

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE

IN RE LETTER OF REQUEST)
FROM RUSSIA)
IN THE MATTER OF) Misc. No. 09-
TEXCONTROL LIMITED, L.L.C.)

APPLICATION FOR ORDER (28 U.S.C. 1782)

The United States of America, by the undersigned, David L. Hall, Assistant United States Attorney for the District of Delaware, petitions this Court for an Order pursuant to Title 28, United States Code, Section 1782, in the form submitted, to facilitate the taking of testimony of witnesses residing within the jurisdiction of this Court, and other actions as requested by a letter of request issued by the Russian authorities.

DAVID C. WEISS
Acting United States Attorney

By: 

David L. Hall
Assistant U.S. Attorney
1007 N. Orange Street
Wilmington, DE 19801
(302) 573-6277

Dated: 6/11/09

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FOR THE DISTRICT OF DELAWARE

IN RE LETTER OF REQUEST)
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TEXCONTROL LIMITED, L.L.C.)

GOVERNMENT'S MEMORANDUM OF LAW
IN SUPPORT OF APPLICATION FOR ORDER

This memorandum of law is submitted in support of the Application for an Order pursuant to Title 28, United States Code, Section 1782, in order to execute a letter of request from Russia. A copy of the translation is attached.

FACTUAL BACKGROUND:

This investigation is being conducted by the Russian authorities who are investigating a case of alleged tax fraud.

EVIDENCE SOUGHT:

The Russian authorities seek information about a company that may reside in this District and the Delaware Secretary of State's Office. The authority for this Court to accede to this request is contained in Title 28, United States Code, Section 1782, which states in part:

- (a) The district court of the district in which a person resides or is found may order him to give his testimony or statement or to produce a document or other thing for use in a proceeding in a foreign or international tribunal, including criminal investigations conducted before formal accusation. The order may be made pursuant to a letter rogatory issued, or request made, by a foreign or international tribunal or upon the application of any interested person and may direct that the testimony or statement be given, or the document or other thing be produced, before a person appointed by the

court. By virtue of his appointment, the person appointed has power to administer any necessary oath and take the testimony or statement. The order may prescribe the practice and procedure, which may be in whole or part the practice and procedure of the foreign country or the international tribunal, for taking the testimony or statement or producing the document or other thing. To the extent that the order does not prescribe otherwise, the testimony or statement shall be taken, and the document or other thing produced, in accordance with the Federal Rules of Civil Procedure.

The proper criteria for determining whether the court should exercise its discretion in favor of executing the request are outlined in In Re Request for Judicial Assistance from the Seoul District Criminal Court, 555 F.2d 720, 723 (9th Cir. 1977) (citation omitted):

Under the statute the only restrictions explicitly stated are that the request be made by a foreign or international tribunal, and that the testimony or material requested be for use in a proceeding in such a tribunal.... [and] that the investigation in connection with which the request is made must relate to a judicial or quasi-judicial controversy.

Moreover, " (t)he judicial proceeding for which assistance is sought ... need not be pending at the time of the request for assistance; it suffices that the proceeding in the foreign tribunal and its contours be in reasonable contemplation when the request is made." In Re Letter of Request from the Crown Prosecution Services of the United Kingdom, 870 F.2d 686, 687 (D.C. Cir. 1989).

The letter of request in this case shows that the information sought is for use in such proceedings in Russia and

hence the request comes well within those circumstances contemplated by Congress in expanding the Federal Courts' authority to act in such matters. In Re Letter of Request from the Crown Prosecution Service of the United Kingdom, 870 F.2d 686, 689-91 (D.C. Cir. 1989); In Re Letters Rogatory from the Tokyo District, Tokyo, Japan, 539 F.2d 1216, 1219 (9th Cir. 1976). Therefore, I ask this Court to honor the request for assistance.

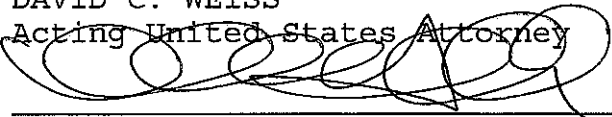
The reception of letters of request and the appointment of a Commissioner to execute them are matters customarily handled ex parte, and persons with objections to the request raise those objections by moving to quash any subpoenas issued by the Commissioner. *Id.*

WHEREFORE, the United States requests that the Court issue an Order, in the form, appended hereto, appointing a Commissioner in order to execute the request for assistance.

Respectfully submitted,

DAVID C. WEISS
Acting United States Attorney

BY:



David L. Hall
Assistant U.S. Attorney
1007 N. Orange Street
Wilmington, DE 19801
(302) 573-6277

Dated: 6/11/09

**Prosecutor General's Office
of the Russian Federation**

15A Bolshaya Dmitrovka
Moscow, GSP-9, 101999, Russia

26.12.2008 Our ref. 82/2-2336-08

Ms. Mary Ellen Warlow
Director
Office of International Affairs
U.S. Department of Justice

1301 New York Ave. NW
Washington, D.C. 20005

Dear Ms. Warlow,

The Prosecutor General's Office of the Russian Federation presents its compliments to the U.S. Department of Justice and, pursuant to the Treaty on Mutual Legal Assistance in Criminal Matters of 17 June, 1999, has the honor to request legal assistance in criminal matter No. 61223, instituted on the elements of the crime, referred to in Article 199 (2 "a", "b") (evasion of payment of taxes and/ or charges by organizations) of the Criminal Code of the Russian Federation.

The essence of the assistance sought is set out in the request of the Investigative Division of the Investigative Department under the Department of Internal Affairs for the Zelenograd administrative attached hereto.

The Prosecutor General's Office of the Russian Federation guarantees that information and documentation obtained upon execution of the request will be used for the purposes of the investigation only, to ensure it being comprehensive, thorough and impartial, and will not cause any harm to the sovereignty, security and public order of the United States of America.

Please, forward the materials obtained in the course of the execution of this request to General Department of International Legal Co-operation the Prosecutor General's Office of the Russian Federation.

The Prosecutor General's Office of the Russian Federation thanks you in advance for your co-operation and confirms its readiness to provide similar or other kind of legal assistance in criminal matters to the law-enforcement agencies of the U.S.A., pursuant to the International Treaties, whereto the Russian Federation and the United States are the parties, and the Legislation of the Russian Federation.

Enclosure: 45 pages.

Head
Department of Legal Assistance
General Department
of International Legal Co-operation



S. Kupriyanov

Alina

Translated from Russian

To the Competent Authorities
of the United States of America

**MINISTRY OF INTERNAL AFFAIRS OF
RUSSIA
General Administrative Board of Internal
Affairs for Zelenograd Administrative District
of Moscow**

General Investigative Administrative Board
under the Administrative Board of Internal Affairs
(UVD)

Panfilov St. 28a,
Moscow, Zelenograd 124575
Tel.: (499) 710-91-11
Fax: (499) 710-90-12

19.11.2008 No. 010/4 - 2465

INTERNATIONAL INVESTIGATIVE COMMISSION

The City of Moscow

November 19, 2008

Pursuant to the Treaty between the Russian Federation and the United States of America for Mutual Legal Assistance in Criminal Cases dated July 17, 1999, the Investigative Administrative Board under UVD for Zelenograd Administrative District of Moscow (hereinafter referred to as "SU under UVD for Zelenograd District of Moscow") does hereby address to you with a request for legal assistance in connection with investigation under criminal case No.61223 (please, subsequently always refer to the above case number) brought on June 26, 2008, on the basis of offence features as fixed in clauses a, b of part 2 of article 199 of the Criminal Code of the Russian Federation (abstract of the Article of the Criminal Code of the Russian Federation is attached hereto).

SU under UVD for Zelenograd Administrative District of Moscow represents and guaranties the competent authorities of the United States of America that the present request for legal assistance in the case under investigation is drawn up in full compliance with the Russian legislation, by the body duly authorized therefore, and *intra vires*.

Performance of investigative actions in the territory of the United States of America is necessary for provision of omnitude, completeness and objectivity of the preliminary investigation and subsequent hearing of the criminal case in the court.

SU under UVD for Zelenograd Administrative Board of Moscow guarantees, that any information and documents received upon performance of the present request shall be applied only for the purpose of investigating of the criminal case, for collection of evidences under the criminal case, as well as in the course of hearing of the case in the court, and shall not be applied for any other purposes.

In the course of investigation of the criminal case we have ascertained that, during the field tax audit conducted by Inspectorate No. 35 of the Federal Tax Service for Moscow in Limited Liability Company "LIDO-INCOM" (hereinafter referred to as "LIDO-INCOM" Ltd.) being on the books of the said Inspectorate, it was ascertained that Alexander Vasilievich Kozhin, the managing director of "LIDO-INCOM" Ltd., and Olga Victorovna Romatseva, the chief accountant, evaded entity profit tax for the period of from 2002 till 2004 inclusive for the amount exceeding 7 500 000 rubles, by entering of patently false information into the tax declarations.

The registered address of Limited Liability Company "LIDO-INCOM" is: Russia, Moscow, Zelenograd, building 617A, 2nd floor, 2 non-resident premises.

On March 26, 2001, contract No. 12-RF/2001 for delivery of a beer producing mini-plant made by ZIP BIER KFT (Hungary) was concluded by and between LIDO-INCOM Ltd. (as the

Buyer) represented by M.D. Soloviov, its managing director, and TEXCONTROL Limited, Hungarian office (as the Seller) represented by I. Bohuslavsky, its managing director. The total amount of the contract was USD41 029.

On 31 December 2002, an additional agreement to contract No. 12-RF/2001, dated 26.03.2001 was signed by LIDO-INCOM Ltd. (as the Buyer) represented by A.V. Kozhin, its managing director, and TEXCONTROL Limited represented by I. Bohuslavsky, its managing director, under which LIDO-INCOM Ltd., on account of payment of USD41 029, remitted to TEXCONTROL Limited a promissory note of OOO firm DANL (ООО фирма "ДЭНЛ") with special endorsement of LIDO-INCOM Ltd. of 1 304 082 rubles 15 kopecks face value.

On December 31, 2002, an additional agreement No.2 to contract No. 12-RF/2001, dated 26.03.2001 was signed by LIDO-INCOM Ltd. (as the Buyer) represented by A.V. Kozhin, its managing director, and TEXCONTROL Limited represented by I. Bohuslavsky, its managing director, under which the promissory note of OOO firm DANL of 1 304 082 rubles 15 kopecks face value is subject to safe custody with LIDO-INCOM Ltd. or other person authorized therefore.

"TEXCONTROL Limited"

Dover, Delaware, USA, Miscole, European district depart. Hungarian office.
Standard Chartered Bank (C.I.) Limited, Jersey P.O.BOX 89,
Convey Street St. Heiler, Jersey JE4 8PY, Channel Islands,
Account \$US:69247921, SWIFT: [REDACTED]
Correspondent: SCB, New York, Tel/fax + [REDACTED]

On April 22 2004, contract No. Д455-VI for delivery to LIDP-INCOM Ltd. of goods, as listed in specifications and according to cargo customs declarations, was concluded by and between LIDO-INCOM Ltd. (as the Buyer) represented by A.V. Kozhin, its managing director, MACTRANS LLC (as the Seller) represented by Vladimir Mikhailov, its Administrator, and the Federal Unitary State Entity "Entity for Goods Delivery of the Administration of RF President Affairs" (as the Consignor), represented by V.D. Kudryavtsev, the First Deputy Managing Director. The total amount of the contract was USD3 000 000.

On November 12, 2004, an agreement on the procedure of performance under contract No.Д455-VI dated 22.04.2004 was concluded by and between LIDO-INCOM Ltd. (as the Buyer) represented by A.V. Kozhin, its managing director, and MACTRANS LLC (as the Seller) represented by Vladimir Mikhailov, its Administrator. Under the said agreement, as payment of USD1 782 144 ^{97/100}, LIDO-INCOM Ltd. remitted to MACTRANS LLC a promissory note of OOO firm DANL with special endorsement of LIDO-INCOM Ltd. of 51 127 778 rubles 83 kopecks face value.

On November 12, 2004, an additional agreements to contract No.Д455-VI dated 22.04.2004 and to agreement dated 12.11.2004 was concluded by and between LIDO-INCOM Ltd. (as the Buyer) represented by A.V. Kozhin, its managing director, and MACTRANS LLC (as the Seller) represented by Vladimir Mikhailov, its Administrator, according to which the promissory note of OOO firm DANL of 51 127 778 rubles 83 kopecks face value is to be in safe custody with LIDO-INCOM Ltd. till claiming by MACTRANS LLC or other person authorized therefore.

On December 31, 2004, an agreement on the procedure of performance under contract No.Д455-VI dated 22.04.2004 was concluded by and between LIDO-INCOM Ltd. represented by A.V. Kozhin, its managing director, and MACTRANS LLC represented by Vladimir Mikhailov, its Administrator. Under the said agreement, as payment of USD486 472 ^{87/100}, LIDO-INCOM Ltd. remitted to MACTRANS LLC a promissory note of OOO firm DANL with special endorsement of LIDO-INCOM Ltd. of 11 492 341 rubles 10 kopecks face value.

On December 31, 2004, an additional agreement to contract No.Д455-VI dated 22.04.2004 and agreement dated 31.12.2004 was concluded by and between LIDO-INCOM Ltd. represented by A.V. Kozhin, its managing director, and MACTRANS LLC represented by Vladimir Mikhailov, its Administrator, according to which the promissory note of OOO firm DANL of 11 492 341 rubles 10 kopecks face value is to be in safe custody with LIDO-INCOM Ltd. till claiming by MACTRANS LLC or other person authorized therefore.

"MACTRANS LLC"

Kentucky, 400 West Market Street, Suit 1800, Louisville, KY 40202, USA

Beneficiary's bank: Lateko Bank, Riga, Latvia SWIFT: [REDACTED]

Beneficiary: MACTRANS LLC, Beneficiary's account: [REDACTED]

On October 12, 2001, contract No.015/6 for goods delivery, CPT Moscow, was concluded by and between LIDO-INCOM Ltd. (as the Buyer) represented by A.V. Kozhin, its managing director, and CORPTECH ASSOCIATES INC. (as the Seller) represented by Anthony George Lipton, its director. The total amount of the contract was USD6 500 000.

On March 19, 2002, contract No.031 for goods delivery, CPT Moscow, was concluded by and between LIDO-INCOM Ltd. (as the Buyer) represented by A.V. Kozhin, its managing director, and CORPTECH ASSOCIATES INC. (as the Seller) represented by Anthony George Lipton, its director. The total amount of the contract was USD5 000 000.

On December 20, 2002, contract No.60 for goods delivery, DDU Moscow, was concluded by and between LIDO-INCOM Ltd. (as the Buyer) represented by A.V. Kozhin, its managing director, and CORPTECH ASSOCIATES INC. (as the Seller) represented by Anthony George Lipton, its director. The total amount of the contract was USD3 000 000.

On December 31, 2002, an agreement for debt restructuring was concluded by and between LIDO-INCOM Ltd. represented by A.V. Kozhin, its managing director, CORPTECH ASSOCIATES INC. represented by Anthony George Lipton, its director, and AD Group Ltd. (as the Assignee) represented by Igor Borisovich Devyatkin, the Head of its Representative Office in Moscow. According to the said agreement, on account of payment of USD7 550 036 19/100 under contract No.15 dated 12.01.2001, and USD742 443 19/100 under contract No.031 dated 19.03.2002, LIDO-INCOM Ltd. remitted to CORPTECH ASSOCIATES INC. (promissory notes of OOO firm DANL with special endorsement of LIDO-INCOM Ltd. of 263 571 500 rubles 10 kopecks face value).

On December 31, 2002, an additional agreement to the agreement for debt restructuring dated 31.12.2002 was concluded by and between LIDO-INCOM Ltd. represented by A.V. Kozhin, its managing director, CORPTECH ASSOCIATES INC. represented by Anthony George Lipton, its director, and AD Group Ltd. (as the Assignee) represented by Igor Borisovich Devyatkin, the Head of its Representative Office in Moscow, according to which the promissory note of OOO firm DANL of 263 571 500 rubles face value is to be in safe custody with LIDO-INCOM Ltd. till claiming by CORPTECH ASSOCIATES INC. or other person authorized therefore.

On April 01, 2003, an additional agreement to contract No. 60, dated 20.12.2002 was signed by LIDO-INCOM Ltd. represented by A.V. Kozhin, its managing director, and CORPTECH ASSOCIATES INC. represented by Anthony George Lipton, its director, under which LIDO-INCOM Ltd., on account of payment of USD1 145 379 14/100, remitted to CORPTECH ASSOCIATES INC. a promissory note of OOO firm DANL with special endorsement of LIDO-INCOM Ltd. of 31 850 000 rubles face value.

On April 01, 2003, an additional agreement to contract No. 60, dated 20.12.2002 and additional agreement to the contract dated 01.04.2003 was signed by LIDO-INCOM Ltd. represented by A.V. Kozhin, its managing director, and CORPTECH ASSOCIATES INC. represented by Anthony George Lipton, its director, under which the promissory note of OOO firm DANL of 31 850 000 rubles face value is to be in safe custody with LIDO-INCOM Ltd. till claiming by CORPTECH ASSOCIATES INC. or other person authorized therefore.

On April 30, 2003, an additional agreement to contract No. 60, dated 20.12.2002 was signed by LIDO-INCOM Ltd. represented by A.V. Kozhin, its managing director, and CORPTECH ASSOCIATES INC. represented by Anthony George Lipton, its director, under which LIDO-INCOM Ltd., on account of payment of USD592 604 68/100, remitted to CORPTECH ASSOCIATES INC. a promissory note of OOO firm DANL with special endorsement of LIDO-INCOM Ltd. of 18 430 000 rubles face value.

On April 30, 2003, an additional agreement to contract No. 60, dated 20.12.2002 and additional agreement to the contract dated 30.04.2003 was signed by LIDO-INCOM Ltd. represented by A.V. Kozhin, its managing director, and CORPTECH ASSOCIATES INC. represented by Anthony George Lipton, its director, under which the promissory note of OOO firm DANL of 18 430 000 rubles face value is to be in safe custody with LIDO-INCOM Ltd. till claiming by CORPTECH ASSOCIATES INC. or other person authorized therefore.

On October 01, 2003, an agreement on the procedure of performance under contract No.60 dated 20.12.2002 was concluded by and between LIDO-INCOM Ltd. (as the Buyer) represented by A.V. Kozhin, its managing director, and CORPTECH ASSOCIATES INC. represented by Anthony George Lipton, its director. Under the said agreement, on account of payment of USD2 428 691 ¹/₁₀₀, LIDO-INCOM Ltd. remitted to CORPTECH ASSOCIATES INC. a promissory note of OOO firm DANL with special endorsement of LIDO-INCOM Ltd. of 74 353 432 rubles 32 kopecks face value.

On October 01, 2003, an additional agreement to contract No. 60, dated 20.12.2002 and to the contract dated 01.10.2003 was signed by LIDO-INCOM Ltd. represented by A.V. Kozhin, its managing director, and CORPTECH ASSOCIATES INC. represented by Anthony George Lipton, its director, under which the promissory note of OOO firm DANL of 74 352 432 rubles 32 kopecks face value is to be in safe custody with LIDO-INCOM Ltd. till claiming by CORPTECH ASSOCIATES INC. or other person authorized therefore.

On November 14, 2003, an agreement on the procedure of performance under contract No.60 dated 20.12.2002 was concluded by and between LIDO-INCOM Ltd. represented by A.V. Kozhin, its managing director, and CORPTECH ASSOCIATES INC. represented by Anthony George Lipton, its director. Under the said agreement, on account of payment of USD680 184 ⁵²/₁₀₀, LIDO-INCOM Ltd. remitted to CORPTECH ASSOCIATES INC. a promissory note of OOO firm DANL with special endorsement of LIDO-INCOM Ltd. of 20 309 629 rubles 58 kopecks face value.

On November 14, 2003, an additional agreement to contract No. 60, dated 20.12.2002 and to the agreement dated 14.11.2003 on the procedure of performance under contract No.60 dated 20.12.2002 was signed by LIDO-INCOM Ltd. represented by A.V. Kozhin, its managing director, and CORPTECH ASSOCIATES INC. represented by Anthony George Lipton, its director, under which the promissory note of OOO firm DANL of 20 309 629 rubles 58 kopecks face value is to be in safe custody with LIDO-INCOM Ltd. till claiming by CORPTECH ASSOCIATES INC. or other person authorized therefore.

On December 30, 2003, an agreement on the procedure of performance under contract No.60 dated 20.12.2002 was signed by LIDO-INCOM Ltd. represented by A.V. Kozhin, its managing director, and CORPTECH ASSOCIATES INC. represented by Anthony George Lipton, its director. Under the said agreement, on account of payment of USD773 855 ³⁵/₁₀₀, LIDO-INCOM Ltd. remitted to CORPTECH ASSOCIATES INC. a promissory note of OOO firm DANL with special endorsement of LIDO-INCOM Ltd. of 22 793 522 rubles 31 kopecks face value.

On December 30, 2003, an additional agreement to contract No. 60, dated 20.12.2002 and to the agreement dated 30.12.2003 on the procedure of performance under contract No.60 dated 20.12.2002 was signed by LIDO-INCOM Ltd. represented by A.V. Kozhin, its managing director, and CORPTECH ASSOCIATES INC. represented by Anthony George Lipton, its director, under which the promissory note of OOO firm DANL of 22.793.522 rubles 31 kopecks face value is to be in safe custody with LIDO-INCOM Ltd. till claiming by CORPTECH ASSOCIATES INC. or other person authorized therefore.

On November 12, 2004, an agreement on the procedure of performance under contract No.60 dated 20.12.2002 was signed by LIDO-INCOM Ltd. represented by A.V. Kozhin, its managing director, and CORPTECH ASSOCIATES INC. represented by Anthony George Lipton, its director. Under the said agreement, on account of payment of USD1 341 955 ¹³/₁₀₀, LIDO-INCOM Ltd. remitted to CORPTECH ASSOCIATES INC. a promissory note of OOO firm DANL with special endorsement of LIDO-INCOM Ltd. of 38 499 216 rubles 53 kopecks face value.

On November 12, 2004, an additional agreement to contract No. 60, dated 20.12.2002 and to the agreement dated 12.11.2003 on the procedure of performance under contract No.60 dated 20.12.2002 was signed by LIDO-INCOM Ltd. represented by A.V. Kozhin, its managing director, and CORPTECH ASSOCIATES INC. represented by Anthony George Lipton, its director, under which the promissory note of OOO firm DANL of 38 499.216 rubles 53 kopecks face value is to be in safe custody with LIDO-INCOM Ltd. till claiming by CORPTECH ASSOCIATES INC. or other person authorized therefore.

On December 31, 2002, an agreement for debt restructuring was concluded by and between LIDO-INCOM Ltd. represented by A.V. Kozhin, its managing director, CORPTECH ASSOCIATES INC. represented by Anthony George Lipton, its director, and AD Group Ltd. (as the Assignee) represented by Igor Borisovich Devyatkin, the Head of its Representative Office in Moscow, under which the parties agreed that the debt of LIDO-INCOM Ltd. to CORPTECH ASSOCIATES INC. in

the amount of USD886 754 2/100 under contract No.0131 dated 19.03.2002 is to be assigned by CORPTECH ASSOCIATES INC. to AD Group Ltd. at its nominal value by assignment.

On December 31, 2002, a contract of assignment was concluded by and between CORPTECH ASSOCIATES INC. (as the Assignor) represented by Anthony George Lipton, its director and AD Group Ltd. (as the Assignee) represented by Igor Borisovich Devyatkin, the Head of its Representative Office in Moscow. Under the said contract, the Assignor has assigned and the Assignee has accepted the legal claim in the amount of USD886 754 2/100 to the debtor LIDO-INCOM Ltd.. The amount of the assignment was equal to the claim nominal amount - USD886 754 2/100.

"CORPTECH ASSOCIATES INC."

P.B. 3321, Road Town, Delaware

Beneficiary's bank: Lateko Bank, Riga, Latvia

Beneficiary's account: [REDACTED]

Intermediary bank: Bankers Trust Company,

1 Bankers Trust Plaza, 10 Liberty Street, New York, NY 100015, USA

SWIFT: [REDACTED]

Beneficiary's account: [REDACTED]

There are reasons to believe that the goods delivered by TEXCONTROL Limited, MACTRANS LLC, CORPTECH ASSOCIATES INC. to LIDO-INCOM Ltd. were received by LIDO-INCOM Ltd. without compensation. That is why LIDO-INCOM Ltd. was obliged to pay the entity profit tax for the amount exceeding 7 500 000 rubles LIDO-INCOM Ltd.. So, Alexander Vasilievich Kozhin, the managing director of "LIDO-INCOM" Ltd., and Olga Victorovna Romatseva, the chief accountant, broke the legislation of the Russian Federation on taxes and dues, and their actions are classified as covered by clauses a,b of part 2 of Article 199 of the Criminal Code of the Russian Federation.

In the course of investigation under criminal case No.61223, it became necessary to conduct investigative (procedural) actions in the territory of the United States of America.

To ascertain circumstances of the crime, being governed by the said Contract and Article 453 of the Code of Criminal Procedure, I do hereby request to perform the following investigative actions on case No.61223:

1. To obtain on demand in the authorized registering body of USA complete information on:
 - TEXCONTROL Limited
 - MACTRANS LLC
 - CORPTECH ASSOCIATES INC.
2. To seize in TEXCONTROL Limited (Dover, Delaware, USA, Miskole, European district depart. Hungarian office) certified copies of all documents evidencing contractual relations with LIDO-INCOM Ltd. for the period since 2001 till 2002 inclusive.
3. To question the Chief Executive Officer of TEXCONTROL Limited as a witness to ascertain the following:
 - Who was the Chief Executive Officer of TEXCONTROL Limited between 2001-2002 inclusive?
 - What was the primary activity of TEXCONTROL Limited in the period between 2001 and 2002 inclusive?
 - Whether TEXCONTROL Limited had an office in the territory of Hungary between 2001 and 2002 inclusive;
 - Who was the Head of such office between 2001 and 2002 inclusive?
 - Whether I. Bohuslavsky was an authorized representative of TEXCONTROL Limited;
 - Whether I. Bohuslavsky had powers to sign contracts with third persons on behalf of TEXCONTROL Limited;
 - What is the residential address of I. Bohuslavsky?
 - Whether any contracts were concluded between TEXCONTROL Limited and LIDO-INCOM Ltd. in 2001-2002 inclusive;
 - Who represented the interests LIDO-INCOM Ltd.?

- What goods, when and for what amount were delivered on the part of TEXCONTROL Limited to LIDO-INCOM Ltd.?
 - From the territory of what country and on behalf of what entities the goods were delivered to LIDO-INCOM Ltd.?
 - In what way payments were done by LIDO-INCOM Ltd. to TEXCONTROL Limited for goods delivered?
 - Whether LIDO-INCOM Ltd. gave to TEXCONTROL Limited promissory notes of OOO firm DANL on account of payment for the goods;
 - Where were such promissory notes kept?
4. To seize in MACTRANS LLC (Kentucky, 400 West Market Street, Suit 1800, Louisvii, LE, KY 40202, USA) certified copies of all documents evidencing contractual relations with LIDO-INCOM Ltd. in 2004.
5. To question the Chief Executive Officer of MACTRANS LLC as a witness to ascertain the following:
- Who was the Chief Executive Officer of MACTRANS LLC in 2004?
 - What was the primary activity of MACTRANS LLC in 2004?
 - Whether of MACTRANS LLC had a representative office in the territory of the Russian Federation; if yes, then when an at what address it was situated?
 - Who was the Head of such representative office in 2004?
 - Whether Vladimir Mikhailov was an authorized representative of MACTRANS LLC;
 - Whether Vladimir Mikhailov had powers to sign contracts with third persons on behalf of MACTRANS LLC;?
 - What is the residential address of Vladimir Mikhailov?
 - Whether any contracts were concluded between MACTRANS LLC and LIDO-INCOM Ltd. in 2004?.
 - Who represented the interests LIDO-INCOM Ltd.?
 - What goods, when and for what amount were delivered on the part MACTRANS LLC to LIDO-INCOM Ltd.?
 - From the territory of what countries and on behalf of what entities the goods were delivered to LIDO-INCOM Ltd.?
 - In what way payments were done by LIDO-INCOM Ltd. to MACTRANS LLC for goods delivered?
 - Whether LIDO-INCOM Ltd. gave to TEXCONTROL Limited promissory notes of OOO firm DANL on account of payment for the goods;
 - Where were such promissory notes kept?
6. To seize in CORPTECH ASSOCIATES INC. (P.B. 3321, Road Town, - Delaware) certified copies of all documents evidencing contractual relations with LIDO-INCOM Ltd. and AD Group Ltd. for the period from 2001 till 2004 inclusive.
7. To question the Chief Executive Officer of CORPTECH ASSOCIATES INC. as a witness to ascertain the following:
- Who was the Chief Executive Officer of CORPTECH ASSOCIATES INC. during the period between 2001 and 2004 inclusive?
 - What was the primary activity of CORPTECH ASSOCIATES INC. in the period between 2001 and 2004 inclusive?
 - Whether of CORPTECH ASSOCIATES INC. had a representative office in the territory of the Russian Federation between 2001 and 2004 inclusive; if yes – then what is the address of such representative office?
 - Who was the Head of such representative office between 2001 and 2004 inclusive?
 - Whether Anthony George Lipton was an authorized representative of CORPTECH ASSOCIATES INC.;
 - Whether Anthony George Lipton had powers to sign contracts with third persons on behalf of CORPTECH ASSOCIATES INC.;
 - What is the residential address of Anthony George Lipton?
 - Whether any contracts were concluded between CORPTECH ASSOCIATES INC. and LIDO-INCOM Ltd. in 2001-2004 inclusive;
 - Who represented the interests of LIDO-INCOM Ltd.?

- What goods, when and for what amount were delivered on the part CORPTECH ASSOCIATES INC. to LIDO-INCOM Ltd. in 2001-2004 inclusive?
- From the territory of what countries and on behalf of what entities the goods were delivered to LIDO-INCOM Ltd.?
- In what way payments were done by LIDO-INCOM Ltd. for goods delivered by CORPTECH ASSOCIATES INC.?
- Whether LIDO-INCOM Ltd. gave to CORPTECH ASSOCIATES INC. promissory notes of OOO firm DANL on account of payment for the goods?
- Where were such promissory notes kept?
- Whether any contracts and agreements of assignment were concluded by and between CORPTECH ASSOCIATES INC., LIDO-INCOM Ltd. and AD Group Ltd.;
- Who represented the interests of AD Group Ltd.?
- Whether any payments were made by AD Group Ltd.; if yes – then in what way, when and in what amount?

Please execute any reports on questioning (examination) in writing signed by the persons that were questioned and the persons that conducted the examination.

Any information contained in the international investigative order is confidential and is restricted, because it constitutes the investigation secret.

The Investigative Administrative Board under UVD for Zelenograd Administrative District of Moscow thanks you in advance for cooperation in the case, and assures of its readiness to render similar legal assistance upon relevant requests.

Please sent the response at the address of the Investigative Committee under Ministry of Interior Affairs of the Russian Federation: 127009, the Russian Federation, Moscow, Gazetny per. 6, fax: (007-499) 710-90-42, tel. (007-499) 720-88-53.

See the attached hereto:

- Abstracts of Articles of the Criminal Code of the Russian Federation and of the Code of Criminal Procedure of the Russian Federation on 11 lists;
- Orders to Perform Seizure on 3 lists

Senior Investigator of the Investigative Division
of SU under UVD for Zelenograd
Administrative District of Moscow

Captain of Justice

Signature P.A. Efremov

"APPROVED"
Head of SU under UVD for Zelenograd
Administrative District of Moscow
Major of Justice

Signature D.E. Matveev

IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF DELAWARE

IN RE LETTER OF REQUEST)
FROM RUSSIA)
IN THE MATTER OF) Misc No. 09-
TEXCONTROL LIMITED, L.L.C.)

ORDER

Upon application of the United States of America; and upon examination of a letter of request from Russia whose authorities are seeking certain testimony and information from individuals which may be found in this District, for use in a judicial proceeding in Russia and the Court being fully informed in the premises, it is hereby

ORDERED, pursuant to Title 28, United States Code, Section 1782, that David L. Hall, Assistant United States Attorney, hereby is appointed as Commissioner of this Court and is hereby directed to execute the letter of request from the Russian authorities as follows:

1. to take such steps as are necessary, including issuance of commissioner's subpoenas to be served on persons within the jurisdiction of this Court, to collect the evidence requested;

2. provide notice with respect to the collection of evidence to those persons identified in the requests as parties to whom notice should be given (and no notice to any other party shall be required);

3. adopt procedures to collect the evidence requested consistent with its use as evidence in a proceeding before a Court in Russia, which procedures may be specified in the request or

provided by the Russian authorities;

4. seek such further orders of this Court as may be necessary to execute this request; and

5. certify and submit the evidence collected to the Office of International Affairs, Criminal Division, United States Department of Justice, or as otherwise directed by that office for transmission to the Russian authorities.

IT IS FURTHER ORDERED that, in collecting the evidence requested, the Commissioner may be accompanied by persons whose presence or participation is authorized by the Commissioner.

Dated: This _____ day of _____, 2009.

United States District Court Judge

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE

IN RE LETTER OF REQUEST)
FROM RUSSIA) - 09 - 93
IN THE MATTER OF) Misc No. 09-
TEXCONTROL LIMITED, L.L.C.)

ORDER

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DISTRICT OF DELAWARE
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provided by the Russian authorities;

4. seek such further orders of this Court as may be necessary to execute this request; and

5. certify and submit the evidence collected to the Office of International Affairs, Criminal Division, United States Department of Justice, or as otherwise directed by that office for transmission to the Russian authorities.

IT IS FURTHER ORDERED that, in collecting the evidence requested, the Commissioner may be accompanied by persons whose presence or participation is authorized by the Commissioner.

Dated: This 13 day of August, 2009.


United States District Court Judge