

# **EXHIBIT 36**

ΕΝΤΟΛΗ ΠΛΗΡΩΜΗΣ - PAYMENT ORDER  
 ΑΙΤΗΣΗ ΠΕΛΑΤΗ - CLIENT'S APPLICATION  
 ΑΝΤΙΓΡΑΦΟ ΠΡΩΤΟΚΟΛΛΟΥ

10/05/96

ΑΝΤΑΠΟΚΡΙΤΕΣ ΣΑΣ / YOUR CORRESPONDENTS: DATE

CYPRUS  
 BUSINESS UNIT

BRANCH	BANKERS TRUST COMPANY
PRIORITY	NEW YORK
	U. S. A.
	0101-75-06-000238

FOR USD100000.00

1140639

155510923	
VALUE DATE 060510	CURRENCY CODE & AMOUNT USD100000.00
ONE HUNDRED THOUSAND USD ONLY	

Σας παρακαλούμε να διενεργήσετε για λογαριασμό μου/μας την πληρωμή που περιέχεται στο μήνυμα τούτο, το οποίο παρακαλούμε να διαβιβάσετε για το σκοπό τούτο στους ανταποκριτές σας τηλεγραφικώς/τηλετυπικώς ή μέσω SWIFT.

Εννοείται, ότι η πράξη αυτή θα είναι κάτω από την απόλυτη ευθύνη μου/μας και με δικό μου/μας κίνδυνο και ότι δεν θα φέρουν ευθύνη, η Τράπεζα ή οι Ανταποκριτές της για απώλεια, ζημία ή αργοπορία απ' οπουδήποτε και αν προέρχεται, η οποία όμως δεν θα οφείλεται σε απευθείας αμέλεια ή παράλειψη των υπαλλήλων τους.

Για το ισάξιο πλέον τα πιο κάτω δικαιώματά σας όπως και για τυχόν δικαιώματα ανταποκριτών σας αναφέρομαι πιο κάτω.

Please effect for my/our a/c the payment referred to in this message which kindly convey for this purpose to your Correspondents by Cable/Telex or SWIFT. It is understood that this transaction is in all respects at my /our risk and that the Bank or its Correspondents will not be liable for loss, damage or delay, however caused which is not directly due to the negligence or default of their own officers or servants.

For the equivalent plus your charges as under and any charges of your Correspondents as well I refer to below.

SMOLLI ENTERPRISES LTD PO BOX 533 NICOSIA
BANK OF CYPRUS LTD INTERNATIONAL BUSINESS UNIT NICOSIA 0155

<input checked="" type="checkbox"/>	DEBIT OUR A/C
<input type="checkbox"/>	WE CREDIT YOUR A/C
<input type="checkbox"/>	IS PROVIDED THROUGH A/C

BANK OF CYPRUS LTD  
INTERNATIONAL BUS. UNIT  
NICOSIA

WELLS FARGO BANK 3027-16 TH STREET SAN FRANCISCO CA 94103
---

10276046489 ARFIKO INTERNATIONAL CO , INC
--

AGENT DETAILS:

CHARGES FOR: Δικαιώματα Ανταποκρίτων σας σε βάρος Δικαιούχου - C/Its charges for A/C of Beneficiary  
 Δικαιώματα Ανταποκρίτων σας σε βάρος μου/μας C/Its charges are for my/our a/c

TO - BANK INFO:

ΚΑΤΑΘΕΤΩ σήμερα DEPOSIT with you to day	ΠΟΣΟ AMOUNT	USD100000.00	2.1139	47,305.93
ΧΡΕΩΣΤΕ το Α/σμό μου DEBIT my account			@	Cf
ΠΑΤΗΣ (ΠΟΛΕΑΣ)	ΑΡ. Α/ΣΜΟΥ 0155-40-002050-06	Πλέον προμήθεια / Plus commission	£	47.31
		PROCESSING EXPS	£	5.00
		Εξοδα Διαβίβασης / Transmission charges	£	7.50
				47,363.74
		ΟΛΙΚΟ - /TOTAL	Cf	

SMOLLI ENTERPRISES LTD

2.1139 USD 100126.44 H000458

DADADTD 357 2 375227

FAX: 357 2 375227

P. 002

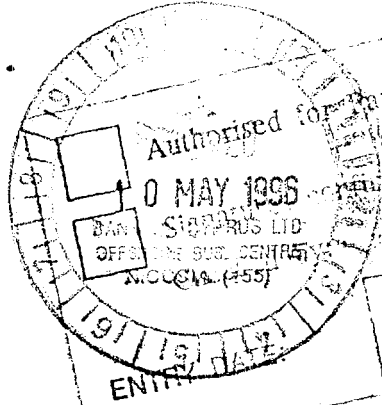
# O.L.L. ENTERPRISES LIMITED

N 151/S-96

CYPRUS LTD,  
BUSINESS UNIT

Nicosia, Cyprus

40-002050-06



£ 05 96

INITIALS

10923

We kindly ask you to pay from our account the amount of  
£100,000 (one hundred thousand dollars only) to

0276046489

*Banks 10/5  
Juss*

ARFIKO INTERNATIONAL CO, INC

WELLS FARGO BANK

3027-16 TH STREET SAN FRANCISCO  
CA 94103

BANK OF CYPRUS LTD  
INTERNATIONAL BUS. UNIT  
NICOSIA

DETAILS

We kindly ask you about the settlement.

Yours faithfully,

ALEXANDER TIMOSHENKO

*please act as above*

O.L.L. ENTERPRISES LIMITED  
NICOSIA - CYPRUS

*10/5/96*

# **EXHIBIT 37**

ΕΝΤΟΛΗ ΠΛΗΡΩΜΗΣ - PAYMENT ORDER  
 ΑΙΤΗΣΗ ΠΕΛΑΤΗ - CLIENT'S APPLICATION  
 ΑΝΤΙΓΡΑΦΟ ΠΡΩΤΟΚΟΛΛΟΥ

ΑΝΤΑΠΟΚΡΙΤΕΣ ΣΑΣ / YOUR CORRESPONDENTS: DATE 23/05/96

BRANCH  
 PRIORITY  
 CHEMICAL BANK  
 4 NEW YORK PLAZA  
 NEW YORK N.Y. 10015, USA  
 0101-75-06-000254

USD300000.00

11-0639

15511140  
 VALUE DATE  
 0523  
 CURRENCY CODE & AMOUNT  
 USD300000.00  
 HUNDRED THOUSAND

SOMCLI ENTERPRISES LTD  
 PO BOX 533  
 NICOSIA  
 BANK OF CYPRUS LTD  
 INTERNATIONAL BUSINESS UNIT  
 NICOSIA 0155

DEBIT OUR A/C  
 WE CREDIT YOUR A/C  
 IS PROVIDED THROUGH A/C

**BANK OF CYPRUS LTD  
 INTERNATIONAL BUS. UNIT  
 NICOSIA**

//FW02100012B  
 CHEMICAL BANK  
 1501 BROADWAY  
 NEW YORK, NY 10036

/004-279484  
 ALEXANDRE LEVTCHEV  
 715 EWING AVENUE FRANKLIN LAKES  
 NY, 07417

Σας παρακαλούμε να διενεργήσετε για λογαριασμό μου/μας την πληρωμή που περιέχεται στο μήνυμα τούτο, το οποίο παρακαλούμε να διαβιβάσετε για το σκοπό τούτο στους ανταποκριτές σας τηλεγραφικώς/τηλετυπικώς ή μέσω SWIFT.  
 Εννοείται, ότι η πράξη αυτή θα είναι κάτω από την απόλυτη ευθύνη μου/μας και με δικό μου/μας κίνδυνο και ότι δεν θα φέρουν ευθύνη, η Τράπεζα ή οι Ανταποκριτές της για απώλεια, ζημία ή αργοπορία απ' οπουδήποτε και αν προέρχεται, η οποία όμως δεν θα οφείλεται σε απευθείας αμέλεια ή παράλειψη των υπαλλήλων τους.  
 Για το ισάξιο πλέον τα πιο κάτω δικαιώματά σας όπως και για τυχόν δικαιώματα ανταποκριτών σας αναφέρονται πιο κάτω.

Please effect for my/our a/c the payment referred to in this message which kindly convey for this purpose to your Correspondents by Cable/Telex or SWIFT. It is understood that this transaction is in all respects at my /our risk and that the Bank or its Correspondents will not be liable for loss, damage or delay, however caused which is not directly due to the negligence or default of their own officers or servants.  
 For the equivalent plus your charges as under and any charges of your Correspondents as well I refer to below.

Δικαιώματα Ανταποκριτών σας σε βάρος Δικαιούχου - C/its charges for A/C of Beneficiary  
 Δικαιώματα Ανταποκριτών σας σε βάρος μου/μας C/its charges are for my/our a/c  
 BENEFICIARY'S A/C

ΠΟΣΟ AMOUNT USD300000.00 @ 2.1139 CE 141,917.78

Πλέον προμήθεια / Plus commission £ 100.00  
 PROCESSING EXPS £ 5.00  
 Έξοδα Διαβίβασης / Transmission charges £ 7.50  
 142,030.28

ΟΛΙΚΟ - /TOTAL CE

0237.81 H000488

Υπογραφή πελάτη Applicant's signature

# **EXHIBIT 38**

# SOMOLLI ENTERPRISES LIMITED

1, Romanos Str.  
P.O. Box 533  
Nicosia - Cyprus  
Tel : 02 - 455644 ( 6 Lines )  
Telex: 2861 PASCO CY  
Fax : 02 - 443990

**UNITED ENERGY INTERNATIONAL LTD**  
**41 Dover Street**  
**London W1X 3RB**

**28.05.1997**

**Please remit the following for us and debit funds held on our behalf :**


**Payee :** JAMES N.JACOBI, ESCROW ACCOUNT

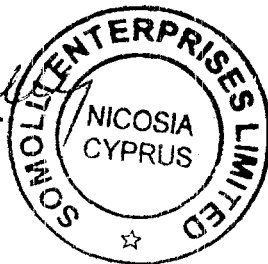
**Bank :** FIRST UNION NATIONAL BANK.

**Currency :** US DOLLARS 1,100,000.-

**The above payment is in respect of: For the purpose of purchasing the property  
at 1012 Cameron Street, Alexandria, Virginia, USA.**

**Signed for and on behalf of SOMOLLI ENTERPRISES LIMITED**

  
Duly Authorised





# SOMOLLI ENTERPRISES LIMITED

1, Romanos Str.  
P.O. Box 533  
Nicosia - Cyprus  
Tel : 02 - 455644 ( 6 Lines )  
Telex: 2861 PASCO CY  
Fax : 02 - 443990  
16.05.1997

UNITED ENERGY INTERNATIONAL LTD.  
41 Dover Street  
London, UK

Under the terms of our Agreement on 15.05.1997, we request you to act as our nominee in holding the undermentioned property.


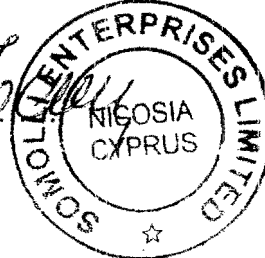
We offer a fee for this service of 25,000 US Dollars per annum payable to you in advance following the ownership of the property.

On receipt of your acknowledgement and agreement, we will arrange for the property to be transferred into your name.

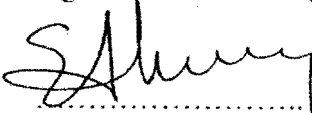
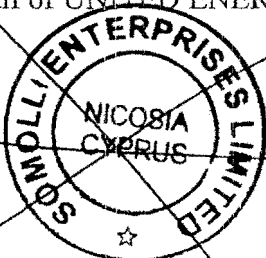
Following transfer into your name, you agree to hold the property as nominee for us and to our order.

Details of property: 1012 CAMERON STREET, ALEXANDRIA, VIRGINIA, USA

Signed for and on behalf of SOMOLLI ENTERPRISES LIMITED

  
Duly Authorised 

We agree to the above  
Signed for and on behalf of UNITED ENERGY INTERNATIONAL LTD.

  
Director 



**National Westminster Bank**

004411

LONDON BRIDGE BRANCH

28MAY1997 OUR REF. UTFCY97052800427

**PAYMENT ABROAD URGENT TRANSFER**

Our Ref UTFCY97052800427 Branch Ref 3544 Remitter's Ref EA/079/NW

**DEBIT ADVICE**

Remitter's Name UNITED ENERGY INTERNATIONAL LTD

**Paying Bank**FIRST UNION NAT BK NORTH CAROLINA  
INTERNATIONAL SUPPORT SERVICES 0742  
TWO FIRST UNION CENTER T-7  
301 SOUTH TRYON ST CHARLOTTE 28288**Beneficiary Bank**//FW051400549  
FIRST UNION NATIONAL BANK  
ROANOKE, VIRGINIA, USA**Beneficiary**JAMES N. JACOBI  
ESCROW ACCOUNT**Beneficiary Account no**

20T0348051493

\*\*\* Amount remitted - 1,100,000.00 US DLRS \*\*\*

Debit details	STERLING	US DLRS	EXCHANGE RATE
PAYMENT AMOUNT -		1,100,000.00	
PLUS CHARGES:-			
COMMISSION -	46.00*	75.67	1.645
PLUS VAT -	0.00	0.00	
TRANSMISSION -	0.00		
PLUS VAT -	0.00		

DEBIT 1,100,075.67 US DLRS ACCOUNT NO 140/01/04329791

\* EQUIVALENT AMOUNT FOR INFORMATION ONLY - NOT INCLUDED IN DEBIT TOTAL

K000918

# **EXHIBIT 39**

CYPRUS REFERENCE  
ADVISE CREDIT BANK  
1991 NO

OM : Panasonic TAD/FAX

PHONE NO. : 472549

May. 08 1996 05:42PM P01

# SOMOLLY ENTERPRISES LIMITED

*Сомолли Энтерпрайзес Лимитед*

N 14718-96

P. 05. 96

TO : BANK OF CYPRUS LTD,  
INTERNATIONAL BUSINESS UNIT  
21, EVAGORAS Ave.,  
P.O.Box 1472  
CY-1599 Nicosia, Cyprus

RECEIVED BY  
SYSTEMS UNIT  
ENTRY DATE: 9/5

231  
URGENT

*Value Nadia 9/5*

A/C No. 0155-40-002050-06

We kindly ask you to pay from our account the amount of only USD. 50 000,00 (fifty thousand dollars only) to

the A/C No. 04097428

BANK OF CYPRUS LTD  
INTERNATIONAL BUS. UNIT  
NICOSIA

BENEFICIARY

INCOMBANK, MOSCOW, RUSSIA

BANK'S DETAILS  
50, PARK AVENUE 4,  
NEW YORK, 10017 USA

BANKERS TRUST COMPANY,  
NY 280, PARK AVENUE 4,  
NEW YORK, 10017 USA

PAYMENTS DETAILS

FOR CREDIT CARDS

We kindly ask you about the settlement.

Yours faithfully,

*Please act as above*

41166

ALEXANDER TIMOSHENKO

09/05/96

SOMOLLY ENTERPRISES LIMITED

H000509

SCORDI'S DATA LTD  
357 2 375227

FAX: 357 2 375227

P 002

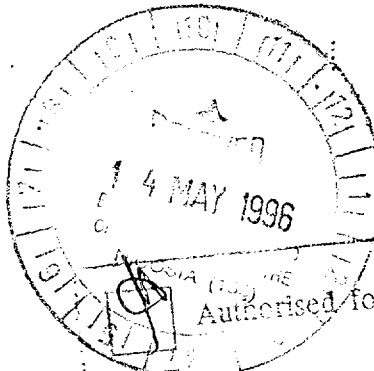
FAX

PHONE NO. : 472549

May. 13 1996 01:15PM P22

# MOLLY ENTERPRISES LIMITED

BANK OF CYPRUS LTD  
INTERNATIONAL BUSINESS UNIT  
15 Ave.,  
172  
Nicosia, Cyprus



N 15218-96

13.05.96

*Handwritten signature/initials*

Authorised for Payment of .....

65-40-002050-06

Signatures confirmed  
Checked by:

11014

Kindly ask you to pay from our account the amount of  
10000 (one hundred thousand dollars only) to

<i>Handwritten initials</i>	INITIALS <i>M</i>
-----------------------------	----------------------

No. 04097428

BANK OF CYPRUS LTD  
INTERNATIONAL BUS. UNIT  
NICOSIA

INCOMBANK, MOSKOW, RUSSIA

*Taille 14*

DETAILS

BANKERS TRUST COMPANY,  
NY 280, PARK AVENUE 4,  
NEW YORK, 10017 USA

S DETAILS

FOR CREDIT CARDS

We kindly ask you about the settlement.

*Please act as above*

Yours faithfully,

*Handwritten signature*

14/05/96

SOMOLLI ENTERPRISES LIMITED  
NICOSIA - CYPRUS

ALEXANDER TIMOSHENKO

H000473

ΜΙCΡΟΣΗ

ΑΠΙΛΥΑΦΟ ΠΡΟΤΟΚΟΛΛΟΝ ΑΡΧΗ ΕΞΟΥΣΙΑΣ ΑΠΕΠΙΣΤΕΥΜΕΝΟΝ ΑΡΧΗ ΕΞΟΥΣΙΑΣ ΑΠΕΠΙΣΤΕΥΜΕΝΟΝ ΑΡΧΗ ΕΞΟΥΣΙΑΣ ΑΠΕΠΙΣΤΕΥΜΕΝΟΝ

PHONE NO. : 472549

Jun. 26 1996 07:40AM P01

# SOMOLLY ENTERPRISES LIMITED

N255/8-96  
25.06.96

TO : BANK OF CYPRUS LTD ,  
INTERNATIONAL BUSINESS UNIT  
21, EVAGORAS Ave.,  
P.O.Box 1472  
CY-1599 Nicosia, Cyprus

... confirmed for Payment of ...  
... confirmed ...  
41767  
26/6 au

A/C No. 0155-40-002050-06

BANK OF CYPRUS LTD  
INTERNATIONAL BUS. UNIT  
NICOSIA

We kindly ask you to pay from our account the amount of  
USD 150 000,00 (one hundred fifty thousand dollars only) to  
the A/C No. 04097428

*Bankers  
Trust  
Co*

BENEFICIARY

INCOMBANK, MOSCOW, RUSSIA

BANK'S DETAILS

BANKERS TRUST COMPANY,  
NY 280, PARK AVENUE 4,  
NEW YORK, 10017 USA

PAYMENT'S DETAILS

FOR CREDIT CARDS

We kindly ask you about the settlement.

Yours faithfully,

*Please out as above*

*[Handwritten signature]*  
SOMOLLY ENTERPRISES LIMITED  
NICOSIA - CYPRUS

ALEXANDER TIMOSHENKO

*26/06/96*

H000688



FAX

PHONE NO: 472549

Aug. 30 1996 10:24AM P01

# SOMOLLY ENTERPRISES LIMITED

КЕМБ СПОРХО!!!

N 379/8-86

BANK OF CYPRUS LTD  
INTERNATIONAL BUSINESS UNIT  
CORAS Ave.,  
1472  
Nicosia, Cyprus

0155-40-002050-06

**IMPORTANT NOTICE**  
THIS IS THE ORIGINAL LETTER  
OF THE INSTRUCTIONS WHICH  
HAVE BEEN GIVEN BY FAX AND  
ALREADY EXECUTED.  
PLEASE AVOID DUPLICATION.

2-2346

We kindly ask you to pay from our account the amount of 150 000,00 (one hundred fifty thousand dollars only) to

A/C No. 04097428

BENEFICIARY

BANK OF CYPRUS LTD  
INTERNATIONAL BUSINESS UNIT  
INCOMBANK, MOSCOW, RUSSIA

BANK'S DETAILS

BANKERS TRUST COMPANY,  
NY 280, PARK AVENUE 4,  
NEW YORK, 10017 USA

ACCOUNT'S DETAILS

FOR CREDIT CARDS

We kindly ask you about the settlement.

Yours faithfully,

Please act as  
above

SOMOLLY ENTERPRISES LIMITED  
NICOSIA - CYPRUS

ALEXANDER TIMOSHENKO

H001019

# SOMOLLI ENTERPRISES LIMITED

N455/8-96  
26.09.96

CYPRUS LTD,  
BUSINESS UNIT  
Ave.,  
Nicosia, Cyprus

<input checked="" type="checkbox"/>	Authorised for Payment of..... 43068
<input checked="" type="checkbox"/>	Signatures completed
27/8 ac	

45-40-002050-06

We kindly ask you to pay from our account the amount of \$100,000 (one hundred thousand dollars only) to

No. 04097428

BANK OF CYPRUS LTD  
INTERNATIONAL BUS. UNIT  
NICOSIA

PRIMARY: INCOMBANK, MOSKOW, RUSSIA

DETAILS BANKERS TRUST COMPANY,  
NY 280, PARK AVENUE 4,  
NEW YORK, 10017 USA

INSTRUMENTS DETAILS FOR CREDIT CARDS


We kindly ask you about the settlement.

Yours faithfully,

*Please act as above*

  
 SOMOLLI ENTERPRISES LIMITED  
 NICOSIA - CYPRUS

ALEXANDER TIMOSHENKO



H001185

*24/09/96*



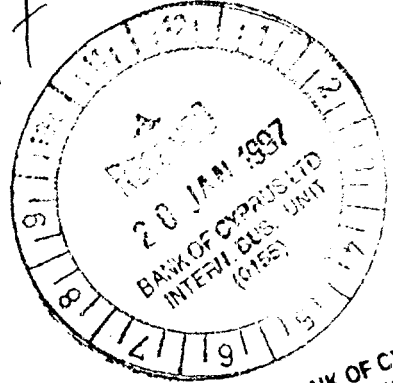
JAN. 20. 1997 9:53AM P 1

# SOMOLLI ENTERPRISES LIMITED

*Handwritten:* 1148  
2/1/97  
238

*Handwritten:* N 3015-97  
20.01.97

BANK OF CYPRUS LTD  
INTERNATIONAL BUSINESS UNIT  
GORGAS AVE.,  
1472  
Nicosia, Cyprus



*Handwritten:* 60441

0155-40-002050-06

BANK OF CYPRUS LTD  
INTERNATIONAL BUS. UNIT  
NICOSIA

We kindly ask you to pay from our account the amount of 75 000,00 (seventy five thousand dollars only) to

A/C No. 04097428

BENEFICIARY

INCOMBANK, MOSCOW, RUSSIA

BANK'S DETAILS

BANKERS TRUST COMPANY,  
NY 280, PARK AVENUE 4,  
NEW YORK, 10017 USA

PAYMENT'S DETAILS

FOR CREDIT CARDS

We kindly ask you about the settlement.

Yours faithfully,

*Handwritten:* Please act as above

Authorised for Payment of

Signatures confirmed

**SOMOLLI ENTERPRISES LIMITED**  
NICOSIA - CYPRUS

INITIALS *AT*

200197

ALEXANDER TIMOSHENKO

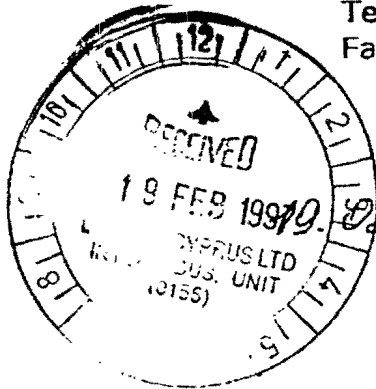
H001609

FAX: 357 2 375227

(WED) 13:09 SCORDIS DADADET D & CO 357 2 375227

# SOMOLLI ENTERPRISES LIMITED N71

30, Karpenisi str.  
P.O.Box 533  
Nicosia - Cyprus  
Tel:02-374567 (10 lines)  
Telex: 2861 PASCO CY  
Fax: 02-375227



BANK OF CYPRUS LTD,  
INTERNATIONAL BUSINESS UNIT  
EVAGORAS AVE.,  
P.O. BOX 1472  
1599 NICOSIA, CYPRUS

C No. 0155-40-002050-06

066464300138496 \*

We kindly ask you to pay from our account the amount of USD 100 000,00 (one hundred thousand dollars only) to

the A/C No. 04097428

BENEFICIARY

INCOMBANK, MOSCOW, RUSSIA

BANK'S DETAILS

BANKERS TRUST COMPANY,  
NY 280, PARK AVENUE 4,  
NEW YORK, 10017 USA

PAYMENT'S DETAILS

FOR CREDIT CARDS

We kindly ask you about the settlement.

BANK OF CYPRUS LTD  
INTERNATIONAL BUSINESS UNIT

Yours faithfully,

SCORDIS

4001697

<input type="checkbox"/>	Authorised for Payment of <u>61211</u>
<input type="checkbox"/>	Signatures confirmed
Checked by:	
ENTRY DATE:	INITIALS
<u>190297</u>	<u>P</u>

MAR 19 97 (WED) 11:50

SCORDIC DADIDETS COO 357 2 375227

FAX: 357 2 375227

# SOMOLLI ENTERPRISES LIMITED

30, Karpenisi str.  
P.O.Box 533  
Nicosia - Cyprus  
Tel:02-374567 (10 lines)  
Telex: 2861 PASCO CY  
Fax: 02-375227

*M 79  
SMILE  
278*

*N 119/S-97*

Date:19.03.97

To Manager: BANK OF CYPRUS LTD  
I.B.U.  
NICOSIA

Dear Sirs,

RE: A/C NO. 0155-40-002050-06

REF: 061733259444224

*A*

Please debit the above account and make the following transfer:

AMOUNT: USD\$ 100 000,00 (one hundred thousand US Dollars)

BENEFICIARY: INCOMBANK, MOSCOW, RUSSIA

BANK DETAILS: BANKERS TRUST COMPANY,  
NY 280, PARK AVENUE 4,  
NEW YORK, 10017 USA

ACCOUNT NUMBER: 04097428

PAYMENT DETAILS: FOR CREDIT CARDS

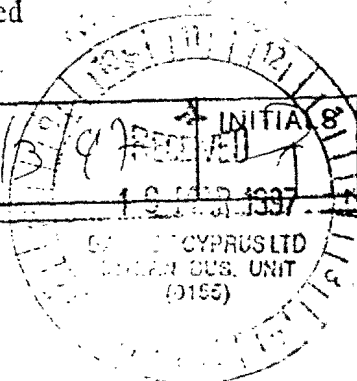
BANK OF CYPRUS LTD

Yours faithfully,

MICHAEL PAPAPETROU

<input checked="" type="checkbox"/>	Authorised for Payment of <i>618??</i>
<input checked="" type="checkbox"/>	Signatures confirmed
	Checked by:
ENTRY DATE:	<i>19/3/97</i>

INITIALS  
RECEIVED  
19 MAR 1997



H001731

# SOMOLLI ENTERPRISES LIMITED

30, Karpenisi str.  
P.O.Box 533  
Nicosia - Cyprus  
Tel:02-374567 (10 lines)  
Telex: 2861 PASCO CY  
Fax: 02-375227

*06/  
SAME  
238*

Date:24.03.97

*N121/8-97*

To Manager: BANK OF CYPRUS LTD  
I.B.U.  
NICOSIA

Dear Sirs,

RE: A/C NO. 0155-40-002050-06

REF: 005339476918272

Please debit the above account and make the following transfer:

AMOUNT: USD\$ 200 000,00 (two hundred thousand US Dollars)

BENEFICIARY: INCOMBANK, MOSCOW, RUSSIA

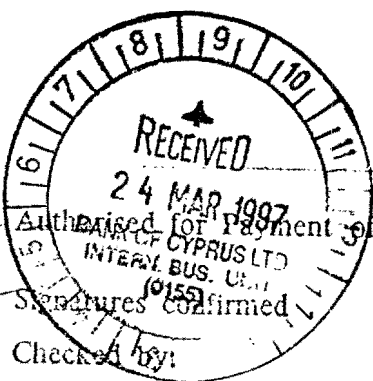
BANK DETAILS: BANKERS TRUST COMPANY,  
NY 280, PARK AVENUE 4,  
NEW YORK, 10017 USA

ACCOUNT NUMBER: 04097428

PAYMENT DETAILS: \_\_\_\_\_ FOR CREDIT CARDS

*91625*

**BANK OF CYPRUS LTD**  
INTERNATIONAL BUSINESS UNIT  
NICOSIA



Yours faithfully,

*[Signature]*  
FLA TRYFONOS

ENTRY DATE:

	INITIALS
--	----------

# SOMOLLI ENTERPRISES LIMITED

30, Karpenisi str.  
P.O.Box 533  
Nicosia - Cyprus  
Tel: 02-374567 (10 lines)  
Telex: 2861 PASCO CY  
Fax: 02-375227

*BS2  
SAME  
238*

Date: 2.04.97

*N/24/8-97*

To Manager: BANK OF CYPRUS LTD  
I.B.U.  
NICOSIA

Dear Sirs,

RE: A/C NO. 0155-40-002050-06

REF: 001092658135040

Please debit the above account and make the following transfer:

AMOUNT: USDS 75 000,00 (seventy five thousand US Dollars)

BENEFICIARY: INCOMBANK, MOSCOW, RUSSIA

BANK DETAILS: BANKERS TRUST COMPANY,  
NY 280, PARK AVENUE 4,  
NEW YORK, 10017 USA

ACCOUNT NUMBER: 04097428

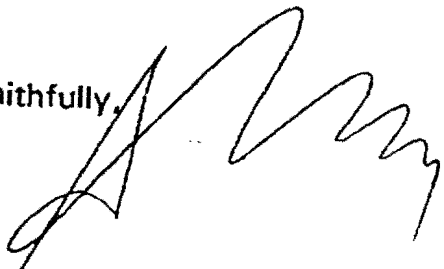
PAYMENT DETAILS: FOR CREDIT CARDS

BANK OF CYPRUS LTD  
INTERNATIONAL BUSINESS UNIT  
NICOSIA

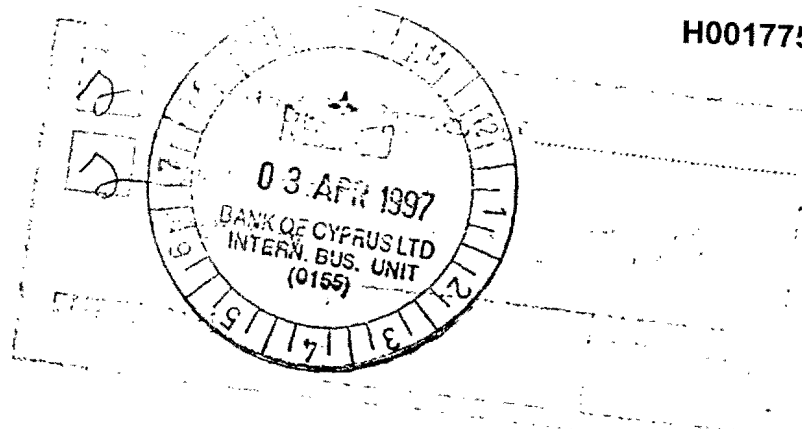
*91940*

H001775

Yours faithfully,



DIS SCORDIS





FAX: 357 2 375227

P. 004

# ENTERPRISES LIMITED

30, Karpenisi str.  
P.O.Box 533  
Nicosia - Cyprus  
Tel: 02-374567 (10 lines)  
Telex: 2861 PASCO CY  
Fax: 02-375227

*Q2  
SAME  
238*

*N213/S-97*

BANK OF CYPRUS LTD

NICOSIA

*SK TRUS 33*

NUMBER: 02-3740-002050-06

REF: 248174283325440

On the above account and make the following transfer:

US\$ 70,000.00 (seventy thousand US Dollars)

INCOMEBANK, MOSCOW, RUSSIA

BANKERS TRUST COMPANY,  
NY 280, PARK AVENUE 4,  
NEW YORK, 10017 USA

NUMBER:

04097428

DETAILS:

FOR CREDIT CARDS

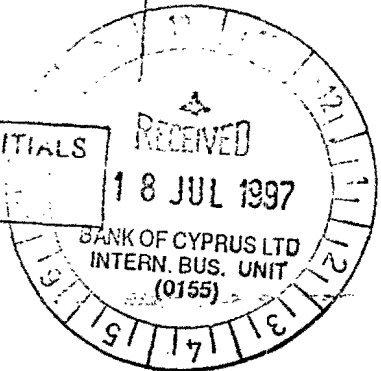
Authorised for Payment of .....

Signatures confirmed

Checked by: \_\_\_\_\_

*thilly*  
ENTRY DATE: \_\_\_\_\_

INITIALS \_\_\_\_\_



*BANK OF CYPRUS LTD  
INTERNATIONAL BUSINESS UNIT  
NICOSIA*

GORDIS

32 SGORDI & CO. LTD. 357 2 375227

FAX: 357 2 375227

P: 010

# MOLLI ENTERPRISES LIMITED

30, Karpenisi str.  
P.O.Box 533  
Nicosia - Cyprus  
Tel: 02-374567 (10 lines)  
Telex: 2861 PASCO CY  
Fax: 02-375227

*166*

09.97

N 252/S-97

Banker: BANK OF CYPRUS LTD  
I.B.U.  
NICOSIA

**SAME DAY**

IBAN NO. 0155-40-002050-06

REF: 184623279626480

Debit the above account and make the following transfer:

USD\$ 50 000,00 (fifty thousand US Dollars)

BENEFICIARY:

INCOMBANK, MOSCOW, RUSSIA

DETAILS:

BANKERS TRUST COMPANY,  
NY 280, PARK AVENUE 4,  
NEW YORK, 10017 USA

NUMBER:

04027425

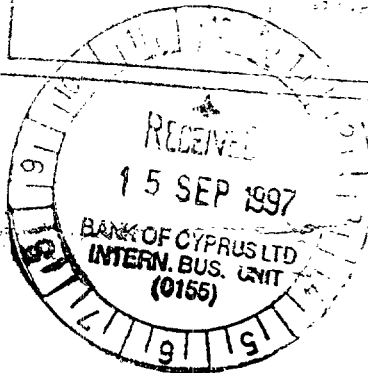
*0-10 97 978*

DETAILS:

FOR CREDIT CARDS ✓

<input checked="" type="checkbox"/>	Authorised for Payment of .....
<input type="checkbox"/>	Signatures required
Checked by: .....	
ENTRY DATE:	.....

**BANK OF CYPRUS LTD**  
INTERNATIONAL BUSINESS UNIT  
NICOSIA



H002000



11:08 SCORDIS DADADETD S.A. 357 2 375227

FAX: 357 2 375227

P. 004

# OMOLLI ENTERPRISES LIMITED

30, Karpenisi str.  
P.O.Box 533  
Nicosia - Cyprus  
Tel: 02-374567 (10 lines)  
Telex: 2861 PASCO CY  
Fax: 02-375227

## SAME DAY

02.10.97

N 276/S-97

Manager: BANK OF CYPRUS LTD  
I.B.U.  
NICOSIA

*AI 23*  
*03810070*

Sirs,

A/C NO. 0155-40-002050-06

REF: 043453836689408/16

Please debit the above account and make the following transfer:

AMOUNT: USDS 50 000,00 (fifty thousand US Dollars)

BENEFICIARY: INCOMBANK, MOSCOW, RUSSIA

BANK DETAILS: BANKERS TRUST COMPANY,  
NY 280, PARK AVENUE 4,  
NEW YORK, 10017 USA

ACCOUNT NUMBER: 04097428

INSTRUMENT DETAILS: FOR CREDIT CARDS

faithfully,



SCORDIS

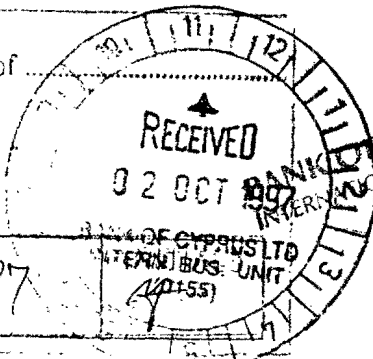
Authorised for Payment of

Signatures confirmed

Checked by:

ENTRY DATE:

*2/10/97*

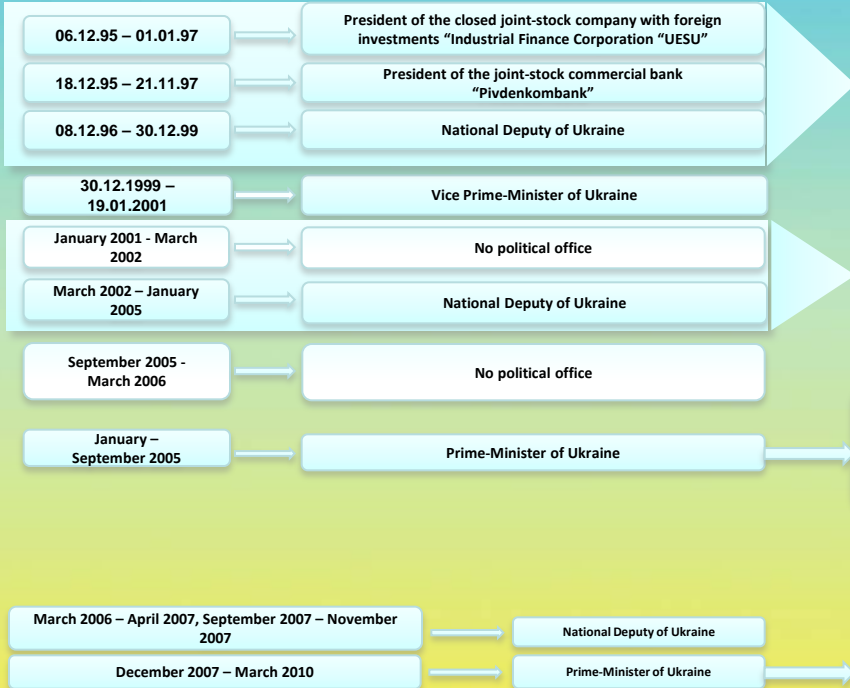


BANK OF CYPRUS LTD  
INTERNATIONAL BUSINESS UNIT  
NICOSIA

# **EXHIBIT 40**

**Criminal Case**  
**against**  
**Yulia Tymoshenko**  
**charged with appropriation of budget funds**  
**and tax evasion**





**Commission of the offences**

**September 1996 – June 1999** (Scheme No.1)  
 Attempted embezzlement of state funds to the tune of **US\$405 million** by transferring the Corporation's debt to the State Budget of Ukraine; also organised the appropriation of the state funds in the amount of **14,1 million UAH**, attempted appropriation amounting to **11,8 million UAH** by illegally claiming for the VAT recovery from the budget and VAT evasion in the amount of **4,7 million UAH** while exporting the metal products from UESU to the offshore companies Somolli Enterprises Limited, Corlan Enterprises Limited and United Energy International Limited, using the accounts opened in Pivdenkombank and non-resident bank Golden Union Bank.

**January 1996 – September 1997** (scheme No.2)  
 Organised tax evasion iof **10,7 million UAH** by the officials of UESU while purchasing and selling natural gas using the offshore company United Energy International Limited.

**March 1997 – March 1999** (scheme No.3)  
 Profited from tax evasion of **681,000 UAH** in the income from the offshore companies Somolli Enterprises Limited, Corlan Enterprises Limited and United Energy International Limited on the bank card used by Yulia Tymoshenko.

The Prosecutor General's Office of Ukraine initiated criminal cases due to the abovementioned episodes

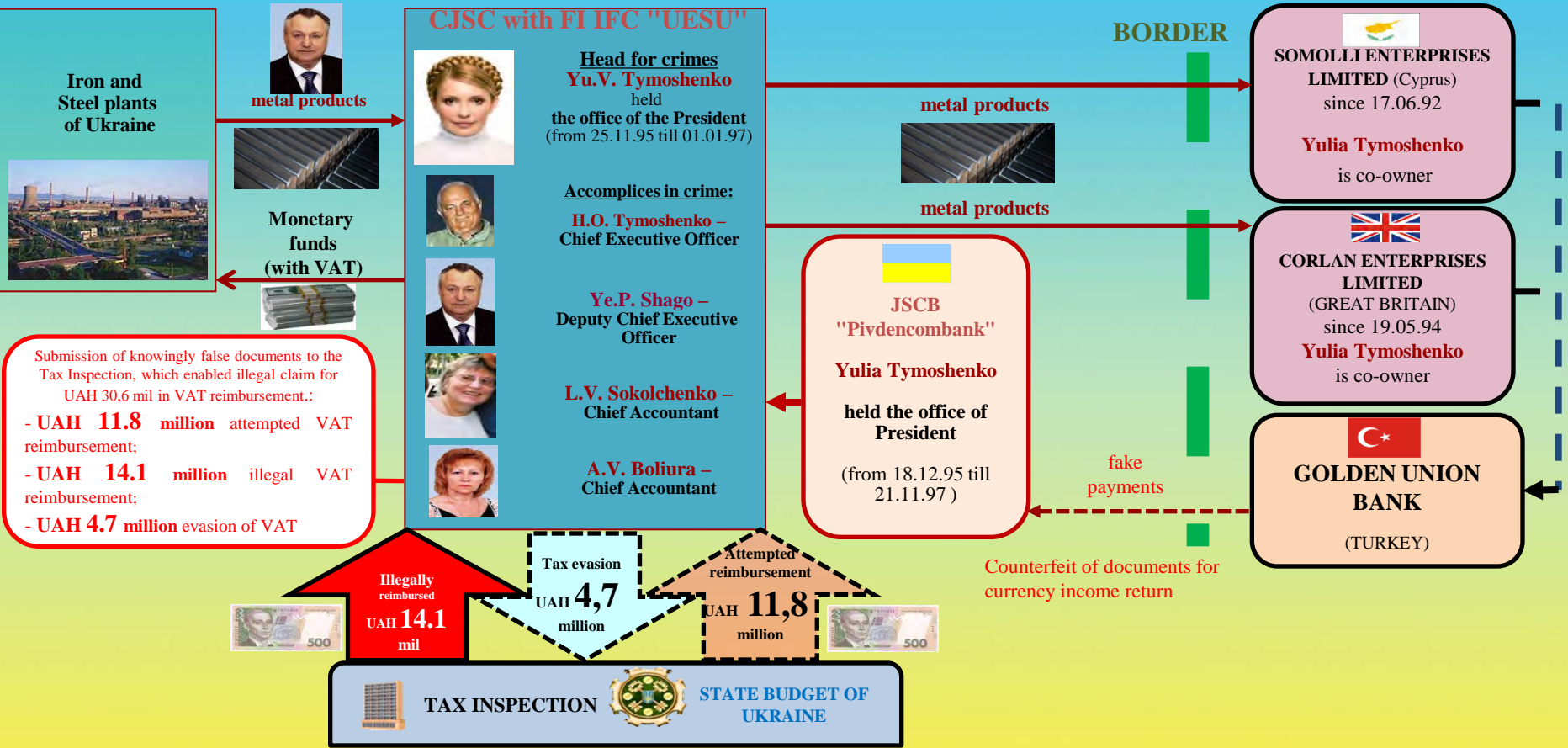
On January 28, 2005, all criminal cases were illegally closed by the former Prosecutor General of Ukraine S.Piskun

**COMMISSION OF THE OFFENCES**

**January 2009** – abuse of authority and official powers while concluding the gas contracts  
**June 2009 – September 2009** – excess of official powers, abuse of authority while improperly using funds under the Kyoto Protocol  
**August 2009** – excess of authority and official powers while purchasing automobiles Opel Combo as medical equipment

# Organisation of document counterfeit, misappropriation and

attempted misappropriation of budget funds of UAH 11.8 million and UAH 14.1 million, Page 27 of 34  
 from the closed Joint-Stock company UESU while carrying out the export of metal products (from 1996 to 1999)



The currency proceeds of US\$ 166 million from metal products exported by UESU were not returned from the offshore companies into Ukraine. At the same time, by using the accounts at controlled Pivdencombank, a documentary impression of receiving currency funds by UESU was created, which provided grounds for illegal VAT reimbursements and tax evasion.



**Organisation of document counterfeit, misappropriation and attempted misappropriation of budget funds of UAH 11.8 million and UAH 14.1 million, and tax evasion of UAH 4.7 million from the closed Joint-Stock company UESU while carrying out the export of metal products (from 1996 to 1999)**

- Yulia Tymoshenko, being the President of UESU, continued to manage this enterprise after her release, and while exporting metal products from 1996-1999 organised the counterfeit of documents showing the receipt of payments in Ukraine for metal products from offshore companies controlled by her, into accounts at Pivdencombank, whose President was Tymoshenko herself.
- The creation of false currency receipts and further counterfeit documents submitted to the state tax authorities in the Industrial district of Dnipropetrovsk enabled the unlawful reimbursement of UAH 14.1 million, which was appropriated by Yulia Tymoshenko and her accomplices, along with the evasion of UAH 4.7 million in taxes.
- Moreover, she attempted to reimburse another UAH 11.8 million by the same methods which were foiled by the tax authorities.



# Evasion of taxes amounting to UAH 681,000 in 1997-1999



Budget



Evasion from payment of taxes in amount of UAH 681,000



Company

**Somolli Enterprises LTD**  
(registered in the Republic of Cyprus, Nicosia)  
Yulia Tymoshenko is its co-owner

Impact on the company



1 million dollars

production of the bank card

Yulia Tymoshenko (acting as an individual) since 1996 to 1999 years: the People's Deputy of Ukraine



**Incombank, joint-stock bank**

(registered in Moscow, Russian Federation)

Opening a bank account and making an order to produce the bank cards



### Expenses:

**Hotel**

From 1997 to 1999, Yulia Tymoshenko received income from her offshore company Somolli Enterprises Ltd, but she did not declare it and evaded taxes amounting to UAH 681,000.

While Tymoshenko was Prime Minister of Ukraine, the Shevchenkivskyi District Court of Kyiv made an illegal decision on 01.02.2005 to cancel the additionally charged amount of tax.

According to the statement of the Prosecutor General's Office of Ukraine dated 11.11.2011, the Kyiv Circuit Administrative Court reversed the above decision of the Shevchenkivskyi District Court.





**Evasion of taxes of UAH 681,000 in 1997-1999, received from offshore company Somolli Enterprises Ltd.**

Yulia Tymoshenko concealed income she received outside Ukraine, deliberately evading taxes of UAH 473,682 in 1996, of UAH 69,659 in 1997, of UAH 137,845 in 1998. During 1997-1999, she therefore evaded taxes totaling UAH 681,187.

Acting as co-founder of offshore company Somolli Enterprises Limited (Nicosia, Cyprus) and using bank cards from Incombank-VISA issued to her as an employee of this company, Yulia Tymoshenko used these cards for her personal use, paying for her hotel and shop bills. She bought brand clothing, fur garments, jewelry and paid at restaurants. She also received US\$ 914,796 in cash.

According to the Registry of the Incombank, Tymoshenko spent \$650,668 on personal expenses from 04.01.96 to 28.12.96, \$96,263 from 15.01.97 to 30.12.97, and \$167,864 from 08.01.98 to 23.08.98.



**Organisation of counterfeit documents and the evasion by UESU  
of UAH 10.7 million in VAT (Jan 1996-Sept 1997)**

Yulia Tymoshenko, as President of the closed Joint Stock company United Energy Systems of Ukraine (UESU), continued to manage this entity after her release, personally distributing the finances in 1996-1997.

She organised the systematic evasion of VAT by UESU, through the counterfeiting of documents and the overpricing of imported natural gas.

This led to the loss to Ukraine of UAH 10,690,319 in VAT.

