

Project KTM

Consolidated Report

27 April 2004

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EXECUTIVE SUMMARY

Finance

Trans-National Bank Nostro Accounts – Targets Unidentified

US\$200 million (to be confirmed)

An estimated US\$200 million of Abacha money was laundered through Kenya, using Trans-National Bank and its Nostro accounts held in Frankfurt and other jurisdictions. This money was parked in off-shore accounts such as Union Bancaire Privee (“UBP”) - Geneva. It is believed that twice as much was laundered through the same system for the Moïse, by the same facilitator, Gabriel Moussa Katri, one of the biggest money launderers in Geneva. Target 1 and Katri were closely linked in devising this system for laundering funds.

UBP transfer - Target 2

US\$100-500 million (to be confirmed)

Approximately US\$100-500 million of Target 2's money is being transferred from accounts held at UBP - Geneva. This information came to Kroll through a source who was approached to assist sanitizing money of Target 2 and his close associates. The source claims that the money does not come from the Goldenberg scandal. Separately, the Metropolitan Police of London have contacted the Government of Kenya regarding £517,312 that was frozen in a transfer orchestrated by Mukesh Gohil from UBP. It is thought that this is possibly linked to Gideon's transfer of funds.

Jersey accounts – Targets unknown

The Financial Crimes Reporting Unit, Jersey authorities, have approached the Government of Kenya to launch an investigation into millions of pounds held by our Targets.

Credit Suisse, Zurich - Target 7

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In October 2002 approximately \$15 million was paid by Phillip Moi to an Italian family on a deal they failed to deliver. The money was transferred from a company account in the name of Sandhurst Matrix. The total amount in this account is unidentified. However we know this account is currently active. Dr Clemente, an Italian doctor, has been used to recover this money. He is a listed director of Garian Investments, a company owned by Phillip through proxies and of Rangers Restaurant in Kenya.

Banque Belgolaise, Belgium & Middle East Bank, Kenya - Target 3

This bank is owned by Target 3 and ex-President Moi, with Akbar Esmail on the BoD. There could be a significant amount of money held here, but further inquiries need to be made. It has been reported that Banque Belgolaise was used by Katri in the laundering of funds out of Kenya through Trans-National Bank.

Banque Cantonale Vaudoise - Target 3

The client received a report of significant amounts of money being moved from this bank on behalf of Target 3.

Cayman Banks and Dummy Trusts – Target 2

Target 2 has been known to favour banks, dummy trusts and off-the-shelf companies with registration domiciled in Grand Cayman and Cayman Brac¹. It is understood that he uses such companies in various local transactions. Mukesh Gohil created the dummy trusts in the Cayman Islands for Target 2². This area needs to be explored further.

UK Bank Accounts – Target 2 & 7

Mukesh Gohil has invested approximately £550 million on behalf of Target 2. It is thought Mukesh deals with most of Target 2's accounts in the UK. Source enquiries suggest that the majority of Target 2's cash to the UK left Kenya through Citibank.

¹ Laundryman

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Target 7 has used the following UK banks in London for his numerous transactions: HSBC, Standard Chartered PLC and Barclays Bank.

Luxembourg

In November 2003, Target 2 visited Citicorp, UBP and two other unidentified banks in Luxembourg. Target 1 left Kenya during mid December destined for London and he was later scheduled to fly to Paris and then on to visit Luxembourg.

Ex-President Moi is also known to favour banks in Luxembourg and Geneva together with Target 1, although it is alleged that the bulk of Target 1's wealth is in UK and USA³. It has been reported that Target 1 uses stockbrokers in New York and London.

Properties

South Africa - Target 2

Unidentified but significant

We have traced 74 closed corporations held under the name of Harbinder Singh Sethi, who is the front man for Target 2 in South Africa, for his properties and businesses. There are no charges against Sethi's name in South Africa. Further enquiries are required.

UK - Target 1

£6.5 million (US\$10 million).

Target 1's Surrey and Knightsbridge properties: Little Court, 19 Eaton Park, Cobham, Surrey; and Flat 49, 11 Lowdnes Square, are both valued at approximately United States - Target 1

² Msamaha

³ Laundryman

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USA – Target 1

Target 1 owns properties in New York held by his brother.

Business Links

SAMUT Trust Kenya connected to Target 1, 2 & 7

We know significant funds were transferred into this trust on behalf of the Moisi. A source revealed that Target 1 transferred around 80 percent of monies and shares held by him on behalf of the Moisi family into SAMUT.

Esmail & Esmail, Sharpley & Berret Advocates, Kapila & Kapila, De Gama Rose Advocates, Rita Biwott's law firm - Target 3

Target 3 prefers to shield direct business interests in companies where he has a stake, by operating through a complicated web of nominee lawyers, law firms and off-shore registered investment companies.

Sovereign Group & Sovereign Holdings Ltd – Target's 1, 2, 3 & 7

Source enquiries have uncovered a holding group of companies with significant subsidiaries and affiliates of which Target 1 is a shareholder and nominee director. Targets 2 and 3 also hold shares in some of the companies. Sovereign Group Ltd is owned by Sovereign Holdings Ltd, UK.

Team Simoco – Target 3

Source enquiries suggest Team Simoco is owned by Target 3, although further enquiries are recommended to establish direct ownership links. It is alleged that Amin Juma and Nissar Juma are keen players in Team Simoco with tight links to Samuel Karuthi Murage, who

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operates as their front man. Murage is closely connected to Mutere Kerere and Target 3. Within the UK, a company that fits this description, known as Team Simoco Ltd has been found to be registered in Wakefield. Incorporated on 27 February 2002, the director is named as Philip King.

Government of Kenya – Target 3

Kroll uncovered a business in the name of Government of Kenya, the officials of which are named as Ex-President Moi, George Saitoti, Sally Kosgei, Chrysantus Okemo, Nicholas Biwott, Mark Bor, JK Musyimi and Mr Deche. Further research needs to be conducted to establish the activities and business links of this company.

Movement of Funds

A marked flurry of activity has been reported among ex-President Moi's family and their close associates to pre-empt any possibility of losing their wealth to the government.

In November 2003, ex-President Moi met at his home in Kabarak with his sons Phillip, Gideon, his long-term aide Kulei and his well-trusted household lawyer, Dr Kiplagat. During this meeting, the key topic of discussion was the family wealth, both local and international.

Ex- President Moi's lawyer advised them to secure their assets in overseas countries. He stated that there is no court ruling adjudging their wealth as illegal or corruptly obtained. As such, this would be a prerequisite for the government of Kenya to approach any foreign government to freeze any of their assets. The family was also advised to use proven trusts that are experienced at hiding pursued assets among select jurisdictions with relaxed money laundering policies.

It was agreed that Kulei should relinquish all the assets held in trust by him on behalf of ex-President Moi and that this transfer be made in favour of companies controlled by ex-President Moi's children. This matter has brought serious friction between Kulei on one hand and Gideon and Phillip on the other. Physical threats were issued to Kulei during a meeting at held at Phillip's house, following which Kulei approached Mr. Tum, associated with Kenya.

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Seed Company, to seek his intervention with ex-President Moi. Kulei feels that he is being asked to give more than he holds for and on behalf of ex-President Moi and that the sons are failing to distinguish between his personal wealth and that of their father. It has been reported that Gideon may transfer his assets from South Africa to Namibia where ex-President Moi, whose assets are personally protected by President Sam Nujoma, has invested heavily.

Following the closure of the Kabarak meeting, each party made various moves, all geared towards securing their wealth as agreed. On the surface, it would appear that their individual plans are unrelated, but on the contrary a very well coordinated plan is being executed.

PROPOSED ADDITIONAL ENQUIRIES

Set out below is a description of further enquiries that may be undertaken in order to ascertain if of our subjects, their immediate family members, or close associates hold significant funds around the world and why these searches may be relevant.

Target 1

In the preliminary Kroll report dated 1 December 2003, it was recommended that further searches in the United Kingdom, Channel Islands, Panama and Switzerland may be undertaken in order to dispel or confirm any possibility that Target 1 either directly, or indirectly through his associate Pattni or immediate family, holds accounts in these jurisdictions.

This recommendation is founded on the basis that our enquiries in the United Kingdom have uncovered a clear link between Target 1 and the Cobham property through a Panamanian entity. Additionally, local residents revealed that members of his family, in particular his son, have been resident there. From information provided by the client it is also evident that Target 1's associate Kamlesh Pattni had dealings with banks in Switzerland.

We recommend that further searches are conducted in New York and Luxembourg. Within the United Kingdom, further searches are suggested into Target 1's alleged ownership of three hotels in London.

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His associate Gabriel Moussa Katri was a key player in laundering ex-President Moi's money out of Kenya through Trans-National Bank, to banks such as UBP, Geneva. Urgent action is required to investigate the TNB nostro accounts overseas.

Target 2

In the preliminary Kroll report dated 1 December 2003, it was recommended that further asset searches be undertaken in the United Kingdom and Channel Islands on the basis of the additional information provided by the client about ex-President Moi and his family.

As a result of further enquiries, we would like to recommend that searches be undertaken in South Africa, Namibia, Cayman Islands and specifically Citicorp and UBP in Luxembourg. Further investigation into his accounts held at UBP, Geneva are a matter of urgency.

In the United Kingdom, enquiries into Target 2's bank accounts held within this jurisdiction are required. Separately, investigations into the two properties held in trust, set up by Mukesh Gohil should be followed. This would include searches into Target 2's alleged ownership of the Intercontinental Churchill Hotel London.

Further enquiries should be made into the business links of Target 2, which would include the SAMUT Trust in Kenya and Saimon Roadrodearek of Allen & Overy in Dubai.

Additional enquiries should be conducted into Mukesh Gohil, Harbindar Singh Sethi and other associates. Contact with Gideon's estranged associates: Ken Boit, Donald Kipkorir, Ken Kiplagat, Sirma & Kogo, could be revealing for all areas of our enquiry. Dr Kiplagat, Ex-President Moi's lawyer, could be worth approaching regarding Target 2.

Target 3

In the preliminary Kroll report dated 1 December 2003, it was recommended that further searches be undertaken in Target 3's name, and the names of his wife, immediate family members and close business associates in the Netherlands, Australia, Canada, Israel, United Kingdom and the Channel Islands.

3-10-2003
20-10-2003

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This recommendation is founded on the basis of the understanding that Target 3's wife was born in the Netherlands and may still have family there. Further, his wife lived in Australia and may still have assets in that country. Target 3's son-in-law is believed to be from Canada which may provide us with another likely jurisdiction where assets are held. The Channel Islands, Switzerland and the United Kingdom are popular jurisdictions to conceal assets and they should probably be visited again.

Further enquiries suggest searches should be undertaken in all the jurisdictions listed above, including Luxembourg and Kenya, with particular interest in Banque Belgolaise, Belgium, Banque Cantonale de Vaudoise, Lausanne, Credit Suisse, Geneva and Citibank, Zurich.

Further searches on his associates and nominee companies are recommended, in particular Target 3's lawyers.

We recommend that further interviews be conducted with his estranged associates: Nasir Ali Ibrahim who has agreed, in consultation with his lawyer, Paul Muite, Kassam, whose interviews are ongoing. Contact with Gad Zeevi has been cut off on the basis that he still has business dealings with Biwott. Jeffrey Kinwa, the director of the DPF and the lawyer Horatius Mirabo da Gama Rose have been suggested. Terry Davidson, former managing director of Citibank, Nairobi should also be approached.

Target 7

As a result of further enquiries, the following points have emerged:

That said, it is recommended that further research is conducted on Phillip Moi's assets in London, Lugano, Liechtenstein and Italy, in particular Credit Suisse, Zurich, HSBC, Standard Chartered PLC and Barclays Bank, London.

Further research needs to be conducted on his business associates and front men, such as Dr. Clemente. Developing new sources such as Muzahim and possibly Rossana Moi is recommended.

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Other Enquiries

* Nasir Ali Ibrahim has agreed to further interviews with Kroll in consultation with his lawyer,
Paul Muite

10/10/2009 10:00
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Source Enquiries

SECRET

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JOSHUA KULEI

Modus Operandi

It has been reported that over the years, Kulei has represented ex-President Moi in over 50 companies operating in Kenya, across all sectors of the economy.

The local companies in which Kulei has presided as director could not have generated enough dividends to account for liquid cash and assets that he is believed to control. Going by the dividend payout and based on the profits declared for tax purpose, his actual wealth does not relate in anyway to his source of income.

Kulei is a very wealthy person in his own right. About three years ago, Kulei encountered serious problems with the Moi's when Gideon kept convincing his father that Kulei may have more money than him as a result of using ex-President Moi's name. It is understood that this was during the time that Kulei contemplated leaving Kenya to live in London.

Kulei was warned after December 2003 by the DPP that the Moi brothers had a contract out to have him killed⁴. According to client information, he was nearly arrested in relation to the Kenya Pipeline fraud.

Kulei has now relinquished all of the assets held under his name on behalf of the Moi family, with the exception of ex-President Moi's flower business, the Trans-National Bank and NAS.

Business Links

Kulei's business links are detailed below. The table illustrates ownership of businesses where:

1. Kulei's ownership has been confirmed by sources
2. Kulei's ownership has been refuted by sources
3. Client material indicates Kulei has a shareholding interest
4. Client material indicates Kulei is a nominee director

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Trans-National Bank ⁸	Moi, Biwott, Nyachae, Kangwana, Gideon and five others
A Laikipia ranch	Moi 100%
An Eldoret farm	Moi 100%
A Rift Valley dairy farm	Moi 100%
The Kabarak farm	given by Moi to University of Kabarak
The Mau farm	given to the AIC (Church) by Moi
The Cherengani farm	now owned by Government
The Kilgoris farm	leased by Moi
American Life Insurance Company ⁹	Trans-National Bank, Moi, Biwott, Kulei
Kobil and Kenol Petroleum ¹⁰	Moi 50%, Biwott 50%
Nairobi Airport Services	owned by Moi, Mungai and Ndegwa
Rai Plywood of Eldoret	Moi 6%, 94% Rai family
Safaricom Kenya	Biwott, Charles Field Marsham and Gideon 40%, the Post Office 60%
African Cargo Handling	Since sold to Kenya Airways
Kenchic Ltd ¹¹	Moi, Charles Njonjo, P.K.Jani, J. Kiereini
Morris and Company	Kulei used to be a director but left in 1992
Capital Project Transport	Boinett 50%, Philip Murgor 50%
MDI Consultancy	Miles Donnelly
Anhalt Road Apartment	Miles Donnelly
A Dairy farm in the UK	Msamaha refutes ownership
Hotels in the UK	Msamaha refutes ownership
Firestone Africa	No Comment ¹²
Kenya Commercial Bank	No Comment
Kamsons Ltd	No Comment ¹³
DT Dobie Car Distributors	Not Comment ¹⁴

⁸ Source Enquiries and client material suggest Kulei has a shareholding interest

⁹ Client material suggests Kulei nominee director and shareholder in association with Moi

¹⁰ Contradicting Msamaha's later report claiming that Biwott has 100% ownership of Kobil

¹¹ Client material suggests Kulei was nominee director on behalf of Moi

¹² Although it is alleged that it belongs to Merali

¹³ Although it is alleged that it belongs to Deepak Kamani

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The Paper House Ltd	Kulei became nominee at AGM
Rift Valley Agencies Ltd	
Gambit Holdings Ltd	
Great Rift Transporters Ltd	
Client material indicates Sovereign Group owned by Sovereign Holdings Ltd	
Sovereign Group (owned by Sovereign Holdings Ltd, UK) ¹⁵	Kulei, William Sambu, N.R Pavitt, Secretary Grace J Kipyator

Member Associations

Client material indicates that Kulei sits on the board of governors for the following schools and universities:

- Member, Board of Governors:Sacho High School
- Moi High School Kabarak
- Sunshine Secondary School
- Moi Educational Centre
- Kabarak University Council

Client material indicates that Kulei is a trustee of the following:

- Sunshine Educational Trust

Client material indicates that Kulei is member of the management board of the following:

- The Moi Africa Institute, Kabarnet Gardens, Nairobi

Properties

United Kingdom

¹⁵ See Appendix for further detail relating to Sovereign Group

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It has been reported that Kulei holds serious investments in London, including a palatial residence in up market London, where his children have always attended school¹⁶. Further sources confirm that Kulei has two properties in Surrey, the larger of which is owned by ex-President Moi, one of which is the Cobham property below detailed in the report dated 1 December 2003¹⁷.

19 Eaton Park, Cobham, Surrey KT11 2JF¹⁸

Kulei took out a loan from HSBC in October 1997 for the amount of £1.63 million. The funds were used for the purchase of the property located in Cobham, Surrey, under the name of Broadlands Overseas S.A ("Broadlands").

In December 2002, Broadlands took out a loan of £1.1 million to refinance the Cobham property. During the same month, Broadlands took out a loan to refinance the property located at Lowdnes Square. The full address is Flat 11, No 49 Lowdnes Square.

Source enquiries have estimated that the total mortgage on the Cobham property is about £1.4 million. According to Msamaha the property is valued at around £4.5 million.

Flat 11, No 49 Lowdnes Square, London

Source enquiries have estimated that the total mortgage on the Lowndes Square property is about £1.4 million. According to Msamaha the property is valued at £2 million.

Kenya

Courtyard Property Investment Ltd¹⁹

¹⁶ Laundryman

¹⁷ Source B

¹⁸ Source enquiries conducted with Msamaha

¹⁹ Source enquiries conducted with Msamaha

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It has been reported that Kulei took out a loan in January 2001 for the amount of £650 000 from Hoares Bank to purchase property in Nairobi under the company name of Courtyard Property Investment Ltd.

Regent Management²⁰

It has been reported that Kulei had huge real estate holdings believed to be about 200 houses in all.

Lavington House

Client material indicates that Kulei owns the property Lavington House. Further enquiries to establish the address are required.

Karen Residence

Client material indicates that Kulei owns a residence in Karen. Further enquiries to establish the address are required.

Nakuru Residence

Client material indicates that Kulei owns a residence in Nakuru, Further enquiries to establish the address are required.

6.13 *USA*

Source enquiries reveal that Kulei owns several unidentified properties in the USA²¹.

6.14 *South Africa*

Source enquiries reveal that Kulei has property interests in South Africa²².

²⁰ Source enquiries conducted with Source A

²¹ Source enquiries conducted with the Laundryman

²² Source enquiries conducted with Source B

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Finance

UBP, Geneva & Trans-National Bank, Kenya

Gabriel Moussa Katri, one of the biggest money launderers in Geneva, masterminded the flow of an estimated US\$200 million through Trans-National Bank in Kenya to off shore accounts in various jurisdictions on behalf of ex-President Sani Abacha, and it is estimated that at least twice as much on behalf of the Moï.

Katri devised an elaborate system. Rather than send corrupt money straight to banks overseas, he would use local banks in Kenya, such as Trans-National Bank, owned by the Moï, Biwott and Kulei, to send vast sums through Nostro accounts – the bank's forex accounts overseas – and then several months/years later would send the money on and split it between several banks such as UBP.

At Trans-National Bank, Katri worked with Ashok Gohil, Kulei's right hand, who was in charge of forex operations, and who apparently died in 2001. They set up companies in Kenya, such as Ashar Ltd and Chen, with Moï's lawyer, Matula Kilonzo, as the company director. Further enquiries are continuing.

When these vast sums arrived at UBP into the accounts of companies created by Katri, such as Allied Network Ltd, they would go unquestioned. According to banking laws, Nostro accounts belonging to legitimate banks do not require due diligence, unless there are questions raised by the bank in the originating country. Katri himself was never a signatory to these accounts as the companies were in the names of small-scale lawyers and businessmen.

One lawyer, in particular called Phillip Meyer, who was debarred and then reinstated seems to have been used by Katri. Swiss lawyers believe it would be impossible to freeze Katri's assets.

It is thought that Katri might have used wealthy business associates to hide corrupt money, by sending large sums to their bank accounts, only to recycle it back from a different account

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belonging to the same associate, and dispersing it to several other accounts belonging to Katri companies. This way it became difficult to follow the paper trail, and gave an air of legitimacy to the money.

It is alleged that one of the reasons why Katri used UBP is that he was a shareholder until 2000, when the looted millions belonging to Abacha hit the press. At this time Edgar Pincotto, the head of UBP, who has been known to engage in questionable business practices, fell out with Katri and forced him to resign. Katri's name was becoming too dangerous for the reputation of the bank. It became clear that Katri introduced 90 percent of the corrupt Nigerian money to UBP, as a shareholder of the bank and a string-puller from within.

Katri would use his position to go direct to portfolio managers to push questionable money through. When necessary either Edgar Pincotto or his son Guy would intervene and prevent due diligence investigations. Katri presided over multiple accounts at UBP and other Swiss banks for the Abacha's, and it is thought for the Moi's too. Katri then lost his Financial Intermediary License in 2001, when an investigation, conducted by the Federal Authorities of Switzerland, looked into his connection to money laundered through Kenya by Kulei. Katri's finance companies, GK Finance et Commerce and Societe Genevoise d'Investissements Fonciers are still active but their operations have been closed down and the documents have been cleared.

Katri has gone underground since 2001, when a Swiss investigation was launched into his dealings in Kenya. It is understood that he lives in Monte Carlo. Katri has also been connected to the Halliburton scandal in Nigeria through Jeffrey Tessler who he helped to set up an account at UBP five years ago. Tessler, an unscrupulous lawyer from North London, was getting commissions somehow connected to the brides paid out by Halliburton, and new evidence implies he is still receiving commissions.

Although Katri is no longer dealing directly with UBP there is a strong possibility that he continues to maintain contacts within the bank given that his clients still hold accounts therein. It is unlikely they would use another financial advisor on such sensitive matters.

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Katri's favourite other banks are the following: Banque Patrimoines Prives, Bahamas; Banque Privee Edmond de Rothschild; Discount Bank & Trust Company "The Recanti Bank".

Loan Balances in Kenya

Kulei has the following loans balances in Kenya²³:

Name of Bank	Account Number	Loan Amount
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Msamaha alleges that Kulei has the following loan balances

Middle East Bank	200739027	KSh25 849 496
Middle East Bank	200739035	KSh19 899 262
Middle East Bank	200739043	KSh29 999 826
Middle East Bank	200739051	KSh29 757 775
Middle East Bank	200739078	KSh19 999 210
I & M Bank	Unknown	KSh150 million
Trans-National Bank	Unknown	KSh27 million
OTHERS		
Middle East Bank	Savings and Loans	KSh45 million
Middle East Bank	Local House Mortgage	KSh1 million

Business Associates

Terer Kulei

It is understood that in New York, Kulei's younger brother Terer - the only brother - manages several properties which Kulei owns in the USA. Within New York, Kulei is believed to

²³ Msamaha

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maintain very healthy bank accounts, fashioned in the names of himself, his wife and that of his younger brother²⁴.

In London and New York, Kulei retains the services of top-notch stockbrokers who trade in stocks on his behalf. Terer lives with his family in the USA for the most part of the year, occasionally returning to Nairobi where he is mostly seen in Kulei's Trans-National House offices.

Pankaj Somaia

According to Source A, Kulei's bagman was Pankaj Somaia. Somaia was poised to buy the Avis dealership in Nairobi. Similarly, before the deal went through Somaia received a call informing him that Mrs DT Dobie and Moi wanted to buy the share.

Ketan Somaia

According to Source A, Equatorial Bank was controlled by Ketan Somaia, the cousin of Pankaj Somaia. A lot of the former president's money was deposited in this bank. Ezekiel Oyugi, the permanent secretary in the office of the president and Biwott, also used it. Somaia was Oyugi's bagman. Source A believes that when Oyugi died Somaia held on to his money at the Equatorial Bank.

Oyugi was in charge of procurements, including weapons systems for the Kenyan military. Ketan Somaia was the middleman who enriched himself through arms sales. According to Source A the register of Crown Agents in the UK should be examined to prove this connection.

Josiah Kiplagat

²⁴ Laundryman

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According to Source A, Josiah Kiplagat and separately Kulei arranged about seven or eight private meetings between ex-President Moi and Alnoor Kassam. During each occasion Kassam was advised to bring a briefcase stuffed with KSh2 to 4 million and to leave it behind after the meeting. This was considered payment for access to the president.

Alnoor Kassam

Alnoor Kassam was posed to buy a 25 percent holding of Nairobi's Intercontinental Hotel, held by Kulei. Kassam agreed the deal with Alec Furrer, a Lebanese businessman who was area manager for Intercontinental Hotels. Shortly before the deal was go to through, Kassam received a call to say that Kulei had called on behalf of the then president to inform them that Moi wanted the share. Moi and Kulei paid US\$12 million for their share.

Mr Tum

Mr Tum, connected to Kenya Seed Company, is an associate of Kulei, and believed to be close to ex-President Moi.

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GIDEON MOI

Modus Operandi

In November 2003, Gideon travelled from Kenya through a circuitous route that took him to South Africa, Namibia, the United Kingdom and eventually Luxembourg²⁵.

Gideon spent a night in Namibia. Ex-President Moi enjoys a private and very cordial relationship with President Nujoma. During his visit, Gideon was meant to meet Nujoma privately under intervention of his father. It is not known whether the meeting actually took place.

Ex-President Moi has invested heavily in Namibia and Nujoma personally protects investments. It is understood that Gideon is not comfortable with South Africa and all his actions are aimed at transferring his assets from there. There are indications that such a transfer is most likely to be Namibia.

Gideon has been known to frequently visit the Grand Cayman and Cayman Brac in the past while travelling via Miami, USA.

Business Links

Gideon's business links are detailed below. The table illustrates ownership of businesses where:

1. Gideon's ownership has been alleged by sources
2. Gideon's ownership has been refuted by sources
3. Client material indicates Gideon's ownership
4. Client material indicates a business previously owned by Gideon

²⁵ Laundryman

NAME OF COMPANY

OWNERSHIP STRUCTURE

Ownership of the following Gideon's interests has been alleged by Msamaha:

Kent Ship Maritime	
Sielei Properties Ltd	
Giant Holdings Ltd	
Revak Ltd	
Sudbury Ltd	
Sudbury Investments	
Giant Forex Bureau	
Westfield International Ltd	
Chesco Ltd	
Hampstead Enterprises	
Metipso Services Ltd	
Maternity Shop	
Eagle Airlines	
Chemusian Company	
Fresh Produce Ltd	
Signon Freight	Gideon 12.5%, Kulei 12.5%, Kabarak High School 75%
Cartrack Kenya Ltd	Gideon, Gabriel Katri Moussa and PK Jani 63%, Kulei 37%
First American Bank	Owned by Gideon, James Kanyotu & Naushad Merali, Biwott
Equatorial Bank	Owned by Gideon, Kanyotu & Merali
The Sasine Group of Farms	Owned by Gideon, Kanyotu & Merali
Cable & Wireless	Owned by Gideon, Kanyotu & Merali

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The Duty Free Company	Owned by Gideon, Kanyotu & Merali
Everready Company (H.Young) ²⁶	Owned by Gideon, Kanyotu & Merali
Tobacco farm in Malawi	Gideon 100%
Chester House	Gideon 50%
Safaricom Kenya	Biwott, Charles Field Marsham and Gideon 40%, the Post Office 60%

Msamaha alleges that the following companies are owned by those detailed and NOT Gideon:

Sian Roses	Kulei 40%, Moi 60%
Mugoya Construction	
Equity Stockbrokers	
First Force Security Services	
Regent Management	

Client material indicates the following ownership:

Giro Bank	Held under Asian nominee businessmen
Taurino Enterprises	Gideon and <u>Cyrus Jirongo</u>

Client material indicates the following previously owned:

Safariland Club	Was owned by Gideon, Mukesh Gohil and Pattni. Since taken over by Merinda Investments
-----------------	--

Gideon's possible interest?

Trans-National Bank	Gideon's interest unknown?
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Properties

United Kingdom

It has been reported that Gideon has two properties in London held under a trust set up by Mukesh Gohil²⁷. The name of the trust and the addresses of the properties are not known.

It has been reported that Gohil is the keeper of Gideon's funds in the UK.

²⁶ Everready Company in Nakuru operates under the name of H.Young belonging to Schwartzman.

²⁷ Msamaha

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South Africa

It has been reported that Gideon owns a number of properties in South Africa. His front man, Harbinder Singh Sethi, has 74 properties listed under 'closed corporations', all of which are registered in his name.

It has been reported that during October 2003, Dr Kiplagat organised the sale of a Durban-based residential property belonging to Gideon for an amount of US\$650 000.

Finance

United Kingdom

Mukesh revealed that by the year 2002, Gideon's cash in various banks overseas amounted to £550 million²⁸. Mukesh indicated that this amount is for the deals in which Gideon has involved him. Mukesh further indicated that all Gideon's cash left the country through Citibank. Mukesh maintains that Gideon has colossal amounts of money in London although he has not revealed the identity of the banks.

Grand Cayman

It has been alleged that according to one of Gideon's aides, Ken Boit, during one of their visits to the Grand Cayman, he learnt from the former about a law in that jurisdiction known as "confidential relationships preservation law", similar to codes in Switzerland which made it a criminal act for anyone to reveal information about someone's banking or financial associations²⁹. During their visit, Gideon would leave, alone, to attend to his business for hours, usually assisted by an intermediary who resides in Georgetown, the capital of Grand Cayman.

Luxembourg

²³ Laundryman

²⁹ Laundryman

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Kulei used banks in Luxembourg for ex-President Moi's confidential banking³⁰. During ex-President Moi's last term in office, he visited Luxembourg with Gideon in the company of only one state house aide, who was Chief of Protocol at the time. The purpose of this trip was to introduce Gideon to his bankers. The aide believes that ex-President Moi actually transferred all dealings in his accounts to Gideon during this visit. What is not clear is whether Gideon was able to move these accounts elsewhere or shield their direct connection to them. During this trip to Luxembourg, four banks were visited by both ex-President Moi and Gideon, who would be picked from their hotel by a "simple" car which appeared to have been arranged for in advance. They would leave the aide waiting in some room while meetings were held behind closed doors in yet another room. The aide only recalls their visit to CitiCorp (probably CitiBank) and Union Bancaire Privée. He does not remember the other two banks visited.

Dubai

Allen & Overy

A law firm in Dubai named Allen & Overy holds all of Gideon's accounts³¹. Allen & Overy is a highly reputable international law firm with operations in 25 major cities worldwide.

The chairman of the law firm who runs all of Gideon's businesses is called Saimon Roadrodearek, a Greek national who is a lawyer by profession.

The address is PO Box 3251, 1603 API World Tower, Sheikh Zayed Road, Dubai, United Arab Emirates. The contact telephone numbers are: + 971 50 6524166 and + 971 4 3323190.

South Africa

It has been reported that Gideon has accounts held in South Africa and possibly Malawi³². Gideon's front man who operates from South Africa is Harbinder Singh Sethi.

³⁰ Laundryman

³¹ Msamaha

³² Msamaha

Kenya

Within the local scene, the following are the main banks that have been used extensively by Gideon for all kinds of transactions over the years³³.

Eurobank

Eurobank is currently under liquidation. It is alleged that Gideon has used Eurobank for payoffs related to parastatal deposits, from both NHIF and NSSF. He has also used it for small land transactions, mainly to channel through his share of the proceeds once allocated land has been sold to a parastatal³⁴. Usually, a company is floated for each and every transaction with nominees representing his interest.

Giro Bank

It is alleged that Gideon under a front of Asian nominees owns Giro Bank³⁵. Most of the cheques to Commissioner of Lands for land allocated to his companies were obtained from Giro Bank. A good example was 158 acres of military land in Embakasi allocated to a company named Torino Enterprises Ltd controlled by him and Cyrus Jirongo.

Trust Bank

Trust Bank is under liquidation. It is alleged that Gideon was heavily involved with Ajay Shah the key person behind this bank. Some of the most outrageous deals involving the duo are believed to have led to the collapse of this bank. However, when information started leaking out about his involvement, the governor of Central Bank was prevailed upon to close it promptly, thus making it easy for them to recover and destroy all compromising information³⁶.

³³ Laundryman

³⁴ Laundryman

³⁵ Laundryman

³⁶ Laundryman

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Ketan Somaia financed Trust Bank³⁷. Separately, Ajay Shah controlled a finance company in which Ajay and Ketan became partners. Ajay was Ketan's operator. While Ketan did the dealing with the politicians, Ajay handled the money. At some point, Ajay and Ketan split up. Ajay took over Trust Bank and Ketan bought Delphis Bank (former BCCI).

Citibank

It is alleged that Citibank has been the prime exit point for Gideon's cash to his off-shore accounts. Money generated from his numerous deals would be converted and transferred to overseas. During the last five years of Moi's rule, Gideon would often boast that any deal below a million US dollars is not worth his while³⁸.

ABN-AMRO

It is alleged that Gideon used ABN-AMRO in a similar fashion to Citibank, to move illegally obtained cash emanating from corrupt deals to safe havens in off shore destinations. The funds were easily accessed through their wide branch network and correspondent banks in all key destinations³⁹.

First American Bank

Client material suggests that Naushad Merali and ex-President Moi control First American Bank in the background. The bank purchased the local operations of ABN -AMRO. In one masterstroke, tracing the trail of Gideon's money prior to the acquisition of ABN-AMRO may at best prove to be futile if not strenuous.

SAMUT Trust

³⁷ Source A

³⁸ Laundryman

³⁹ Laundryman

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All of Gideon's monies invested in Kenya are held by a trust named SAMUT⁴⁰. Registered in Kenya, SAMUT is the only trust to which Kulei transferred monies and shares held by him on behalf of the Moi family during 2001 and 2002. Msamaha indicated that around 80 percent of all of Kulei's holdings for the Moi family have now gone into SAMUT. Kulei still holds the remaining 20 percent, mostly the flower business and Trans-National Bank.

Business Associates

Mukesh Gohil

It has been alleged that sometime between December 2003 and January 2004, Mukesh Gohil had dinner at an Asian restaurant in Ukay Centre in the company of a relative of Krishan Behal and another individual who over the years has been dealing in properties on their behalf.

Mukesh boasted that without him Gideon is a lost man and as such is not able to keep track of his own money. Mukesh revealed that Gideon has been known to call him in Dubai to ask trivial questions about money already in his accounts.

Without divulging the specific reason for Gideon's need for him, Mukesh revealed that Gideon needs to have him around. Gideon has fallen out with several of his very close aides, many of whom were instrumental in his deals and most surprising, all are Kalenjins. Examples are Ken Boit, Donald Kipkorir, Ken Kiplagat, Sirma and Kogo. Gideon feels betrayed that his own people are deserting him while those of Asian origin are standing by his side.

A source claims that Gideon may be assessing the extent of damage that could be occasioned by the above individuals if he fails to honour their demands. Each individual is demanding serious amounts of money from Gideon for services rendered or a share of the deal money brokered by them.

⁴⁰ Msamaha

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It is very possible that Gideon needs Mukesh to help piece together the level of involvement and damage thereof.

Habinder Singh Sethi

It is believed that Sethi holds many of Gideon's assets in Southern Africa under his name Sethi⁴¹. Together they own a ranch.

Prior to elections, ex-President Moi and Gideon flew to Eritrea and then on to Malawi where they met with Habinder Singh Sethi. It is understood that Sethi flew the Moi's to South Africa carrying cases of dollars. The amount contained in the cases has not been disclosed.

Joshua Orwa Ojode

The current Assistant Minister of Lands and Settlement, Joshua Orwa Ojode, is very close to Gideon⁴². Ojode is working alongside Gideon to undermine the current government.

Jared Kamgwana

Jared Kamgwana holds the office building Chester House in Nairobi in which Gideon Moi holds a 50 percent interest⁴³.

Dr Kiplagat

According to sources, Dr Kiplagat has shown a clear indication of his intentions to make revelations surrounding Gideon Moi.

⁴¹ Msamaha

⁴² Msamaha

⁴³ Msamaha

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Source enquiries indicate that the widely reported December 2003 altercation between Gideon and Kiplagat is over a financial rather than politically related matter as alleged⁴⁴ and, it appears to have been instigated by the sale of the Durban-based residential property.

It has been reported that after selling a property in Durban worth US\$650 000 Gideon made arrangements for the proceeds to be remitted through the account of Kiplagat's law firm. This was done through a branch of Stanbic Bank in Durban. When Kiplagat received this money, he prepared a fee note of US\$1.5 million for services rendered to Gideon on various matters and instead of remitting the US\$650 000 to Gideon, he gave him a credit note for the same amount against the fee note.

Kiplagat then demanded the payment of the balance, which, it is believed, incensed Gideon to the extreme. Since the meeting of December 2003 held at Kabarak, Gideon has been trying to meet Kiplagat to no avail. In the meantime, Gideon has been sending Chepkonga to pressure Kiplagat to pay him.

As such, when Chepkonga found Kiplagat's vehicle at Fairview Hotel, he called Gideon. When the argument ensued with Gideon making threats, it is understood that Kiplagat cited "your father is no longer the President of this country and the days you used to order people around are long gone". He then ordered Gideon to move to another table causing the fight to break out.

Donald Kipkorir

Similarly, Dr Kipkorir has shown a clear indication of his intentions to make revelations surrounding Gideon.

⁴⁴ Laundryman

NICHOLAS BIWOTT

Modus Operandi

Biwott has been described as a skilful businessman. Over the years, he has accumulated as much power and has established an enviable business empire, touching on almost every sector of the Kenyan economy, whilst he has remained in active politics.

The sectors among which Biwott has huge interests include energy, tourism, mining, real estate, telecommunications, air transport, construction and agriculture. He imports fuel and sells it to local distributors of petroleum products.

It is understood that Target 3 incorporates a different company for every new piece of property he acquires, be it land, residential or commercial property.

Biwott and his influential business partners have invested heavily outside Kenya with commercial interests in Israel and Australia.

Business Links

Biwott's business links are detailed below. The table illustrates ownership of businesses where:

1. Biwott's ownership interests have been confirmed by Msamaha
2. Client material indicates Biwott's ownership
3. Open source research indicates ownership
4. Open source research indicates law firms that represent Biwott's interests

NAME OF COMPANY OWNERSHIP STRUCTURE DESCRIPTION

Ownership of the following companies has been confirmed by Msamaha:

Kobil Petrol	Biwott 100%
Barsirim Investment	Biwott 100%
Kipsinende Farm	Biwott 100%

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Rono Ltd	Biwott 100%
HZ Construction and Engineering	Biwott 100%
HZ Group of Companies	Biwott 100%
LZ Engineering	Biwott 100%
Yaya Centre (worth KSh 3.5 billion)	Biwott 100%
Premier Group of Companies	Biwott 100%
Air Kenya Aviation Ltd	Biwott 100%
Pete Aviation and Electronics Ltd	Biwott 100%
Ziba Management & Services	Biwott 100%
HZ Group of Companies, Israel	Biwott 100%
Lima Kenya	Biwott 50%, Moi 50%
Air Kenya	Biwott 50%, Moi 50%
National Milling Corporation	Seven shareholders including Moi and Kulei
Safaricom Kenya	Biwott, Charles Field Marsham and Gideon 40%, the Post Office 60%

ent material indicates ownership of following:

Uhuru Highway Development Real Estate Company	
BIDCO	
A 10,000 hectare ranch in Australia	
Trinity Enterprises	Biwott, Moi. Corporate documentation indicates witness to signatures as M.H da Gama Rose
Banque Belgoise	Biwott is reputed to own 40%, Akber Esmail his nominee. Used in Trans-National Bank laundering system.
Team Simoco	

en source research indicates ownership of the following:

Kenol-Kobil	National chain of petrol stations. Biwott controlled 17% of private oil industry in Kenya.
Petrol Stations in Uganda)	Operated through Kenol-Kobil (worth KSh7 billion)
Westmont	An independent power producer company owned by Biwott and Harbinder Sethi Singh.
Grand Diani Reef Hotel	Once placed under statutory receivership when hotel

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	defaulted on KSh500 million loan acquired from Kenya Commercial Bank (KCB)
Regional Air	Newly formed company managed by Biwott's son-in-law Charles Field-Marsham. Has a code-sharing arrangement with British Airways.
H Young and Company	Steel manufacturers – one of largest in East Africa
S.R Telecommunications Co. Ltd	Receives contracts from government-owned telecommunications monopoly company, Telkom Kenya
Lima Ltd	One of the best-established agricultural machinery firms in Kenya. Owned jointly with powerful politicians and their families
First American Bank	Merali, Biwott, James Kanyotu, Gideon
Pan African Bank	No longer in operation
Middle East Bank	Biwott, Moi. Apparently a wholly owned subsidiary of Banque Belgoise.
Trans-National Bank	Moi, Biwott, Nyachae, Kangwana
Government of Kenya	Moi, Biwott, Saitoti, Sally Kosgei, Chrysantus Okemo, Mark Bor, JK Musyimi, Mr Deche

Open source indicates law firms representing his interests:

Shapley & Berret Advocates	
Esmail & Esmail	
Kapila & Kapila	
Da Gama Rose Advocates	
Law firm established by daughter Rita Biwott	

Properties

Kenya

Source: Africa
2000-2004

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According to Source A, Biwott bought a house in Riverside Drive from the Irish embassy that was paid for offshore. The date of the transaction remains undisclosed. Source A arranged the introduction in order to avoid his home being taken. Biwott was said to have paid about KSh19 million shillings for the house.

Separately, it is believed that Biwott has commercial and residential properties in various parts of the country. He also has interests in a number of tourist hotels.

Finance

Kenya

Middle East Bank

Biwott purchased the Middle East Bank using Akber Esmail as a nominee⁴⁵. It has been reported that at the time Kassam attempted to buy the bank. As such, he called at Saitoti's office in which he found Biwott whilst Esmail was told to wait outside. Kassam was instructed to abort negotiations in order to facilitate the purchase of the bank by Biwott and Esmail. Shortly afterwards Esmail was appointed chairman.

Behind the control of Middle East Bank, Biwott and ex-President Moi initially used the bank to launder funds siphoned from the Turkwell Gorge Hydro-Electric Dam Project ("Turkwell Gorge")⁴⁶. During this time money was simply converted and foreign currency would then be allocated by Central Bank of Kenya owing to the exchange control regulations existing at the time.

Trade Bank

Having used Middle East Bank to launder funds, Biwott transferred his operations to Trade Bank, then owned by Alnoor Kassam.

⁴⁵ Source A

⁴⁶ Source Enquiries by the Laundryman

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Kassam assumed the operations of Trade Bank from Gad Zeevi and Biwott⁴⁷. Ex-President Moi and Biwott owned Lima Limited and Lima Finance, the latter which was sold by them to Zeevi and the Kassam brothers. Zeevi and Iqbal Kassam effectively bought off all assets of Lima Finance in order to form Trade Bank Ltd. The only way one could obtain a bank license in Kenya was to have Moi or Biwott as a partner.

Akber Esmail was on the Board of Director of Trade Bank representing Biwott and Zeevi.

Source A has denied that Trade Bank was involved with Goldenberg.

Export Financing Fraud

It is alleged that Trade Bank was involved in export financing fraud to a quantum of about KSh700 million.

The process was such that Trade Bank would produce fraudulent documents that were submitted to and accepted by officials at the Central Bank.

The named officials that were involved in the fraud within the Central Bank of Kenya were Eric Katut, the governor of the bank; Royunga, the deputy governor; Mumelo, the head of foreign exchange. They are believed to have been aware that the documents were fraudulent.

The documents were very basic, consisting of the bank's letter headed paper with a straightforward description that detailed, for example, that the individual/s was exporting 20 tons of fish. Central Bank officials would receive cash payments by officers of Trade Bank for approving the documents.

⁴⁷ Source A

NTIAL

The officers of Trade Bank involved in payments were Ian Rayner, the managing director of the bank; Suleiman Muranga, the head of foreign exchange; and Gideon Ndambuki, the general manager of the bank. It is alleged that the governor did not receive any payments.

During the time, Rayner and Muranga revealed that Royunga and Mumelo received kickbacks. Significant amounts were involved, believed to be in the region of hundreds of thousands of shillings. Rayner was at the center of the payments, he kept the paper trails and knew exactly who was receiving what amount.

It is understood that all the parastatal money that was deposited into Trade Bank came through bribing the officials. Rayner was privy to all accounts receivables and knew about the bribery involved. He paid bribes to Saitoti and Moi, amounting to about KSh 1 million. Rayner assisted government officials in various ways: he managed a block of buildings owned by Saitoti; and he helped Moi buy a farm in Karoi. It is believed that Rayner is currently resident in the United Kingdom.

Kassam played a significant role in the fraud. He was involved in buying treasury bills with the excess cash. Trade Bank benefited by acquiring liquidity. Kassam squared the bills at the end of the day and as such, there appeared to be no theft by officials at the bank.

Trade Bank's Overdraft

Trade Bank had an overdraft with the Central Bank for which it began to incur serious penalties. When the auditors raised this concern, Kassam felt compelled to bring it to Biwott's attention. Biwott subsequently summoned Kitut, informing him that Trade Bank was facing problems due to Gad Zeevi's bad practice of leaving his companies in debt. Biwott requested that Kitut help the bank.

The situation was resolved over a three year period during which various sums were credited to the bank on an annual basis: in the first year, KSh80 million; in the second year KSh180 million; in the third year KSh280 million.

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It is understood that Trade Bank debts occurred as a direct result of Biwott and Zeevi having borrowed numerous sums of money from the bank, unknown to the minority shareholders.

Yaya Center

When Trade Bank took over the Yaya Center from Kassam, Biwott insisted that KSh150 million was written off his debt. As such, Trade Bank suffered the loss, falling into bankruptcy, imposing a heavy impact on the depositors.

Consequently, Kassam had no choice but to write off the debt. The only other alternative would have been to liquidate the bank.

There was a certain level of bribery involved in the transaction for the Yaya Center. Some money had to be paid in order for Trade Bank to acquire the loan. It has been alleged by Geoffrey Kenoi that Saitoti approached Kassam directly and asked for KSh4 million.

Solomon Muthamia

Solomon Muthamia, the then forex dealer at Trade Bank, entrusted with laundering the proceeds of Turkwell Gorge on behalf of Biwott and Moi, skimmed off close to KSh100 million at a tender age of 27 years. Biwott's funds were channelled to bank accounts located in Germany and the UK. Muthamia simultaneously opened personal accounts with the same banks, facilitating the transfer of funds for his own use. With the safety of dollars in Europe, Muthamia was able to issue foreign cheques to local Asians during the foreign exchange crunch during which process he made hefty profits. Eventually, Muthamia's dealings were discovered by the Central Bank forcing him to flee from Trade Bank. Muthamia, through his connections with Kilonzo, the former police commissioner, was able to prevent any investigation from going ahead. The precise details of how this occurred are not known although it is believed that Muthamia's cousin is married to Kilonzo.

Muthamia began the operations of Eurobank using the proceeds made from his clandestine dealings.

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Pan African Bank

Kobil banked with the Pan African Bank ("PAB")⁴⁸. The then chief executive of the bank, Mohammed Aslam, was the "bag boy" for Biwott and Zeevi. Aslam often visited Biwott at his top floor offices in the Yaya House, Nairobi. A lot of money disappeared into the Pan African Bank and Aslam kept accounts on the side for Biwott. The money was recycled through unidentified Swiss and German banks.

The bank account of the Kenya Pipeline was held at PAB. A lot of Biwott's money from proceeds of oil deals was hidden at PAB.

Switzerland

Credit Suisse and Citibank

According to Source A, Zeevi and Biwott used Credit Suisse in Geneva and Citibank in Zurich. Zeevi apparently secured a \$12 million line of credit from Credit Suisse which gave a guarantee to Citibank Nairobi, the principal lender to HZ, Kenoil and Kobil. The general manager of Citibank Nairobi was Terry Davidson who continues to work in the same position at an unidentified bank in Nairobi. Source A opines that Davidson should be approached and interviewed.

Banque Cantonale Vaudoise

Client material revealed that significant amounts of money are being moved from Banque Cantonale Vaudoise on behalf of Biwott.

Corporate records indicate that the head office location of the bank is the following:

Place St. François 14, CH-1003, Lausanne, Vaud, Switzerland.

⁴⁸ Source A

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The bank was established in 1845. In December 1993, the bank bought out Banque Vaudoise de Credit and two years later it merged with Crédit Foncier Vaudois.

The ownership structure indicates that 67.89 percent is owned by the State of Vaud, where private shareholders maintain a 32.11 percent holding.

The chairman of the bank is Olivier Steimer and the chief executive officer is Alexandre Zeller.

Belgium

Banque Belgoise

It has been reported that Biwott and ex-President Moi are joint owners of Banque Belgoise, in Belgium, 40 percent of which is owned by Biwott⁴⁹. On the contrary, Msamaha alleges that the bank is owned solely by Biwott. Akber Esmail is on the board of directors of the bank, believed to be associated to Kenya's Middle East Bank based in Nairobi⁵⁰.

Address searches are continuing.

Business Associates

Gad Zeevi

⁴³ Source B

⁵⁰ Source B

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According to Source A, Gad Zeevi, the business partner of ex-President Moi and Biwott, was expelled from Uganda in 1972 along with other Israeli nationals in the wake of the Entebbe raid. He moved to Kenya where he entered into the construction industry.

According to Source A, HZ Construction and Engineering ("HZ") was created by Zeevi, Biwott and ex-President Moi. The company made a fortune out of the Turkwell Gorge project. Biwott arranged for Zeevi to get the contract. The original cost of the contract was between \$70-80 million although it reached about \$270 million. The money was mostly recycled through the Pan African Bank, although some of it went through Alnoor Kassam's Trade Bank.

According to Source A, the profit from the Turkwell Gorge project was used to purchase Kenoil. As Minister of Energy, Biwott also controlled the Kenya Pipeline, a government corporation. When Mobil ceased to operate in Kenya, ex-President Moi and Biwott acquired the assets and created Kobil.

Biwott never openly accepted bribes, he did not have to as he was making money out of the oil prices⁵¹. Moi on the other hand needed the money.

- Zeevi fell out with ex-President Moi and Biwott over Zeevi's investment in oil refineries in Puerto Rico. Moi and Biwott felt that they should have had a share in the investment because he had made his money in Kenya.

Zeevi now lives in Israel and is under investigation for his corrupt dealings with Chernoy, an infamous money launderer from Russia.

Akber Esmail

Akber Esmail is the personal lawyer of Biwott and Moi. Although Esmail began working as Zeevi's lawyer, he sided with Biwott against Zeevi when the partnership broke up in 1989. Akber and his mother, Shrin Esmail, controlled business shares as nominees for Biwott and Moi⁵².

⁵¹ Source A

⁵² Source A

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It has been reported that over 90 percent of assets owned by Biwott, ex-President Moi and Kulei are held under Esmail and Merali who operate as the front men for Moi. That said, between 1980 and 1990 the main beneficiaries were Kulei, Biwott, Esmail and Merali. However, the larger part of the theft of funds occurred after 1990. Source B believes that not only is this period far more relevant but that it will probably be easier to uncover the loss of funds⁵³.

Naushad Merali

Naushad Merali is one of the richest Asian businessmen in Kenya who owns substantial holdings in numerous businesses. As a significant player, he is linked to people such as Biwott, the Moises, the Kenyattas.

Merali was initially an accountant at Ryce Motors in Kenya. After a visit to Japan (date unknown) he secured a contract to supply Daihatsu 4x4s to government parastatals, cuts of which were rumoured to go to ex-President Moi. He quickly rose to become one of the three richest Asians in Kenya and operated as a front man for ex-President Moi. Merali is very close to ex-President Moi.

• Merali has been involved in deals with the following:

- Daniel Arap Moi
- James Kanyotu -Moi ally and former head of Special Branch
- Muhoho Kenyatta - Holds shares in Commercial Bank of Africa
- Uhuru Kenyatta - Holds shares in Commercial Bank of Africa
- Nicholas Biwott
- Horatius Da Gama Rose
- Mike Eldon
- Stuart Armitage
- The Ndegwa family - (former Central Bank of Kenya governors)

⁵³ Source B

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- Rashid Sajjad - Connected to the controversial Mombasa tycoon Mohammed Bawazir

Horatius Da Gama Rose

A Kenyan national, Horatius da Gama Rose is one of the lawyers who represents Biwott's interests. Corporate records indicate that his Kenyan address is PO Box 76317, Yaya Centre, Nairobi, Kenya.

Da Gama Rose owns the Da Gama Rose group of companies. His other interests include Maisha Plc, Maisha International Ltd and Symphony Global Technologies Plc.

Da Gama Rose has been involved in questionable links with Merali, Moody Awori, and Michael Somen. He was linked to Kanyotu in unscrupulous gold businesses in Congo.

His company Symphony Global Technologies, of which the managing director is Eldon, has apparently been given a questionable contract worth KSh1.9 billion to computerise the treasury.

Mohammed Bawazir

Mohammed Bawazir was very close to Biwott and ex-President Moi and was one of the former president's most important bagmen in the multiparty elections in the early 1990s. Bawazir was one of the largest importers of commodities into Kenya⁵⁴.

Based in Mombasa, Bawazir is an old coastal tycoon who owned a sugar company. According to Source A, the general manager of the sugar company was Rashid Sajjad who then broke off from the company. Bawazir and Sajjad funded the ethnic clashes of 1992. Sajjad was a very significant individual for KANU at the coast. Sajjad was the owner of Kenya Ports Authority from the mid 1990s to 2001/2. He was a very powerful individual right up to the elections.

⁵⁴ Source A

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Mohammed Aslam

Aslam had knowledge of a lot of overseas operations of Biwott. During the time that the Ouko enquiry was taking place, Aslam indicated that he was going to give evidence against ex-President Moi and Biwott. However, he died two days before he was due to appear at the enquiry. His widow believes that he was poisoned by Biwott.

Alnoor Kassam

It has been reported that Alnoor Kassam befriended Biwott in the mid-eighties during the time that the former operated his own banking institution Diners Finance (1985-86). Biwott, Kassam and Kulei were partners in a company called Data Center. It is believed Biwott and Kulei wrote cheques for their equity and appointed Mica Chasren (governor of the Central Bank after Kitut) their representative in Data Center to look after their interests. Chasren was chief financial officer for Unilever while he was at Data Center.

It is alleged that Kassam, with a 25 percent holding, approached Biwott expressing his interest in buying the remaining 75 percent of Trade Bank. Biwott agreed to the offer although Zeevi initially declined it but later met with Iqbal Kassam, Alnoor's brother in New York where an agreement of sale was drafted.

According to source enquiries, Zeevi told Iqbal that he owed Trade Bank KSh400 million. Iqbal had not been aware and it then became apparent that the bank was operating two sets of books. Zeevi then informed Iqbal that if they were to take over the bank, it would have to be a long-term loan for five years. The deal was agreed between both parties, subject to adequate security.

With the full knowledge about the financial situation of the bank, Kassam nevertheless pressed on with the deal because he needed a bank licence. Although he operated Dine Finance, he could not get a bank licence.

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It has been alleged that Kassam put together a plan. He took "early payment", offering a discount on interest. Diners Finance was open 24 hours a day, seven days a week, and paid slightly higher interest than other the banks. A lot of deposits were made. Kassam then approached the Central Bank illustrating that he had cash. Holding the financial licence, Aqbar Esmail asked for KSh2 million to distribute. He used this money to pay off Saitoti, the then Minister of Finance. Kassam obtained his licence but continued to feel the need for a bank.

Source reports indicate that the levels of debt at Trade Bank were irregular. According to banking regulations, more than 10 percent of the bank's assets cannot be lent to one company. As such, the KSh400 million that was owed by Zeevi and Biwott was held through four to six companies, amounting to about 20 percent of the bank's assets.

Iqbal Kassam and Akber Esmail were horrified resulting in friction between Esmail and Zeevi.

According to source enquiries, two years later Zeevi and Biwott stopped paying interest. As part of the deal when the Kassam brothers bought the bank, they were supposed to give security but Zeevi would not give security. Kassam threatened to foreclose. At that point, Diners Finance was very successful. It was earning US\$40 million per annum – an average spread of KSh600 million per year.

In June 1989, Kassam threatened to foreclose on the bank and HZ Construction. This was a great risk to Kassam as Biwott was my partner in Data Center.

It has been alleged that Kassam approached Biwott who was sitting in his office with Zeevi. He was instructed to remove the receivers, to which Kassam demanded that the debt be paid. There was a verbal threatening confrontation between Kassam and Zeevi which forced Biwott to ask Zeevi to leave the room. Biwott then told Kassam to remove the receivers or face losing the bank. Storming out of the office, Biwott summoned him back and demanded that Zeevi pay KSh100 million. The sum was paid although Biwott warned Kassam that if he were to ever do that again, the former would not be responsible for what happened to him.

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According to a source, Biwott and Zeevi parted ways about 12 months thereafter. Biwott accused Zeevi of being responsible for the debts. Biwott cited that Zeevi had lied to him and left the companies in a bad state. Over the next two years, Kassam pressed Biwott to pay.

It has been alleged that Kassam received instructions from ex-President Moi not to foreclose on Biwott.

Kassam paid bribes to the former president on about seven to eight times, on each occasion he paid cash of between KSh2 to 4 million.

Charles Field-Marsham

A Canadian national, Charles Field-Marsham is the son-in-law of Biwott. According to Source A, Field-Marsham used to manage the Yaya Center and is now in Canada. He has a lot of Biwott's money⁵⁵.

Corporate record searches indicate that Field Marsham is listed as the executive of the following Biwott companies: Lima Ltd, Safaricom Kenya, Pete Aviation & Electronics Ltd and it is believed that he owns a percentage in HZ Group of Companies

Public record searches reveal that Field Marsham founded a company named Kestrel Capital in 1995. He has been involved in financial advisory and corporate restructuring work in Kenya since 1993. He worked previously in the Corporate Finance Department of Credit Suisse First Boston, an international investment bank, in New York and London. He holds a BA in Economics and Political Science from McGill University.

Joseph Schwartzman

Joseph Schwartzman is the chairman of a company named H.Young. Schwartzman is connected to Naushad Merali.

⁵⁵ Msamaha

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Ben Sassoon

Ben Sassoon is a representative of The Risk Advisory Group (TRAG). Sassoon works for Biwott and has been used in various Biwott scams. It has been reported that Sassoon was implicated for diamond smuggling.

Danny Vardi

An Israeli national, Danny Vardi is a former Israeli Defense Force commander who is related to Zeevi through marriage but apparently dislikes him intensely. It has been reported that Vardi was used to assassinate witnesses in the Ouko case and was involved in instigating ethnic clashes in 1992⁵⁶.

Vardi is an advisor to the Israeli government of natural gas projects.

Corporate record searches indicate that Vardi is an executive of Biwott's company, Ziba Management Services Ltd.

David Bartknowski

- An Israeli national, David Bartknowski is Gad Zeevi's former CFO.

⁵⁶ Source A

PHILIP MOI

It is understood that Philip has an estimated wealth of approximately \$770 million and controls more hidden cash than Gideon, even though significant attention has been directed at the latter.

Whether by design or otherwise, the media more commonly associates Philip with motor vehicle tax fraud and other low-down economic vices. Therefore, unlike Gideon who would mainly wait for government-funded projects to broker deals, Philip's money machine was continuously churning out liquid cash on daily basis.

At a local level there is no single company in which Philip holds shares directly. He uses proxies who range from low key Asians and houseboys who know little about the wealth in their names.

Business Links

NAME OF COMPANY/ BUSINESS	TYPE OF OWNERSHIP	STRUCTURE	DESCRIPTION
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Source material indicates the following ownership:

Gateway Properties Inc			1992 documentary evidence
Paradise Holdings			
Sheraton Holdings			
Hahuru Investors			
General Commodity Dealers			
Kiharu Investors			
Concord Holdings			Connected to Goldenberg
Panafcon Engineering			
Tiger farm Ltd			
Ecta Kenya Ltd			

Source enquiries indicate that Gideon owns the following:

Property Ownership			Owned in Italy & Sultanate of Brunei
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Cut Tobacco Ltd	
Bank Accounts	Sultanate of Brunei
Sandhurst Matrix Inc	
Saphire	Managed by Mr Sevak
Garian Investments	Director – Dr Clemente

Preliminary results of global searches conducted under Garian Investments and Sandhurst Matrix Inc have not revealed any findings. Further searches are required.

Finance

United Kingdom

HSBC and Standard Chartered Plc

Sources⁵⁷ reveal that Philip operates accounts in London's branch of HSBC and Standard Chartered Plc. During the last quarter of 2003, it is understood that he issued cheques against accounts held in these banks for the purchase of equipment for manufacturing cooking fat.

The HSBC account was also used sometime back when he personally went to London to buy equipment for his cigarette company Cut Tobacco Ltd.

Barclays Bank

We have uncovered documentary evidence of two Barclays Bank cheques for the sum of £500 000 written out and signed by Philip Moi for and behalf of Gateway Properties Inc, on 18 September 1993 and 1 October 1993, respectively. The cheques were received by ANZ Grindlays Bank on 3 November 1993.

The details of Philip's account are as follows:

⁵⁷ Laundryman

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Name of Bank: Barclays Bank Plc
Address: Barclays Business Centre, Hampstead High Street Branch, 28 Hampstead High Street, London NW3 1QB
Sort Code: 20 36 16
Account Number: 90391158

As this information dates back ten years ago, it is possibly connected to Goldenberg.

Switzerland

Credit Suisse, Zurich

Rosanna Moi indicated that in October 2002, Philip lost US\$15 million to an Italian family on a deal that failed to deliver. This money was paid to his family through Philip's Sandhurst Matrix Inc account held at Credit Suisse, Zurich.

Sultanate of Brunei

Philip is a close friend of Prince Hamid of Brunei⁵⁸. Moi's family has invested heavily through Prince Hamid. The precise details of Philip's investments through these investments are not known. Philip's wife was planning to spend the vacation of Christmas 2003 in Brunei with their children.

Business Associates

Zara/Rosanna Moi

During the beginning of December 2003⁵⁹, Philip made his move through Zara. She left the country for Italy, from where she visited Leichtenstein and Lugano located inside the Swiss canton of Ticino. It is believed that Ticino, though a remote area, consists of over 100 banks. Zara/Rosanna Moi, Philip's Italian wife, estimates Philip's worth to be US\$750 million⁶⁰.

⁵⁸ Laundryman

⁵⁹ Laundryman

⁶⁰ Laundryman

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Philip realises that his wife is relatively unknown and more so her Italian connection, and thus instead of him travelling, possibly leaving a wide trail, he prefers to use his wife. Zara claimed, following her trip in December 2003, that most of Philip's money is invested overseas.

Source enquiries indicate that major international drug barons mostly favour the Lugano destination and therefore it is not surprising that Philip's wife should visit the place soon after the change of government in Kenya. It has been reported that Philip is expected to mount massive fronts to cover for his wealth.

It alleged that Zara laments that government could be monitoring her husband's movements and as such Philip has kept them at the minimum. Mostly he prefers to hold his meetings at night often meeting his Asian intermediaries in their homes at night.

It has been reported that whilst Zara has been running errands overseas for Philip concerning their foreign accounts, it is apparent that she is not in control of Philip's overseas accounts in her name.

According to source enquiries, Zara is fully aware of where Philip's money is hidden and indeed confirmed having made several trips overseas on his behalf, delivering confidential information to his intermediaries.

Dr Clemente

Philip totally refuses to visit Italy and instead he has been using an Italian doctor named Dr Clemente to recover his money. Clemente is a listed director of Garian Investments, a company owned by Philip through his proxies. However, it would appear that Clemente may have reached some understanding with that family, because he left Nairobi late 2002, abandoning his practice, along with Rangers Restaurant, which he was running with Philip's wife. Therefore, part of the reason Mrs Moi was visiting Italy was to meet Dr Clemente to discuss this money.

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Akasha Family

According to source enquiries, where narcotics are concerned it is understood that Philip dealt in Hashish, Madrax tablets, and Bhang grown mainly around Mt. Kenya with the Akasha family. On hard drugs, Philip dealt mainly in Cocaine, providing cover to some Italian families dealing with drugs in Malindi and through his wife's family connections in Italy, they would receive bigger cuts once drugs are exported. The drug cartel in Malindi was able to at times offload twenty-foot containers without docking facilities in Malindi. Hollowed furniture was also stuffed with drugs and exported. The Italian drug cartel operate the busiest Casino in Malindi where bets were quoted in Italian Lira and predominantly frequented by Italians⁶¹.

Muzahim

Muzahim, who has been known to be a car dealer, a drug baron and involved in dealing with counterfeit money, has for the last fifteen years operated as Philip's partner in all the above vice. Philip provided the cover and Muzahim managed the operations⁶².

Jointly, they made counterfeit dollars for Somalia, Zaire, Sudan and Liberia. Muzahim has full documentation of all his dealings with Philip, including bank accounts used. He also has documentary evidence reflecting deals done by Philip on his own, which he used to obtain from Philip's employees whom he used to pay handsomely.

When Muzahim and Philip fell out, Philip paid an assassin to eliminate Muzahim but unfortunately the would-be assassin confessed to Muzahim and got paid off⁶³. Muzahim would like to cut a deal to provide information on Goldenberg.

It has been learned through source enquiries that Muzahim has indicated his willingness to sell information along with documentary evidence based on Philip⁶⁴.

⁶¹ Laundryman

⁶² Laundryman

⁶³ Laundryman

⁶⁴ Laundryman

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Business Associates and Front Men

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MUKESH GOHIL

Personal Details

UK Companies House records reveal that Mukesh Gohil, a British national, was born on 2 October 1956.

His address is given as PO Box 56947, Nairobi, Kenya.

Properties

United Kingdom

Address locator research within the United Kingdom has uncovered eight distinct addresses pertaining to a Mukesh Gohil: one of which relates to a Mukesh P Gohil and another to a Mukesh S Gohil.

The address details are given as follows:

Name	Address
Mukesh Gohil	7 Wilkins Close, Hayes, Middlesex, UB3 4LL
Mukesh Gohil	41 Oswald Road, Southall, Middlesex, UB1 1HN
Mukesh Gohil	7 Shaftesbury Road, Luton, Bedfordshire, LU4 8AL
Mukesh Gohil	28 Yorkshire Road, Leicester, Leicestershire, LE4 6PJ
Mukesh S Gohil	60 Sandringham Crescent, Harrow, Middlesex, HA2 9BT
Mukesh P Gohil	16 Paxford Road, Wembley, Middlesex, HA0 3RQ
Mukesh Gohil	12 Pasture Road, Wembley, Middlesex, HA0 3JD
Mukesh Gohil	87 Milton Avenue, Barnet, Hertfordshire, EN5 2EY

Property ownership database searches have been conducted on the above addresses with a view to establish the registered owners. However, without specific identifiers for the subject of this enquiry, in the form of a middle name or initial of the middle name, it has not been possible to distinguish the identity of the individual. As such, the results of all properties owned by a Mukesh Gohil in the United Kingdom have been listed below.

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7 Wilkins Close, Hayes, Middlesex, UB3 4LL

According to Land Registry records, Mukesh Gohil and Pratixa Gohil have been the owners of the above property since 19 June 1996.

As at 2 November 2001, the Land Registry received an application to register a mortgage charge dated 31 October 2001, in favour of Nationwide Building Society of Nationwide House, Pipers Way, Swindon, SN38 1NW. The mortgage is for an undisclosed amount.

41 Oswald Road, Southall, Middlesex, UB1 1HN

According to Land Registry records, Premkunwar Gohil and Harji Laxman Gohil, both of 162 Hambrough Road, Southall, Middlesex, UB1 1JE and Nalin Gohil and Hansa Gohil, both of 164 Hambrough Road, Southall, Middlesex have been the owners of the above property since 15 August 1996.

Details of the registered mortgage charge remain undisclosed.

•
7 Shaftesbury Road, Luton, Bedfordshire, LU4 8AL

According to Land Registry records, Sahida Begum has been the owner of the above property since 8 November 2001.

As at 8 November 2001, the Land Registry received an application to register a mortgage charge dated 5 October 2001, in favour of Alliance and Leicester Plc of Mortgage Customer Services, Customer Services Centre, Narborough, Leicester LE9 5XX. The mortgage is for an undisclosed amount.

The price stated to have been paid on 5 October 2001 was £58, 000.

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28 Yorkshire Road, Leicester, Leicestershire, LE4 6PJ

According to Land Registry records, Mohanlal Lalji Gohil and Kamlaben Mohanlal Gohil have been the owners of the above property since 27 September 1974.

Details of the registered mortgage charge remain undisclosed.

60 Sandringham Crescent, Harrow, Middlesex, HA2 9BT

According to Land Registry records, Narendra Shamji Gohil and Mukesh Shamji Gohil have been the owners of the above property since 25 September 1990.

As at 13 November 1991, the Land Registry received an application to register a mortgage charge dated 31 October 1991, in favour of Nationwide Building Society of Nationwide House, Pipers Way, Swindon SN38 1NW. The mortgage is for an undisclosed amount.

16 Paxford Road, Wembley, Middlesex, HA0 3RQ

According to Land Registry records, Mukesh Gohil has been the owner of the property since 14 October 1994.

As at 2 October 1992, the Land Registry received an application to register a mortgage charge dated 2 July 1992, in favour of Cheltenham Gloucester Plc of Barnett Way, Gloucester GL4 3RL. The mortgage is for an undisclosed amount.

12 Pasture Road, Wembley, Middlesex, HA0 3JD

According to Land Registry records, Mukesh Keshavlal Gohil and Kundan Gohil have been the owners of the property since 7 July 1989.

As at 3 March 2003, the Land Registry received an application to register a mortgage charge dated 27 February 2003, in favour of Cheltenham Gloucester Plc of Barnett Way, Gloucester GL4 3RL. The mortgage is for an undisclosed amount.

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87 Milton Avenue, Barnet, Hertfordshire, EN5 2EY

According to Land Registry records, Mukesh Gohil and Maithri Gohil both of 32 Cardrew Close, Finchley, London N12, have been the owners of the property since 13 September 1988.

As at that date, the Land Registry received an application to register a mortgage charge dated 8 July 1988, in favour of Nationwide Building Society of Nationwide House, Pipers Way, Swindon, SN38 1NW. The mortgage is for an undisclosed amount.

Directorships

Global directorship searches conducted under Mukesh Gohil have revealed the following companies:

United Kingdom

Within the United Kingdom, Gohil is listed as a director of three companies, the details of which are provided below.

Armada Services Ltd

Incorporated on 8 January 2001, Armada Services Ltd is a private limited company. Although listed as currently active, the company has a proposal to strike off the companies house register. According to corporate records, the nature of business is described as "Business and Management Consultancy".

Details are listed in the Appendix.

Technology 4 All Ltd

Incorporated on 10 April 2001, Technology 4 All Ltd is a small private limited company. The company is listed as currently active and according to corporate records, the nature of business is described as "Software Consultancy and Supply".

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Details are listed in the Appendix.

Aandatta Ltd

Incorporated on 21 May 1979, Aandatta Ltd is a small private limited company. The company is listed as currently active and according to corporate records, the nature of business is described as "Other Wholesale".

Details are listed in the Appendix.

Australia

Within Australia, Gohil is listed as the director of Shantilal Brother (Australia) Pty Ltd and South Austral Pty Ltd. Company details are not available on global directorship searches.

HARBINDER SINGH SETHI

Harbinder, a Kenyan Asian architect and constructor is currently resident in Sandton, Johannesburg. It has been reported that Sethi is used as a front man for Gideon and has business links to Biwott and Boinett. According to Msamaha, Sethi moved to South Africa immediately after the 1997 elections in Kenya. Msamaha opined that within the Moi family Sethi fronts only for Gideon and not Ex-President Moi. Sethi also fronts for Bill Boinnet. Boinnett and Sethi are very close and when Sethi visits Kenya he usually stays with Biwott.

Personal Details

UK Companies House records reveal that Harbinder Singh Sethi, a Kenyan national, was born on 10 January 1958.

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Research conducted within the UK reveals that Sethi's address is given as PO Box 46241, Tom Mboya Street, Nairobi, Kenya.

Research conducted within South Africa reveals that Sethi's South African Identity Number ("ID Number") is 5801105424184.

A credit check conducted within South Africa reveals that there appear to be no judgements, notices, notarial bonds, defaults and trace alerts recorded against Sethi's name as of 16 March 2004.

Property

Address locator research within South Africa has uncovered five distinct addresses pertaining to Sethi.

Address	Status
8 Alberfeldy Street, Johannesburg 2001	Current - last updated on 24 February 2004
8A Aberfeldy Avenue Morningside Extension 7, Johannesburg 2010	Previous – not active as of 02 February 2004
295 Bengal Street, Laudium, Johannesburg 0037	Previous – not active as of 29 January 2004
Thrapps Shopping Center, 204 Oxford Road, Illovo, Johannesburg 2196	Previous – not active as of 25 September 2003

Deeds records in South Africa indicate that Sethi purchased the following properties:

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Property of Scheme number 271, at Umhlanga Rocks Ext 15, Durban.

The scheme name is SS Wilton and the unit number is nine (9). The property was purchased on 19 April 1995 and registered on 31 August 1995. The purchase price was R416 000.

Property of Erf⁶⁵ number 1335 based in Morningside Extension 63, Johannesburg

The property was purchased on 22 April 1995 and registered on 25 August 1995. The purchase price was R520 000.

Property of Erf number 68 based in Morningside Extension 7, Johannesburg

The property was purchased on 05 May 1995 and was registered on 18 October 1995. The purchase price was R360 000.

16 **Directorships**

17 *United Kingdom*

According to UK Companies House, Sethi does not hold any current directorships. Sethi previously held directorships in three companies:

- Canray Ltd, a company currently in liquidation, from which he resigned in 1998
- BasicStone Ltd, a dissolved company from which he resigned in 1995
- Hollywood Electronics Ltd, a dissolved company from which he resigned in 1993

⁶⁵ Plot of land

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Details are listed in the Appendix.

South Africa

Closed Corporations

Database searches reveal that Sethi is currently a 'member' of a large number of closed corporations ("CC"), listed below. The CCs of which Sethi is a 'member' are registered under the following residential and postal address:

Residential: 8A Aberfeldy Avenue, Morningside, 2057 (this is the same as Sethi's previous address listed above).

Postal: P.O.Box 4707, Rivonia, 2128

Of all the closed corporations listed below, database searches reveal Sethi is currently the director of only one, named Spirit Wind Investments 114, to which he was appointed on 7 October 2003. Although he is not listed as a director of the remaining 73 cc's, he is listed as a 'member' and personally registered the properties as closed corporations.

Sethi is a member of the following list of closed corporations:

Name of Closed Corporation (CC)	Date of Appointment
Unit 18 Kingsley Place	17 January 2003
Unit 22 Kingsley Place	17 January 2003
58 Cambridge	06 February 2003
Spirit Wind Investments 114	07 October 2003 ⁶⁵
Rakhee Impex Trading	03 January 2002
Moneyline 1605	04 February 2002

⁶⁵ Sethi is a director of this company

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Villa Via no 22	08 February 2002
Villa Via no 24	07 March 2002
Wetdan W47	14 March 2002
Erf 6536, Loots Park	27 June 2002
Erf 6542, Loots Park	27 June 2002
Erf 6544, Loots Park	27 June 2002
Wetdan W55	26 July 2002
Chalton Oakes no 47	02 August 2002
Via Veneto no 38	02 August 2002
Canterbury Close no 1	26 August 2002
Canterbury Close no 10	26 August 2002
Canterbury Close no 11	26 August 2002
Canterbury Close no 12	26 August 2002
Canterbury Close no 31	26 August 2002
Chalton Oakes no 40	26 August 2002
Chalton Oakes no 42	26 August 2002
Darrenwood no 47	26 August 2002
Fontenay no 11	26 August 2002
Fontenay no 22	26 August 2002
Fontenay no 38	26 August 2002
Fontenay no 44	26 August 2002
Fontenay no 47	26 August 2002
Fontenay no 64	26 August 2002
Fontenay no 76	26 August 2002
Fontenay no 78	26 August 2002
Northwold Manor no 36	26 August 2002
Northwold Manor no 47	26 August 2002
Northwold Manor no 9	26 August 2002
Ravens Hill no 29	26 August 2002
Ravens Hill no 46	26 August 2002
Ravens Hill no 47	26 August 2002
Ravens Hill no 49	26 August 2002

Project 11
27 April 2002

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Ravens Hill no 51	26 August 2002
Riverglades no 159	26 August 2002
Riverglades no 255	26 August 2002
Riverglades no 277	26 August 2002
Via Veneto no 14	26 August 2002
Via Veneto no 30	26 August 2002
Via Veneto no 34	26 August 2002
Via Veneto no 36	26 August 2002
Northwold Manor no 9	27 August 2002
Northwold Manor no 10	27 August 2002
Villa Via no 9	12 September 2002
Paraha Investment no 5	25 October 2002
Paraha Investments no 1	22 November 2002
Paraha Investments no 2	22 November 2002
Paraha Investments no 3	22 November 2002
Paraha Investments no 4	22 November 2002
Palu-Zara	25 November 2002
Unit 9 Kingsley Place	19 December 2002
Unit 11 Kingsley Place	19 December 2002
Thabazimbi Game Lodge	16 January 2001
Villa Via no 37	19 February 2001
Villa Via no 39	19 February 2001
Villa Via no 41	19 February 2001
Villa Via no 46	19 February 2001
Villa Via no 48	19 February 2001
Villa Via no 50	19 February 2001
Villa Via no 33	05 March 2001
Villa Via no 31	20 March 2001
Wallaby Properties	10 April 2001
Vexma Properties 200	19 April 2001
Toremar Investments 102	14 May 2001
42 Villa Via Developments	01 June 2001

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Ri-Decent Diamonds (SA)	17 August 2001
Penohatek Electrical and Security Systems	04 July 2001
Incoronata Trading	29 June 2000

Sethi has resigned form the following close corporation

Name of Closed Corporation (CC)	Date of Appointment
Sixbar Trading 299	22 August 2000

Closed Corporations

Since the Close Corporations Act was promulgated in June 1984, the close corporation (CC) has become a popular form of business entity. The overriding intent of the legislation was to relieve businesses from the complex requirements and formalities of the Companies Act while allowing them corporate status and a legal identity distinct from their members.

A close corporation is formed by filing a founding statement with the Companies and Intellectual Property Registration Office. Private companies with qualifying members can be converted into close corporations and close corporations may be converted into private companies. A close corporation indicates its status by the letters "CC" or the words "Close Corporation" at the end of its name.

Instead of share capital, close corporations have members' interests, which are expressed as percentages of the total members' interests and are arrived at by agreement with the other members. A member's interest may be acquired by making a contribution to the corporation in the form of cash, property or services rendered or by purchasing an interest from an existing member. Unless otherwise agreed in an association agreement between the members, a sale of a member's interest re-quires the consent of the other members, failing which the member can sell his or her interest back to the corporation.

Close corporations may give financial assistance for the acquisition of members' interests, and may themselves acquire members' interests from any member. However, if the close

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corporation does not remain both solvent and liquid immediately after giving that assistance or acquiring that interest, the members will have personal liability to creditors prejudiced as a result.

A close corporation may be formed by at least one but not more than ten members. The only persons qualified to become members are -

- natural persons, including non-residents. A juristic person such as a company may not directly or indirectly hold an interest in a close corporation;
- a trustee of a testamentary trust. A trustee of an inter vivos trust (a trust created by contract) is specifically excluded from membership;
- a trustee, administrator, executor or curator for a member who is insolvent, deceased, mentally disordered or otherwise incapable of managing his or her affairs.

Natural persons may not hold members' interests as nominees for persons who are disqualified from being members.

Each member stands in a fiduciary relationship to the corporation and may become liable to the corporation for losses suffered as a result of breach of fiduciary duties. The members may enter into an association agreement to govern their relationship. However, if no such agreement is concluded, the Close Corporations Act contains provisions regulating the relationship of members.

The close corporation is largely self-regulating. Relatively fewer provisions of the Close Corporations Act are linked to criminal sanctions; rather, members may lose their limited liability status by transgressing certain provisions of the Act.

Close corporations are managed by their members. There is no separate board of directors or management body and each member is entitled to participate in the management, unless the members agree to the contrary.

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Close corporations are often used by a smaller business. Although one may find close corporations which operate substantial businesses and/or have substantial assets, there is a perception that a close corporation has less substance than a limited liability company.

NAUSHAD NOORALI MERALI

Personal details

According to UK Companies House records, a Kenyan national, Naushad Merali was born on 2 January 1951.

His address is given as PO Box 49729, Nairobi, Kenya. His UK address is given as 75 Troy Court, London, W8 7RB.

Property

Property research within the United Kingdom is ongoing.

Directorships

UK Companies House records reveal that Merali does not hold any current directorships.

Merali previously held directorships in two companies, both of which are dissolved:

- W.P.H Kenya Tea Ltd
- Overseas International Telecommunications Ltd

Details are listed in the Appendix.

Business Links

Source enquiries have revealed that Merali owns or has substantial holdings in the following companies. Some of the business associates are detailed.

20/10/2011
10:00:00

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- Cellphone – Merali, Ex-President Moi and Boinett
- Ryce Motors
- First American Bank of Kenya - Gideon, Biwott, James Kanyotu
- Commercial Bank of Africa - Horatius da Gama Rose, Armitage, Muhoho Uhuru
- Sameer Industries
- Sameer Investments
- Everready Batteries
- Firestone East Africa - Horatius da Gama Rose
- Kencell
- Wilson Airport - Possible connection with Gideon
- Yana Air Cargo – (Est 1991, poss defunct, based out of Gatwick Airport with Uhuru Kenyatta)
- SAMUT Trust

AKBER ESMAIL

According to Source B, Esmail has been used predominantly by Biwott as his front man. Source A cited that Esmail had a lot of nominee companies. Source enquiries allege that he is on the board of directors of Banque Belgolaise as a nominee and separately, he is a director of Akes Management which holds shares for Biwott.

Personal Details

According to UK Companies House records, a Kenyan national named Akbar Esmail was born on 02 March 1942.

His address is given as PO Box 11021, Nairobi

Property

Property research within the United Kingdom is ongoing.

21/03/2007
21/03/2007

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Directorships

Database research reveals that Esmail does not hold any active directorships.

He previously held a directorship in the following company:

- Steel Brothers and Company (Overseas Investments) Ltd, a company which is currently active but lists a proposal to be struck off the Companies House register. He was director of the company from 4 August 1991 to 2 September 1993, dates similar to the height of activity of Goldenberg. The other directors were Bhupesh Rana, Rasiklal Kantaria, Pankaj Rana, Mukesh Vaya and Sanjay Vaya.

Details are listed in the Appendix.

ROHIT PATTNI

Personal Details

According to UK Companies House records, a British national named Rohit Chhotalal Pattni was born on 19 December 1965.

His address is given as 21 Dean Court, Wembley, Middlesex HA0 3PU

Property

United Kingdom

Research within the United Kingdom has revealed two properties, one of which is registered under the name of Rohit Chhotalal Pattni, the other is registered under Rohit Kuma Pattni. Details are given below.

21 Dean Court, Wembley, Middlesex HA0 3PU

11/11/2004
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According to Land Registry records, Rohit Chhotalal Pattni and Nandini Rohit Pattni have been the registered owners of this property since 11 December 2003.

As at that date, the Land Registry received an application to register a mortgage dated 8 December 2003, in favour of Barclays Bank Plc, care of Barclays Mortgages, P.O Box HK444, Leeds LS11 8DD. The mortgage is for an undisclosed amount.

67 Mitcham Road, Camberley, Surrey, GU15 4AR

According to Land registry records, a Rohit Kumar Pattni and Madhu Pattni are listed as the owners of a property at 67 Mitcham Road, Camberley, Surrey, GU15 4AR. They have been registered owners of this property since 30 July 1987.

As at 7 June 1999, the Land Registry received an application to register a mortgage charge dated 4 June 1999, in favour of National Westminster Home Loans Ltd of P.O Box 156, Priory House, 38 Colmore Circus, Queensway, Birmingham B4 6AL.

Directorships

United Kingdom

Within the UK, Rohit Chhotalal Pattni is listed as a current director of six companies, the details of which are provided below:

Octogen Ltd

Incorporated on 13 June 1990, Octogen Ltd is a private limited company that is currently under liquidation. According to corporate records, the company is involved in the retail sale of clothing.

Riverton Securities Ltd

Incorporated on 21 November 1977, Riverton Securities Ltd is a small, private limited company that is currently active. According to corporate records, the company is involved in

11/11/2003
11/11/2003

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the development and sale of real estate, buying and selling real estate and letting of own property. Rohit Pattni, Damji Pattni and Rita Soni were appointed directors pre 29 December 1991 around the beginning of Goldenberg.

Deonberry Finance Ltd

Incorporated on 19 November 1975, Deonberry Finance Ltd is a small, private limited company that is currently active. According to corporate records, the company is involved in "other financial intermediation". Rohit Pattni, Damji Pattni and Rita Soni were appointed directors pre 20 November 1991 around the beginning of Goldenberg.

Ashym Properties Ltd

Incorporated on 7 May 1980, Ashym Properties Ltd is a small, private limited company that is currently active. According to corporate records, the company is involved in letting property. Rohit Pattni, Damji Pattni and Rita Soni were appointed directors pre 29 December 1991 around the beginning of Goldenberg.

L Thomas & Company Ltd

Incorporated on 10 July 1979, L Thomas & Company Ltd is a private limited company. A small company, it is currently active. According to corporate records, the nature of business is described as "holding companies including head offices" and "other business activities". Rohit Pattni, Damji Pattni and Rita Soni were appointed directors pre 20 November 1991 around the beginning of Goldenberg.

Source enquiries allege that Kulei is linked to a company named J Thompson & Company.

Fairoak Investments Ltd

Incorporated on 12 March 1990, Fairoak Investments Ltd is a private limited company. The company is currently active. According to corporate records, the company operates as a business and management consultancy, including accounting, auditing and tax consultancy services.

1990-1991
1991-1992

VAJU PATTNI

United Kingdom

Source enquiries reveal that Vaju Pattni is a relative of Kamlesh Pattni. Source B received an email from Vaju, dated 3 December 2003, in which the latter informs that KP's brother – whose first name is not disclosed - is in London and is contactable at Damani Harshad at 16 Varley Parade, Edgware Road, Colindale, London, NW9 6RR. The telephone number is given as 181 205 1200. His personal cell phone number is 07939233966.

The email states that the above address is where this individual hangs out and that he travels often to Birmingham or Manchester where his sister-in-law (wife's sister) is based. He has a property in Sudbury which may be worth close to US\$1 million.

The email further states that this individual is unlikely to answer his cell phone if he does not recognise the caller.

Damani Harshad

The representation of Damani Harshad in the email is unclear. Searches on the worldwide web have not yielded any specific results, although reference to a Mr Harshad Damani, group chairman of Damani Group, has been uncovered. This relates to part of a newspaper article that appeared in Ugandan newspaper, "*The Monitor*". The link is a dead end and as such the full article is irretrievable.

Company searches conducted under Damani Harshad within the United Kingdom have not uncovered any results.

Directorship searches conducted under Damani Harshad have revealed a Ugandan individual named Harshad Damani, located at 18 Tudor Manor Gardens, Garston, Hertfordshire, WD25 9TQ.

Produced by
CFI Associates

This individual is the director of an active, public limited company named UK Surplus Stock Plc. The company is based at Northwick House, 191-193 Kenton Road, Kenton, Harrow, Middlesex HA3 0EY.

Incorporated on 30 June 2003, the nature of business has not been supplied

The second director listed is Hema Damani, a British national, appointed upon the date of incorporation.

Property Searches

16 Varley Parade, Edgware Road, Colindale, London, NW9 6RR.

According to Land Registry records, there are three distinct title records pertaining to this address: the first of which reveals that the property is owned by Narendra Ganatra and Jaihindbala Ganatra; the second of which reveals that the property is owned by Ravensett Properties Ltd of 411/419 Salisbury House, London Wall, London EC2; the third of which reveals that the property is owned by Graemes Dyke Property Company Ltd of 37 Gloucester Place, London W1.

Title 1

The records for Title 1 reveal that the Ganatra's became owners of the property at 16A Varley Parade on 20 November 1987.

As at 26 February 1990, the Land Registry received an application to register a mortgage charge dated 11 January 1990, in favour of Coventry Building Society of Economic House, P.O Box 9, High Street, Coventry CV1 5QN. The mortgage is for an undisclosed amount.

The two parties to the leasehold are: Graemes Dyke Property Company Ltd; and Tarachand Devidass Gulani and Maria Raj Rani Gulani

Title 2

9/1/2003 11:01
11/1/2003 11:01

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The records for Title 2 reveal that Ravenseft Properties Ltd became owners of the property on 10 October 1966.

The mortgage details remain undisclosed.

Title 3

The records for Title 3 reveal that Graemes Dyke Property Company Ltd became owners of the property on 22 February 1982.

The mortgage details remain undisclosed.

Property in Sudbury

Property searches have been conducted as a result of this email to ascertain the identity of a Pattni who owns property in Sudbury. Results have however proved futile.

Telephone Number Searches

The subscriber to the above telephone number, since changed to 020 8205 1200, is Dimple Motors. The subscriber to the above cell phone number is not known. When dialled, the number diverts to voicemail.

020 8205 1200
07 8205 1200

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APPENDIX

Corporate Details for Directorships Pertaining to Targets (Where Available)

NICHOLAS BIWOTT

Government of Kenya

Business Name:	Government of Kenya	
Address:	Harambee House Harambee Avenue	
City:	Nairobi	
Country:	Kenya	
Operating Status:	Active	
Mailing Address:	PO Box 30510	
Executive(s):	Name	Position/Identifiers
	Daniel Toroitich Arap Moi	
	George Kinuthia Muthengi Saitoti	
	Sally Kosgei	
	Chrysantus Okemo	
	Nicholas Kipyator Biwott	
	Mark Bor	
	JK Musyimi	
	Mr Deche	

Lima Ltd

Business Name:	Lima Ltd	
Address:	LR No 209/3888, Nanyuki Road Lunga Lunga Road	
City:	Nairobi	
Country:	Kenya	
Operating Status:	Active	
Mailing Address:	PO Box 18346	
Executive(s):	Name	
	Paul Brooks, Managing Director	
	Nicholas Kipyator Biwott	
	Gideon Kipsielei Moi	
	Vaizman Aharoni	Aharoni is the Chairman of ASCE Kenya International Group located at AV Intl Cons Ltd, PO Box 18693, Nairobi, Kenya
	Charles Field Marsham	
	Ian Allan	

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Pete Aviation & Electronics

Business Name:	Pete Aviation & Electronics	
Address:	Wilson Airport	
	Air Kenya Building	
City:	Nairobi	
Country:	Kenya	
Operating Status:	Active	
Mailing Address:	PO Box 18346	
Executive(s):	Name	Position/Identifiers
	George Tuwey	Managing Director
	Charles Field Marsham	
	Mirabeau Horatius	
	Humberto Da Gama Rose	
	Nicholas Kipyator Biwott	

Ziba Management and Services Ltd

Business Name:	Ziba Management and Services Ltd	
Address:	Mogandishu Road	
	Industrial Area	
City:	Nairobi	
Country:	Kenya	
Operating Status:	Active	
Mailing Address:	PO Box 59089	
Executive(s):	Name	Position/Identifiers
	Nicholas Kipyator Biwott	Director
	Moshe Shtiegman	
	Dan Vardi	

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Corporate Details for Directorships Pertaining to Front Men / Business Associates

MUKESH GOHIL

Armada Services Ltd

Business Name:	Armada Services Ltd	
Address:	32 Byron Hill Road	
City:	Harrow	
State/Province:	Middlesex	
Country:	England	
Zip/Post Code:	HA2 0HY	
Operating Status:	Active	
Executive(s):	Name	Position/Identifiers
	Mukesh Gohil 87 Milton Avenue Barnet Hertfordshire EN5 2EY	Secretary: Appointed 08.01.01 Director: Appointed 05.02.01 Date of Birth: 16.10.60 Nationality: British
	Susan Temple, Director 16 Birchwood Avenue London N10 3BE	Director: Appointed 08.01.01 Date of Birth: 12.08.50 Nationality: BRITISH

Technology 4 All Ltd

Business Name:	Technology 4 All Ltd	
Address:	60 Sandringham Crescent	
City:	Harrow	
State/Province:	Middlesex	
Country:	England	
Zip/Post Code:	HA2 9BT	
Operating Status:	Active	
Executive(s):	Name	Position/Identifiers
	Mukesh Gohil 60 Sandringham Crescent Harrow Middlesex HA2 9BT	Director: Appointed 10.04.01 Date of Birth: 01.10.71 Nationality: British
	Narendra Gohil 60 Sandringham Crescent South Harrow Middlesex Ha2 9bt	Secretary: Appointed 10.04.01 Date of Birth: N/A Nationality: British
	Josna Haria 38 Saint Andrews Drive Stanmore Middlesex Ha7 2nb	Secretary: Appointed 10.04.01 Resigned 10.04.01 Date of Birth: 22.09.69 Nationality: British

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Cromwell Accountants Ltd 187 Hanworth Road Hounslow Middlesex Tw3 3tt	Director:	Appointed	10.04.01
		Resigned:	10.04.01
	Date of Birth:	N/A	
	Nationality:	British	

Aandatta Ltd

Business Name:	Aandatta Ltd	
Address:	10 Wolsey Road	
Town:	Wealdstone	
City:	Harrow/Middlesex	
Country:	United Kingdom	
Zip/Post Code:	HA3 5RT	
Operating Status:	Active	
Executive(s):	Name	Position/Identifiers
	Mukesh Gohil PO Box 56947 Nairobi Kenya	Non Executive Director: Appointed 27.03.03 Date of Birth: 02.10.56 Nationality: British
	Kiran Manilal Kotecha 32 Moor Park Road Northwood Middlesex HA6 2DJ	Secretary: Appointed pre 15.11.91 Director: Appointed: pre 15.11.91 Date of Birth: 16.08.52 Nationality: British
	Mohammed Esmail Chogley 96 Wolsey Road Moor Park Northwood Middlesex HA6 2EH	Director: Appointed pre 15.11.91 Date of Birth: 14.08.51 Nationality: British
	Parimal Ranchoddas Devani 43 Bishops Avenue Northwood Middlesex HA6 3DD	Director: Appointed pre 15.11.91 Date of Birth: 22.06.52 Nationality: British

Shantilal Brother (Australia) Pty Ltd

Business Name:	Shantilal Brothers (Australia) Pty Ltd
Address:	205 Commonwealth St
City:	Surry Hills
State/Province:	New South Wales
Country:	Australia
Zip/Post Code:	2010
Telephone:	292801100
Fax Number:	292801400
Operating Status:	Active
Executive(s):	Positions and Identifiers are not given:
	Mukesh Gohil, Managing Director And Company Secretary
	Saraswati Gohil

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	Kamlesh Hasmukhlal Gohil
	Hasmukhlal Gohil
	Positions and

South Austral Pty Ltd

Business Name:	South Austral Pty Ltd
Former Name:	Undisclosed Name
Address:	205 Commonwealth Rd
City:	Surry Hills
State/Province:	New South Wales
Country:	Australia
Zip/Post Code:	2010
Telephone:	292801100
Fax Number:	292801102
Operating Status:	Active
Executive(s):	Positions and Identifiers are not given
	Mukesh Gohil, Director And Company Secretary
	Kamlesh Hasmukhlal Gohil
	Saraswati Gohil

HARBINDER SETHI

BasicStone Ltd

Business Name:	BasicStone Ltd	
Address:	C/O Leigh Carr	
Street:	27-31 Blandford Street	
City:	London	
Country:	United Kingdom	
Post Code:	WIH 3AD	
Operating Status:	Dissolved 31.01.95	
Executive(s):	Name	Position/ Identifiers
	Harbinder Singh Sethi Po Box 46241 Tom Mboya Street Nairobi Kenya	Director: Appointed 25.09.93 Resigned 31.01.95 Company Secretary: Appointed 25.09.93 Resigned 31.01.95 Date of Birth: 10.01.58 Nationality: Kenyan
	Bachu Patel 148 Greenford Road Harrow Middlesex HA1 3QP	Secretary: Appointed 13.04.93 Resigned: 25.09.93 Date of Birth: 06.10.45 Nationality: British
	Anil Gordhanbhai Patel 148 Greenford Road Harrow Middlesex HA1 3QP	Director: Appointed 13.04.93 Resigned 25.09.93 Date of Birth: N/A Nationality: British

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Dilip M Patel Po Box 46241 Tom Mboya Street Nairobi Kenya	Director Appointed: 25.09.93 Date of Birth: 04.11.55 Nationality: Kenyan
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Canray Ltd

Business Name:	Canray Ltd	
Address:	Rifsons House	
Street:	63-64 Charles Lane	
Town:	St Johns Wood	
City:	London	
Country:	United Kingdom	
Post Code:	NW8 7SB	
Operating Status:	Liquidation	
Date of Incorporation:	7.02.1994	
Company Type:	Private Limited Company	
Nature of Business:	Buying & Selling Own Real Estate	
	Business & Management Consultancy	
	Sale of Motor Vehicle Parts	
Executive(s)	Name	Position/ Identifiers
	Vijay Thakore 20 Buff Avenue Banstead Surrey SM7 2DW	Secretary: Appointed 01.07.98 Director: Appointed 14.02.94 Resigned: 12.02.94 [sic] Date of Birth: 16.12.54 Nationality: Indian
	Krishnakant Dhirubhai Patel Rosewood 5 Green Lane Purley Surrey CR8 3PP	Director: Appointed 01.07.00 Date of Birth: 12.07.42 Nationality: British
	Rajan Dadubhai Patel Sandhills Outwood Lane Betchingley Redhill	Director: Appointed 04.09.00 Date of Birth: 23.06.71 Nationality: British
	Niharika Harshad Patel Sandhills Outwood Lane Betchingley Surrey RH1 4LS	Secretary: Appointed 12.02.94 Resigned: 04.12.95 Date of Birth: N/A Nationality: British

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2003-01-01

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Harshad Manibhai Patel Sandhills Outwood Lane Bletchingley Surrey RH1 4LS	Director: Appointed 14.02.94 Resigned 12.02.94 [sic] Date of Birth: 09.10.44 Nationality: British
Jyotsna Vinod Patel Sandhills Outwood Lane Bletchingley Surrey RH1 4LS	Director: Appointed 12.02.94 Resigned 04.12.95 Date of Birth: 21.12.52 Nationality: British
Niral Harshad Patel Sandhills Outwood Lane Bletchingley Surrey RH1 4LS	Director: Appointed 01.07.98 Resigned 01.07.99 Date of Birth: 27.04.76 Nationality: British
Sandip Vinod Patel Sandhills Outwood Lane Bletchingley Surrey RH1 4LS	Director: Appointed 01.07.98 Resigned: 01.07.99 Date of Birth: 29.12.78 Nationality: British

1.2.1 Hollywood Electronics Ltd

Business Name:	Hollywood Electronics Ltd	
Address:	Greaves Joseph Ltd	
Street:	343 City Road	
Town:	Islington	
City:	London	
Country:	United Kingdom	
Post Code:	EC1V 1LR	
Operating Status:	Dissolved 09.05.95	
Date of Incorporation:	N/A	
Company Type:	N/A	
Nature of Business:	N/A	
Executive (s)	Name	Position/Identifiers
Executive(s)	Triple Check (UK) Ltd Clerks Court Third Floor 18/20 Farringdon Lane Clerkenwell London EC1R 3AU	Secretary: Appointed 21.12.92 Date of Birth: N/A Nationality: British
	Satinder Singh Sandu 1002 Holiday Drive West Covina Los Angeles California USA CA 91791	Director: Appointed pre 30.11.93 Date of Birth: 25.03.54 Nationality: Indian

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Lazarus Simonofsky 112 Hayarkon Street Tel Aviv Israel 63903	Director: Appointed pre 30.11.93 Date of Birth: 13.03.37 Nationality: Israeli
Claude Clifford Greaves 16 Grosvenor Place Belgravia London SW1X 7HH	Secretary: Appointed: pre 30.11.91 Resigned: 21.12.92 Date of Birth: 15.03.57 Nationality: British
Harbinder Sethi PO Box 18129 Nairobi Kenya	Director: Appointed pre 30.11.91 Resigned 30.11.93 Date of Birth: 10.01.58 Nationality: Kenyan
Manjit Sethi PO Box 18129 Nairobi Kenya	Director: Appointed pre 30.11.91 Resigned: 30.11.93 Date of Birth: 20.07.55 Nationality: Kenyan

GABRIEL MOUSSA KATRI

Banks

Banque Patrimoines Privés Genève BPG SA

Business Name:	Banque Patrimoines Privés Genève BPG SA	
Address:	20-22, Avenue de Miremont P.O Box 346 1211 Geneva 25	
Country:	Switzerland	
Telephone:	+41 22 839 16 16	
Fax:	+ 41 22 347 10 78	
Address E-mail:	bpg@bpggeneva.ch	
Year of Foundation	1980	
Number of Employees:	39	
External Auditors	PricewaterhouseCoopers, Geneva	
Major Shareholders	Private Swiss Citizens and / or residents	
Executive(s):	Name	Position/ Identifiers
Board of Directors:	Francois Rouge	Chairman
	Benedict Fontanet	Vice-Chairman
	Claude Brechbuhl	
	Michel Delauzun	
	Jean-Francois Gin	
	Michel Potsios	
	Maini Thomann	
General Manager:	Jean-Francois Furrer	
Subsidiaries	Affiliates and Representative Offices Outside Switzerland: Private Investment Bank Ltd Devonshire House – Queen Street P.O Box N 3918	

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	Nassau
	Bahamas
Telephone:	+ 1 242 302 5950
Fax:	+ 1 242 302 5970

Discount Bank and Trust Company "The Recanati Bank"

Business Name:	Discount Bank and Trust Company "The Recanati Bank"	
Address:	3 Quai de L'île 1211 Geneva 11	
Country:	Switzerland	
Telephone:	+41 22 705 31 11	
Fax:	+ 41 22 310 17 03	
Address Internet	www.dbtc.ch	
Address E-mail:	s.post@dbtc.ch	
Year of Foundation	1952	
Number of Employees:	573	
External Auditors	OFOR Révision Bancaire S.A., Geneva	
Major Shareholders	Private Shareholders	
Executive(s):	Name	Position/ Identifiers
Board of Directors:	Oudi Recanati	Chairman
	Rene Nicolazzi	Vice-Chairman
	Richard Lendi	
	Gerard Modoux	
	Francois Moser	
	Claude Nordmann	
	Philippe Grunbach	
	Michael Recanati	
	Leon Recanati	
	Morton Hyman	
General Manager	Joseph Assaraf	
	Affiliates and Representative Offices Outside Switzerland:	
	Discount Bank and Trust Company "The Recanati Bank" 3 Quai de L'île PO Box 5430 1211 Geneva 11 Switzerland	Discount Bank and Trust Company "The Recanati Bank" 34 Grosvenor Square PO Box 4QP London W1 4QP United Kingdom
	Discount Bank and Trust Company "The Recanati Bank" Viale S Francini 5 PO Box 2834 6901 Lugano Switzerland	Discount Bank and Trust Company "The Recanati Bank" 26 Weteringschans PO Box 3241 1001 AA Amsterdam Netherlands

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Discount Bank and Trust Company "The Recanati Bank" Gartenstrasse 14-16 PO Box 981 8039 Zurich Switzerland	Discount Bank and Trust Company "The Recanati Bank" 18 Boulevard Royal PO Box 79 2010 Luxembourg
Discount Bank and Trust Company "The Recanati Bank" Safehaven Corporate Center Winward 1, Ground Floor, West Bay Road, PO Box 1041 Grand Cayman Cayman Islands	Discount Bank and Trust Company "The Recanati Bank" Calle 50 y 57 PO Box 87 1331 Panama 7 Panama

Union Bancaire Privée

Business Name:	Union Bancaire Privée	
Address:	96-98 rue du Rhône PO Box 1320 1211 Geneva 1	
Country:	Switzerland	
Telephone:	+41 22 819 21 11	
Fax:	+ 41 22 819 22 00	
Address Internet	www.ubp.ch	
Address E-mail:	ubp@ubp.ch	
Year of Foundation	1990	
Number of Employees:	1004	
External Auditors	Ernst and Young S.A	
Major Shareholders	CBI Holding S.A (100%)	
Executive(s):	Name	Position/ Identifiers
Board of Directors:	Edgar de Picciotto	Chairman
	Jean Zwahlen	Vice-Chairman
General Counsel	Olivier Vodoz	
	Pierre-Alain Blum	
	Nicolas Brunschwig	
	Jacob Frenkel	
	Sheldon Gordon	
General Manager:	Helmut Maucher	
	Pierre Respinger	
	Edwin Ruhli	
	Richard Thoman	
	Olivier Vodoz	
Subsidiaries	UBP Zurich Bahnhofstrasse 1 8022 Zurich Switzerland	UBP Lugano Via F Soave 1 6900 Lugano Switzerland

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	UBP London 26, St James' Square London SW1Y 4JH United Kingdom	UBP Jersey 40 Esplanade PO Box 526 St Helier JE4 5UH Jersey, Channel Islands
Affiliates and Representative Offices Outside Switzerland:		
	UBP Institutionelle 8 rue Robert Estienne PO Box 1211 Geneva 1 Switzerland	Gestion Cotege Conseils Techniques de Gestion S.A PO Box 171 1211 Geneva 3 Switzerland
	Nordfinanz Bank Zurich Bahnhofstrasse 1 PO Box 4639 8022 Zurich Switzerland	Fidulex S.A 100 Rue Du Rhone PO Box 3249 Geneva 3 Switzerland
	CBI-UBP International Ltd 26, St James' Square London SW1Y 4JH United Kingdom	CentreTrust Ltd Queen's House, Don Road PO Box 301 St Helier JE4 8UG Jersey Channel Islands
	UBP Asset Management LLC 630 Fifth Avenue 27 th Floor New York NY 10011 USA	UBP Asset Management (Jersey) Ltd 40 Esplanade PO Box 526 St Helier JE4 5UH Jersey Channel Islands
	Ubam International Management (Hamilton) Ltd Sun Life House 31 Reid Street UM 2572 PO Box Hamilton HM KX Bermuda	Continental Investment Bank PO Box 694 George Town Grand Cayman (BWI)
		UBP (Bahamas) Ltd/ UBP International Trust Ltd (Bahamas) Charlotte House Shirley Street PO Box N 7529 Nassau Bahamas

Banque Privée Edmond de Rothschild S.A

Business Name:	Banque Privée Edmond de Rothschild S.A
Address:	18 rue de Hesse PO Box 5478 1211 Geneva 11
Country:	Switzerland
Telephone:	+ 41 22 818 91 11
Fax:	+ 41 22 818 91 21

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Address Internet	www.lcf-rothschild.ch	
Year of Foundation	1924	
Number of Employees:	835 (consolidated)	
External Auditors	PricewaterhouseCoopers SA	
Major Shareholders	La Compagnie Financiere Holding B & E de Rothschild, Genève S.A., Geneva, Switzerland	
Executive(s):	Name	Position/ Identifiers
Board of Directors:	Benjamin de Rothschild	Chairman
	Trevor Salathé	Vice-Chairman
	John Alexander	
	Luc Argand	
	Walter Blum Gentilomo	
	Michel Cicurel	
	Manuel Dami	
	Francois Hottinger	
	Joseph Kanouí	
	Jacques Andre Reymond	
	Evelyn de Rothschild	
	Daniel Treves	
	Guy Wais	
Subsidiaries	Banque Privée Edmond de Rothschild SA Rue de Langallerie 11 PO Box 2520 1002 Lausanne Switzerland	Arbinter-Omnivalor S.A Cours de Rive 4 1204 Geneva Switzerland
	Banca Privata Edmond de Rothschild Lugano S.A Via Ginevra 2 6900 Lugano Switzerland	
	Affiliates and Representative Offices Outside Switzerland:	
	Banque de Gestion Edmond de Rothschild – Monaco Monte Carlo Monaco	Priasia Limited (Benjamin & Edmond de Rothschild –Monaco) Taipei Taiwan
	Banque Privée Edmond de Rothschild SA Representative Office Hong Kong Central China	Representación B.P de Rothschild SA Montevideo Uruguay
	LCF Rothschild Ltd London UK	Banque Privee Edmond de Rothschild Ltd Nassau Bahamas
	Banque Privee Edmond de Rothschild Luxembourg Luxembourg	

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NAUSHAD MERALI

W.P.H Kenya Tea Ltd

Business Name:	W.P.H Kenya Tea Ltd	
Address:	45A Brighton Road	
Town:	Surbiton	
Borough:	Surrey	
Country:	United Kingdom	
Post Code:	KT6 5LR	
Operating Status:	Dissolved 12.03.95	
Date of Incorporation:	N/A	
Company Type:	N/A	
Nature of Business:	N/A	
Executive(s)	Name	Position/Identifiers
	Naushad Merali PO Box 49729 Nairobi Kenya	Director: Appointed pre 01.12.91 Date of Birth: 02.01.51 Nationality: Kenyan
	David Alan Aldous 45 Brighton Road Surbiton Surrey KT6 5LR	Secretary: Appointed pre 01.12.91 Date of Birth: N/A Nationality: British
	Akif Hamid Butt PO Box 55358 Nairobi Kenya	Director: Appointed pre 01.12.91 Date of Birth: 19.10.57 Nationality: Kenyan

Overseas International Telecommunications Ltd

Business Name:	Overseas International Telecommunications Ltd	
Address:	Scottish Provident House	
Street:	76-80 College Road	
Town:	Harrow	
City:	Middlesex	
Country:	United Kingdom	
Post Code:	HA1 1BX	
Operating Status:	Dissolved	
Date of Incorporation:	19.06.87	
Company Type:	Private Limited Company	
Nature of Business:	Non-Trading Company	
Executive(s)	Name	Position/ Identifiers
	Naushad Merali 75 Troy Court London W8 7RB	Secretary: Appointed pre 23.07.92 Resigned: 28.08.92 Director: Appointed pre 23.07.92 Resigned: 28.08.92 Date of Birth: 02.01.51 Nationality: Kenyan
	Fauzia Shah	Secretary: Appointed 01.08.97

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PO Box 55358 Nairobi Kenya	Date of Birth: 27.09.63 Nationality: Kenyan
Akif Hamid Butt PO Box 55358 Nairobi Kenya	Director: Appointed 28.08.92 Secretary: Appointed 28.08.92 Resigned 01.08.97
Makbul Mohamed Kassamali Jaffer PO Box 55358 Nairobi Kenya	Date of Birth: 19.10.57 Nationality: Kenyan Director: Appointed 28.08.92 Resigned 01.08.97
Zarina Naushad Merali 75 Troy Court London W8 7RB	Date of Birth: 03.12.53 Nationality: Kenyan Director: Appointed pre 23.07.92 Resigned 28.08.92 Date of Birth: 04.11.50 Nationality: Kenyan

AKBER ESMAIL

Steel Brothers and Company (Overseas Investments Ltd)

Business Name:	Steel Brothers and Company (Overseas Investments Ltd)		
Address:	77 Brook Street		
	London		
Country:	United Kingdom		
Zip/Post Code:	W1Y 1YE		
Operating Status:	Active – Proposal to Strike Off		
Date of Incorporation:	08.03.48		
Company Type:	Private Limited Company		
Nature of Business:	Holding Companies Including Head Offices		
Executive (s):	Name	Position/ Identifiers	
	Akbar Esmail Po Box 11021 Nairobi Kenya	Director: Appointed pre 04.08.91 Resigned 02.09.93 Date of Birth: 02.03.42 Nationality: Kenyan	
	Shelley Norohha Merville 6 Upper Market Street Hove East Sussex BN3 1AS	Secretary: Appointed pre 04/08/1991 Resigned 02.09.93 Date of Birth: N/A Nationality: British	
	Arvindkumar Purshottam Patel 121 Carlton Avenue West Wembley Middlesex HA0 3RA	Secretary: Appointed 04.01.95 Resigned 30.10.96 Date of Birth: 27.11.42 Nationality: British	

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<p>Bhupesh Harshadray Rana Po Box 48079 Nairobi Kenya</p> <p>UK Address: 64 Canterbury Road North Harrow Middlesex HA1 4PD</p>	<p>Secretary: Appointed 07.06.93 Resigned 15.06.94</p> <p>Director: Appointed 07.06.93 Resigned 15.06.94</p> <p>Date of Birth: 20.05.65 Nationality: British</p>	
<p>Piero Theodore Soteriou 33 Woodbourne Avenue Streatham London SW16 1UP</p>	<p>Secretary: Appointed: 30.10.96 Resigned: 21.10.03</p> <p>Director: Appointed: 30.10.96 Resigned: 21.10.03</p> <p>Date of Birth: 04.06.53 Nationality: British</p>	
<p>Rasiklal Chhotalal Kantaria PO Box 49925 Nairobi Kenya</p>	<p>Director: Appointed pre 04.08.91 Resigned: 02.09.93</p> <p>Date of Birth: 06.11.43 Nationality: Kenyan</p>	
<p>Keshavji Khimji Kukadia 65 Marnell Way Hounslow Middlesex TW4 7LZ</p>	<p>Director: Appointed: 01.06.94 Resigned: 30.10.96</p> <p>Date of Birth: 04.09.34 Nationality: British</p>	
<p>Pankaj Rana 7 Whitby Road South Harrow Middlesex HA2 8LJ</p> <p>UK Address: 2 Briants Close, Pinner, Middlesex, HA5 4SY</p>	<p>Director: Appointed: 02.09.93 Resigned: 01.06.94</p> <p>Date of Birth: 09.11.58 Nationality: British</p>	
<p>Robert Soteriou 33 Woodbourne Avenue Streatham London SW16 1UP</p>	<p>Director: Appointed: 30.10.96 Resigned: 21.10.03</p> <p>Date of Birth: 09.10.54 Nationality: British</p>	
<p>Mukesh Mansukhlal Vaya Po Box 12505 Nairobi Kenya</p>	<p>Director: Appointed 07.06.93 Resigned 15.06.94</p> <p>Date of Birth: 19.09.71 Nationality: Indian</p>	

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Sanjay Keshavji Vaya	Director:	Appointed:	01.12.93
Po Box 28442	Resigned:		19.07.94
Nairobi			
Kenya	Date of Birth:		04.09.41
	Nationality:		Indian

HORATIUS DA GAMA ROSE

Symphony Global Technologies Plc

Business Name:	Symphony Global Technologies Plc		
Address:	Flat 49		
	Chelsea Gate Apartments		
	Ebury Bridge Road		
	London		
Post Code:	SW1		
Operating Status:	Active		
Date of Incorporation:	23.07.2001		
Company Type:	Public Limited Company		
Nature of Business:	Other Recreational Activities		
Executive(s)	Name	Position/ Identifiers	
	Further research required		

ROHIT PATTNI

Octogen Ltd

Business Name:	Octogen Ltd		
Address:	76 New Bond Street		
	London		
City:	London		
Country:	United Kingdom		
Post Code:	W1Y 9DB		
Operating Status:	In Liquidation		
Date of Incorporation:	13.06.90		
Company Type:	Private Limited Company		
Nature of Business:	Retail Sale of Clothing		
Executive(s)	Name	Position/ Identifiers	
	Rohit Chhotalal Pattni	Secretary: Appointed: 27.03.92	
	21 Dean Court	Date of Birth: 19.12.65	
	Wembley	Nationality: British	
	Middlesex		
	HA0 3PU		

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Johnathan Mark Falkner 55 Townshend Road London NW8 6LJ	Director: Appointed pre 13.06.91 Date of Birth: 14.09.50 Nationality: British
Jean Pierre Mongon 9 Rue Michel Arge 75016 Paris France	Director: Appointed pre 13.06.91 Date of Birth: 22.11.41 Nationality: British
John Michael Arkley 43 Glebe Road Amphill Bedford Bedfordshire MK45 2TJ	Secretary: Appointed pre 13.06.91 Resigned 27.03.92 Date of Birth: 31.12.58 Nationality: British

Riverton Securities Ltd

Business Name:	Riverton Securities Ltd	
Address:	9 Cambridge Court 210 Shepherds Bush Road London	
Country:	United Kingdom	
Post Code:	W6 7NJ	
Operating Status:	Active	
Date of Incorporation:	21.11.77	
Company Type:	Private Limited Company	
Nature of Business:	Development & Sale of Real Estate/ Buying & Selling Own Real Estate/ Letting of Own Property	
Executive(s)	Name	Position/ Identifiers
	Rohit Pattni 21 Dean Court Wembley Middlesex HA0 3PU	Director: Appointed: pre 29.12.91 Date of Birth: 19.12.65 Nationality: British
	Damji Chhtotalal Pattni 21 Dean Court Wembley Middlesex HA0 3PU	Director: Appointed pre 29.12.91 Date of Birth: 30.06.35 Nationality: British
	Rita Soni 99A Ashurst Road Finchley London N12 9AA	Secretary: Appointed pre 29.12.91 Date of Birth: 29.07.64 Nationality: British

Deonberry Finance Ltd

Business Name:	Deonberry Finance Ltd
Address:	9 Cambridge Court 210 Shepherds Bush Road
City:	London

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Country:	United Kingdom	
Post Code:	W6 7NJ	
Operating Status:	Active	
Date of Incorporation:	19.11.75	
Company Type:	Private Limited Company	
Nature of Business:	Other financial intermediation	
Executive(s):	Name	Position/ Identifiers
	Rohit Chhotai Pattni 21 Dean Court Wembley Middlesex HA0 3PU	Director: Appointed pre 20.11.91 Date of Birth: 19.12.65 Nationality: British
	Damji Chhtotal Pattni 21 Dean Court Wembley Middlesex HA0 3PU	Director: Appointed pre 20.11.91 Date of Birth: 30.06.35 Nationality: British
	Rita Soni 99A Ashurst Road Finchley London N12 9AA	Secretary: Appointed pre 20.11.91 Date of Birth: 29.07.64 Nationality: British

Ashym Properties Ltd

Business Name:	Ashym Properties Ltd	
Previous Name:	Cleveland Industrial Estates Ltd	
Date of Change:	01.08.96	
Address:	9 Cambridge Court 210 Shepherds Bush Road	
City:	London	
Country:	United Kingdom	
Post Code:	W6 7NJ	
Operating Status:	Active	
Date of Incorporation:	07.05.80	
Company Type:	Private Limited Company	
Nature of Business:	Letting of own property	
Executive(s)	Name	Position/ Identifier
	Rohit Pattni 21 Dean Court Wembley Middlesex HA0 3PU	Director: Appointed: pre 29.12.91 Date of Birth: 19.12.65 Nationality: British
	Rita Soni 99A Ashurst Road Finchley London N12 9AA	Secretary: Appointed pre 29.12.91 Date of Birth: 29.07.64 Nationality: British

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Damji Chhotalal Pattni 21 Dean Court Wembley Middlesex HA0 3PU	Director: Appointed pre 29.12.91 Date of Birth: 30.06.35
--	---

L Thomas & Company Ltd

Business Name:	L Thomas & Company Ltd	
Address:	9 Cambridge Court 210 Shepherds Bush Road	
City:	London	
Country:	United Kingdom	
Post Code:	W6 7NJ	
Operating Status:	Active	
Date of Incorporation:	10.07.79	
Company Type:	Private Limited Company	
Nature of Business:	Holding Companies Including Head Offices/ Other Business Activities	
Executive(s):	Name	Position/ Identifiers
	Rohit Chhotalal Pattni 21 Dean Court Wembley Middlesex HA0 3PU	Director: Appointed pre 20.11.91 Date of Birth: 19.12.65 Nationality: British
	Damji Chhotalal Pattni 21 Dean Court Wembley Middlesex HA0 3PU	Director: Appointed pre 20.11.91 Date of Birth: 30.06.35 Nationality: British
	Rita Soni 99A Ashurst Road Finchley London N12 9AA	Secretary: Appointed pre 20.11.91 Date of Birth: 29.07.64 Nationality: British

Fairoak Investments Ltd

Business Name:	Fairoak Investments Ltd	
Address:	9 Cambridge Court 210 Shepherds Bush Road	
City:	London	
Country:	United Kingdom	
Post Code:	W6 7NJ	
Operating Status:	Active	
Date of Incorporation:	12.03.90	
Company Type:	Private Limited Company	
Nature of Business:	Business & Management Consultancy/ Accountancy, Auditing; Tax Consultant	
Executive(s):	Name	Position/ Identifiers

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Rohit Chhotalal Pattni 21 Dean Court Wembley Middlesex HA0 3PU	Director: Appointed 02.01.98 Date of Birth: 19.12.65 Nationality: British
Damji Chhotalal Pattni 21 Dean Court Wembley Middlesex HA0 3PU	Director: Appointed pre 31.01.92 Date of Birth: 30.06.35 Nationality: British
Rita Soni 99A Ashurst Road Finchley London N12 9AA	Secretary: Appointed pre 31.10.92 Date of Birth: 29.07.64 Nationality: British

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TEAM SIMOCO

Background

Team Simoco is employed by the Government of Kenya's (GOK) Office of the President. The company is involved in the installation and rehabilitation of the Kenya Police communications system. Based at the Kenya Army Corps of Signals Headquarters on the Thika Road outside Nairobi, Kenya, it has additional premises in the Industrial Area to the South of the main city of Nairobi.

There are five phases to the scheme and the company is presently engaged in Phase Three. The service delivery of the contract has been convoluted as the initial provider, Philips PMR, a subsidiary of Koninklijke Philips Electronics N.V of the Netherlands which went bankrupt. The contract then went to Pye Telecommunications followed by Simoco and latterly by Team Simoco.

In its original incarnation as Pye Telecommunications Ltd, the company won a major \$30 million, three-phased contract in Kenya during the Moi regime. The contract has continued through the various changes of ownership within the company, first when Philips RCS Ltd took over and subsequently Simoco. Each phase of the contract was to be negotiated at the conclusion of the previous phase and it would most likely have been the third and final phase of this contract that was recently negotiated. The recent award of the Kenyan contract to Simoco was considered a lifeline to the company.

Prior to the change in management in 2002 the company was widely regarded as having lamentable management practices in Kenya. Nick Cochran, the company's overseas marketing director, had a particularly poor reputation and is reported to have organised corrupt payments to government officials. Nick Cochran has now left the company along with the rest of the previous management.

Simoco had to call in administrators in February 2002. Administrators KPMG were called in and in March 2002, 74 jobs were axed. One half of the firm, Simoco Radio was bought by Team Telecom Group Ltd in May 2002. The other half Simoco Digital was bought by Kelso Place Asset Management and has had a change of name to Sepura. Little is known as yet on the new management.

During August 2002, the project was halted temporarily because of non-payment of dues. The issue of non-payment possibly arose due to questions asked in Parliament about the exorbitant price the government was paying for the service. No action was taken and it remains doubtful whether anything will be done in the future. The project restarted in October 2002 and the company changed its name to Team Simoco.

Ownership

The majority shareholder in Team Simoco is Biwott. Under his previous tenure of office as Minister for Trade, Industry and Communications under the Moi Government, he was in an ideal position to award the contract for the refurbishment to his own company. The shares

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are held nominally through his construction company, the HZ Group. It is understood that Charles Field-Marsham, his son-in-law holds a percentage.

Corporate Records

Team Simoco

Kenya

There are no signs of a subsidiary of Team Simoco in Kenya neither is there any trace of any corporate records relating to Team Simoco at the Registrar of Companies in Nairobi.

There is considerable confusion over the exact ownership of the company. This is not unusual in Kenyan companies, especially ones that are linked into local politicians.

Source enquiries reveal that Amin Juma and Nissar Juma, both of whom own Nairobi sports house, are key players in Team Simoco. They are tightly linked to Samuel Karuthi Murage, who is their front man and is closely connected to John Mutere Kerere and Biwott. The Jumas operate as finance movers for Keriri and Murage. It is not known whether they do the same for Biwott.

Amin Juma is the leader of the Ismali community and is claiming that this is an Aga Khan project.

It has been found that Philip King, a British national, is assisted by two other expatriates whose names are not known. All other support staff is provided by The Kenya Police. It has been reported that the technical management of the project is sound. The company is allegedly closely monitored by the Government.

It is almost certain that as the contract was awarded to Team Simoco by its owner, the then Minister for Communications, Nicholas Biwott, the tender process would have been far from transparent and would inevitably have involved over invoicing. Although the work is being completed satisfactorily, whether it represents fair value for the GOK is debateable.

As there has been considerable local media interest in the various companies involved, considerable work has been done to cover tracks and camouflage intentions and actions. Records have been purged and investigators have been harassed.

United Kingdom

Although there are no records for Team Simoco held at the Registrar of Companies in Nairobi, UK corporate record searches however reveal that the company is listed at the following address in the United Kingdom:

Business Name:	Team Simoco Ltd
Address:	Freedom House
	Bradford Road
	Tingley

2010-10-17 11:11:11
001-001-001-001

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	Wakefield
	WF3 1SP
Company No	04382515
Date of Incorporation	27.02.2002

The UK-based company of Team Simoco has had a rolling contract with the Kenyan government over the last five years.

2.1.2 *Team Communications*

United Kingdom

It is understood that a company called Team Communications might have taken a controlling stake in Team Simoco. There are no records of this company in the Registrar of Companies in Nairobi. Four companies that fit this description are registered in the UK:

Name of Company	Company Number
Team Communication Services Limited	02523594
Team Communications International Limited	03693269
Team Communications (Uk) Limited	02752302
Team Communications Limited	04680543

2.1.3 *Siemens International*

It is also understood that Siemens International, through its local representatives wishes to take a stake. Siemens Atea is the Belgian branch of the Siemens Group, a German multinational with close to 20 semi-autonomous and, at times, fiercely competing divisions operating in various parts of the world. The Transport Minister John Michuki in the week ending 15 November 2003, exempted Siemens Atea, (represented by his son, Francis Michuki) from telecommunications regulations regarding foreign ownership.

Source enquiries have indicated that Siemens has already bought into Team Simoco although there is no documentary evidence to prove the alleged purchase. It should be noted that Michuki is also involved in allegations of corruption concerning refuse collection and the provision of cranes to the Kenya Ports Authority. The allegations are centred on the awards being made to another of Michuki's son's companies. The exposure in the *Daily Nation* and *The East African Standard* has caused a temporary halt to the process.

Project KTF
27 April 2004

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FRAUDS

The following tables illustrate the various frauds that have occurred under the Moi regime.

TARGET 1	Type of Fraud	Description of Fraud	Bank Used
1.	Proceeds from bribes	Donations for unnamed and unaccounted harambee projects	
2.	Proceeds from sale of land to parastatals at inflated cost.	The sale of land that has been allocated at no initial cost to the target.	
3.	Sale of government property	Buildings and land in particular residential areas	
4.	Skimming off project funds from the exchequer	Public Sector Fraud	
5.	The Goldenberg slush fund	Received Goldenberg cash earmarked for 1992 KANU elections and for Moi's personal use.	Trans-National Bank funds deposited into Moi's private accounts in Luxembourg -- now controlled by Gideon
6.	Kenya Power and Lighting Company Ltd (KPLC) funds	Funds earmarked for financing 1997 KANU re-election. Sale of land to Kenya pipeline, the transactions for which never took place	
7.	Influence peddling	Charging those who needed to see Moi for favours	
8.	Proceeds from bribes	Funds from Asians given to Moi	

TARGET 2	Type of Fraud	Description of Fraud	Bank Used
	Public sector related fraud	Involved in payoffs related to parastatal deposits from National Health Insurance Fund (NHIF) and National Social Security Fund (NSSF).	Eurobank
	Proceeds from sale of land to parastatals	Used bank for small land transactions, mainly to channel through his share of proceeds	Eurobank
	Proceeds from sale of land to his companies	Issued cheques to Commissioner of Lands	Giro Bank
	Involved in numerous fraudulent deals with Ajay Shah	Governor of Central Bank instructed to close the bank when information began to leak.	Trust Bank
	Prime exit point for Target 2's cash to off-shore accounts	Proceeds from deals converted and transferred overseas.	Citibank
	Movement of illegally obtained funds from corrupt deals to off-shore destinations	Proceeds from deals converted and transferred overseas.	ABN-AMRO

TARGET 3	Type of Fraud	Description of Fraud	Bank Used	Company/People Involved
9.	Proceeds of Turkwell Gorge Hydro-Electric Dam Project	Siphoned funds from Turkwell Gorge. Original cost of the contract \$70-80 million but eventually reached to \$270 million. Money then converted and forex allocated by Central Bank of Kenya	Middle East Bank	HZ Construction and Engineering Biwott and Gad Zeevi
		Biwotts funds channelled to banks overseas	Unidentified banks in Germany and UK	
	Other fraud involving construction Kenya Pipeline	Proceeds from Turkwell recycled Biwott skimmed dollars off the top e.g road projects Public sector related fraud	Pan African Bank Pan African Bank	HZ Construction and Engineering
		Collecting proceeds from oil deals, Biwott earned a few dollars for each barrel		

<p>The Nairobi / Kisumu / Eldoret Oil Pipeline</p> <p>Significant bank credits Kenya Power and Lighting Company Ltd (KPLC) funds</p> <p>The Tana Rive Project</p>	<p>These were never paid back by Biwott</p> <p>Trade Bank</p>	<p>Biwott -- during the period when he served as Minister of Energy</p> <p>Samuel Gichuru was chairman of KPLC</p> <p>Biwott</p>
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TARGET	Type of Fraud	Description of Fraud
	Goldenberg Scam	<u>Panther Investments</u>
	Narcotics	Dealing in Cocaine, Hashish, Bhang and Mandrax with Akasha family
	Tax fraud	On imports in which local companies fronted for him. Imports include motor vehicles, electronic goods, sugar etc

OTHER FRAUD	Type of Fraud	Description of Fraud	Bank Used	Institution / Individual Involved
NEW INFO ON	Export financing to a	Trade Bank produced	Trade Bank	Eric Katut – Governor, Central Bank
GOLDENBERG	quantum of about KSh700 million	fraudulent documents submitted to Central Bank.	Central Bank of Kenya	Royunga – Deputy Governor, Central Bank

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Bribes paid to Central
Bank officials

Mumelo - Head of foreign exchange,
Central Bank

Ian Rayner - MD, Trade Bank

Suleiman Muranga - Head of foreign
exchange, Trade Bank

Gideon Ndambuki - GM, Trade Bank

Ketan Somaia obtained Importing second- Central Bank of
licenses illegally from hand clothes Kenya
Central Bank

Type of Fraud	Institution/Individual Involved
PUBLIC SECTOR RELATED FRAUD	Funds from parastatals that were deposited into Trade Bank came through bribing officials
	Fraud relating to defence contracts
	Generators from Finland
	National Social Security Fund (NSSF)
	National Health Insurance Fund (NHIF)
	Simeon Nyachae and General Mohammed