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REGISTERED LETTER

Prosecution Office Winterthur / Unterland
Attn Mrs. Prosecutor lic. iur. E. Laufer
Herman-Götz-Strasse 24
8400 Winterthur

June 17th, 2017

Estimated financial loss of Rudolf Elmer, the citizens of the State of Zurich and Switzerland caused by Christoph Hiestand concerning false witness testimony in a court trial and infringement of Art. 307 Criminal Law on the occasion of the interrogation of August 14th 2008 where Christoph Hiestand was invited as a witness in the criminal proceedings against Rudolf Elmer. Christoph Hiestand was interrogated by Prosecutor Alexandra Bergmann, Prosecution Office Winterthur / Unterland, Herman-Götz-Strasse 24, Winterthur (SB 110200 consolidated with SB150135, supervision responsibility with Head Prosecutor Dr. iur. Rolf Jäger, Winterthur / Unterland)

Management summary

This document explains the scope of administrative work performed by the judicial system of Zurich, which now moves in an astronomical level. As of today, more than **100 six-centimeter thick binders** have been compiled on the basis of a trial which has lasted, as of today, for a period for **more than 12 years**. There have been **1,741 pages** of indictments, judgments, pleadings and expert reports published (this does not include the number of pages of all interrogation protocols, legal orders, supplements, evidence, etc.), **48 prosecutorial interrogations of Rudolf Elmer** by public prosecutors, and **5 judicial coercive actions**. The costs of which are now largely borne by the citizen and taxpayers. Bank Julius Baer & Co. AG, Zurich and the General Counsel of the Julius Baer Group, attorney Christoph Hiestand, are the sources of his misrepresentation on his interrogation on August 18th, 2008 where Christoph Hiestand lied. Despite Mr. Hiestand's manipulative behavior and deceptions in the court proceedings (attachments), he will not be held responsible by the judicial system of the state of Zurich.

In particular, the principle of the Swiss Federal Constitution, article 8 states that, "All are equal before the law". However, this principle has not been followed by the prosecution office and the judges in the Causa Elmer. Bank Julius Baer & Co. Ltd., Zurich and its representatives were given preferential treatment by the criminal prosecution authorities. This refers to criminal proceedings against Bank Julius Baer & Co. AG, Zurich and their legal representatives in 2008. The complaint against Bank Julius Baer & Co. AG, Zurich was filed

by Rudolf Elmer on August 10th, 2007. The prosecution office (**attachment 2**) and the Bank Julius Baer & Co. Ltd, Zurich concluded that Rudolf Elmer did not have a Swiss employment contract when working in the Cayman Islands. Therefore, Rudolf Elmer's complaint against the bank was immediately suspended by the Public Prosecutor on February 11th, 2009 (**attachment 3**). At the very same time, the head prosecutor in charge of both criminal proceedings – the one against Rudolf Elmer and the one against the bank by Rudolf Elmer – continued with a criminal investigation against Rudolf Elmer regarding a potential violation of Swiss Bank Secrecy after February 11th, 2009 until today. The Prosecution Office and Courts of Zurich, thereby exacting enormous damage to the taxpayers, but also, to the family of Rudolf Elmer. The legal case against Rudolf Elmer should have been closed with the same reason - Rudolf Elmer did not work under a Swiss employment agreement during 1994 to 2003 according to the bank (**attachment 3**) and the prosecution office (**attachment 2**) because he was employed by the Cayman entity and therefore he was under Cayman Law and by no means under Swiss Law and particularly not under Swiss Bank Secrecy Law - the complaint against Bank Julius Baer & Co. AG, Zurich was turned down on February 11th, 2009.

Dear Mrs. Laufer,

On March 23rd, 2017, I filed with you a complaint against the General Council and lawyer Ch. Hiestand of Julius Baer Group, who has been responsible for the «Causa Elmer» within the Baer Group since 2001. In this filing I confirm the financial and professional costs incurred by Mr. Hiestands' false statement of the General Council at the interrogation of August 8th, 2008.

My application to the Higher Prosecution Office for free legal support was filed on April 26th, 2017 and is still being dealt with according to the letter received on June 7th, 2017. It has to be assumed (as usual) that the Prosecutor of the Higher Prosecution Office, attorney - at - law lic. iur. Christian Philipp, will refuse my application for free legal support and take the position that I must cover the legal costs from the assets of my 17-year old daughter.

At this point it needs to be mentioned that the Zurich judiciary could not protect a six-year-old girl during the whole phase of harassment during the period from 2003 to 2006, which later pushed an 11-year-old girl into a suicide attempt¹ as a result of the ineffectual judicial system

¹ Excerpt from complaint to Council of the state of Zurich Martin Graf dated April 14th, 2014 concerning "Incorrect intrusion into our house, and my daughter was put in fear and fright by two prosecutors and a policeman" (quotation): "Second: the statement of the prosecutor Dr. Giger "did not want to pull the neighbors' attention to the prosecutor's office for the sake of your family" when he asked my 11-year-old daughter to give him and the head prosecutor Susanne Leu and policeman Bertram Muller discreetly waiting in the car in front of the house to prevent my wife from coming into the house before my wife arrives. The insinuation that my lawyer could have illegally informed my wife about the upcoming house search is just another strange excuse for their conduct. According to psychologists consulted that this is not the first time that the Zurich judiciary has entered a house when a minor child was at home alone. The prosecutors and the police have deliberately dealt with the risk of traumatizing my daughter, a child of the age 11. This with the knowledge that the girl has been multiple times of so-called private investigators working for Julius Baer. I note that the law requires a house search warrant to be revealed to the adult before the house search can begin. For this very reason, the prosecutor demanded that my wife came home from work at once, which she also did. "

of Zurich according, to her farewell letter. Her property (her computer, her music CDs, all the family fotos and those during her up-growing, her camera, her personal documents such as drawings etc.) remains confiscated since 2005, for the purpose of putting pressure on me as a father and finally to punish my family as a whole in a highly primitive manner. The delay of my request for free legal support by Higher Prosecution Officer lic. iur. Christian Philipp of 26 April 2017 is a further tactic used against me. Further, I have been approached by various national politicians, asking how much I estimate the approximate financial loss for the state of Zurich is, and the loss for the taxpayer due to the careless and sloppy performance by Zurich 'penal authorities'. This loss could have been avoided if;

- the General Council, Christoph Hiestand, had not lied in the interrogation by Prosecutor A. Bergmann on August 14th, 2008 (**attachment 1**) and instead relayed the truth regarding Swiss Bank Secrecy and Rudolf Elmer.
- the Head Prosecutor, Ursula Frauenfelder-Nohl, had immediately closed the criminal proceedings against me regarding a violation of Swiss Bank Secrecy, as per the letter from Bank Julius Baer & Co. AG, Zurich, 30 January, 2009 (**attachment 2**) regarding the offense of the "Federal Law on old-age and survivors' insurance" on February 11th, 2009 (**attachment 3**), due to the fact that Rudolf Elmer did not have a Swiss employment with Bank Julius Baer & Co. AG, Zurich.
- the Higher Prosecution Office had more carefully examined and not rejected my complaint, dated 7 November, 2008, concerning the non-jurisdiction of the Swiss Courts in respect of Swiss bank secrecy (**attachment 4**).

The statute of limitations also applies to the criminal offense (Art. 307 Criminal Law) by Christoph Hiestand and Bank Julius Baer & Co. AG, Zurich, respectively. In view of my experience with the criminal justice authorities of the state of Zurich I have to mention that two of my complaints were deliberately delayed by the judges of the district court (they ignored the clear instructions of the Zurich Supreme Court according to the ruling of the Federal Court) and the complaint related to the arbitrariness of the Supreme Court of Zurich stated in the Federal Court Judgments of IC_133 / 2016 and 6B_791 / 2010.

I therefore am compelled to submit to you the financial damage caused, not only with regard to my case, but also with regard to the taxpayers of the state of Zurich. At this stage those are estimates but closely reflect the real figures. The final calculation of my personal damage is based on a calculation with judicial experts. The final figures can only be provided once the entire Cause Elmer is closed by the Federal Court of Switzerland where the case is pending.

For the time being, however, I can give an estimate of my personal damage. According to the schedule (**attachment 5**), this amounts to approximately CHF 3.3 million.

I cannot materialize the damage caused to the taxpayer in absolute terms, since I do not have the calculation bases such as the hourly rates of the parties involved, prison costs, translation / appraisal costs, etc. However, I am able to show you qualitatively which proceedings were not necessary if Christoph Hiestand had truthfully stated on August 8th, 2008 that I had not been working with Bank Julius Baer & Co. AG, Zurich since 1994, and did not have a Swiss employment contract, and therefore, Swiss Bank Secrecy (BaG Article 47) could not be applied in the Causa Elmer. This was also documented by the email from Christoph Hiestand of March 31st, 2003 (**attachment 6**), which was already provided to you

and states that my employer was the Cayman bank and not the Swiss bank of Julius Baer. The fact that Head Prosecutor, Ursula Frauenfelder Nohl, as mentioned above, was in charge of the bank secrecy proceedings in 2009 and was of the bank's letter of January 30th, 2009 (**attachment 2**) she should have closed with the very same reasoning she used to turn down my complaint against the bank related to the severe violation of Federal Law in respect of not contributing Rudolf Elmer's pension payment to the Federal Social Plan of Switzerland, the complaint of Julius Baer against Rudolf Elmer in respect of the potential violation of Swiss Bank Secrecy because Rudolf Elmer did not have a Swiss employment contract and therefore was not under Swiss Bank Secrecy Law respectively Swiss Bank Secrecy Law could not be applied which only was noticed and agreed by the High Court of Zurich with its verdict dated August 19th, 2016, eight years later. Therefore, the Head Prosecutors ruling was clearly to protect the bank and to punish Rudolf Elmer with further investigation in respect of a potential violation of Swiss Bank Secrecy.

It is a matter of the following procedural measures, which relate exclusively and only to actions related to the alleged violation of Swiss Bank Secrecy after August 14th, 2008: (Note: number of pages in parentheses):

- 1) Additional investigations after August 14th, 2008 by the District Court of January 19th 2011;
 - a. "Psychiatric review" based on a 40-minute personal survey of Rudolf Elmer by Dr. med. M. Kiesewetter dated February 22nd, 2010 (**113 pages**)
 - b. Indictment of June 25th, 2010 (**20 pages**)
 - c. Trial of District Court of Zurich, January 19th, 2011 (**one day**)
 - d. Court Ruling (SB110200) dated January 19th, 2011 (**58 pages**)
- 2) Trial in the Supreme Court of Zurich (appeal decision) (SB110200, 1 day) and resolution (resolution: case needs to be investigated entirely again) **November 17th, 2011 (11 pages)**
- 3) Additional investigations after November 17th, 2011 following the instructions and supervision and guidance of the Supreme Court of Zurich on the basis of the decision of the Supreme Court of Zurich November 17th, 2011
 - a. The unnecessary second opinion of the Institute for Comparative Law Lausanne University on the Criminal Law of the Cayman Islands dated June 2, 2014 (**66 pages**)
 - b. Obtaining the written confirmation from Bank Julius Baer & Co. AG, Zurich and Christoph Hiestand, respectively, concerning Swiss-related clients (**about 40 cases**)
 - c. Preparation of a revised and corrected final report (dated 27 November 2013) of the public prosecutor's office regarding the additional investigations (**18 pages**) ordered and supervised by the Supreme Court of Zurich
 - d. Review and correction of the indictment of June 25th, 2010 and coming up with a new, substantively revised indictment dated December 10th, 2013 for the continuation of the prosecution to be held on November 17th, 2011 at the Supreme Court of Zurich on June 23rd/24th, 2016 (**23 pages**)
- 4) Second appeal trial at the Supreme Court of Zurich on June 23rd/24th, 2016 (**2 days**)
- 5) 12 Interrogations of Rudolf Elmer in the presence of defender Ganden Tethong from 2005 to 2011 by the Prosecution Office of Zurich

6) Investigation related to the newly opened legal case SB150135 led to the imprisonment of Rudolf Elmer on November 19th, 2011 after the hearing at the District Court of Zurich

- a. Costs of the unnecessary isolation (solidary confinement) of Rudolf Elmer over 187 days with four court rulings at the court of enforcement concerning imprisonment with extensive submissions by the prosecutor's office
- b. Four house searches on September 27th, 2005 (2), January 19th, 2011 and April. 14th, 2011 and several internal reports related to the house searches.
- c. Costs of the unnecessary procedure by the Supreme Court of Zurich related to unsealing of confiscated documents: Report by Police of the State of Zurich dated May 4th, 2012 (**66 pages**), Court Ruling December 17th, 2011 (**16 pages**)
- d. Involvement of up to 5 prosecutors for the «Causa Elmer» (Head Prosecutor Peter Pellegrini, Head Prosecutor Susanne Leu, Prosecutor Dr. Peter C. Giger, Prosecutor Dean Cramer, Prosecutor Alexandra Bergmann, etc., who produced enactments) during the investigation of Swiss Bank Secrecy under the supervision of the Head Prosecutor for white collar crimes, Peter Pellegrini, who himself conducted interrogations of Rudolf Elmer.
- e. 3 Requests by Prosecutor Dr. Peter C. Giger concerning the extension of the imprisonment of Rudolf Elmer during the 1st semester of 2011 (**84 pages**)
- f. 36 Interrogations of an average of five hours of Rudolf Elmer, arranged and carried out by Prosecutor Dr. Peter C. Giger in the presence of defending lawyer, Ganden Tethong, and Police Officer, Bertram Müller, during the period 2011 to 2014
- g. Indictment of June 30th, 2014 (**33 pages**)
- h. Court psychiatric expert reports «Evaluation of the ability of Rudolf Elmer to attend Court trial» dated December 4th, 2014 (**28 pages**)
- i. The Prosecutor, Dr. Peter C. Giger, initiated criminal investigation against my wife, Adelheid Heckel Elmer, on January 27th, 2011 concerning a violation of Swiss Bank Secrecy. She had never worked in a bank. This investigation was closed after only three years on June 30th, 2014, and all the costs of another unnecessary criminal prosecution had to be borne by the family. The purpose of these investigations appear to be that my wife was not allowed to visit me during 187 days when I was in prison in 2011.
- j. Ruling of the District Court of Zurich December 10th, 2014 (SB150135) (**3 days**) closing with a court ruling dated January 12th, 2015 (**141 pages**)

7) Labor Law Expertise of Prof. Dr. iur. Dr. h.c. Thomas Geiser (**15 pages**)

8) Ruling of the Supreme Court of Zurich dated August 19th, 2016 (**300 pages**)

9) Total created federal offices regarding interrogations, evidence, etc. now amounts to more than 100 6 centimeters thick binders for the consolidated criminal proceedings SB110200 and SB150135

10) The pleadings of the prosecutor's offices and the defense for the individual courts proceedings (District Court: January 19th, 2010 of **72 pages**; Supreme Court November 17th, 2011 of **34 pages**, District Court December 10th, 2014 of **137 pages** and Supreme Court June 23rd/24th, 2016 of **220 pages**)

11) Appeals at the end of 2016 at the Federal Court of Justice by the Higher Prosecution Office of Zurich (**95 pages** by Head Prosecutor Peter Pellegrini) and by the defense (**only 29 pages**) and Rudolf Elmer (**only 10 pages**)

12) The investigation work of the Police of the Cantonal of Zurich is not included, but the number of pages in the various final reports of this police office (**31 pages, 83 pages**), June 6th, 2007 (**23 pages**), June 6th, 2014 (**40 pages**) May 14th, 2014 (**6 pages**) etc. are included.

13) The enormous costs of the computer specialists of the Police of Zurich in order to work on the confiscated data, e.g. from all computer systems, memory sticks, backups, etc. consolidated in one database.

14) The various interim decisions and decisions of the prosecutor's offices and courts, as well as complaints from the parties, are also to be included in the total expenses, but are not accounted for in this document.

In summary, there is a total number of 1,741 pages, taking into account that this number only covers documents such as indictments, judgments, pleadings and expert opinions and excludes all interrogations, interim decisions, evidence, etc. It is fact that the entire Causa Elmer now comprises more than 100 6-centimeter thick binders, as well as enduring 48 interrogations by prosecutors which were conducted with Rudolf Elmer. Rudolf Elmer was 217 days in solitary confinement and the criminal proceedings have already lasted 12 years. In addition, Rudolf Elmer was found not guilty in relation to the main point of "violating Swiss Bank Secrecy" by the Supreme Court of Zurich on August 19th, 2016. It has to be said and noted if the true employment relationship had been clarified at the beginning of the entire investigation in 2005, the objections made by the defense and Rudolf Elmer since 2005, then estimated costs of 95% of the entire investigation, courts ruling, imprisonment etc which amounts now to the several millions of Swiss Francs, would not have been incurred. This is aside from the reputational damage of which the Zurich's Courts and Switzerland will now being exposed.

It is therefore obvious that the financial damage was caused intentionally, due to lying by Bank Julius Baer & Co. AG and its legal representative, General Counsel, Christoph Hiestand, which amounts now to several millions of Swiss Francs to be covered by the taxpayers of Zurich.

It is also obvious that Zurich's criminal justice system is suffering significantly in respect of national and international reputation as a result of the false witness testimony by Christoph Hiestand, the non-compliance of the proceedings by Head Prosecutor Ursula Frauenfelder-Nohl, and the rejection of the lack of jurisdiction of the Swiss courts by the Higher Prosecution Office of the State of Zurich on November 7th, 2008 (**attachment 4**). The reputational damage will further increase if the responsible prosecutors, such as Head Prosecutor Ursula Frauenfelder-Nohl, is not held responsible for her misconduct.

The Causa Elmer is still being pursued in Switzerland by the law faculties of the University of Zurich, St. Gallen, Fribourg and Berne. Internationally, there are universities in Tübingen, Bamberg, Belfast, London, Athens, Thessaloniki, Washington DC, New York, etc as well as international organizations like Tax Justice Network, Whistleblower International Network, The Left / Greens in the EU Parliament, Global Financial Integrity, Non-Violent Conflicts,

Anti-Corruption International as well as experts of the United Nations that are pursuing the cause. I am also in contact with two well-known Hollywood film producers regarding a feature film to speak to the topics of «Whistleblowing / Elmer / WikiLeaks / Cayman / Switzerland».

I would not like to exert any pressure with this letter, but I must point out that the facts and the responsibilities should and will be monitored closely, as there should not be another “moral bankruptcy of the Swiss criminal justice system” in the international environment. The enormous financial damage for the Canton of Zurich - in my opinion caused by Bank Julius Baer & Co. AG, Zurich - should not be synonymous with taxpayers, politics and the economy and is not what I am striving for. I continue to be a good Swiss citizen who addresses and exposes abusive practice, and insists on his freedom of speech, in order to hold Bank Julius Baer & Co. AG, Zurich responsible for the damage caused to myself. I further hold that the next generation, and particularly my daughter’s generation, should benefit from learning related to the “Elmer cause”. You, Mrs. Prosecutor Laufer, have in your hands right now, the ability to limit the financial and reputational loss for the Canton of Zurich, Switzerland and finally its taxpayers.

Lastly, I conclude that the figures presented are at the lower end of the actual figures, as certain inserts, intermediate decisions, disposals, etc. have not been included for technical reasons. In my view, the data presented here reflects more than enough of the enormous amount of money which could have been saved if the prosecution and judges of the State of Zurich had clarified properly and professionally the matter about the contractual relationship between Rudolf Elmer and Bank Julius Baer & Co. Ltd, Zurich in the legal case in 2005 when opening the investigation against Rudolf Elmer in 2005. It would have been a simple question to answer: «Does Rudolf Elmer have a Swiss employment contract or not, if not Switzerland does not have any jurisdiction and therefore an investigation could not even be started! Much could have been avoided if appropriate diligence and expert knowledge had been followed, and the objections by the defense and Rudolf Elmer which had been expressed clearly and several times in 2005 and later, but ignored by the prosecutors and the judges until 2016, been acknowledged.

The prosecutors and judges have not treated myself, and Bank Julius Baer & Co. AG, Zurich and their representatives in accordance with the principles stipulated in the Federal Swiss Constitution (article 8: equal rights, **attachment 3**).

It also needs to be noted that if the Tax Commission II of the Canton of Zurich (President R. Oesch, M. Berger and P. Müller) had provided administrative assistance in the matter of Julius Baer to the Federal Tax Administration on September 28th, 2006, the Canton of Zurich would have been able to obtain an estimated CHF 100 million of additional tax and penalties from the bank. Swiss clients with offshore constructions in the Cayman Islands are not included in this figure of CHF 100 million.

Sincerely



Rudolf Elmer

Attachments mentioned

Distribution list:

- Government Canton of Zurich: Councilor Jacqueline Fehr (with attachments)
- Higher Prosecutor lic. iur. Christian Philipp (without attachments)
- Head Prosecution Office Dr. iur. Ursula Frauenfelder-Nohl, Head of Prosecution Office lic. iur. Peter Pellegrini and Head of Prosecution Office Dr. iur. Rolf Jäger (all without attachments)
- Defending Lawyer: Ganden Tethong (with attachments)
- Council of the Cantonal of Zurich (without attachments)
- Federal Council of Switzerland (with attachments)
- National and Councils of States (without attachments)
- Child protection Switzerland (with attachments)
- Various supporting non-profit organizations (with attachments)
- Human Rights Defenders (Bona Fide Lawyers, mandate pending, with attachments)