an evidence of inaccuracies in my film.

The "mentioning" of the names, is being confused, innocently, or on purpose, with accusations of the officers. I insist that Magnitsky **did not accuse** the officers of the 230 million dollar before his arrest, and therefore the motive behind the police seeking to have Magnitsky withdraw his testimony was absent.

The mentioning of the names was a part of Magnitsky recounting the story of a search in his offices. One may derive from that story that, according to Magnitsky, the electronic versions of the articles of association of the companies, removed from the offices by the police, could have been used in the dubious re-registration of the companies. (though Magnitsky does not accuse anyone of the “company theft”).

In the Browder's narrative only the paper originals, not printouts of files, are necessary to re-register the companies.

As I discovered, and show in my film, the articles of association, either originals or copies, are not essential in the process of re-registration. Moreover anyone can get a copy (a printout) of company documents from a public registry in Russia (as I tell Browder in the film).

Thus even if one considers Magnitsky's “mentioning of the names” of the officers, during one of the examinations, as something close to an accusation, it is devoid of any revelation or evidence value and thus could have not represented any threat to the police, and a motive for a retaliation.