



International Center
for Journalists
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Follow the Money: A Digital Guide for Tracking Corruption

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Romanian Centre for Investigative
Journalism



International Center
for Journalists

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About the International Center for Journalists

The International Center for Journalists, a non-profit, professional organization, promotes quality journalism worldwide in the belief that independent, vigorous media are crucial in improving the human condition.

The Knight International Journalism Fellowships program makes tangible that improve the quality and free flow of news in the public interest. Funded by the John S. and James L. Knight Foundation, the year-long fellowships send international media professionals to countries where there are opportunities to promote reliable, insightful journalism that holds officials accountable. To learn more, visit <http://www.knight.icfj.org>.

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Introduction

When journalists with the Center for Investigative Journalism in Bucharest, Romania started investigating a gold mining operation in the village of Rosia Montana, in the heart of Transylvania, they didn't know they would soon be looking at a far wider web of corruption that linked commercial enterprises on five continents.

The name of a company and the name of its founder led the journalists to Russian oligarchs, officials in Eastern European governments, former employees of well known corporations and even NATO officials.

The tangled network of connections unraveled as journalists looked deeper and deeper at corporate records in more than 20 countries. Company records exposed the connections between former Communist government officials and shady, Western-based companies, as well as the fact that big chunks of Eastern European economies are still handled by former employees of the Communist secret services.

Dozens of exposés published in a few countries and on various Web sites led to the disruption of some of these businesses and proved that investigative journalism is a powerful tool.

The public reacted through messages posted on Internet forums, non-governmental organizations pressured politicians in various governments, and the business community used the journalists' research in due diligence reports that influenced the behavior of investors in the web of companies described above.

As a result, a gold mining operation in Transylvania that would have moved people from their homes and severely damaged the environment has been stalled.

The Rosia Montana case is one in a string of cross-border journalistic investigations that brought about change at various levels of society.

Journalists in Bosnia and Herzegovina, Bulgaria, Croatia, Romania, Serbia, and other Balkan countries are cooperating on transnational investigative projects with counterparts in the former Soviet Republics and in Western countries. Information exchanges that now flow across borders are revealing the complex connections among criminals and corrupt politicians who are milking public money. And a labyrinth of fraudulent enterprises that stretches across continents is being exposed through company records in all of these countries.

A name in a corporate record in Bulgaria led to an investigation into the Irish Republican Army's money laundering through purchases of real estate on the shores of the Black Sea. A company record in Hungary led to one of the most powerful Russian organized crime bosses and his questionable interests in the natural gas industry.

Following the money trail has become an increasingly global undertaking that requires new tools for obtaining, analyzing and interpreting the data.

This handbook highlights a few methods that can be used by investigative journalists to track companies across borders. It also points out tips and tricks investigators can use to effectively untangle complicated company ownership schemes.

Attached to this report is a list of national and international databases that can be used by investigative journalists who want to track down companies across borders.



Journalists uncovered a deep web of corruption in Transylvania's Rosia Montana.

Names, DoBs and Proxies

An investigative journalism research project often starts with just a name. A few years ago, the Center for Investigative Journalists received information from French journalists that one of the most notorious gangsters in Marseille, a city in the south of France, was arrested in an international anti-drug operation.

The Perletto gang was moving huge amounts of cocaine from South America to Europe. According to the French journalists, Franck Perletto had, among other passports, a Romanian passport.

It took just minutes for the Romanian journalists to check the name of the mobster in the Romanian Registry of Companies. They discovered that the gangster had established several companies in Romania together with high profile local figures, including former Romanian tennis champion Ilie Nastase. In fact, the French mobster and his criminal group had operated under the nose of Romanian authorities for more than 10 years.

The Romanian arm of their operations had remained undetected until the search of the Registry of Companies. Asked about his involvement with the Perlettes, Ilie Nastase said they gave him some money and promised to name a South American coffee after him. In exchange, their companies were shielded from being checked by the authorities. Because Ilie Nastase was a national icon, no law enforcement agency dared check his company's books. Ironically, one of the Perlettes' companies was based just across the street from the Bucharest Organized Crime Police headquarters.

It is not unusual for organized crime figures to surround themselves with famous people and make use of famous names in their criminal enterprises.

Name-based searches across many business databases may often reveal webs of companies established by organized crime figures and corrupt politicians who want to hide their business interests and their conflicts of interest.

The Centers for Investigative Journalism in the Balkans regularly check names that are indexed in newly published books on international organized crime in articles indexed on lexisnexis.com, in the U.S. government's lists of persons and commercial entities banned from doing business in the United States, and in Interpol's most-wanted lists.

Searching for names can prove to be straightforward, but quite often criminals hide their company ownership by using aliases as well as multiple addresses and dates of birth.

In some cases, they still make mistakes that can be tracked through combined searches. One Romanian woman who was wanted for various financial crimes

established several companies in the United Kingdom using aliases. Some of the fake identities she used included Mona de Freitas, Mona Bradley, Mona Alton and Mona Otford.

Multiple searches on lexisnexis.com, a database that offers access to registries of companies in many countries, shows that besides using the same first name "Mona," she was almost always using the same address in the county of Surrey, in South London, United Kingdom, as well as the same date of birth.

Searches including the first name and the address led to many other companies and aliases. On the other hand, the connection between her various identities was established by further searches for her business associates. This enabled journalists to establish her social circle and discover new sources for reporting on Mona's criminal enterprises.

As journalists and law enforcement officials make advancements in their ability to identify criminals and their companies, the criminals devise more and more complicated schemes to remain hidden. Organized crime figures may use innocent citizens as fronts in their commercial companies and deals. A few years ago, a scandal broke out when an unknown, newly formed, Hungarian-based company was appointed as an intermediary for Gazprom's natural gas sales in Western Europe. It was a business worth hundreds of millions of Euros, while no one knew who Eural TransGas was.

Corporate records in Hungary indicated that the shareholders of the company were three Romanian citizens living in the city of Cluj-Napoca. Data were exchanged among Russian, Hungarian and Romanian journalists.

The Romanian journalists visited the three shareholders. They were a former actress in her eighties and a young couple living with their parents.

None had any idea about Gazprom, Eural TransGas or the fact that they were shareholders in a business worth hundreds of millions. All they cared about was how to pay their next phone bill and their next meal.

Controversial Russian businessmen who wanted to hide their involvement in Eural TransGas asked a lawyer based in Hungary lawyer to find citizens whose names could be used by the company. The lawyer knew the daughter of a Romanian actress.

Through her, they got to the young couple, who were not related but living next door to the actress. The unsuspecting citizens were promised a small amount of money if their passports could be used in Hungary.

No further details were given. Still, even in a case like this, there is almost always a connection that journalists can track down.

In the Eural TransGas gas case, the daughter led journalists to the lawyer and, in turn, to the Russians. Very often, family members and relatives of friends are used to establish new companies. A politician may use his wife and children to disguise ownership and avoid conflict of interest.

Names mentioned in criminal investigations abroad must be checked across many registries of companies and other databases as very often the national law enforcement agencies don't go across the borders of the country they work in.

Data from foreign press reports as well as from official press releases in other countries may prove very valuable for investigative journalists working in various countries.

Cyprus hides the secrets of former communist secret services and of today's oligarchs.



Unusual Off-Shore Companies

On the other hand, criminals and shady businessmen don't hesitate to make use of loose regulatory systems put in place by politicians in certain "safe haven" countries to attract capital. Under the veil of banking and commercial secrecy laws, huge amounts of money exchange hands in such havens outside the jurisdiction scrutiny of the source countries.

Capital cycled through such dealings can be transformed into real estate, bonds or other goods and then moved back into the country or to other global markets legitimately. Such transactions are closely looked at by international law enforcement because they raise suspicions of money laundering associated with organized crime and terrorism.

Although off-shore havens are usually associated with tropical islands somewhere in the Caribbean, in many instances countries such as Austria, Switzerland or the United States have off-shore-like facilities that enable businesses and individuals to hide ownership and deter investigators from finding out who owns companies that are involved in crooked deals.

Organized crime figures would rather use Privatstiftungs (private foundations) in Austria or companies in the American state of Delaware than companies in the British Virgin Islands (BVI), the Isle of Man, Aruba or Liberia; the latter group of safe havens has been associated by the media and law enforcement with money laundering and shady deals for so long that even the mention of a company in the BVI puts a red flag on a transaction that is then monitored by international law enforcement.

Well known off-shore havens are fighting to clean up their names and show that proper control mechanisms are in place. It should be mentioned that in most cases, such jurisdictions now are used for tax purposes.

The principality of Liechtenstein, a European country of 35,000 people in the Alps, was hit hard in the beginning of 2008 when data stolen by a former bank employee were sold to law enforcement agencies in many European countries.

The data showed that Liechtenstein's banks have been used in tax evasion schemes by wealthy citizens in many countries. As a result of the leak, the German authorities who bought the disks containing the information managed to recover over 150 million US dollars in back taxes within months of obtaining the data. The United States, Canada, Australia and European Union countries are also in possession of the data and are pursuing their own investigations into tax evasion involving banking in the tiny state.

The scandal not only shook Liechtenstein's political relationships with other countries but spread to Switzerland and Luxembourg, two other European countries that have a record of bank secrecy and non-transparent financial transactions.

The head of the Swiss Bankers' Association, Pierre Mirabaud, was so outraged by the fact that the stolen data ended up in German law enforcement's hands that he said in an interview with a Swiss TV station that the methods of the German investigators reminded him of Gestapo practices, referring to the secret police of Nazi-era Germany. He later apologized for the unfortunate comparison.

Leaks and whistle blowing lead to journalistic exposés that are embarrassing to banks, institutions and the political establishments that allow them to foster criminal activity.

In September 2008, I was invited to the island of Cyprus, where ironically the government organized a conference with financial aid from Liechtenstein on how to fight money laundering in the Mediterranean region.

Just like Liechtenstein, Cyprus has been blamed many times for harboring money from organized crime groups and former communist officials from Eastern European countries.

At the conference, international law enforcement and government officials talked about instruments and measures they could use to enforce anti-money laundering laws and treaties.

The growing problem of off-shore havens and the damage they bring to the global economy was once again pointed out in November 2008, in the context of the global financial crisis. The Organisation for Economic Co-operation and Development, together with French and German government leaders vowed to make the offshore industry "disappear". They called the off-shore areas the "black holes of global finance."

Hiding Off-Shore

The off-shore company formation industry is kept alive by scores of lawyers, formation agents and solicitors. They advertise complex business schemes to maximize returns and minimize taxation.

Web sites like <http://www.off-shore.co.uk/faq/company-formation/> present potential customers with the possibility of hiding the real ownership of a company behind a nominee shareholder or director: "A nominee shareholder or director is a third party who allows his/her name to be used in place of the real or beneficial owner and director of the company. The nominee is advised particularly in those jurisdictions where the names of the officers are part of a public record, open for anyone who cares to look can find out these identities. The name of the nominee will appear and ensure the privacy of the beneficial owner," states the Q-and-A section of the above-mentioned Web site.

The same philosophy applies to myriads of formation agents across continents. When researching such companies that use nominees, the investigative journalist should look for nominees who have hundreds of companies recorded in their names.

Patterns and real identities may in some cases be revealed through laborious research on all these companies and through cross-searches on parallel databases on the activity of such companies.

Off-shore jurisdictions such as the Isle of Man (IOM) are trying to clean up their name by monitoring the nominees' activities. On its government Web site, IOM publishes the names of disqualified directors - individuals whose companies have been involved in fraudulent activities.

Nominees and proxies are used in many off-shore havens in order to hide the real ownership of commercial enterprises.

Searches across many databases, including registries of companies and court litigation may establish connections between these proxies and the beneficial owners they represent.

Similarly, the United Kingdom's registrar of commerce provides a searchable directory of disqualified directors. The government in Guernsey, another off-shore haven, even went to the length of setting up a Financial Services Tribunal which can be accessed online. Such databases are a good place to start when investigating nominees.

Commercial court cases in London Courts or elsewhere may also be of great help because former business partners may litigate in these courts over profits and may disclose their connections to nominees. A later chapter will elaborate on this investigative technique.

The primary role of such company formation schemes is to avoid paying taxes.

However, some countries go to extremes when they try to hide the real beneficial owners. Panama and Liberia are among the countries that go to great lengths to preserve the anonymity of company owners.

Under Panamanian law, an S.A. corporation (bearer share corporations) can be owned by the physical holder of certificates of shares with no recorded owner in any database or public registry.

In fact, there is no public registry in Panama, so the government does not even know who owns bearer share corporations. Shares can exchange hands at any time and the beneficial owners are impossible to track down through public records.

Layers of Secrecy

Determining the ownership of companies has become increasingly complex. A company in Belgrade, Serbia, could be owned by a firm in Rotterdam, the Netherlands, which could in turn be owned by a private foundation in Austria that has Russian oligarchs as its beneficial owners. This is a common scheme.

Journalists in the Balkans have identified schemes as complicated as twenty layers of companies. Searches performed for names of such companies often lead to lawyers or designated shareholders. But this should not be seen as a dead end.

Organized crime figures quite often rely on the same lawyers or the same formation agent when they establish new companies to limit the number of people who are aware of their moves.

Once a lawyer or straw party in such a company is identified, searches on the lawyer's name can be performed on various databases. This could reveal dozens or hundreds of companies associated with the solicitor's name.

Checking each of these records may yield surprising results. In one case, a lawyer used in shady deals in Eastern Europe was retained by companies belonging to a mobster's wife who had a fashion boutique.

Although indirect, such cross and parallel searches could lead to the true owner of a company.

Journalists with the Center for Investigative Reporting in Sarajevo, Bosnia-Herzegovina, found a formation agent in an off-shore company that was involved in a dubious energy-related transaction in the Balkan country.

They called the agent and told her they would print her name in the newspaper as being associated with the deal in Bosnia. After hesitating, the woman gave up the name of the real owner.

It could happen that such searches end up uncovering hundreds of interconnected companies all over the globe. In that case, visual and social networks analysis tools, presented in a subsequent chapter, could be very useful in tracking down patterns.



Let's Go Fishing

Online databases like lexisnexis.com or dialog.com offer endless possibilities when it comes to researching individuals and companies. A useful approach to database research is through “fishing” for names on databases.

The Center for Investigative Journalism in Bucharest (RCIJ) initiated a project looking for the names of members of Parliament on many databases, including lexisnexis.com, Dun & Bradstreet and national registries of commerce.

The name of a Romanian senator, who was head of the Juridical Commission of the Senate, popped up in the Swiss Registry of Commerce. The senator owned a company in Switzerland that was presented as being part of a “Romanian government program.”

When first questioned about his involvement in the Swiss company, the senator was so surprised that he thought close friends were pulling a joke on him. When he realized that journalists were in fact questioning him about his involvement with the company, he tried to convince them not to publish the information.

When training colleagues in the Balkans, former Soviet Republics or even South East Asia, journalists with the RCIJ always build databases containing the commercial enterprises of the countries where the training is conducted. For example, RCIJ would bring to Jakarta, Indonesia, spreadsheets with all the companies owned by Indonesian citizens in the United Kingdom and Switzerland.

Names in the hundreds or thousands of pages of corporate records could prove very interesting to Indonesian journalists. They might find that persons in the Army or government own companies in these countries.

Such data may lead to good investigative pieces on conflicts of interest and corruption. The United Kingdom and Switzerland are two of the countries of choice for corrupt officials and organized crime figures who want to place their money in banks and countries they believe are safe.

The two countries are considered to have banking laws that protect investments and preserve a high degree of confidentiality.

A United Nations report on the global illegal weapons trade was another starting point for a 2002 RCIJ investigation. The UN published the names of companies and individuals involved in the illegal trade and RCIJ journalists looked the names up on the Romanian registry of commerce.

They found companies related to Viktor Bout, the famous Russian illegal arms dealer.

His company, Flying Dolphin, based in Sharjah in the United Arab Emirates, owned a commercial enterprise in Romania and was using a Bucharest airport for weapons smuggling. Bout was arrested in Jakarta in 2008 in a joint operation of the United States, Romanian and Indonesian law enforcement.

In another instance, Romanian journalists looked up Romanian nationals with companies in Austria.

They discovered that the former president of a state-owned bank that collapsed after giving numerous loans that remained uncollected was associated in Vienna, Austria, with some of the individuals who never repaid their loans.

Court Records and the Power of the Web

Litigation between former business partners could often be the only way for a journalist to enter the otherwise secretive world of large transnational organized crime groups. Former business partners argue and sometimes end up in courts of law where they fight over money. When they do, they may disclose a wealth of information that can be used by journalists.

Often, journalists can find missing links and are able to piece together corrupt practices. Courts in London and in the United States are often used for such litigation. The content of the cases can be found online through databases like Pacer, lexisnexis.com and others.

In 2001, a lawyer involved in adoptions of children through an agency in San Antonio, Texas, and her business partner, Orson Mozes, an adoption facilitator living in California, were involved in a court case regarding failed adoptions. Mozes and the San Antonio agency facilitated the adoption of more than 1,000 children by Americans from Eastern Europe.

In the lawsuit, the agency accused the facilitator of failing to disclose medical problems of children to adoptive couples, mistreating and threatening prospective parents, separating siblings without informing the adoptive parents, and costing the agency \$300,000 in damages.

Neither Mozes nor the director of the agency was keen to talk about this court case because this would reflect negatively on them both. After all, the agency worked with Mozes for ten years.

After obtaining records from the court case, I started working on the issue. With data gathered from various other sources in Eastern Europe, I published in the *San Antonio Express-News* an investigation on the concerns about the adoption practices of the agency and Mozes. The reaction shows the power of the Web.

My article was posted and reposted on adoption discussion boards and e-groups. Heated debates started in virtual spaces. Mozes' employees, responding to criticism, said the story was the only negative report on Mozes, called it inaccurate and said he was a good and honest man.

The Santa Barbara (Calif.) District Attorney's Office filed 62 felony counts against Mozes, all related to his adoptions, and as of the spring of 2008, Orson Mozes was a fugitive.

In another instance, journalists in the Balkans investigating the electric power industry in the region came across a case in the London Commercial Court. The case, filed by one Russian oligarch against another Russian oligarch, disclosed information about their business in Eastern Europe. They had talked about inviting state officials in Eastern Europe to London and to take trips on luxury yachts in Monaco just before important industrial assets in the region were awarded to them. This information proved very valuable and was part of a project that won the first global prize for investigative journalism in 2007 in Toronto, Canada.

As noted above, people reacted to the adoption case online, on forums and other discussion boards. In cases of investigations that have to do with commercial companies, shady businessmen or organized crime groups, reaction can be expected from due-diligence companies.

After publishing such stories, journalists in the Balkans are often approached by private investigators working for auditing firms or private law firms. They want to get more data and documents for clients who are interested in investing in the companies mentioned in the published investigations.

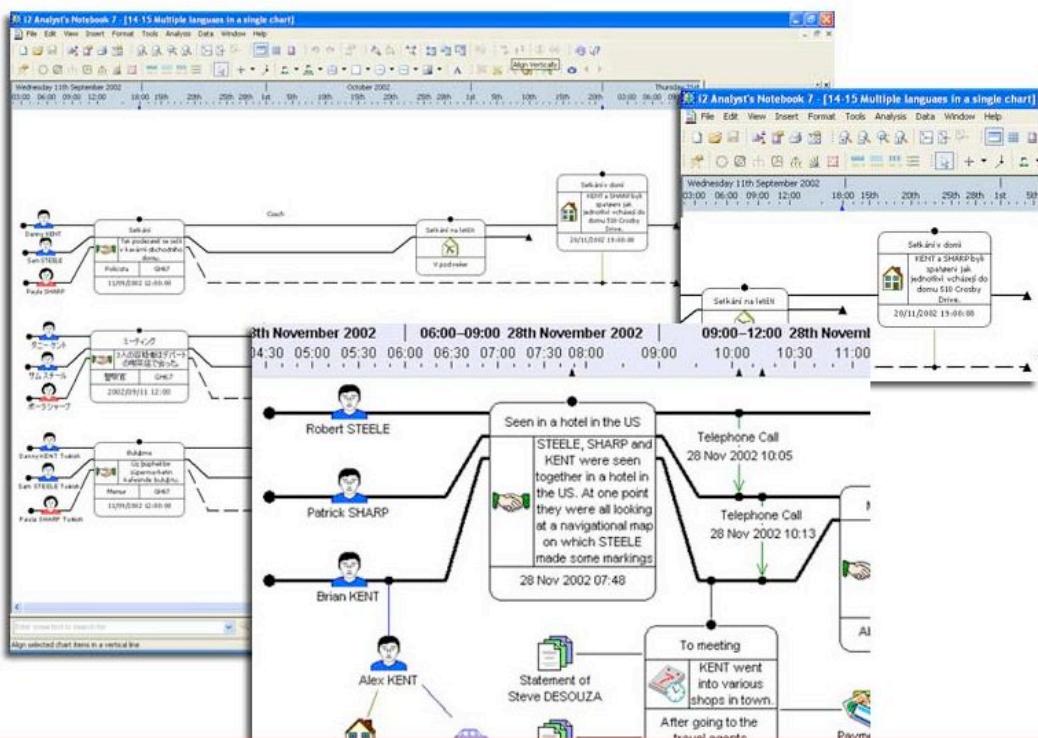
The people hiring such companies could be legitimate businessmen who don't want to lose their money by investing in dubious enterprises. They find the articles indexed on google.com and want to know more.

Journalists could direct such interested parties towards open sources or available databases posted with their articles. However, journalistic work and due diligence work should be clearly separated so that the journalist avoids a conflict of interest when performing such work.

Journalistic research is very often also used by intelligence agencies, for which open-source intelligence combined with signal and human intelligence can be a valuable source of information when dealing with cross-border environments.

I have seen many reports done by intelligence agencies and due diligence companies that contain references to investigative journalists' work.

Timeline Analysis



Software- and Web-based Analysis

With the rapid development of the Web, the cross border investigative journalist is literally assaulted and overwhelmed by huge quantities of data. To process and understand these data, journalists must make use of software and Web tools.

Journalists in the Balkans have been storing company records, phone numbers, court cases and all sorts of documents for more than ten years. The archives they are building are an invaluable resource when following money and criminal enterprises, if used in conjunction with assisting software.

To chart up and track down criminal enterprises, journalists with the centers for investigative journalism in the Balkans are using software called I2. Also known as the Analyst's Notebook, according to its creators it is a leading visual investigative analysis software tool for law enforcement, government, military, intelligence and commercial organizations. It enables investigators and analysts

to quickly understand complex scenarios and volumes of seemingly unrelated data, perform analyses, and communicate the results.

I2 also can help investigative journalists to analyze large volumes of company data or government records and to build charts connecting the missing dots in the investigative process.

In fact, I2 is a social network analyses (SNA) tool that allows the user to map his knowledge in order to identify relationships among individuals, key moments, companies or various types of other entities. Besides I2, there's a wide range of available SNA software such as NetMiner, UCInet, Pajek etc.

For example, hundreds of .txt pages or excel documents containing company information like names of companies, shareholders, addresses, dates of birth can be imported into I2 in such a way that the Analyst's Notebook will establish visual connections among common denominators. If the same address is encountered on page 564 as it is on page 3, I2 will find this connection and represent it in a chart. The same kind of connections will be established using names, dates of birth or countries. This way, connections that would be impossible for the journalist to establish because of the large quantity of data are quickly found by the software.

Consequently, many other types of analyses can be performed on the data and important patterns can be established. For instance, while working on an investigation I found, through I2, that the same street address was used by traffickers in cigarettes who were establishing companies in Romania. After establishing this, I performed a timeline analysis of the data that indicated how the traffickers were moving in and out of Romania after getting into trouble with the police.

I2 is also very useful when organizing a large volume of data, specifically when manually inputting data into I2 charts. For instance, you can place at the top of an I2 chart the name of the company and beneath that the characters involved with the company and their other business connections.

Of course, this could be done even in Word or PowerPoint. But the utility of I2 lies in its ability to place all supporting material in metatext in attributes behind each entity. Then, multiple charts - charts with hundreds of connections – can be merged so that additional connections are established (see The Oil Refinery chart chapter). Each icon on the chart can be backed by a document and a source whose strength in relation to the investigation is chosen by the journalist. For example, if the information is from an official company record, then that information can be classified as very strong. If the information is from an intelligence report that has not yet been confirmed by other sources, the information can be classified with a weaker indicator.

I2's utility is increased when used over networks of data created by journalists. It can be used in conjunction with Groove, collaborative software that enables the creation of virtual newsrooms.

Groove functions as a peer-to-peer over the Internet bridge and allows the creation of secure workspaces that journalists can use to share data, photos, video and audio. Groove is also used in the Balkans by journalists working on regional projects. Some of these projects can be found at:

<http://www.reportingproject.net>. Data posted on Groove workspaces can be run through I2 to established connections in information derived from many countries.

Law enforcement uses I2 the same way. "Strategic Intelligence" by Jay Liebowitz, a book on information analysis, describes I2's use in cases of major investigations on serial rapists, prescription-drug-diversion fraud, and even security at the European Football Championship. Law enforcement agencies in the participating countries used I2 to cross-reference data on so-called hooligans- persons that could have disturbed the games. Each country had databases on hooligans and these data were cross-referenced through I2.

I2, Pajek, UCInet and similar software are ultimate tools for cross-border investigative journalists and will provide new value to the networks of journalists already established in many areas of the world.

SNA software is very valuable when used with other online and off-line tools and with databases. An extensive list of such tools accompanies the handbook.

Fieldwork and Cross-Border Cooperation

While computer-assisted techniques and documents analysis might connect the dots in an investigation, field work is equally important because it provides access to data outside the digital realm. Direct observation is a process that can enable the journalist to deepen his understanding of the facts and also help create a narrative.

A few years ago, Romanian journalists found lots of company records related to the handover of an oil refinery to a London-based company. Before the handover, the refinery was owned by a Romanian politician and had accumulated a huge debt to the state because it didn't pay taxes. The refinery was taken over by a newly formed British company, which assumed the debt, but the Romanian Ministry of Finance refused to offer any data about the deal. Documents obtained from the British registrar of companies showed that one of the directors was a Romanian living in Bucharest. The name of the director was unknown to journalists and the public, and was nowhere to be found on Romanian company registration databases.

Journalists went to the address indicated in the British registry of companies and found out about the director, a woman, from neighbors. They said she was driving an Audi A6 with the license plate B-26-ZRB.

Through police sources, the journalists managed to find out that the car was stolen from Belgrade and was registered in the name of a different person. Further searches and inquiries led to additional information: the owner of the car was working for the then-Romanian president and the oil refinery deal led straight to a group of people now charged with organized crime activities. The director of the British company was in fact a friend of the owner of the car and was given the car as an incentive to agreeing to take part in the British company. Direct observation and interviews with neighbors proved crucial in this case and tied everything together.

This series of articles, which highlighted connections between politicians and organized crime, would have been incomplete without fieldwork.

There are, however, instances when fieldwork might be too expensive for the journalist, especially in the case of cross-border investigations. The solution to this is, in most cases, is cooperation with local journalists. They are on the ground and often are better connected to the local realities and sources of information.

In 2007 and 2008, Romanian journalists worked with their Australian counterparts to uncover a transnational scam called Firepower.

The company, which had subsidiaries in many regions of the globe, claimed to have invented a wonder pill that, if added to a car's fuel, would enhance performance and decrease fuel consumption and pollution. No scientific proof stood behind the claims. Despite this, the company was establishing a flourishing business in Europe, Asia, and Australia. The Australian and Romanian journalists exchanged data on the Firepower deal and found out that the scam was concocted by controversial businessmen in Australia and Romanian citizens connected to the former Communist Secret Services. The deal went bankrupt and official investigations were initiated into the group's dealings in Australia.

There are a number of investigative journalists' e-groups where contacts between foreign journalists can be established (see list of useful Web sites) The most active right now is globalinvestigativejournalism.org. By becoming a member of this group, one can have access to hundreds of investigative journalists across the world.

Security

In the beginning of 2006, a Romanian journalist was arrested and accused of possessing secret documents and entrusting them to other people. The secrets referred to military actions in Iraq and Afghanistan, where the Romanian army is part of the military Coalition. The authorities felt they had the right to interrogate people and confiscate or clone the hard-disks in their computers to find the source of the leak. The authorities took these measures despite the fact that the secret information was never published by the journalist.

Moreover, the journalist had preemptively warned the authorities about the leak. This string of events raises serious issues regarding the way journalists should defend their right to information and protect their sources.

When the authorities cloned the hard disks in the journalist's computers, they didn't just copy the information concerning the military secrets. They copied everything -- every bit of information the journalist had on his computer. They even gathered information that had been erased at some point from the computer.

Indeed, deleted information is recoverable with the help of some state-of-the-art tools. In this case, the Romanian authorities used a device called RoadMaSSter-2 Portable Forensics Lab. The RoadMaSSter is presented on its Web site <http://abacusinc.com> as capable of "capturing any and all types of operating systems and partitions. The unit guarantees an exact bit for bit transfer of all data stored on a Suspect's drive including deleted files, free space, and file space."

Abusive national law enforcement is not the only potential threat to journalists reporting across borders.

Many of the organized crime groups operating out of Eastern Europe have established their own private security companies that are run by former intelligence officers. They have access to the latest technologies and can track down journalists' activities online and offline.

Commercial Web-based services such as readnotify.com can, for instance, track email activities. By subscribing to readnotify.com, one can find out when an e-mail was opened, where it was opened, and to whom it was forwarded. Such data can pinpoint journalists' locations and the sources who are being consulting during an investigation.

There's no infallible method to protect yourself or your sources from such threats. Available software for encrypting e-mails and hard-drives is a temporary solution and can delay efforts to conduct online monitoring and surveillance.

Some of these tools are presented in a list of software aids that can be used by journalists in their investigative work.

Online Company Research Tools

Access to company information greatly varies from country to country and even among regions within the same country. In some cases the information is free of charge. In many other cases, company data could be very expensive or not available. A summary of databases and, in some instances, of ways to access the data, online and off-line, is provided below.

The accompanying “Follow the Money” handbook highlights a few of the methods used by journalists in the Balkans and elsewhere to navigate through databases and get records in non-transparent environments. Journalists are advised to contact their counterparts in the countries where they need company information because online databases are not always updated and accurate.

A comprehensive list of investigative journalists and of centers for investigative journalism can be found at: <http://www.globalinvestigativejournalism.org>.

Journalists in Eastern Europe are currently unifying their company records databases so that access to valuable archived information is possible for the entire region. The database contains information on companies which are active in the region including companies in off-shore havens and in many countries of the world.

Database of Databases

European Business Registry

EBR (<http://www.ebr.org>) is a database that has unified data contained in registries of commerce in Austria, Belgium, Denmark, Estonia, Finland, France, Germany, Greece, Ireland, Italy, Jersey, Latvia, Netherlands, Norway, Serbia, Spain, Sweden, Ukraine, UK. Name-based searches are possible. Prices differ from country to country and are mentioned with each search.

The screenshot shows the EBR homepage with a navigation bar at the top. The main content area is titled "Company Search" and contains a form for searching companies. The form includes fields for "Country" (set to "Greece (ACCI)" with a dropdown arrow), "Company Name" (with a red asterisk indicating it is mandatory), and "Submit" and "Reset" buttons. To the right of the search form are links for "Advanced Search" and "Multi-country Search". The bottom of the page features a yellow footer bar.

LEXIS-NEXIS

It requires subscription and payment. Paying a flat fee could prove the most effective type of subscription. Lexis-Nexis (<http://www.lexisnexis/uk/business>) is a gathering of databases and it offers access to media reports, company registrars in many countries, court cases, financial markets information, people's searches and many others. One useful tool inside Lexis-Nexis is the access to the Dun's and Bradstreet companies' database which covers the whole world. Usually companies involved in imports-exports are listed here.

The screenshot shows the Lexis-Nexis UK homepage with a red border. At the top, there are tabs for 'Search', 'Sources', and 'My Research'. Below these are sub-tabs: 'General Search', 'News', 'Companies' (which is highlighted in red), 'Industries', 'Countries', 'People', and 'US Public Records'. The main search area has a 'Company Profiles' heading. It includes fields for 'Company Name' (with a 'Search' button) and 'Company name look-up'. There is also a 'Search terms' field with a note about using connectors like AND, OR, and NOT. Below this is a 'Sources' section containing a dropdown menu with options like 'AUSTRIAN COMPANIES', 'Credreform Austrian Companies', 'Credreform Balance Sheets - Austria', and 'FRENCH COMPANIES'. A 'Specify date' dropdown is set to 'All available dates'. At the bottom right of the search form are 'Save this search!' and 'Clear form' buttons.

TIPS FOR USING LEXIS-NEXIS

Not all the information about companies is grouped under the tag COMPANIES! For example, you won't be able to get data on companies listed in the Netherlands from this section. You will have to do the following:

1. On the main, page click on "Sources"
2. Click on "Company & Financial"
3. Click on "Company Profiles & Directories"
4. Click on "By Country & Region"
5. Click on "Europe"
6. Click the "Add" button next to Dutch Company Information and next to Dutch Company Information, Managers and Directors
7. Give the source a name like DUTCH
8. Now you're ready to go. Your source is saved under Power Search.

In the same way, by accessing SOURCES you can have access to other databases such as court records and databases that are not listed on the main Lexis-Nexis pages.

When searching for UK based companies, be aware of the fact that a general search under "All UK companies" will not provide shareholders data. To get this, you must go to ICC Directory of Shareholders.

Dialog

Dialog (<http://www.dialog.com>) is a direct competitor to Lexis-Nexis and offers access to hundreds of unified databases and multiple search options.

National Registrars of Companies

Australian Securities & Investments Commission

- Provides Australian companies' data. (<http://www.asic.gov.au>)

The screenshot shows the ASIC website interface. At the top, there are logos for ASIC and the Australian Securities & Investments Commission, along with links for "National Names Index" and "SEARCH TIPS". Below the header, it says "Extracted from ASIC's database at AEST 02:22:31 on 04/11/2008". The main content displays the following information:

Name	AQUATECH (GOLD COAST) PTY LTD
ACN	075 471 537

Below this, a section titled "These are the documents that ASIC has most recently received from or in relation to this organisation. Page numbers are shown if processing is complete and the document is available for purchase." lists various documents with their dates, ACN numbers, page counts, and descriptions:

Date	Number	Pages	Description
17/03/2000	0E4371273	1	902 Supplementary Document
04/02/2000	0E42747411	3	316L (AR 1999) Annual Return - Proprietary Company
13/07/1999	0E3246821	1	203A Notification of Change of Address
28/01/1999	0E2869310	3	316 (AR 1998) Annual Return
			316T Change to Principal Place of Business
			316L Annual Return - Proprietary Company
20/10/1998	014562809	8	309A Notification of Details of a Charge
28/09/1998	014734744	1	205A Notification of Resolution Changing Company Name
17/09/1998	014062427	1	410B Application For Reservation of a New Name Upon Change Of Name
16/09/1998	0E2281173	1	203A Notification of Change of Address
16/09/1998	0E2281169	1	304A Notification of Change to Officeholders of Australian Company

Azerbaijan

Azerbaijan, like other former Soviet countries, is a place where company records are very hard to get and where investigative journalists have a difficult time getting information about the ownership of commercial enterprises.

Information on shareholders or management boards is not organized in publicly accessible databases.

State bodies continuously refuse to disclose information on shareholders and management boards of commercial holdings operating in Azerbaijan.

Government companies, the Ministry of Taxes, and the State Committee on Securities tightly restrict information on companies and their shareholders. Employees of the Press Service of the Ministry of Taxes say that the names of shareholders of commercial enterprises are commercial secrets and cannot be disclosed. Stakeholder information is considered confidential.

An institution that has information on enterprise shareholders is the State Committee for Securities under the President of the Azerbaijan Republic.

Information on shareholders is collected in the National Depositor Center (NDC) of the Committee. NDC has an agreement with stock companies not to reveal the names of shareholders.

"National Depositor Center plays a role of a bank and information of names of stakeholders turns out to be the same as a bank secret. Therefore, we cannot disclose this information. But stock companies publish information on their activities in a monthly newspaper, *Mulkiyyat*, under the Ministry of Economic Development. And you can get information on Joint Stock Companies from those reports," an NDC employee told an Azeri reporter.

Belgium

The Belgian Web site (<http://www.mineco.fgov.be>) has basic company information that may be useful. A similar Web site (<http://www.ejustice.just.fgov.be/tsv/tsvf.htm>) provides images of company documents in Dutch and French.

Accueil Nouvelle recherche

na neerlegging ter griffie van de akte

Voorbehouden aan het Belgisch Staatsblad

Barcode: 08066280*

GRIFFIE BELGIANE VAN DE AKTE
23.04.2008
DENUCKAERDE Griffie

Ondernemingsnr 897 468 051

Benaming : EASTERN INVESTMENT HOLDING (voluit)

Rechtsvorm naamloze vennootschap

Zetel: Damstraat 4
9230 Wetteren

Onderwerp akte : Oprichting

Uit de akte verleend voor notaris Christian Van Belle te Gent op achttien april tweeduizend en acht, te registreren, blijkt dat: 1. "RESILUX IBERICA PACKAGING SA" vennootschap naar Spaans recht, ingeschreven in het handelsregister te Madrid boek 11203, blad 37, sectie 37, nummer M-176268, met maatschappelijke zetel te Badajoz (Spanje), Carretera nr 433 km 99, Higuera La Real.

Alliere vertegenwoordigd, door de heer Dirk-Peter De Cuyper, bestuurder, wonende te 9070 Destelbergen, Molenweidestraat 5, handelend krachtens een onderhandse volmacht die aan deze akte zal gehanteerd blijven en voor zoveel als nodig handelend krachtens de machten hem verleend bij akte verleend voor notaris Emilio Garrido Cerdá, te Madrid gedato 29 april 1998 en

2. "RESILUX" naamloze vennootschap, opgericht blijkens akte verleend voor notaris VAN BELLE Willy te Gent op vijf mei negentienhonderd tweeënveertig, gepubliceerd in de bijlage tot het Belgisch Staatsblad van achtenvijftig mei negentienhonderd tweeënveertig, onder nummer 920526-59.

Vennootschap met maatschappelijke zetel te 9230 Wetteren, Damstraat 4, BTW BE 0447.354.397, rechtspersonenregister 49 297 0447.354.397. Alliere vertegenwoordigd, door de heer Dirk-Peter De Cuyper, bestuurder, wonende te 9070 Destelbergen, Molenweidestraat 5, handelend in zijn hoedanigheid van gedelegeerd bestuurder;

Zijn verschenen en een naamloze vennootschap hebben opgericht onder de benaming "Eastern Investment Holding", met zetel te 9230 Wetteren, Damstraat 4, en met een kapitaal van eenenzestigduizend vijfhonderd euro (€1.500,00), vergeenwoordigd door honderd (100), zonder nominale waarde.

De oprichters overhandigen aan onteregtekeerde notaris een bijzonder verslag met betrekking tot de toekenning van de machten van het toegestaan kapitaal, welk verslag aan deze akte zal gehanteerd blijven.

<http://www.trendstop.be/> gives basic financial information on the 100.000 biggest companies in Belgium. This information is also available in Dutch, French and English.

Bosnia and Herzegovina

Company records can be obtained in Bosnia and Herzegovina with a lot of footwork, although the government is currently putting in place online databases that provide some access to company information. The Bosnia and Herzegovina access to information law is instrumental in getting the data.

Company registration documents can be found in courts of law in Bosnia's cantons. Journalists need to know where the company was established and where it operates in order to identify the court and find the records. Such documents provide basic information on the names of the owner and co-owners of the company, the formal registration decisions, as well as all the history of changes that took place in the company.

Copies of the documents can be obtained only after the head judge of the department approves the request. Stamp-taxes have to be paid for all copies, the prices of which vary from 0, 50 KM to 2 KM per copied page (2 KM are approximately 1 EURO).

It is worth mentioning that an electronic database is being brought into operation for both departments as part of the judiciary reform. However, only a couple of courts have brought into operation an Internet- or Web site-accessible electronic database. The information on the Web sites doesn't give a thorough insight or case history, so journalists are compelled to personally examine and pick up the documents they need from the departments in these courts.

Online documents storages (mostly in Bosnian language):

- Osnovni sud Sarajevo (<http://www.oss.ba>)
- Osnovni sud Banja Luka (<http://www.osnovnisudbl.org>)
- Osnovni /općinski sud Mostar (Tel: 00 387 36 551 367)
- Osnovni/Općinski Zenica (<http://www.opsudze.ba>)
- Osnovni sud Tuzla (<http://www.osudtuzla.com.ba>)

Brazil

- The Brazilian Stock Exchange (<http://www.bovespa.com.br/indexi.asp>)

The screenshot shows the BM&FBOVESPA website interface. At the top, there's a navigation bar with 'BM&FBOVESPA' and 'Relations'. Below it, tabs for 'Equities', 'Market', 'Companies', and 'Brokers' are visible. The main content area is titled 'BAESA - ENERGETICA BARRA GRANDE S.A.'.

Company Data:

- Trading Name:** BAESA
- Trading Codes:** There are no assets traded in Cash Market - Round Lot. [More codes](#)
- Industry Classification:** Utilities / Electric Utilities / Electric Utilities
- Website:** www.baesa.com.br

Financial Data - BRL thousand:

Balance Sheet - Unconsolidated	09/30/2008	06/30/2008
Cash	86,003	116,961
Total Assets	1,492,604	1,503,591
Indebtedness*	902,087	904,559
Shareholders' Equity	562,174	561,797

(*Loans and debentures (short and long term).)

Income Statement - Unconsolidated	01/01/2008 a 09/30/2008	01/01/2007 a 09/30/2007
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- Brazilian Courts Online (<http://www.stf.jus.br>)

The screenshot shows the 'Acompanhamento Processual' (Process Monitoring) section of the Brazilian Courts Online system. On the left, a sidebar lists various process types: Acompanhamento Processual, Petição Eletrônica, Acessar Petição Eletrônica, Resolução Nº 287, Resolução Nº 350, Manual do Usuário, e-STF (Processo Eletrônico), Petições ADI, ADC e ADPF, Pautas do Plenário, Tabela de Custas, Audiências Públicas, ADPF 54, ADPF 101, and Sobrerestamento de Processos.

The main area is titled 'Ext/744 - EXTRADIÇÃO'. It displays the following details:

- Origem:** ** - REPÚBLICA DA BULGÁRIA
- Relator:** MIN. CELSO DE MELLO
- Redator para acordo:** GOVERNO DA BULGÁRIA
- REQUETE:** EMIL TODOROV IVANOV
- EXTDO:** EURO PROTÁSIO SALOMÃO
- ADV.:** LUIZ AFONSO SILVA ANTUNES
- ADV.:** LUIZ AFONSO SILVA ANTUNES

A table titled 'Andamentos' (Occurrences) lists the following events:

Data	Andamento	Órgão Julgador	Observação	Documento
24/03/2008	Processo findo		Ordem de Serviço 1-A, de 17.05.2006	
29/06/2000	REMESSA DOS AUTOS		À SEÇÃO DE ARQUIVO/STF.	
26/06/2000	DECORRIDO O PRAZO		SEM INTERPOSIÇÃO DE RECURSO	
20/06/2000	JUNTADA		CÓPIA DO OF Nº 806/P AO MINISTÉRIO DAS RELAÇÕES EXTERIORES. COMUNICA DECISÃO.	
20/06/2000	JUNTADA		CÓPIA DO OF Nº 805/P AO MINISTÉRIO DA JUSTIÇA. COMUNICA DECISÃO.	
20/06/2000	COMUNICAÇÃO INDEFERIMENTO DE LIMINAR		OF. 806/P AO MRE	
20/06/2000	COMUNICAÇÃO INDEFERIMENTO DE LIMINAR		OF. 805/P AO MINISTÉRIO DA JUSTIÇA	
19/06/2000	PUBLICADA DECISÃO NO DJ		DECISÃO DE 13/06/2000.	

British Columbia

- <http://www.fin.gov.bc.ca/registries/corppg/>

The Operations Support Unit is responsible for approximately 500 000 active and historical corporate records. These records are available for inspection during normal business hours at the Corporate Registry. The exception is historical records which have been removed from the register for over ten years.

Ordering an Active File

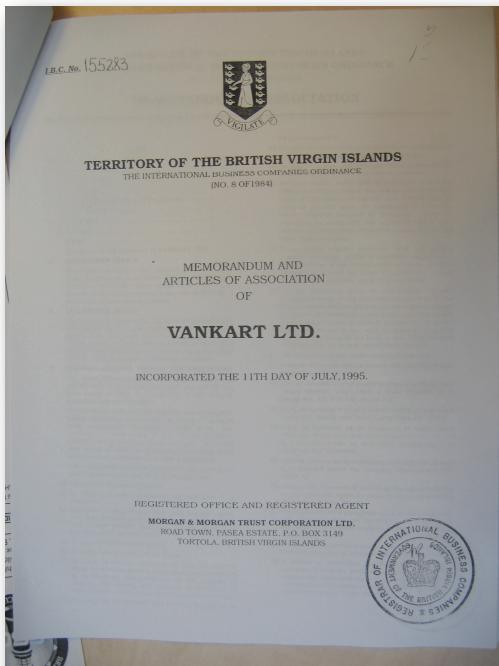
An active file may be ordered for inspection at the Corporate Registry or by using our File Request system through BC OnLine. If you wish to use the BC OnLine File Request system for your file orders, contact the [Administration Unit](#) and provide your BC OnLine account number. Administration Unit staff will make the necessary arrangements.

Ordering a Historical File

A historical file may be ordered in the same manner as an active file. Please allow twenty-four hours for availability. If the historical file has been removed from the register for over 10 years, contact the [Administration Unit](#) to confirm location of the file. If the file is in the custody of the British Columbia Archives and Records Service, contact [their office](#) to arrange inspection of these files.

*Top *Copyright *Disclaimer *Privacy *Feedback

British Virgin Islands



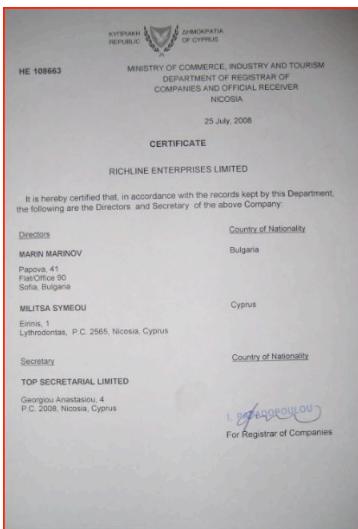
Situated in the Caribbean, BVI is a territory under British administration and is a country of choice for off-shore company formation. BVI has a Registry of Corporate Affairs where journalists can get incorporation certificates, the company's statute and the names of directors of the company. Each document costs five US dollars and searches are possible only by company name. Journalists in the Balkans contracted lawyers on the islands to provide them with company records. A contract with a law firm could cost around 300 USD per year. However, in most cases the beneficiary owner of the BVI company won't show up in the records. The official Web site of the BVI Financial Service Commission (<http://www.bvifsc.vg>) provides a PDF form that can be used to get company records. A subsection of the same page lists companies for which BVI prompted warnings for misconduct and other reasons.

Bulgaria

Most of the company information is available online in Bulgaria. There are a few databases providing information on shareholders, boards of directors and financial data. Name-based searches are possible and very useful. Some databases provide data on all changes in a company since the moment of its establishment. Further details can be found in English on the following Web sites:

- <http://www.apis.bg/en/products/apis-register.html>
- <http://www.cielo.net/products.aspx?lang=en&prodID=11>
- <http://www.is-bg.net>

Cyprus



Since joining the European Union in 2004, the Mediterranean island advertises its efforts to fight money laundering and to increase transparency. For decades, Cyprus has been the country of choice for the former communist secret services in Eastern Europe and corrupt oligarchs, politicians and organized crime figures after the fall of the communism. Big chunks of Eastern European economies are still controlled through non-transparent, Cyprus-held companies. Corporate records can be obtained by using the Web site of the Department of Registrar of Companies (http://www.mcit.gov.cy/mcit/mcit.nsf/dmlregister_en/dmlregister_en?OpenDocument)

The Registrar's office is in downtown Nicosia and has a short timeframe – from 12:00-13:00 – for the release of documents. But in the EU, Cypriot companies still use designated shareholders to hide the true ownership of commercial enterprises. Names of companies can be looked up online and it is better to get their recorded numbers in order to request company data from the Registrar.

Official documents may contain errors that further complicate the work of the journalist. For example: I requested data on a few Cyprus-based companies that are involved in businesses in Bulgaria and Romania. After two months, I got the records. But the addresses mentioned in the documents of the shareholders in Bulgaria never existed. This shows that Cyprus has little or no control over the data offered by persons interested in establishing companies on the island.

Documents are very expensive; a complete corporate record could cost more than 200 Euro.

Czech Republic

The <http://portal.justice.cz/uvod/JusticeEN.aspx> provides searches by company name, name of the person in the company, or name of partners-juridical persons in a company. Searches and documents are free of charge.

Data pro jeho vytvoření byla získána z počítačové sítě	
Datum zápisu:	1.června 1995
Obchodní firma:	DMIOR spol. s r.o.
Sídlo:	Praha 3, Čajkovského 1
Identifikační číslo:	636 70 313
Právní forma:	Společnost s ručením omezeným
Předmět podnikání:	- koupě zboží za účelem jeho dalšího prodeje a prodej v rozsahu živnosti volné
Statutární orgán:	
jednatel:	Eduard Dmitriev Praha 3, Velehradská 25
jednatel:	Viktor Orlov Praha 3, Velehradská 25
Za společnost jedná a podepisuje samostatně jednatel. Podepisování za společnost se děje tak, že k vytisklému nebo napsanému obchodnímu jménu společnosti připojí svůj podpis jednatel.	
Společníci:	
Eduard Dmitriev Moskva,RF, Pjatnickoe 9/25	
Vklad: 50 000,- Kč	
Splaceno: 100 %	
<i>... None</i>	

Denmark

- This Web site (<http://www.biq.dk>) is only in Danish and charges a fee, but it's possible to get a one-week free membership without any obligations. You can search for all Danish companies, for all individuals attached to them, and you can get data back quickly.

For example: Person XX was earlier a member of these company boards. You also can search for companies or individuals registered at the same address, and so on. To register, go to this page: <http://www.biq.dk/user/register/>

After entering your email, password, first name (fornavn), last name (Efternavn), click on "Bestil prøveabonnement" (Order trial-subscription).

You'll shortly get an email -- and that's that. It's useful and you won't have to

cancel your subscription. It expires after a week.

- The Danish Commerce and Company Agency (<http://www.publi-com.dk/>) has a limited open database where you will find basic information such as name (and company aliases), address, company registration number and the date for last published account. To access the whole database, you will have to pay the agency a fee to obtain information on accounts, board members, and host/mother companies.

Estonia

- eRik (<http://www.rik.ee>). Basic information is free of charge.

The screenshot shows the Estonian Central Commercial Register (e-äriregister) interface. At the top, there is a logo for 'e-äriregister' and 'RIK Centre of Registers and Information Systems'. The main title 'CENTRAL COMMERCIAL REGISTER' is displayed prominently. Below the title, there is a navigation bar with links for 'Information', 'Simple inquiries', 'Detailed inquiry', 'Name inquiry', 'Political parties', and 'Trade bans'. A dropdown menu labeled 'Choose information' is open, showing 'Valid general information' as the selected option. To the right of the dropdown is a 'Show' button. Further to the right are links for 'Proceedings information', 'Found entrepreneurs', and 'New inquiry'. Below the navigation, a search result for 'Entrepreneur: A&T Trading OÜ (10449847)' is shown. The result includes the following data:

Code	Business name	Invalid names	Number of business register	Legal form	The date of the first entry	Status	Area	Address	Share capital
10449847	A&T Trading OÜ	Hinna Portselan OÜ; Portselanipood OÜ		Private limited company	08.05.1998	Entered into the register	Harju	Pikk 99, Kose alevik, Kose vald, Harjumaa, 75101	300 000 EEK

Below the table, there is a section titled 'View:' with several links to additional information:

- The printout of valid registry card information (B-card) - free
- The printout of the history of registry card information - free
- General information (10 EEK)
- General and personnel data (20 EEK)
- General and commercial pledge information (20 EEK)
- General-, personnel and commercial pledge information (30 EEK)
- Annual reports (25 EEK)
- Articles of association (25 EEK)

VAT is added to the service fee.

Finland

For Finland, you can browse companies at the official trade registry's site:
<http://www.ytj.fi/english/default.asp?path=605>

The search page:

http://www.ytj.fi/english/Yrit_sel2.asp?kielikoodi=3&path=605

Welcome to the home page of the Finnish Business Information System

Y-tunnus: 1727165-9

Vimmeisin tieto	Aikupvm	Tietolahde
Toiminnimi Agora Abolke Oy Ab	18.10.2001	Patentti- ja rekisterihallitus
Yritysmuoto Osakeyhtiö	18.10.2001	Patentti- ja rekisterihallitus
Kotipaikka TURKU	18.10.2001	Patentti- ja rekisterihallitus
Yrityksen kielit Svenska	26.11.2001	Verohallinto
Päätösmäärä Muiden kiinteistöjen vuokr. ja hallinta	31.12.2001	Verohallinto
Postiosoite c/o Stiftelsen för Åbo Akademi, Ameragatan 8 20100 TURKU	02.10.2001	Yhteinen
Puhelin 02 2752400	02.10.2001	Yhteinen
Faksi 02 2752427	02.10.2001	Yhteinen

Voimassaolevat rekisterointitiedot

Rekisteri	Tila	Aikupvm
Kaupparekisteri	Rekisterissä	18.10.2001
Verohallituksen perustiedot	Rekisterissä	26.11.2001

Näytä rekisterihistoria

Pvm	Tapahtuma	Selite
02.10.2001	Tunnus annettu	

- > Front page
- > What is the BIS?
- > Business ID
- > Rules for BIS Search
- > BIS-Search
- > Forms and instructions
- > Data selection services liable to charge
- > File Descriptions
- > News
- > Frequently Asked Questions
- > Contact information
- > Feedback

Useful links

- > National Board of Patents and Registration of Finland
- > Finnish Tax Administration
- > Business Information Act
- > EnterpriseFinland

Don't forget to specify the "company form." For example, for Nokia it should be "public limited company". This database does not give you financial records. For those, you need to turn to commercial providers, either Suomen Asiakastieto, which has an English-language service (online payment with Visa possible): <http://www.asiakastieto.fi/en/index.shtml> or TietoEnator's ePortti, which is only in Finnish: <https://eportti.tietopalvelut.com/>

France

In France company information is provided by (<http://www.euridile.fr>). It could cost up to 40 EURO for a complete company record.



Un service de l' 

Tous les documents sur :

SIREN / RCS : 393199781
L'TRADING
 10 Rue de Kayrie
 15800 POLIMINHAC
 SARL unipersonnelle
 4690Z - Commerce de gros (commerce interentreprises) non spécialisé

Mettre en surveillance gratuite 



[Tous nos documents](#)

Accueil > Résultat de recherche > Liste de résultats > Vitrine

Vitrine

Certificat d'identité d'Entreprise

► Certificat d'identité d'Entreprise 

Document daté et certifié par l'INPI, contenant les données légales enregistrées au Registre National du Commerce et des Sociétés.

Accessible uniquement en ligne au format PDF

Informations clés

► La fiche d'identité 

► Les éléments financiers 

Abonné(e) au forfait Euridile ?
 Ces informations sont consultables librement

► Les comptes annuels sociaux (saisis)

► 31/12/2007 

► 31/12/2006 

► 31/12/2005 

► 31/12/2004 

► 31/12/2003 

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Georgia

Company records in this republic in the Caucasus can be found on the Web site of the Ministry of Finance of Georgia <http://www.revenue.mof.ge>. Information is in Georgian and is scarce since this database only offers information about the company registration date and about its founders. Georgian journalists are complaining about the fact that in many instances straw parties are used to hide the real ownership of companies. Another place to get Georgian company records is the Dun and Bradstreet database <http://www.dnb.com>. Access to this database and various types of searches is provided through a flat fee subscription to <http://www.lexisnexis.com>.

Germany

- <http://www.handelsregister.de>

Guernsey

- <http://www.guernseyregistry.com>

Guernsey is a tiny island situated 30 miles west of the Normandy coast in France and 75 miles south of Weymouth in England in the Gulf of St. Malo. The off-shore company formation facilities it provides prompted many Eastern European organized crime figures to use Guernsey based companies.

- <http://www.gfst.org.gg/cases.cfm>

The island established a Guernsey Financial Services Tribunal. There are a few interesting cases on the tribunal's Web site highlighting connections to shady businessmen in Eastern Europe.

Hungary

- English: <http://www.adatbazis.com/default.asp?lang=en>
- German: <http://www.adatbazis.com/default.asp?lang=de>

India

- <http://www.mca.gov.in/DCAPortalWeb/dca/MyMCALogin.do?method=setDefaultProperty&mode=12>

Ireland

- <http://www.cro.ie> is a for-pay database but it is quite flexible as it allows online credit card payments. The Companies Registration Office houses the Register of Companies, Business Names and Restricted/Disqualified Persons, all of which can be searched via the Web site.

Company Printout			
Company	204823	MARKROY INVESTMENTS LIMITED	
Previous Name(s)			
Registered Office	Second Floor Nathan House Christchurch Square Dublin 8		
Type	Private Limited By Shares		
Date Incorporated	08/07/1993	Designation	Dissolved
Last Annual Return	31/12/1998	Date of Designation	12/11/1999
Bond Expiry Date			
There are no charges lodged in respect of the Above Named Company.			
Company Status: History			
Effective Date	Description		
08/07/1993	Normal		
05/11/1999	Struck Off		
27/08/1999	Strike Off Listed		
Number of Charges	0		
Directors Special Note	Please note that the information displayed on this printout as to the particulars of the directors and secretary of this company may not be complete or up to date, as there may be unregistered documents which affect the position. Please refer to the list of Documents below, and if necessary, consult the company file or images for full, up-to-date particulars as to the company's officers. If this printout is blank as to officer details, please consult the images of the registered New Company documents.		
Michael Joseph Doyle La Coumelle, Sark, Channel Islands.		Director	
Belinda Lanyon La Coumelle, Sark Channel Islands		Director	
Company Secretary	Natsec Limited	Secretary	
	C/O V F Nathan & Company		

Isle of Man

Another place of choice for off-shore company formation, the Isle of Man is located in the Irish Sea. Corporate records can be obtained online at: http://www.fsc.gov.im/pvi/pvi_fr.html. Searches are possible by name or company formation number.

A directory of disqualified directors is very useful when researching businesses that have to do with IOM: http://www.gov.im/fsc/enforcement/disqualified_directors.xml. This database has been used by journalists in the Balkans to track down organized crime related businesses.

Italy

- <http://www.registroimprese.it/> Basic company information is free of charge. The database is also accessible through the European Business Registry.

Dati del Registro Imprese	
Denominazione	VULLO VINCENZO
Insegna	TABACCHI LOTTO
Sede legale	CORSO BELGIO 88/D - TORINO (TO) - 10153 Telefono: 011 8996368
Attivita'	ATTIVITA': RIVENDITA DI GENERI DI MONOPOLIO E MINUTERIA ANNESSA DAL 27/03/1996 DAL 10/12/2001 RICEVITORIA DEL LOTTO
Richiedi soci, bilanci, protesti e tutti gli altri dettagli (richiesta la registrazione) 	
Ulteriori Dati di Impresa	
	Note Legali
Sede operativa	CORSO BELGIO 90 - TORINO (TO) - 10153 Telefono: 011 8993220 Persona di riferimento: Vullo Vincenzo http://www.claweb.net/tabacchera
Indirizzo web	
Posta elettronica	tabacchera@claweb.it
Chi siamo	Giocattoli, chincaglierie, articoli regalo, profumerie, bigiotterie, pelletterie, cartoleria, novità dal mondo. Articoli natalizi, soprammobili in porcellana, vetragli, occhiali da sole. Articoli per fumatori, articoli per carnevale.
Cosa facciamo	Giocattoli, chincaglierie, articoli regalo, profumerie, bigiotterie, pelletterie, cartoleria, novità dal mondo. Articoli natalizi, soprammobili in porcellana, vetragli, occhiali da sole. Articoli per fumatori, articoli per carnevale.
Attività principale	Commercio al dettaglio di prodotti del tabacco e di altri generi di monopolio
Canali di vendita	vendite dirette al cliente finale

Latvia

- <http://www.lursoft.lv> Accessible through the European Business Registry.

Liechtenstein

Liechtenstein offers very scarce company data and never the names of the shareholders. Company information can be found online at: <http://www.oera.li/>

Luxembourg

The Luxembourg Registre de Commerce et des Seocites is a for-pay service that is accessible online at: <http://www.rcts.lu>

Another valuable resource for finding data on Luxembourg-based companies is the <http://www.etat.lu> Web site coupled with a Google “trick search”.



<http://www.etat.lu> is the official Web portal of the Luxembourg government. It contains a collection of official journals (Memorial-Journal Officiel du Grand-Duché de Luxembourg). Changes in commercial entities registered in the country are published in these journals; if the name of the company is known, useful data can be gathered here: <http://www.legilux.public.lu/entr/search/index.php>

For some reason, the Web portal doesn't provide person- or name-based searches, so a Google-targeted search is necessary to get the information. A typical search on Google would look like this: site:<http://www.etat.lu> filetype:pdf "Marcelo Arguello". Such a search delivers PDF files that contain the name "Marcelo Arguello" and lead to a company called "European Sports management," a company involved for years in transferring famous football players from one country to another.

An even better way to search the Luxembourg archives is to save all the files on the <http://www.legilux.public.lu/entr/archives/index.php>. This off-line folder can be indexed using dtSearch or Google Desktop so that all types of searches are possible.

The screenshot shows a software application window with a sidebar on the left containing a tree view of various documents. The main panel displays a scanned document with the following text:

(39200/065) Déposé au registre de commerce et des sociétés de Luxembourg, le 20 juin 2001.

SUNNYVALE INVESTMENTS S.A., Société Anonyme.
Siège social: Luxembourg, 39, rue Arthur Herchen.
R. C. Luxembourg B 67.689.

Le bilan au 31 décembre 1999, enregistré à Luxembourg, le 12 juin 2001, vol. 554, fol. 12, case 10, a été déposé au registre de commerce et des sociétés de Luxembourg, le 20 juin 2001.
Pour mention aux fins de la publication au Mémorial, Recueil des Sociétés et Associations.
Luxembourg, le 20 juin 2001.
SUNNYVALE INVESTMENTS S.A.
Signature
(39207/694/12) Déposé au registre de commerce et des sociétés de Luxembourg, le 20 juin 2001.

UCI S.A., UNITED CONSULTANTS INTERNATIONAL, Aktiengesellschaft.
Gesellschaftssitz: L-2520 Luxembourg, 33, allée Scheffer.

Protokoll der Sitzung des Verwaltungsrates vom 4. Mai 2001

Anwesend:
Andreas Fellmann,
Marcelo **Arguello**,
Farhad Vladí.

Tagesordnung: Unterschriftenberechtigung
Die Mitglieder des Verwaltungsrates beschließen, dass die Gesellschaft Dritten gegenüber wie folgt verpflichtet wird:
a) durch gemeinschaftliche Unterschrift zweier Verwaltungsräte, wobei eine dieser Unterschriften zwingend diejenige des geschäftsführenden Verwaltungsrates sein muss;
b) durch Einzelunterschrift des geschäftsführenden Verwaltungsrates sofern das Tagesgeschäft betroffen ist.
Luxemburg, den 4. Mai 2001.
A. Fellmann / M. Arguello / F. Vladí.

Enregistré à Luxembourg, le 13 juin 2001, vol. 554, fol. 19, case 7. – Reçu 500 francs.
Le Receveur (ignré): J. Müller.
(39231/576/18) Déposé au registre de commerce et des sociétés de Luxembourg, le 20 juin 2001.

Macedonia (Former Yugoslav Republic of Macedonia)

Data on Macedonian companies is kept with the Central Registrar <http://www.crm.com.mk>. This service provides online only data about companies established in 2008 and only in Macedonian. For companies established in previous years, journalists must go to the desks of the Registrar. It may take up to 30 days to get the required information. Local journalists are complaining about the fact that companies are informed every time data on them is

requested. Companies listed on the stock exchange in Skopje <http://www.mse.org.mk/Default.aspx> are easier to track down.

Malta

<http://www.mfsa.com.mt/MFSAWebServices/>

Company Name	Company ID	Company Address 1	Company Address 2	Company Locality	Status
B & B CATERING CO LTD (D 2333)	C 3864	77, ISLETS PROMENADE		ST. PAUL'S BAY	In Dissolution
B & B CONSTRUCTION LIMITED	C 5418	CASA BELLA	QOLLA STREET	ZEBBUG	
B & B HOLDINGS & INVESTMENTS LIMITED	C 8766	'CASA BELLA'	QOLLA STREET,	ZEBBUG	
B & C BLOW MOULDING LTD	C 4221	INDUSTRIAL ESTATE	SAN GWAKKIN ROAD	BIRKIRKARA	
B & C CONSTRUCTION LIMITED	C 45437	SACRED HEART,	MATER BONI CONSIGLI STREET,	FGURA	
B & D BLINDS AND DRAPES LIMITED	C 13344	B10B, INDUSTRIAL ESTATE,	BULEBEL	ZEJTUN	
B & D MARKETING SERVICES LIMITED	C 15960	B4, 177-179, MARINA ROAD,		PIETA'	
B & D.T. HOLDING LTD	C 27764	FIFTH FLOOR, 52	REGENT HOUSE, BISAZZA STREET,	SIENA	
B & E HOLDINGS LIMITED	C 43496	B & E HOLDINGS CENTRE	TRIQ SAN NIKOLA	MARSASCALA	
B & F CONSTRUCTION LIMITED	C 13480	1A	TRIQ WIED GHOMOR	ST. JULIANS	
B & G LTD	C 14908	4, TRIQ IL-HEMEL		SWIECI	In Dissolution
B & J CONSTRUCTION LIMITED	C 18034	8, ST. ANDREW'S STREET,		GHAJNSIELEM (GOZO)	
B & L INVESTMENTS LTD	QS 1344/NT	199, OLD BAKERY STREET		VALLETTA	In Dissolution
B & M (SUPPLIES) LIMITED	C 2167	B & M HOUSE,	B'KARA BY-PASS	BIRKIRKARA	
B & M CONSTRUCTION LTD (D 597)	C 216	" TAL- WILGA "	ALBERT TOWN	MARSA	In Dissolution
B & M INTERNATIONAL LIMITED	C 35286	362, FLEUR-DE-LYS ROAD,		BIRKIRKARA	
B & O INTERNATIONAL LIMITED	C 44706	2	INDEPENDENCE SQUARE	VALLETTA	

The Netherlands

The Dutch trade register is available online on: <http://www.kvk.nl/handelsregister/zoekenframeset.asp?url=https://server.db.kvk.nl/wwwsrvi/html/zoek.htm>

Most of the information is available only for a fee.

New Zealand

<http://www.companies.govt.nz/cms/how-do-i/search-the-register>

One of the best information providers when it comes to company records. Name-based searches, directors, shareholders, are very effective. The database is user-friendly. It is mostly free and only in English.

The screenshot shows a web interface for company registration. At the top, there's a navigation bar with links like 'Home', 'Our services', 'How do I...?', 'Other entities we register', 'Your legal responsibilities', 'Customer support', 'Online services', 'Get User ID', 'Logon', and 'Help'. On the left, a sidebar titled 'Online Services' lists options such as 'Search the Companies Register', 'Search Other Registers', 'Form a Company', 'Maintain Company Details', 'File Annual Return', and 'My Tools'. The main content area contains sections for 'Address for Service' (24 Gasson Street, Sydenham, Christchurch), 'Directors' (JONES, Gavin Richard and JONES, Lois May, both listed with address 19 Arran Crescent, Linwood, Christchurch and appointment date 25-JUL-2008), 'Share Parcels' (Total Number of shares: 100, Number of Shares: 50, Shareholder(s): JONES, Gavin Richard and JONES, Lois May, both listed with address 19 Arran Crescent, Linwood, Christchurch), and 'Documents Registered' (with a link to 'ORDER ARCHIVED DOCUMENTS').

Norway

<http://www.brreg.no/english/>

Company information is available through the European Business Registry portal.

Romania

Corporate records are available online at: <http://www.onrc.ro/indexe.php>. Multiple types of searches are possible including searches by name and address of the company, incorporation number, name of shareholder or administrator. Access to this database requires a subscription. The history of the company, including all the changes, can be obtained only from the headquarters of the registry in Bucharest. Company records formerly contained personal data of shareholders. Changes in the law regulating the protection of personal data erased such information from the public records.

Other useful Web sites:

- Register of commerce – <http://www.recom.ro>
- Courts – <http://portal.just.ro>
- Mortgage - <http://www.mj.romarhiva.ro/webarchive/index.htm>
- Financial data – <http://www.mfinante.ro>
- Stock exchange - <http://www.bvb.ro>

Russia

There are several official resources, only in Russian, that offer information about Russian companies. Among them: <http://www.egrul.ru> (subscription needed, 470 RUR per request) offers information about the founders of companies and financial reports. You can also find out what companies were created by a certain person, but only if you know the person's personal identification number.

<http://www.skrin.ru> (subscription needed, approximately 126 480 RUR per year, -- the best complex variant of subscription), contains financial reports, events in the company's activity, news about companies. It also contains data on the founders of the company and directors.

The list of authorized information agencies that offer reports on large companies can be found at: <http://www.openinfo.ffms.ru/> (The Russian Federal Service of Financial Markets). The list includes:

- <http://www.disclosure.ru> (AK&M information agency)
- <http://e-disclosure.azipi.ru> (AZIPI-Inform)
- <http://www.e-disclosure.ru> (Interfax)
- <http://disclosure.prime-tass.ru> (TASS)

Another useful Web site is <http://www.lin.ru>. Journalists can get reports on large companies without a payment or a subscription, but it is not very up to date. As with other Eastern European countries, alternative unofficial Web sites showed up in Russia. <http://www.radarix.com> is a Web site that unified a few databases from various Russian regions, including the database of Russian customs.

Singapore

- <http://www.acra.gov.sg/>

Serbia

Data on Serbian stock exchange listed companies can be obtained in the Central Securities Depository and Clearing House <http://www.crhov.co.yu> and on the Belgrade Stock Exchange <http://www.belex.co.yu>. Limited and private company records are kept with the Serbian Business Registrars Agency <http://www.apr.gov.rs>

NBS Агенција за привредне регистре

Mandatory data Business name Enterprise members Trustees Steering committee Branches Additional data Annotations Announcements Financial reports	
Full title:	YUGOBET
Legal form:	Друштво са ограниченој одговорношћу
Central office:	Београд-Војводина
Full name:	YUGOBET DRUŠTVO SA OGRANIČENOM ODGOVORNOSTJU ZA KOKANJE I KLADENJE, БЕОГРАД-БРАЋЕ КОВАЧА 62А
Registry code:	1245456
Registry date:	27.04.2005
Status:	Активно привредно друштво
Registry number:	БД 4325
Mandatory data	
Business name	
Full title:	YUGOBET
Activity description:	КОКАНДЕЛ И КЛАДЕНДЕ
Legal form:	Друштво са ограниченој одговорношћу
Central office:	Београд-Војводина
Full name:	YUGOBET DRUŠTVO SA OGRANIČENOM ODGOVORNOSTJU ZA KOKANJE I KLADENJE, БЕОГРАД-БРАЋЕ КОВАЧА 62А
Address:	Београд-Ковача 62 а, Београд-Војводина, Србија
Dates	
Founding date (dd.mm.yyyy):	19.12.2000
Lifetime:	No limit
Business activity	
Activity code:	92710

The Registrar keeps and sells information on directors, enterprise members, trustees, steering committee and annual financial reports. The National Bank of Serbia <http://www.nbs.yu> also keeps files on ownership and status of Serbian companies.

Slovakia

- <http://www.orsr.sk/default.asp?lan=en>; Various types of searches. Free of charge.

Business name:	DRAGAN, s.r.o. Prešov	(from: 06/21/1994)
Registered seat:	Obrancov mieru 6 Prešov 080 01	(from: 06/21/1994)
Identification number (ICO):	31 691 927	(from: 06/21/1994)
Date of entry:	06/21/1994	(from: 06/21/1994)
Legal form:	Limited liability company	(from: 06/21/1994)
Scope of business activity:	obchodna činnosť: kancelárska a výpočtová technika, elektronické pokladne a príslušenstvo, autá, automobilová technika a príslušenstvo, motocykle, bicykle a príslušenstvo, spotrebacia elektronika, potraviny, alkohol, tabakové výrobky, ovocie, zelenina, maso balené, cigarety, mrazeničky, práčky, chladničky, kuchynské príslušenstvo a ostatný priemyselný tovar / žiarivky, halogénové svietidlá, záhradárské stroje, zariadenie a príslušenstvo, stavebne stroje a zariadenia, stavebny materiál, ariatne materiály, keramika, keramické výrobky, keramické dlaždice, keramické obklady, keramické obložky, obuv, kožená galantéria, kožený tovar, drogeriový a kozmetický tovar, kancelársky a bytovy nábytok, doplnky a príslušenstvo, kancelársky papier a pomôcky, laserová technika pre medicínu, stomatologiu a kozmetiku	(from: 06/21/1994)
	veľkoobchod s farmaceutickymi výrobkami	(from: 06/21/1994)
	nakup a predaj v rozsahu voľnej živnosti	(from: 06/21/1994)
	nakup, predaj a prenájom nehnuteľností	(from: 06/21/1994)
	sprostredkovanie obchodu a služieb	(from: 06/21/1994)
	operativity a finančny leasing aut, motocyklov, bicyklov, mrazeničky, kuchynského zariadenia a domáčich potrieb	(from: 06/21/1994)
Partners:	Jovanović Dragan Toplice Milana 6 Novi Sad Zvazová republika Juhoslávia	(from: 06/21/1994)

South Africa

In South Africa, company records may be officially obtained via the Registrar of Companies, which falls under the Department of Trade and Industry. Their Web site is: <http://www.cipro.gov.za>

Privately, records can be scrutinized electronically (although they are not always up to date) via <http://www.legalcity.net/>

Another suggestion from South Africa would be the local Lexis-Nexis affiliate <http://www.DeedSearch.co.za>, which gives access to local property deeds and mortgages, the SA company registrar, criminal records, vehicle registration info, drivers' license databases, credit reference info, birth and death certificates, educational qualifications, employment records and a range of other public databases.

Ukraine

Ukrainian company information can be found through the European Business Registry and Lexis-Nexis.

Company information is kept in Kiev, the capital, on a few registrars including <http://www.smida.gov.ua>, a database that provides information on joint stock companies and on the companies keeping the records. Data may include annual reports, largest shareholders, shareholder's appointments on the board and loans. No name-based searches are possible.

http://bank.gov.ua/Bank_supervision/Shareholders.pdf, is a database of Ukrainian banks' shareholders, listing anyone holding more than 10 percent in the banks, including names if they are private persons. <http://cna.com.ua/ru/databases/search>, is a database of the bankruptcies, liquidations, violations and other kinds of information about the companies. It compiles official information published by the government's newspapers. It requires a 45 Euros monthly fee.

United States of America

The U.S. has a wealth of databases which can be used in order to track down companies. A useful Web portal towards these databases is <http://www.nass.org>. You need to register with the portal, free of charge, in order to then have access to the registrar of companies of 50 states plus the District of Columbia. The path to the Web sites' company information directories is: http://nass.org/index.php?option=com_content&task=blogcategory&id=32&Itemid=241 From here, journalists may access, for example, the Delaware based companies' database at: <https://sos-res.state.de.us/tin/GINameSearch.jsp>

Another interesting resource is <http://www.glin.gov/search.action>

This is the Global Legal Information Network (GLIN), a public database of laws, regulations, judicial decisions, and other complementary legal sources contributed by governmental agencies and international organizations. I was able to find through GLIN data on Paraguay based companies. The data was published in the "Gaceta Ofcial de la Republica del Paraguay" and it was indexed by GLIN.

Víctor P. Caballero. Secretaria: SUSANA GALEANO DE LEON.
Depósito Nº 223698 Venc.: 12-IX-94

MULTIGROUP PARAGUAY S.R.L.

CONSTITUCION: Por escritura pública Nº 121, de fecha 5-8-1994, pasada ante el escribano público ROBERTO W. ESCOBAR G., se constituyó la firma: MULTIGROUP PARAGUAY S.R.L. Objeto: Compra venta de mercaderías, importación, exportación explotación de juegos de azar y cualquier actividad de ilícito comercio. Duración: 50 años a contar del 26 de agosto de 1994. Domicilio: Asunción, pudiendo establecer sucursales en todo el país. Socios: 1) EMIL TODOROV IVANOV, de nacionalidad búlgara. 2) MARIO MIHAYLOV IORDANOV, de nacionalidad búlgara, con domicilio en Trifón Benítez Vera al Nº 188. Capital suscripto: G. 10.000.000. (diez millones de guaranies). Capital integrado: G. 5.000.000 (cinco millones de guaranies). Administradores: 1) EMIL TODOROV IVANOV, de nacionalidad búlgara con domicilio en Trifón Benítez Vera al Nº 188. 2) MARIO MIHAYLOV IORDANOV, de nacionalidad búlgara, con domicilio en Trifón Benítez Vera al Nº 188. Inscripto en el Registro Público de Comercio en fecha 26-8-94, bajo el Nº 617, folio 5114 vto. y sgtes. Sección Contratos, según providencia de fecha 26-8-1994, dictada por S.S. el juez JUAN R. BUENO JARA. Secretaria: ALEJANDRO SOSA.

Depósito Nº 223757

Venc.: 12-IX-94

<http://www.guidestar.org> is very useful when researching non-profits. It requires registration, but it is free of charge. It is very valuable for journalist worldwide when looking at foundations, NGOs, charities which are registered in the U.S. but are active abroad. The Web site provides access to their annual fillings (form 990) with the Internal Revenue Service. I have used this for finding data on U.S. based adoption agencies that were involved in adopting children from Eastern Europe.

The Foreign Agents Registration Act (FARA) database (<http://www.usdoj.gov/criminal/fara/links/search.html>) contains information on lobbying companies as well as their contracts with foreign entities (states, political parties etc.) Very useful to see how governments of the world are using the public money for lobbying and initiating public relations campaigns.

All companies, foreign and domestic, are required to file registration statements, periodic reports, and other forms electronically through EDGAR (<http://www.sec.gov/edgar.shtml>). Anyone can access and download this information for free.

The United Kingdom

- <http://www.companieshouse.co.uk/>

COMPANY APPOINTMENTS

Registered No.: 04844465
Name: BALKAN PETROLEUM LIMITED

Address: PALLADIUM HOUSE
14 ARGYLL STREET
LONDON
W1F 7LD

You have been charged £1.00 to access this information.

Company Appointments: 2 / Resignations: 9

Exclude Resignations

To view details of other appointments held, click on the appropriate underlined name.

(Charge : £1.00 per selection)

BRAILA, LILIA SECRETARY
1 COLENTINA STREET
BL 34, SC 6, 10TH FLOOR, ROOM 240
2 DISTRICT BUCHAREST
ROMANIA
FOREIGN
Appointed: 17/01/2007
Nationality: ROMANIAN

Date of Birth: 26/08/1978
Appointments: 1

DANILIN, SERGEY DIRECTOR
HOCHSTRASS 681
ALTENBAACH
A-3033
AUSTRIA
Appointed: 31/10/2007
Nationality: RUSSIAN

Documents may cost up to four GBP and provide shareholders, directors and financial data. Changes in the company can be tracked down by using the database as well as details on bank loans and other financial transactions involving the company.

A very useful section of the Companies House's Web site (<http://www.companieshouse.gov.uk/ddir/>) is a free, searchable, directory of disqualified directors. Fishing is possible here as the directory allows searches by one letter. For example if inputting in the search field the letter "A" you get all the disqualified directors whose names start with "A".

The Online Investigative Journalist Tool Kit

A vast array of online tools is available to the investigative journalist who wants to cross borders while sitting in front of his computer. The following index contains some of these tools and a short explanation of how they can be used.

Investigative Journalists' e-Groups and Directories

- <http://www.globalinvestigativejournalism.org>
- lists.globalinvestigativejournalism.org/mailman/listinfo/global-i
- <http://www.ire.org>
- <http://www.ire.org/join/>
- <http://www.reportingproject.net>
- <http://www.icij.org>
- <http://www.netnovinar.org/netnovinar/compiled/p643.htm>

Social Networks and Analysis Software

- <http://www.i2.co.uk>
- Pajek: <http://vlado.fmf.uni-lj.si/pub/networks/pajek/>
- UCInet: <http://www.analytictech.com/downloaduc6.htm>

Indexing and Web Scraping Software

Organizing large volumes of information and scrapping the Web for information that could be used afterward off-line could make the difference in the investigative work.

<http://www.dtSearch.com> is a useful tool that allows indexing of files and could also be used as a spider for gathering data off Web sites

Alternatives:

- Google desktop, <http://desktop.google.com/>, which is a good, and free, indexer.
- <http://openkapow.com/> is a Web scraping tool which can be used to create robots that will automatically and periodically grab data off Web sites you are monitoring.

Setting up Google alerts on subjects of interest to the investigator could also keep journalists updated: <http://www.google.com/alerts>

IP and Web Address Check:

The following Web sites can be used to find out who owns a Web site and to track down IPs:

- <http://allwhois.com/>
- <http://www.ripe.net/whois>
- <http://remote.12dt.com/rns/>
- <http://www.domainwhitepages.com/>
- <http://www.network-tools.com>
- <http://www.webyield.net/domainquery.html>
- <http://betterwhois.com/>
- <http://www.uwhois.com/>
- <http://centralops.net>

Foreign Agents and Registration Act

This is a database of lobbyists with the U.S. government. All countries of the world hire lobbyists in Washington, DC, for various purposes. This database provides the contracts between countries and lobbying firms. Very useful to see how governments, politicians spend public money.
<http://www.usdoj.gov/criminal/fara>

E-mail Tracking

- Readnotify:
<http://www.readnotify.com> tells you when email you send is read, re-opened, forwarded and to whom it was forwarded.
- Reading Email Headers:
<http://www.stopspam.org/>

Declassified Information CIA

The CIA has established this site (<http://www.foia.cia.gov>) to provide the public with an overview of access to CIA information, including electronic access to previously released documents.

Online Translation

These Web sites might come in handy when we need to read documents in foreign languages.

- http://babelfish.yahoo.com/translate_txt
- <http://www.freetranslation.com/>

The following site is helpful with translations from Arabic:

- <http://tarjim.sakhr.com/sakhr/ellogin.asp>

Terrorism, Financial Fraud, Wanted Criminals

- <http://www.treas.gov/offices/enforcement/ofac>
- <http://www.ustreas.gov/offices/enforcement/ofac/sdn/>

Search Engines

- <http://www.live.com>
- <http://www.gigablast.com>
- <http://www.ixquick.com>
- <http://www.ask.com>
- <http://www.alltheweb.com>
- <http://www.a9.com>
- <http://www.firstgov.gov/index.shtml>

The Internet as an Archive

<http://www.archive.org> is a very important tool when it comes to checking Web sites that are no longer online or previous stages of a Web site. It stores Web sites in different stages of their development.

WIKIS

Wikis are increasingly important resources for journalists as they become more and more the world's whistle-blowing places. Valuable documents are posted on Web sites such as: <http://www.wikileaks.org>

Encryption Software

PGP, Pretty Good Privacy, (<http://www.pgp.org/cgi/download.cgi?filename=PGPFW703.zip>) encrypts files and documents on your hard disc and can be used for e-mail communications as well.
<http://www.scramdisk.clara.net/> encrypts your hard-drives.

Other Databases and Useful Web sites

<http://wnc.dialog.com> is a database that contains collections of articles from media outlets not covered by Lexis-Nexis translated into English. Articles from all over the world, mainly on intelligence, companies, criminal stuff, are searchable here. Requires subscription.

The Foreign Broadcast Information Service of the Central Intelligence Agency exemplifies national intelligence at its best, informing senior policy makers and the nation as a whole with its daily collection, translation, and publication of thousands of foreign media reports.

(Portions of the FBIS product are available to the public by subscription to World News Connection.)

Not-for-Profits / Foundations

<http://www.guidestar.org> provides data about NGO's established in the US. Provides comprehensive financial data. Requires registration. Free.

<http://www.defenselink.mil> is a Pentagon searchable contracts database. Data about companies

involved in Pentagon contracts all over the world.

Reporters can search for companies involved outside the U.S.

Human Rights

- Human Rights Watch (<http://www.hrw.org>) is the largest human rights organization. It investigates human rights abuses all over the world.
- <http://www.amnesty.org>
- <http://www.oneworld.net>

Freedom of Information

This Web site (<http://www.freedominfo.org>) lists Freedom of Information laws all around the globe

Law Enforcement Agencies

These are some of the main law enforcement agencies and inter-governmental bodies which look at global financial crime.

- The portal of the European Law Enforcement Organization (<http://www.europol.europa.eu>) posts annual reports on crime in Europe.
- <http://www.fas.org/irp/world/> is a portal that provides information on the world's intelligence and security agencies. Some of them, like the Canadian's for example, provide useful assessments on crime and global money laundering trends.

- The Egmont Group (<http://www.egmontgroup.org>) is a worldwide gathering of financial intelligence units which monitor and identify money laundering trends.
- The Financial Action Task Force (<http://www.fatf-gafi.org>) is an inter-governmental body whose purpose is the development and promotion of national and international policies to combat money laundering and terrorist financing.
- <http://www.interpol.com> provides access to a fugitive database and covers cross-border crime.
- United Nation's International Money Laundering Information Network. (<http://www.imolin.org/imolin/index.html>)
- The French Unit to Fighting Financial Crime (<http://www.tracfin.minefi.gouv.fr>)
- The British Assets Recovery Agency (<http://www.assetsrecovery.gov.uk/>) provides data on property seized as a result of criminal proceedings. It has now merged with the Serious Organised Crime Agency (SOCA) but the old site is still useful.
- The United Kingdom Serious Organised Crime Agency-SOCA (<http://www.soca.gov.uk/>) is not transparent, but phone contacts are on the Web site
- The Federal Bureau of Investigation (<http://www.fbi.gov/>) is a good resource on global and United States based crime. Provides a database of fugitives.



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