



OLIPHANT COMMISSION OF INQUIRY

May 6, 2009

Navigant Consulting

Oliphant Commission of Inquiry - Scope of Review

**"IAL" 18679
"RUBRIK "BRITAN"**
Swiss Bank Corporation
Zurich, Switzerland

Acct# 46341.5 (CDN)

DOCUMENTS AVAILABLE

Bank Statements
July 1993 to January 1995
indicating:
Deposits of **CDN \$513,303**
Withdrawals of **CDN \$513,550**

Supporting Documents
indicating:
Deposits of **CDN \$500,000**
Withdrawals of **CDN \$513,550**

**"IAL" 18679
"FRANKFURT"**
Swiss Bank Corporation
Zurich, Switzerland

Acct# 41391.0 (CDN)

DOCUMENTS AVAILABLE

Bank Statements
October 1988 to March 1994
indicating:
Deposits of **CDN \$4,733,630**
Withdrawals of **CDN \$4,729,839**

Supporting Documents
indicating:
Deposits of **CDN \$305,112**
Withdrawals of **CDN \$3,932,547**

"IAL" 18679
Swiss Bank Corporation
Zurich, Switzerland

Acct# 18679.4 (US)

DOCUMENTS AVAILABLE

Bank Statements
One Page for
October 1988 to December 1988

Supporting Documents
indicating:
Deposits of **US \$21,584,940**
Withdrawals of **US \$11,271,681**

"IAL" 18679
Swiss Bank Corporation
Zurich, Switzerland

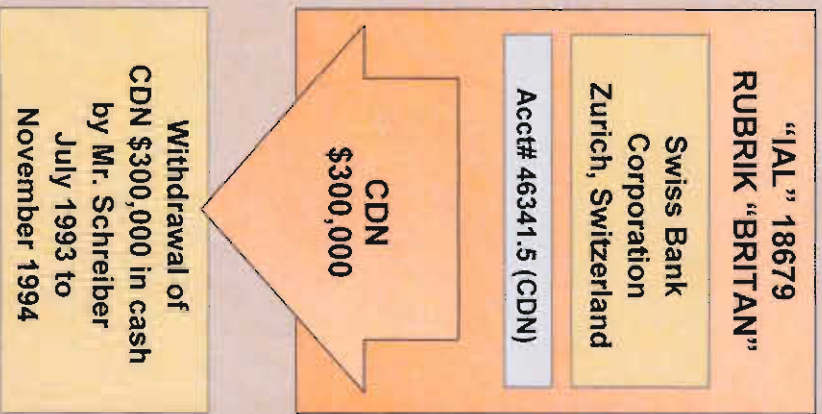
Acct# 18679.1 (CDN)

DOCUMENTS AVAILABLE

Bank Statements
One Page for
June 1988 to December 1988

Supporting Documents
indicating:
Deposits of **CDN \$4,536,182**
Withdrawals of **CDN \$7,525,152**

Flow of Funds Related to CDN \$300,000 Cash Withdrawals from the "BRITAN" Account - For the Period March 13, 1992 to November 21, 1994



Timeline of Certain Alleged Meetings Between Mr. Schreiber and Mr. Mulronev and the Sources and Uses of Funds to the "BRITAN" Acct. - For the Period June 3, 1993 to December 14, 1994

1993												1994												1995	
Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb		

June 3, 1993:
Meeting between
Mr. Schreiber and
Mr. Mulronev
\$1,236,199

June 4, 1993:
Reference in Mr.
Schreiber's diary:
"Frankfurt
Brian · Max 1236"

June 23, 1993:
Meeting between
Mr. Schreiber and
Mr. Mulronev
\$1,236,199

\$

Amount in box indicates the balance in the "FRANKFURT" account



Société de Banque Suisse
 Schweizerischer Bankverein
 Società di Banca Svizzera
 Società di Banca Svizzera
 Swiss Bank Corporation

Paradeplatz 6
 8010 Zurich
 Tel. 01/223 11 11

Kontoauszug vom 1.04. 30.06.1993

"FRANKFURT" P0: 41,391,0

June 4, 1993:
 Mr. Schreiber's Diary Reference:
 Frankfurt Brian. Max
 1236

Datum	Text	Bilanzg	Gutschrift	Valida	Saldo	CAN \$
22.04	SALDOVORTRAG					232.411
22.04	UEBERTRAG	802.000,00		22.04.93		
22.04	TREUHANDKOMMISSION	342,44		22.04.93		
22.04	VERGUETUNG		2.838,22	22.04.93		261,32
22.04	UEBERTRAG		800.000,00	22.04.93		
13.05	DEWISENGESCHAEFT		431.460,00	13.05.93		431.721,32
	KASSEVERKAUF					
	US: 240.000,00					
25.05	UEBERTRAG	110914			25.05.93	
25.05	TREUHANDKOMMISSION				25.05.93	
25.05	VERGUETUNG	105975		25.05.93		
25.05	UEBERTRAG		2.845,10	25.05.93		198,84
25.05	TREUHANDKOMMISSION		802.000,00			
25.05	VERGUETUNG	110914		25.05.93		
25.05	UEBERTRAG	110914			25.05.93	
25.06	SPESEN					
25.06	ZV.GEBUEHRENAERRECHNUNG					

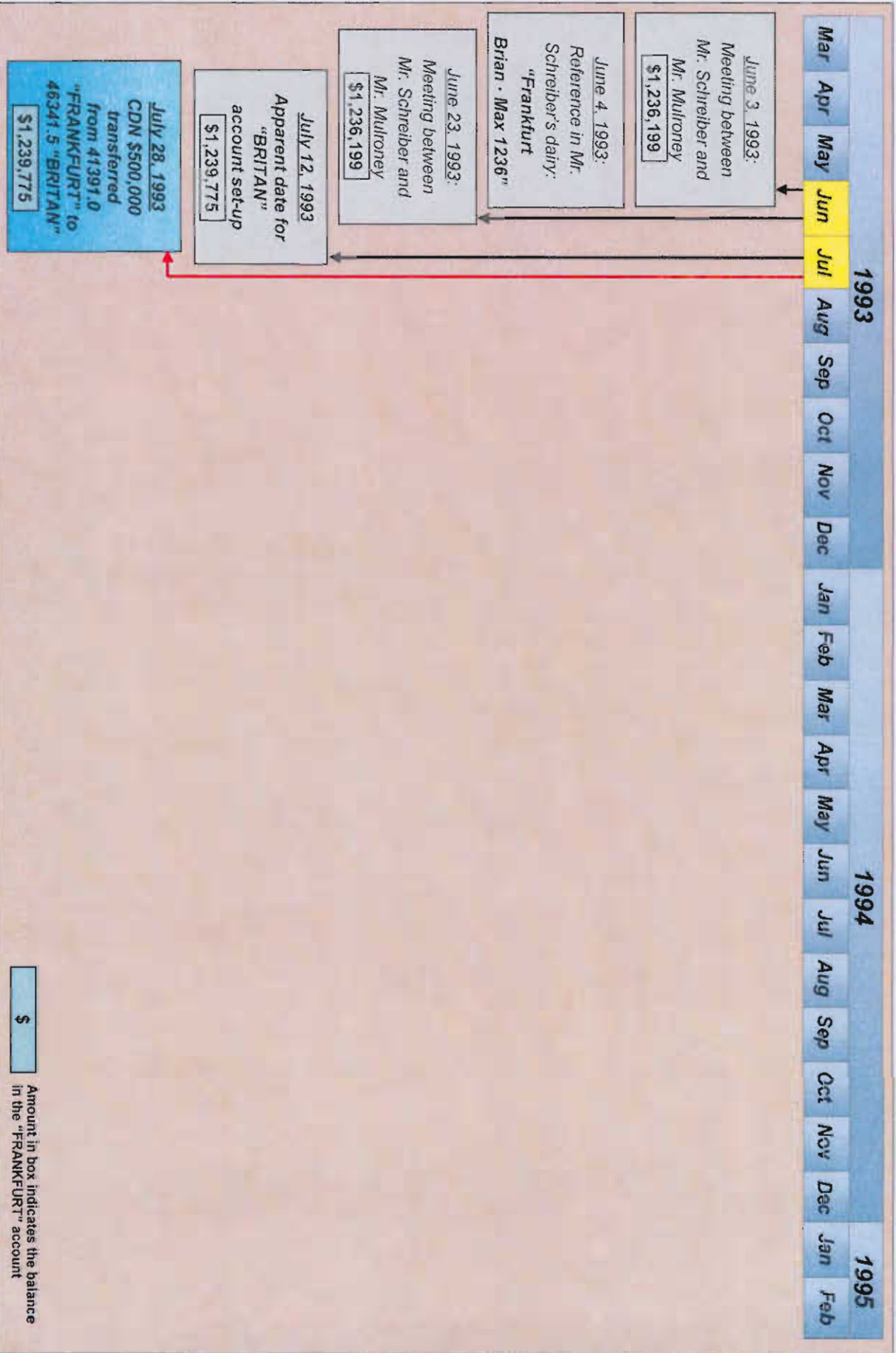
Timeline of Certain Alleged Meetings Between Mr. Schreiber and Mr. Mulroney and the Sources and Uses of Funds to the "BRITAN" Acct. - For the Period June 3, 1993 to December 14, 1994



\$

Amount in box indicates the balance in the "FRANKFURT" account

Timeline of Certain Alleged Meetings Between Mr. Schreiber and Mr. Mulroney and the Sources and Uses of Funds to the "BRITAN" Acct. - For the Period June 3, 1993 to December 14, 1994



\$

Amount in box indicates the balance in the "FRANKFURT" account

Timeline of Certain Alleged Meetings Between Mr. Schreiber and Mr. Mulroney and the Sources and Uses of Funds to the "BRITAN" Acct. - For the Period June 3, 1993 to December 14, 1994

1993												1994												1995	
Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb		

June 3, 1993:
Meeting between Mr. Schreiber and Mr. Mulroney
\$1,236,199

June 4, 1993:
Reference in Mr. Schreiber's diary: "Frankfurt Brian - Max 1236"

June 23, 1993:
Meeting between Mr. Schreiber and Mr. Mulroney
\$1,236,199

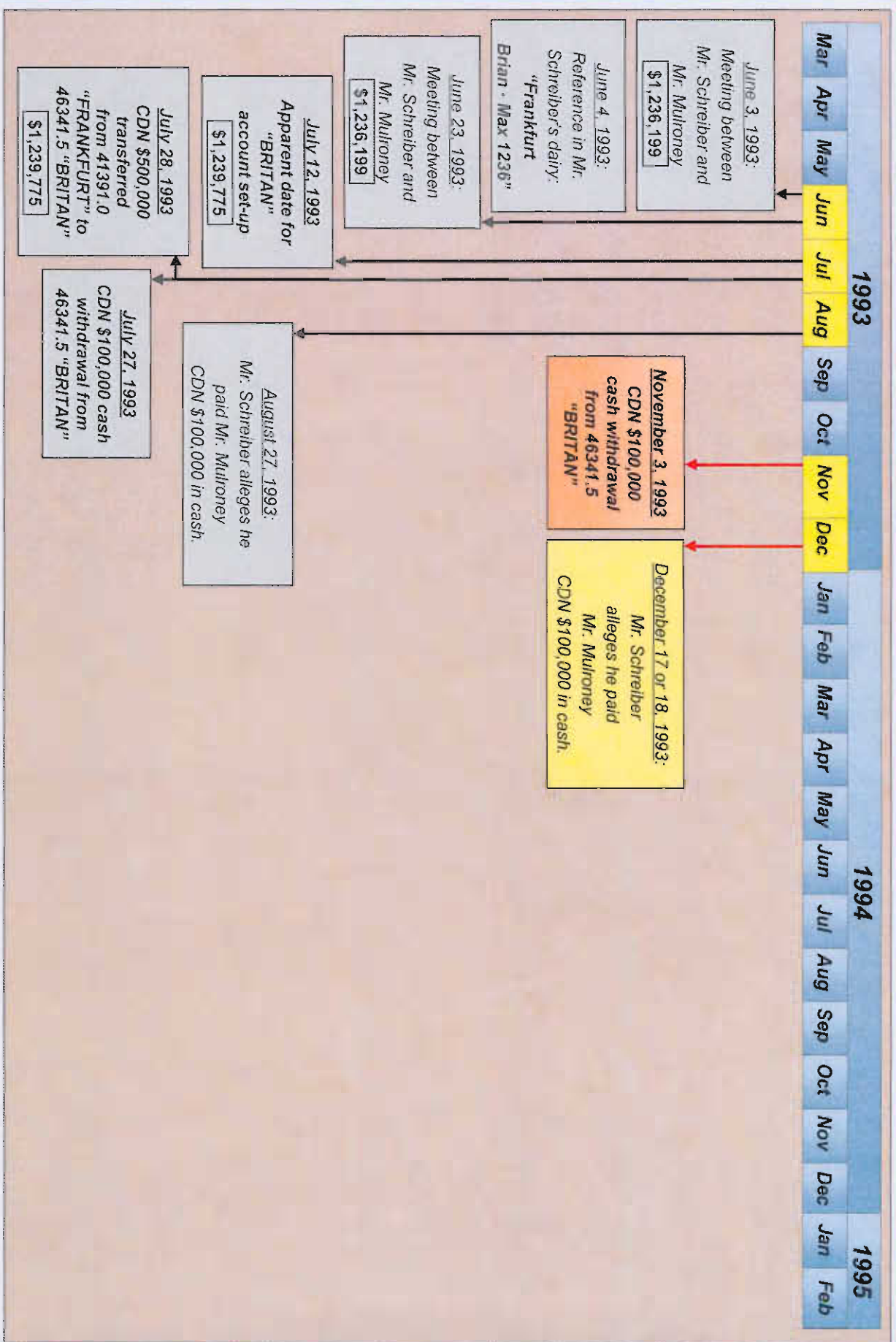
July 12, 1993
Apparent date for "BRITAN" account set-up
\$1,239,775

July 28, 1993
CDN \$500,000 transferred from 41391.0 "FRANKFURT" to 46341.5 "BRITAN"
\$1,239,775

August 27, 1993:
Mr. Schreiber alleges he paid Mr. Mulroney CDN \$100,000 in cash.

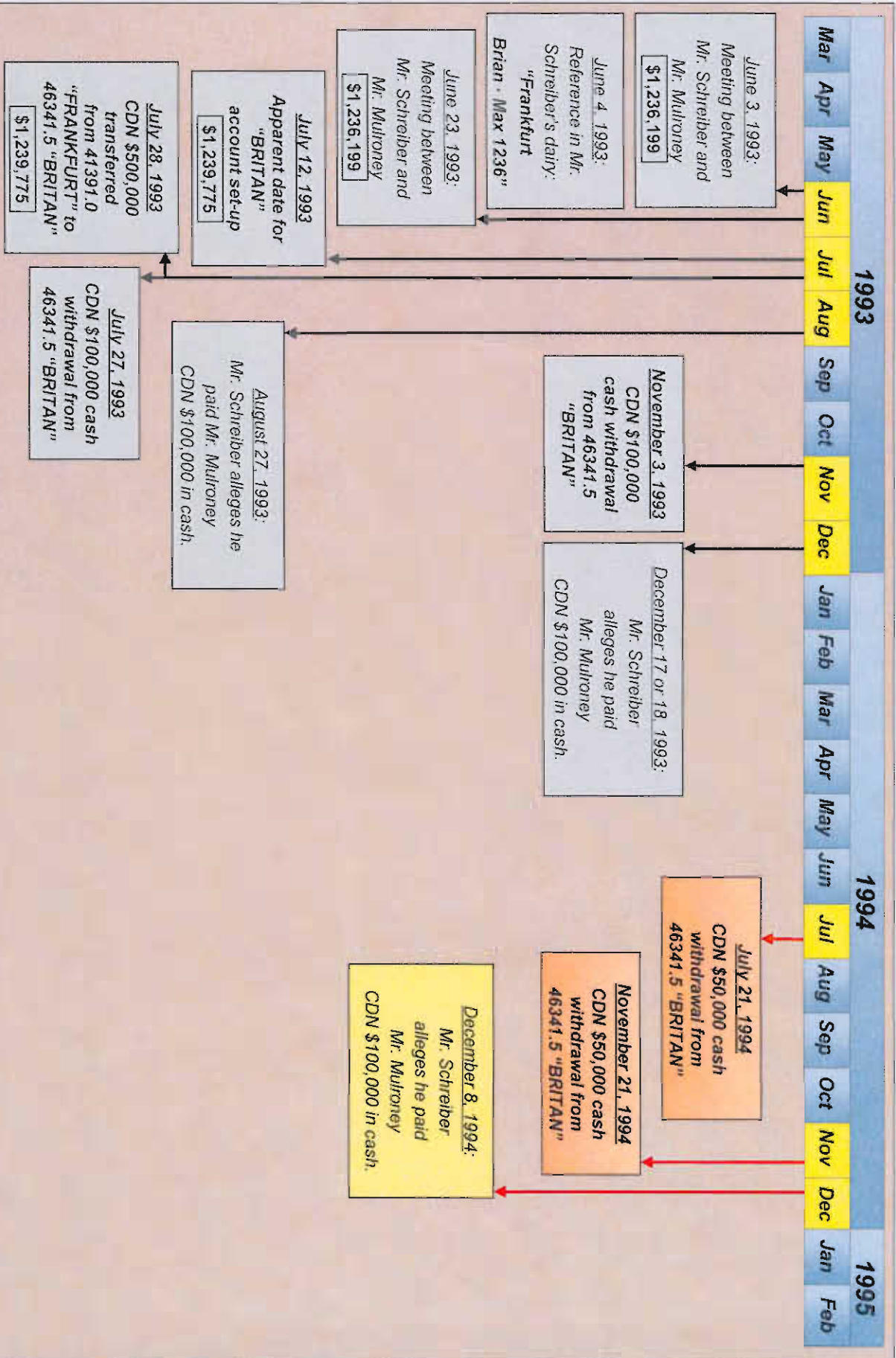
July 27, 1993
CDN \$100,000 cash withdrawal from 46341.5 "BRITAN"

Timeline of Certain Alleged Meetings Between Mr. Schreiber and Mr. Mulroney and the Sources and Uses of Funds to the "BRITAN" Acct. - For the Period June 3, 1993 to December 14, 1994

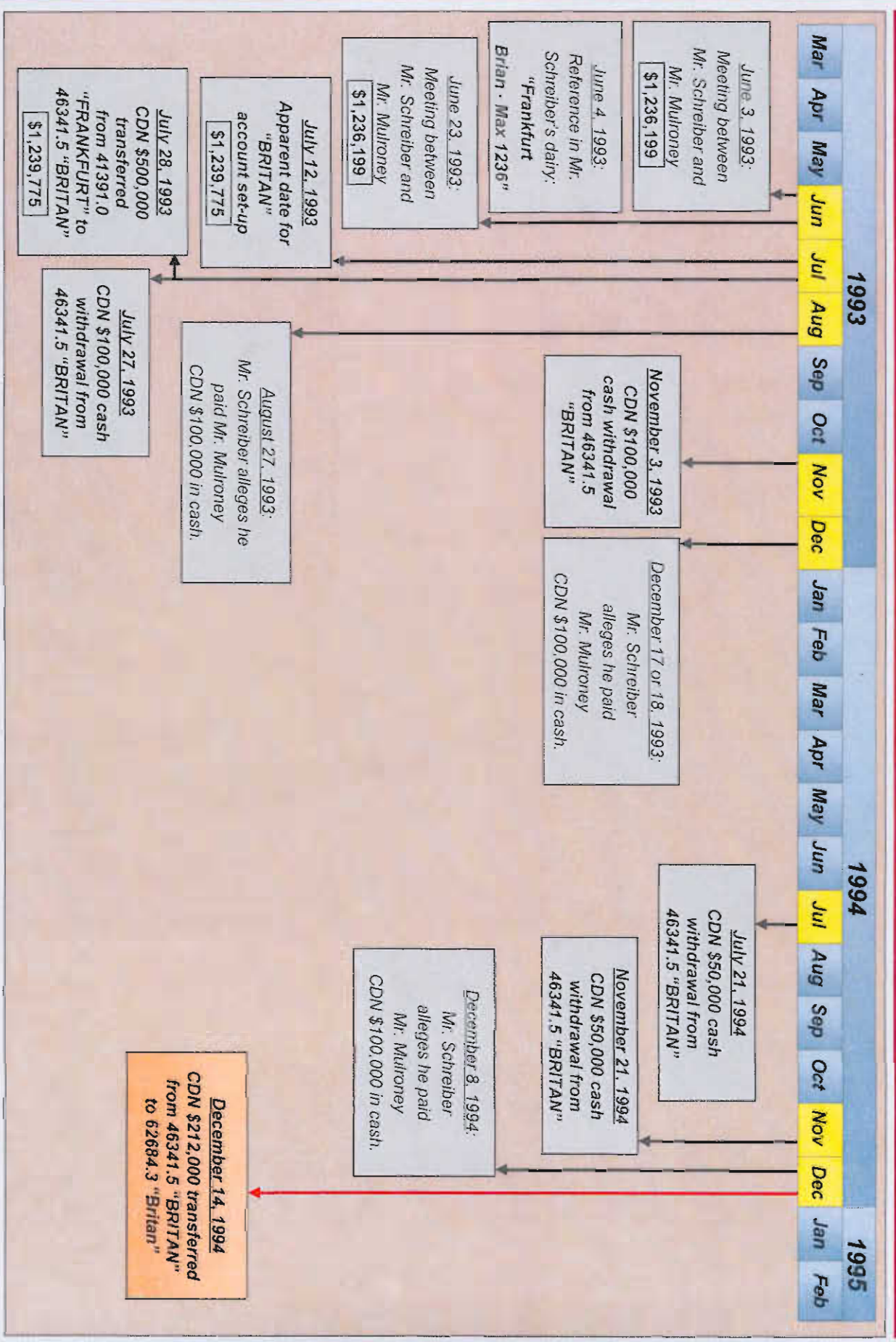


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Timeline of Certain Alleged Meetings Between Mr. Schreiber and Mr. Mulroney and the Sources and Uses of Funds to the "BRITAN" Acct. - For the Period June 3, 1993 to December 14, 1994

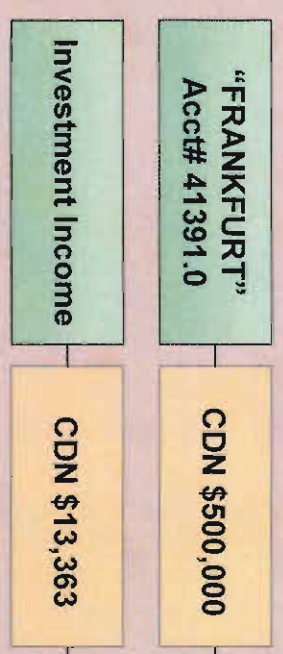


Timeline of Certain Alleged Meetings Between Mr. Schreiber and Mr. Mulroney and the Sources and Uses of Funds to the "BRITAN" Acct. - For the Period June 3, 1993 to December 14, 1994

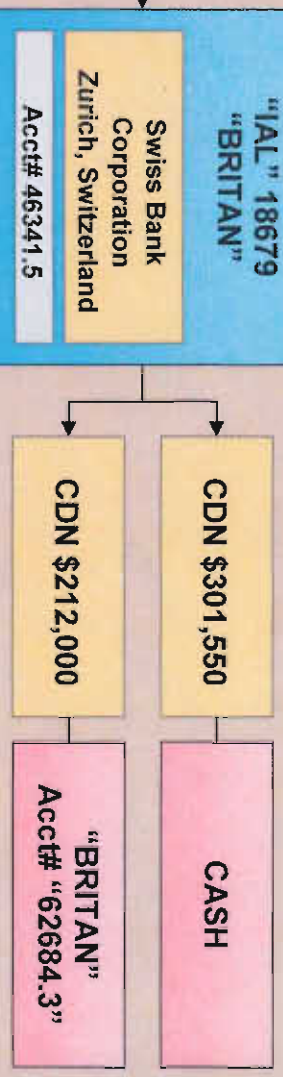


Swiss Bank Corporation, Zurich, "IAL" 18679 Account # 46341.5 "BRITAN"
Apparent Sources and Uses of Funds for the Period July 1, 1993 to January 27, 1995

Source of Funds



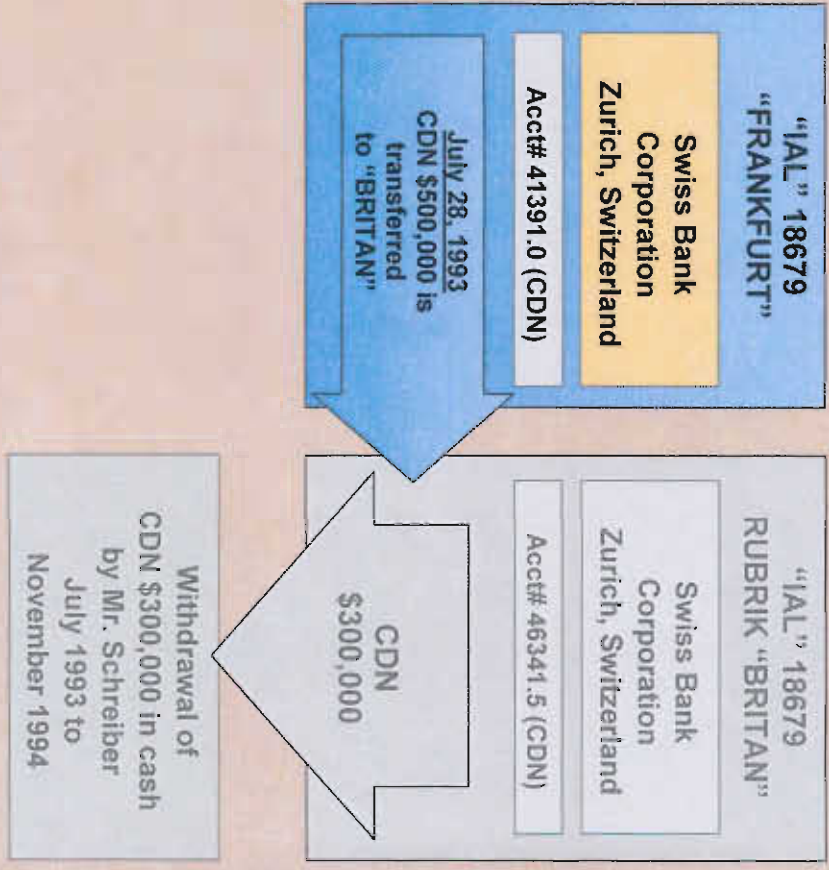
Use of Funds



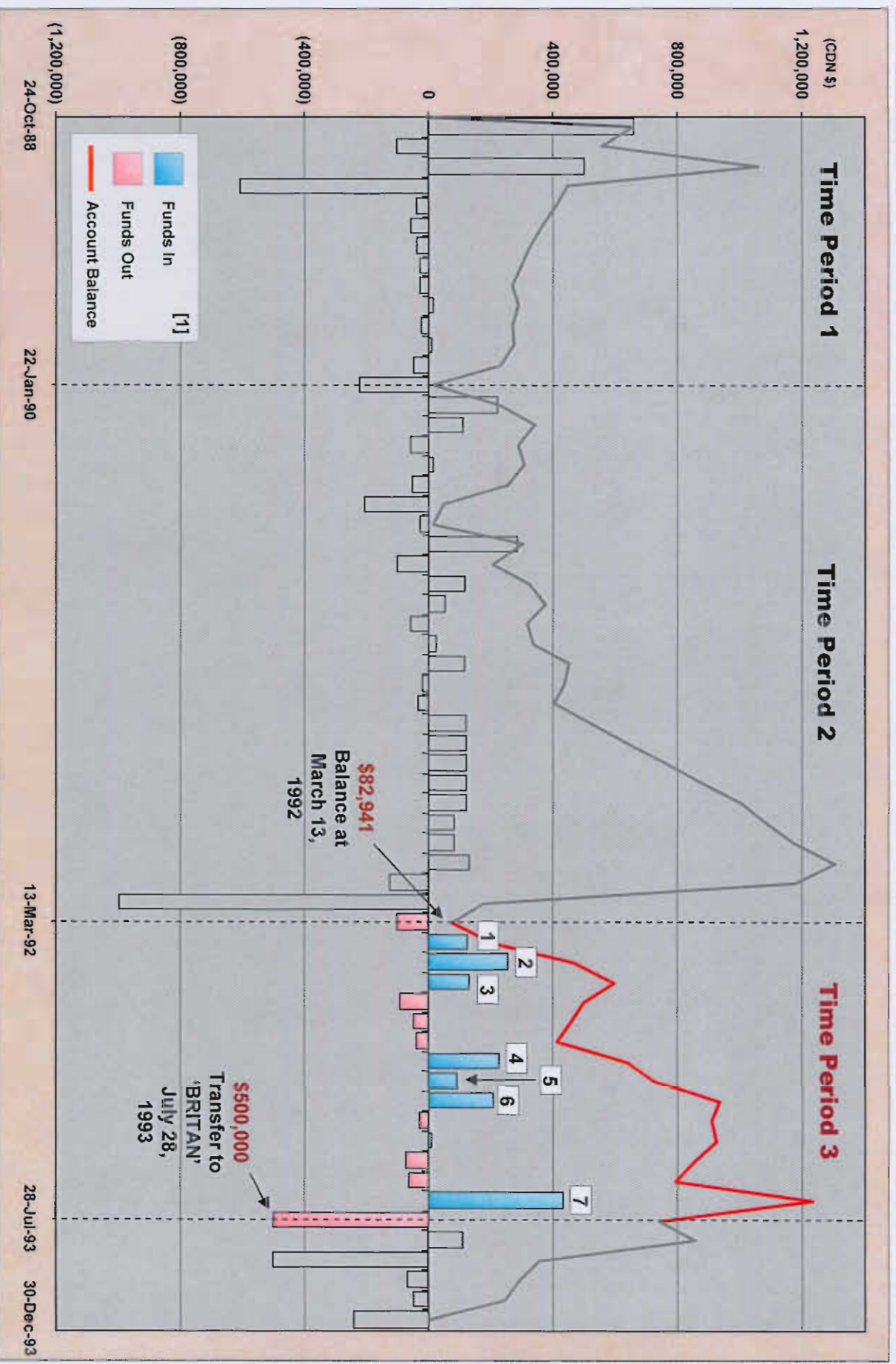
CDN \$513,363

US \$513,550

Flow of Funds Related to CDN \$300,000 Cash Withdrawals from the "BRITAN" Account - For the Period March 13, 1992 to November 21, 1994



Swiss Bank Corporation, Zurich, "IAL" 18679 Account # 41391.0 "FRANKFURT" Summary of Account Activity for the Period October 24, 1988 to December 30, 1993



[1] Investment income and bank charges are excluded in the "Funds In" and "Funds Out" but are included in the "Account Balance"

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**Comparison of Deposits into Acct. # 41391.0 "FRANKFURT" to Deposits into
Acct. # 18679.4 - For the Period March 26, 1992 to May 13, 1993**

Deposit Date	Deposit to Acct# 41391.0 "FRANKFURT"		Deposit Date	Deposit from Swiss Bank Corporation, New York to Acct# 18679.4	Deposit to "FRANKFURT" as a Percentage of Deposit to 18679.4
	Canadian Dollar Amount	Converted to US Dollars			
1 30 Mar 92	CDN \$123,742	US \$103,933	26 Mar 92	US \$426,000	24.4%
2 15 Jun 92	256,130	214,874	18 May 92	860,000	25.0%
3 7 Jul 92	128,736	107,603	15 Jun 92	432,000	24.9%
4 26 Aug 92	224,485	188,516	11 Aug 92	763,000	24.7%
5 28 Aug 92	89,100	74,455	24 Aug 92	300,000	24.8%
6 15 Oct 92	206,579	165,329	25 Sept 92	668,000	24.7%
7 13 May 93	431,460	340,000	6 May 93	1,369,000	24.8%
TOTAL	CDN \$1,460,232	US \$1,194,710		US \$4,818,000	24.8%

FORMULAR OHNE UNTERSCHRIFT

A01 197071665678 19

Date	Deposit to Acc# 41391.0 "FRANKFURT"	Date	Deposit to Acc# 18679.4	Percentage of Deposit
28 Aug 92	CDN \$89,100	24 Aug 92	US \$300,000	24.8%

GUTSCHRIFTSANZEIGE

1 8 6 7 9 A 0 4 7

WIR HABEN IHR KONTO WIE FOLGT ERKANNT:

AUFTRAGS
SWISS BANK CORPORATION VA NEW YORK

HABEN	US\$	BETRAG
	-----	300,000.00
VAL		24.08.92

August 25, 1992:
Mr. Schreiber's Diary Reference:

Stoll 300
F M. 5
150 75 37 37

SCHWEIZERISCHER BANKVEREIN
FORMULAR OHNE UNTERSCHRIFT

15

Date	Deposit to Acc# 41391.0 "FRANKFURT"	Date	Deposit to Acc# 18679.4	Percentage of Deposit
28 Aug 92	CDN \$89,100	24 Aug 92	US \$300,000	24.8%

Kontauszug vom 1.07. - 30.09.1992

"FRANKFURT"

Pg. 41,391.0

Datum	Text	Belastung	Gutschrift	Valuta	Saldo	CAN.\$
15.07	SALDOVORTRAG					473.01
15.07	DEVISENGESCHAFT		128736.00	7.07.92		128736.01
15.07	UEBERTRAG	595000.00		15.07.92		
15.07	TREUHANDKOMMISSION	200.00		15.07.92		
15.07	TREUHANDKOMMISSION	200.00		15.07.92		
15.07	VERGUELTUNG	151742		15.07.92		
15.07	VERGUELTUNG	149491		15.07.92		
15.07	UEBERTRAG	149491				
15.07	UEBERTRAG	151712				
23.07	VERGUELTUNG					
	MERKUR HANDELS UND INDUSTRIE AG					
	CAN.\$ 18.06 SPESEN					
17.08	UEBERTRAG					

US \$75,000 X Exchange Rate = CDN \$89,100

August 25, 1992:
Mr. Schreiber's Diary Reference:
Stolle 30.0
150 F 75 M. 37 37

S.FR. 50.000.00 KURS 1.08
ST. MARGRETHEN

26.08	DEVISENGESCHAFT	289878				28.08.92
17.09	UEBERTRAG	467493				17.09.92

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**Comparison of Deposits into Acct. # 41391.0 "FRANKFURT" to Deposits into
Acct. # 18679.4 - For the Period March 26, 1992 to May 13, 1993**

Deposit Date	Deposit to Acct# 41391.0 "FRANKFURT" Canadian Dollar Amount	Converted to US Dollars	Deposit Date	Deposit from Swiss Bank Corporation, New York to Acct# 18679.4	Deposit to "FRANKFURT" as a Percentage of Deposit to 18679.4
1 30 Mar 92	CDN \$123,742	US \$103,933	26 Mar 92	US \$426,000	24.4%
2 15 Jun 92	256,130	214,874	18 May 92	860,000	25.0%
3 7 Jul 92	128,736	107,603	15 Jun 92	432,000	24.9%
4 26 Aug 92	224,485	188,516	11 Aug 92	763,000	24.7%
5 28 Aug 92	89,100	74,455	24 Aug 92	300,000	24.8%
6 15 Oct 92	206,579	165,329	25 Sept 92	668,000	24.7%
7 13 May 93	431,460	340,000	6 May 93	1,369,000	24.8%
TOTAL		CDN \$1,460,232	US \$1,194,710	US \$4,818,000	24.8%



Paradepla
8010 Zürich
Tel. 01/223 11 11

Date	Deposit to Acc# 41391.0 "FRANKFURT"	Date	Deposit to Acc# 18679.4	Percentage of Deposit
13 May 93	CDN \$431,460	6 May 93	US \$1,369,000	24.8%
	US \$340,000			

1 8 6 7 9 A4 047
"J A L"

Kontauszug vom 1.04. - 30.06.1993

"FRANKFURT" P0. 41.391.0

Datum	Text	Belastung	Gutschrift	Valuta	Saldo	CAH-S
22.04	SALDOVORTRAG					232.46-
22.04	UEBERTRAG	105975	802'000.00	22.04.93		
22.04	TREUHANDKOMMISSION		344.44	22.04.93		
22.04	VERGUETUNG	100746	2'838.22	22.04.93		
13.05	DEVIENEGESCHAFT				431'460.00	
	KASSEVERKAUF					13.05.93
	US: 340'000.00					
	KURS: 1.269000000					

25.05	TREUHANDKOMMISSION		157.58	25.05.93		
25.05	VERGUETUNG	105975	2'845.10	25.05.93		
25.05	UEBERTRAG	105975	802'000.00	25.05.93		198.84
25.06	TREUHANDKOMMISSION		532.17	25.06.93		
25.06	VERGUETUNG	110914	4'118.97	25.06.93		
25.06	UEBERTRAG	110914	1'236'000.00	25.06.93		1'239'785.64
28.06	UEBERTRAG	115723		28.06.93		785.64
25.06	SPESEN		1'239'000.00	30.06.93		775.13
	ZV-GEUEHRENBRECHNUNG		10.51			

Basis for Opinion that Inference can be Drawn that FRANKFURT Funds used to Fund the Transfer to BRITAN came from Airbus

Monies deposited to Account #18679.4 are Airbus (\$US) based on:

- **German Prosecutor's report;**
- **Karlheinz Schreiber.**

The German Prosecutor's report indicates that Mr. Schreiber's income in 1992 and 1993 was from two sources:

- **Airbus via 18679 accounts in \$US;**
- **Saudi Tank deal via ATG account 47252 in Deutsch Marks.**

18a

Basis for Opinion that Inference can be Drawn that FRANKFURT Funds used to Fund the Transfer to BRITAN came from Airbus

Basis that Airbus funds were transferred to the FRANKFURT account:

- From January 1989 forward there are a total of 27 deposits to the FRANKFURT account. Of these deposits, 24 follow a pattern in that they are approximately 25 percent of receipts of Airbus payments in 18679.4.
- These 24 deposits to the FRANKFURT account are typically described as currency transactions (i.e. \$US to \$CDN).
- All 24 deposits occur shortly after Airbus payments are received to account 18679.4. Typically this occurs within a few days of the receipts into the 18679.4 account (in a couple of instances of up to a month after).

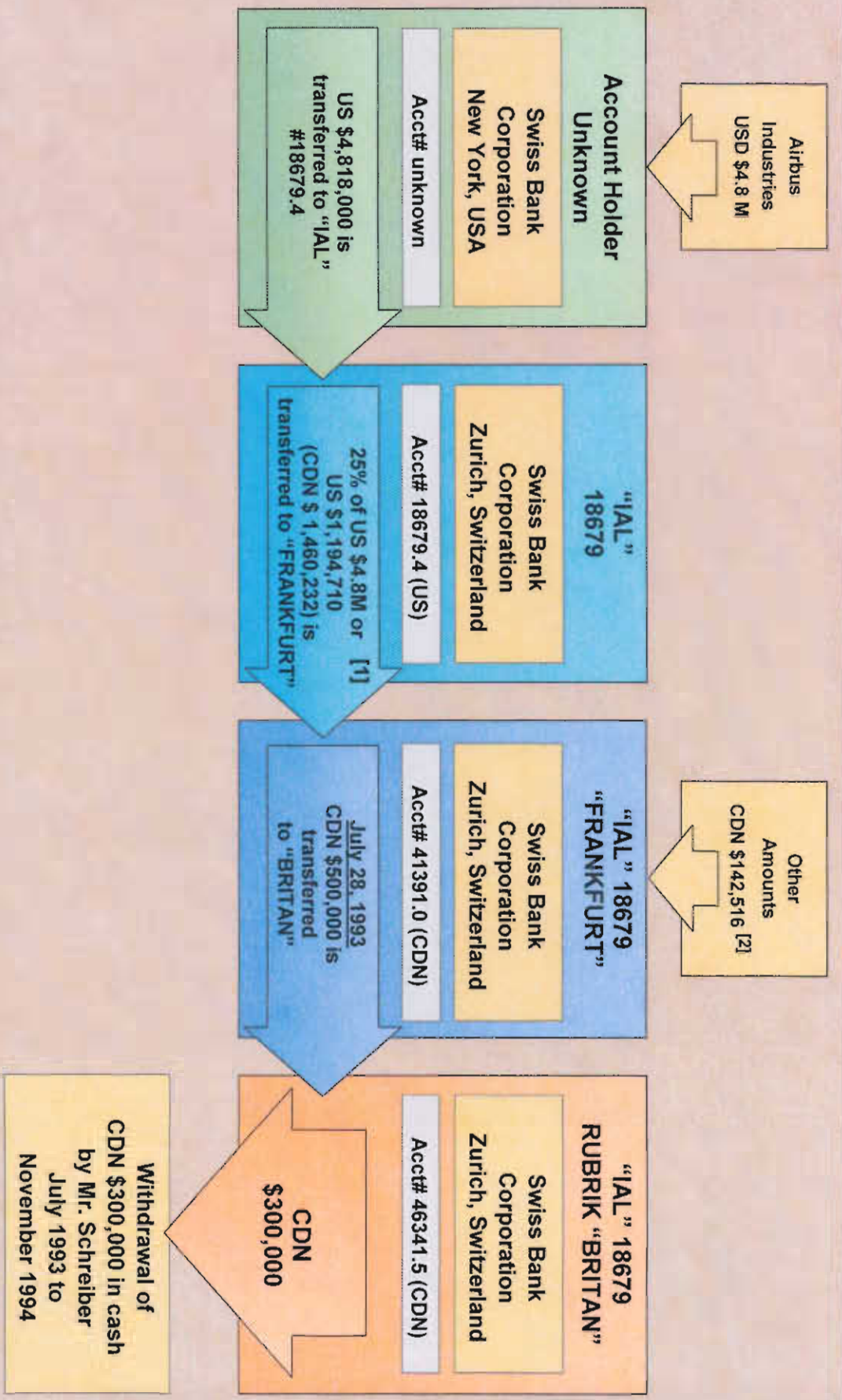
18c

Basis for Opinion that Inference can be Drawn that FRANKFURT Funds used to Fund the Transfer to BRITAN came from Airbus

Basis that Airbus funds were transferred to the FRANKFURT account (continued):

- For 3 of the 24 transactions we were provided with bank documents which support this pattern and indicate transfers from 18679.4 to the FRANKFURT account.
- There are 8 references in Mr. Schreiber's diary which support the 25 percent allocation of funds to the FRANKFURT account. (6 of which refer to "Frankfurt", "Frank" or "F")
- Mr. Schreiber indicated to the Commission that he typically would allocate 25 percent of Airbus funds to the FRANKFURT account.

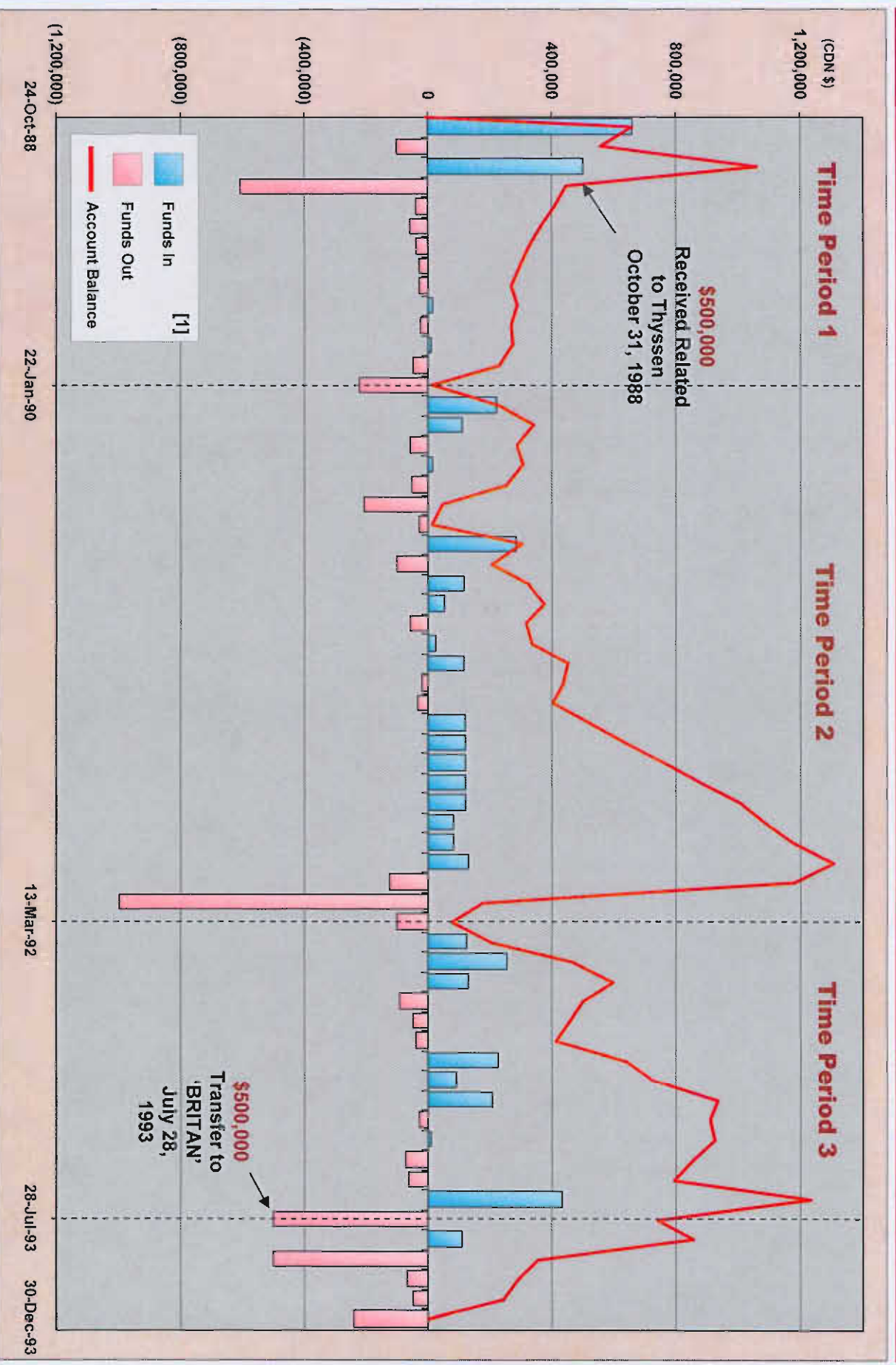
Flow of Funds Related to CDN \$300,000 Cash Withdrawals from the "BRITAN" Account - For the Period March 13, 1992 to November 21, 1994



[1] Amount based on the pattern of deposits to Account #18679.4 and corresponding 25% deposits to the "FRANKFURT" account.

[2] Other amounts consist of a balance of CDN \$82,941 on March 13, 1992; Investment income of CDN \$49,605; and, CDN \$10,000 of unknown origin.

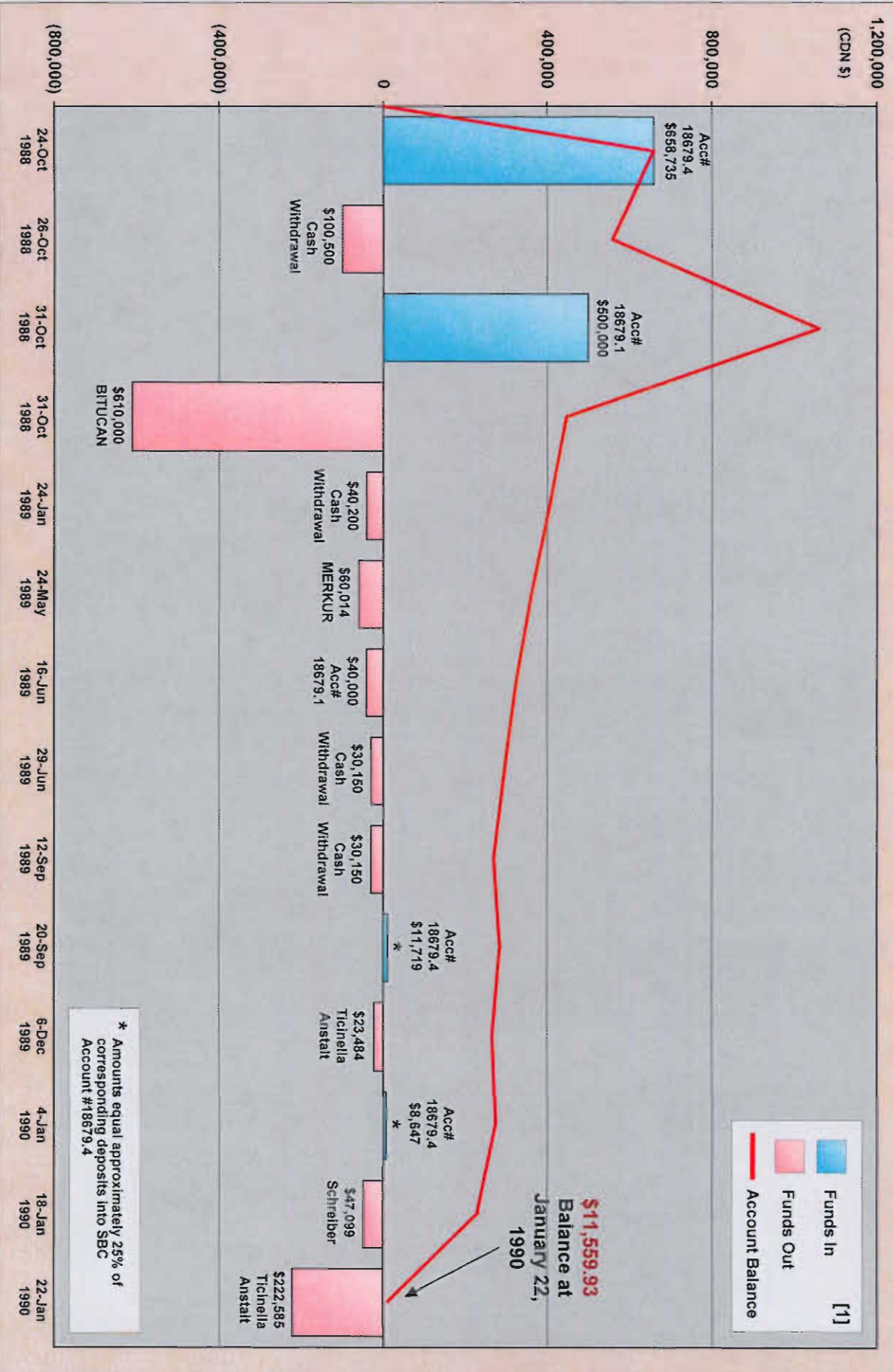
Swiss Bank Corporation, Zurich, "IAL" 18679 Account # 41391.0 "FRANKFURT"
Summary of Account Activity for the Period October 24, 1988 to December 30, 1993



[1] Investment income and bank charges are excluded in the "Funds In" and "Funds Out" but are included in the "Account Balance"

Swiss Bank Corporation, Zurich, "IAL" 18679 Account # 41391.0 "FRANKFURT"

Summary of Account Activity for the Period October 24, 1988 to January 22, 1990



* Amounts equal approximately 25% of corresponding deposits into SBC Account #18679.4

[1] Investment income and bank charges are excluded in the "Funds In" and "Funds Out" but are included in the "Account Balance"

Kontoauszug vom 1.01. - 30.06.1990

"FRANKFURT"

PD- 41.391,0

Datum	Text	Belastung	Gutschrift	Valuta	Saldo	CASH
	SALDOVORTRAG					22'922,80
4.01	DEVISEN-VERG.		8'647,43	4.01.90		14'275,37
18.01	DEVISEN-VERG.	47'098,76		18.01.90		61'374,13
22.01	TREUHANDKOMMISSION	253,75		22.01.90		
22.01	VERGUETUNG		5'772,81	22.01.90		
19.01	DEVISEN-VERG.		222'585,00	22.01.90		
22.01	UEBERTRAG		290'000,00	22.01.90		11'559,93
28.03	DEVISENGESCHAEFT		219'912,00	28.03.90		231'471,93
30.03	UEBERTRAG	231'000,00		30.03.90		471,93
10.04	DEVISENGESCHAEFT		111'360,00	12.04.90		111'831,93
30.04	TREUHANDKOMMISSION	150,00		30.04.90		
30.04	VERGUETUNG		2'486,46	30.04.90		
30.04	UEBERTRAG	177'448		30.04.90		
30.04	UEBERTRAG	177'448		30.04.90		
30.04	UEBERTRAG	185'208		30.04.90		168,39
31.05	TREUHANDKOMMISSION	345'000,00		31.05.90		
31.05	VERGUETUNG	150,00		31.05.90		
31.05	UEBERTRAG	185'208		31.05.90		
31.05	UEBERTRAG	185'208		31.05.90		
31.05	UEBERTRAG	192'643		31.05.90		731,93
12.06	BANKNOTEN	348'000,00		12.06.90		59'568,07
29.06	TREUHANDKOMMISSION	60'300,00		29.06.90		
29.06	VERGUETUNG	150,00		29.06.90		
29.06	UEBERTRAG	192'643		29.06.90		
29.06	UEBERTRAG	199'568		29.06.90		
29.06	UEBERTRAG	192'643		29.06.90		908,74
	KONTOABRECHNUNG					
	VOM 31.12.89					20'000,00

**Swiss Bank Corporation, Zurich, "IAL" 18679
Disbursements for which the Ultimate Use was not Identified**

We also identified amounts withdrawn, in cash, between 1987 and 1994 from the "IAL" 18679 accounts, including the "FRANKFURT" and "BRITAN" accounts

Currency of Cash Withdrawal	AMOUNT
Canadian Dollars	1,356,000
Swiss Francs	3,702,660
Deutsche Marks	3,890,000
French Francs	100,000