

# BALANCE SHEET

as at 31 December 2006

Company OJSC "TGC-5"

Form N1 on OKUD  
Date (year, month, day)

Taxpayer identification number  
Field of activity Production

OKPO  
INN  
OKVED

Legal form/property form \_\_\_\_\_

Open Joint Stock Company

Unit of measurement: thousands of RR / ~~millions of RR~~ (cross out what is not applicable)

OKOPF/OKFS  
OKEI

Codes
0710001
2006/12/31
75696019
2128701733
40.10.11, 40.30.11
47/16
384/385

Address Cheboksary city, Prospect Yacovleva, 4\4

Date of approval  
Date of dispatch (acceptance)


Assets	Line code	At beginning of reporting year	At end of reporting period
1	2	3	4
<b>I. NON-CURRENT ASSETS</b>			
Intangible assets .....	110	-	-
Fixed assets .....	120	17 479	7 476 197
Construction in progress .....	130	5 249	713 606
Income-bearing investments in tangible assets .....	135	-	-
Long-term financial investments .....	140	-	153 016
Deferred tax asset .....	145	22	75 276
Other non-current assets .....	150	-	67 923
<b>T o t a l Section I</b> .....	190	22 750	8 486 018
<b>II. CURRENT ASSETS</b>			
Inventories .....	210	709 897	1 319 333
including:			
Raw, materials and other inventories .....	211	693 975	1 246 956
Livestock .....	212	-	-
Work in progress .....	213	-	-
Finished goods and goods for resale .....	214	-	9
Goods dispatched .....	215	-	-
Expenses related to future periods .....	216	15 922	72 368

Other inventories and expenses .....	217	-	-
Value Added Tax on goods purchased .....	220	183 651	47 218
Accounts receivable (payment expected beyond 12 months of the reporting date) .....	230	-	180 716
including buyers and customers .....	231	-	42 460
Accounts receivable (payment expected within 12 months of the reporting date) .....	240	590 992	1 266 249
including buyers and customers .....	241	391 908	778 914
Short-term investments .....	250	41 020	1 475
Cash .....	260	69 597	97 400
Other current assets .....	270	-	-
T o t a l Section II .....	290	1 595 157	2 912 391
TOTAL SECTIONS I and II .....	300	1 617 907	11 398 409

Equity and liabilities	Line code	At beginning of reporting year	At end of reporting year
1	2	3	4
<b>III. EQUITY AND RESERVES</b>			
Charter capital .....	410	10 000	9 005 196
Own shares buy-back .....	411	-	-
Additional capital .....	420	-	-
Legal reserve .....	430	-	11 053
including:			
Reserves formed in accordance with legislation .....	431	-	11 053
Reserves formed in accordance with foundation documents .....	432	-	-
Retained earnings (loss) .....	470	15	606 265
T o t a l Section III .....	490	10 015	9 622 514
<b>IV. NON-CURRENT LIABILITIES</b>			
Borrowings and bank loans .....	510	-	140 000
Defred tax liabilities .....	515	-	130 063
Other non-current liabilities .....	520	-	150 226
T o t a l Section IV .....	590	-	420 289
<b>V. CURRENT LIABILITIES</b>			
Borrowings and bank loans .....	610	100 526	635 459
Accounts payable .....	620	1 507 273	663 320
including:			
Payable to suppliers and contractors .....	621	1 187 322	288 141
Payable to staff .....	622	42 241	74 281
Payable to state non-budget funds .....	623	13 742	21 997
Taxes payable .....	624	40 559	129 014
Other creditors .....	625	223 409	149 887
Payable to participants (shareholders) .....	630	-	55 947
Income of future periods .....	640	93	880

Reserves for future expenses and payments .....	650	-	-
Other current liabilities .....	660	-	-
T o t a l Section V .....	690	1 607 892	1 355 606
TOTAL SECTIONS III, IV, V .....	700	1 617 907	11 398 409

**REFERENCE ON ITEMS ACCOUNTED ON OFF-BALANCE SHEET ACCOUNTS**

Narrative	Line code	At beginning of reporting year	At end of reporting year
1	2	3	4
Rented fixed assets .....	910	7 369 582	1 046 922
thereof by leasing .....	911	-	1 306
Working and fixed assets received for storing .....	920	125 323	75 916
Goods on commission .....	930	-	-
Bad debts of insolvent debtors written off to losses .....	940	-	89 406
Securities of liabilities and payments received .....	950	21 152	23 615
Securities of liabilities and payments issued .....	960	60 000	1 800 000
Housing stock depreciation .....	970	-	-
Depreciation of auxiliary engineering facilities and other similar items .....	980	-	-
Intangible assets obtained for usage .....	990	-	-
		-	-
		-	-
		-	-

**Chief Executive Officer** \_\_\_\_\_ **Chief Accountant** \_\_\_\_\_

" \_\_\_\_\_ "

# PROFIT AND LOSS ACCOUNT

for 2006

Form N2 on OKUD  
Date (year, month, day)

Codes
0710002
2006/12/31
OKPO 75696019
INN 2128701733
OKVED 40.10.11, 40.30.11
OKOPF/OKFS 47/16
OKEI 384/385

Company *OJSC "TGC-5"*

Taxpayer identification number

Field of activity *Electricity and heat production*

Legal form/property form

*Open Joint Stock Company*

Unit of measurement: thousands of RR / ~~millions of RR~~ (cross out what is not applicable)

Narrative	Line	For reporting period		For the same of the previous year	
		3	4	3	4
<b>Income from and expenses on ordinary activities</b>					
Sales of goods, products, work, services (less VAT, excise duty and other similar compulsory payments) .....	010	11 761 178	4 768 855		
Cost of goods, products, work, services sold .....	020	(11 526 815)	(4 752 993)		
Total revenue (loss) .....	029	234 363	15 862		
Sales expenses .....	030	-	-		
General business expenses .....	040	-	-		
Gross profit (loss) from sales .....	050	234 363	15 862		
<b>Other income and expenses</b>					
Interest receivable .....	060	3 989	333		
Interest payable .....	070	(24 312)	(2 667)		
Participation in other companies .....	080	8 642	-		
Other income .....	090	707 064	70 199		
Other expenses .....	100	(325 414)	(75 401)		
.....	120	-	-		
.....	130	-	-		
Income (loss) from operations .....	140	604 332	8 326		
Deferred tax assets .....	141	(98 301)	22		
Deferred tax liabilities .....	142	32 249	-		
Current income tax .....	150	(86 129)	(8 244)		
.....		5 494	89		
Net profit (loss) for the reporting year .....	190	393 147	15		
REFERENCE.					
Permanent tax liabilities (assets)	200	72 936	6 224		
Basic earnings (loss) per share .....	210	0	0		
Diluted earnings (loss) per share .....	220	-	-		

## BREAKDOWN OF SPECIFIC INCOMES AND EXPENSES

Narrative	Line code	For reporting period		For the similar period of the previous year	
		income	expense	income	expense
Fines and penalties recognized by court or those on which there are judgments of a court (or arbitrage court) on their recovery .....	230	174	555	-	149
Profit (loss) of previous years .....	240	7 930	65 493	-	-
Compensation for damages caused by default on obligations or by improper fulfillment of obligations .....	250	-	-	-	-
Exchange rate differences .....	260	-	-	-	-
Revaluation reserve .....	270	X	37 193	X	-
Write-off of debtor and creditor indebtedness on which the period of limitation has expired .....	280	1 257	10 088	-	-
.....		-	-	-	-

Chief Executive Officer \_\_\_\_\_

Chief Accountant \_\_\_\_\_

## FLOW OF EQUITY AND FUNDS

for 2006

Company *OJSC "TGC-5"*

Taxpayer identification number

Field of activity *Electricity and heat production*

Legal form/property form

*Open Joint Stock Company*

Unit of measurement: thousands of RR / ~~millions of RR~~ (cross out what is not applicable)

Form N3 on OKUD  
Date (year, month, day)

Codes

0710003

2006/12/31

OKPO

75696019

INN

2128701733

OKVED

40.10.11, 40.30.11

OKOPF/OKFS

47/16

OKEI

384/385

### I. Changes in equity

Narrative	code	Charter capital	Additional capital	Reserve capital	Accumulated profit/loss	Total
1	2	3	4	5	6	7
<b>Balance as of 31 December of the year antecedent to the previous year</b> .....	050	-	-	-	-	-
<u>2005</u> <i>previous year</i>						
Changes in accounting policy .....	051	x	x	x	-	-
Revaluation of fixed assets .....	052	x	-	x	-	-
		-	-	-	-	-
<b>Balance as of 1 January of the previous year</b> .....	060	-	-	-	-	-
Exchange rate difference .....	061	x	-	x	x	-
Net profit (loss) .....	062	x	x	x	15	15
Dividends .....	063	x	x	x	-	-
Allocations to reserves .....	064	x	x	-	-	-
Increase of capital due to						
additional shares issue .....	071	-	x	x	x	-
increase of share par value .....	072	-	x	x	x	-
reorganization of legal entity .....	073	-	x	x	-	-
		10 000	-	-	-	10 000
Decrease of capital due to						
decrease in value of shares .....	081	-	x	x	x	-
reduction in number of shares .....	082	-	x	x	x	-
reorganization of legal entity .....	083	-	x	x	-	-
		-	-	-	-	-
<b>Balance as of 31 December of the previous year</b> .....	090	10 000	-	-	15	10 015
<u>2006</u> <i>current year</i>						
Changes in accounting policy .....	091	x	x	x	-	-
Results of property evaluation .....	092	x	-	x	-	-
		-	-	-	-	-
<b>Balance as of 1 January of the current year</b> .....	100	10 000	-	-	15	10 015
Exchange rate differences .....	101	x	-	x	x	-
Net profit .....	102	x	x	x	393 147	393 147
Dividends .....	103	x	x	x	(54 965)	(54 965)
Contributions to legal reserves .....	110	x	x	15	(15)	-
Increase of capital due to						
additional shares issue .....	121	-	x	x	x	-

increase of share par value .....	122	-	x	x	x	-
reorganization of legal entity .....	123	8 995 196	x	11 038	268 083	9 274 317
		-	-	-	-	-
Decrease of capital due to						
decrease in value of shares .....	131	-	x	x	x	-
reduction in number of shares .....	132	-	x	x	x	-
reorganization of legal entity	133	-	x	x	-	-
		-	-	-	-	-
<b>Balance as of 31 December of the current year .....</b>	<b>140</b>	<b>9 005 196</b>	<b>-</b>	<b>11 053</b>	<b>606 265</b>	<b>9 622 514</b>

**II. Reserves**

Narrative	Line	Balance b/f	Additions	Disposals	Balance
1	2	3	4	5	6
<b>Legal reserves formed in accordance with legislation</b>					
<i>reserve</i>					
previous year .....	151	-	-	-	-
current year .....	152	-	11 053	-	11 053
<i>reserve</i>					
previous year .....	153	-	-	-	-
current year .....	154	-	-	-	-
<b>Legal reserves formed in accordance with foundation documents</b>					
<i>reserve</i>					
previous year .....	161	-	-	-	-
current year .....	162	-	-	-	-
<i>reserve</i>					
previous year .....	163	-	-	-	-
current year .....	164	-	-	-	-
<b>Provisions</b>					
previous year .....	171	-	-	-	-
current year .....	172	-	-	-	-
previous year .....	173	-	-	-	-
current year .....	174	-	769 625	(456 834)	312 791
previous year .....	175	-	-	-	-
current year .....	176	-	-	-	-
<i>reserve</i>					
previous year .....	177	-	-	-	-
current year .....	178	-	-	-	-
<i>reserve</i>					
previous year .....	179	-	-	-	-
current year .....	180	-	-	-	-
<b>Reserves for future expenses</b>					
<i>reserve</i>					
previous year .....	190	-	-	-	-
current year .....	191	-	-	-	-
<i>reserve</i>					
previous year .....	192	-	-	-	-
current year .....	193	-	-	-	-



**REFERENCES**

Narrative	code	At beginning of reporting year		At the end of reporting period	
		3		4	
1	2				
1) Net assets .....	200	10 108		9 623 394	
		From budget		From non-budget funds	
		for reporting year	for previous year	for reporting year	for previous year
		3	4	5	6
2) Received for:					
ordinary activity expenses - total .....	210	1 800	3	-	-
including:					
	211	1 604	-	-	-
	212	196	3	-	-
	213	-	-	-	-
capital investments .....	220	-	-	-	-
including:					
	221	-	-	-	-
	222	-	-	-	-
	223	-	-	-	-

Chief Executive Officer \_\_\_\_\_ Chief Accountant \_\_\_\_\_

" \_\_\_\_ " \_\_\_\_\_

## CASH FLOW STATEMENT

for 2006

Form N4 on OKUD  
Date (year, month, day)

Company \_\_\_\_\_  
Taxpayer identification number \_\_\_\_\_ INN  
Field of activity *Electricity and heat production* \_\_\_\_\_  
Legal form/property form \_\_\_\_\_

Codes
0710004
2006/12/31
75696019
2128701733
40.10.11, 40.30.11
47/16
384/385

Unit of measurement: thousands of RR / ~~millions of RR~~ (cross out what is not applicable) \_\_\_\_\_

OKEI

Narrative	code	For the current year	For the same period of the previous year
1	2	3	4
<b>Cash at the beginning of the reporting year .....</b>	100	67 741	-
<b>Cash movement - operating activity</b>			
Total cash received from customers and clients .....	110	13 669 981	5 363 246
	120	-	-
	130	-	-
Other income .....	140	71 763	1 341
Total cash used for:			
payments for purchased goods, work, services, materials and other current assets .....	150	(11 732 113)	(4 801 497)
wages and salaries payments .....	160	(786 892)	(247 133)
dividend paid, interest paid .....	170	(140 651)	(1 665)
settlements of taxes and duties .....	180	(956 215)	(118 849)
	181	(28 420)	(75 752)
	182	-	-
other payments .....	183	(93 776)	(41 067)
Net cash from operating activity .....	190	3 677	78 624
<b>Cash movement - investing activity</b>			
Sales of fixed assets and other non-current assets .....	210	185	-
Sales of securities and other financial investments .....	220	65 870	9 096
Dividend received .....	230	6 730	-
Interest received .....	240	3 989	333
Redemption of loans provided to other entities .....	250	-	-
	260	-	-
	270	-	-
Subsidiaries acquisition .....	280	(31)	-
Acquisition of fixed assets, income-bearing investments in tangible and intangible assets .....	290	(608 383)	(39 972)
Acquisition of securities and other financial investments .....	300	(18 991)	-
Loans granted to other entities .....	310	-	-
	320	-	-
	330	-	-
Net cash from investing activity .....	340	(550 631)	(30 543)
<b>Cash movement - financing activity</b>			
Proceeds from issue of shares and other equity instruments .....	410	-	6 300
Loans and credits received .....	420	1 648 500	150 000
	430	-	-
	440	-	-
Repayment of loans and credits (without interest) .....	450	(1 070 830)	(136 640)
Repayment of financial lease obligations .....	460	(1 063)	-
	470	-	-
	480	-	-
Net cash from financing activity .....	490	576 607	19 660
Net increase (decrease) in cash and cash equivalents .....	500	29 653	67 741
<b>Cash at the end of the reporting year .....</b>	510	97 394	67 741
Ruble exchange rate difference .....	520	-	-

Chief Executive Officer \_\_\_\_\_

Chief Accountant \_\_\_\_\_

" \_\_\_\_\_ "

**SUPPLEMENT TO THE BALANCE SHEET**

for 2006

Form N 5 on OKUD  
Date (year, month, day)

Company *OJSC "TGC-5"*

Taxpayer identification number

Field of activity *Electricity and heat production*

Legal form/property form

*Open Joint Stock Company*

Unit of measurement: thousands of RR / ~~millions of RR~~ (cross out what is not applicable)

Codes	
0710005	
2006/12/31	
OKPO	75696019
INN	2128701733
OKVED	40.10.11, 40.30.11
OKOPF/OKFS	47/16
OKEI	384/385

**INTANGIBLE ASSETS**

Narrative		code	At beginning of reporting year	Additions	Disposals	At end of reporting period
1	2					
Intellectual property (exclusive rights to intellectual property) .....		010	-	-	-	-
including the rights:						
of the patent holder on invention		011	-	-	-	-
industrial design, utility model .....		012	-	-	-	-
of software, database owner .....		013	-	-	-	-
of the integrated circuit layout owner .....		014	-	-	-	-
of the trademark, servicemark owner,		015	-	-	-	-
names of origin of goods owner .....		020	-	-	-	-
of plant patent holder .....		030	-	-	-	-
Administration expenses .....		035	-	-	-	-
Goodwill .....		040	-	78	(78)	-
Other .....						

Narrative		code	At beginning of reporting year	At end of reporting period
1	2			
Amortization of intangible assets - total .....		050	-	-
including:				
		051	-	-
		052	-	-
		053	-	-

**FIXED ASSETS**

Narrative		code	At beginning of reporting year	Additions	Disposals	At end of reporting period
1	2					
Buildings .....		070	-	2 644 643	(7)	2 644 636
Constructions and transfer mechanisms .....		071	289	2 648 163	-	2 648 452
Machinery and equipment .....		072	11 603	2 494 751	(243)	2 506 111
Means of transportation .....		073	-	32 675	(1)	32 674
Production and work appliances .....		074	6 257	20 383	(13)	26 627
Working livestock .....		075	-	-	-	-
Productive livestock .....		076	-	-	-	-
Perennial plants .....		077	-	328	-	328
Other types of fixed assets .....		078	16	497	-	513
Plots of land and natural resources .....		079	-	22 945	-	22 945
Investments in reclamation .....		080	-	-	-	-
Total .....		090	18 165	7 864 385	(264)	7 882 286

Narrative		code	At beginning of reporting year	At end of reporting period
1	2			
Depreciation of fixed assets - total .....		140	686	406 089
including:				
buildings and constructions .....		141	-	212 354
machinery, equipment, means of transportation .....		142	481	189 844
other .....		143	205	3 891
Fixed assets leased out - total .....		150	11 522	1 340 505
including:				
buildings .....		151	8 388	1 263 135
constructions .....		152	3 063	76 530
		153	71	840
		154	-	-
Fixed assets transferred to conservation .....		155	-	100 153
Fixed assets leased in - total .....		160	7 369 582	1 046 922
including:				
		161	4 189 698	465 645
		162	3 126 062	572 488
		163	53 822	8 789
Fixed assets received and being in the process of state registration .....		165	-	-

**REFERENCE.**

Result of fixed assets revaluation:

Narrative		code	At beginning of reporting year	At beginning of previous year
1	2			
historical (recovered) value .....		171	-	-
depreciation .....		172	-	-
Changes in fixed assets value as a result of fitting-out, rigging up, reconstruction, partial liquidation .....		173	-	414 977

**INCOME-BEARING PROPERTY**

Narrative		At beginning of reporting year	Additions	Disposals	At end of reporting period
1	code	3	4	5	6
Property for lease-out .....	200	-	-	-	-
Property for hiring .....	210	-	-	-	-
Other .....	220	-	-	-	-
Total .....	230	-	-	-	-

  

Narrative		At beginning of reporting year	At end of reporting period
1	code	3	4
Depreciation of income-bearing property .....	290	-	-

**RESEARCH AND DEVELOPMENT COSTS**

Narrative		At beginning of reporting year	Additions	Disposals	At end of reporting period
1	code	3	4	5	6
Total Research and Development costs including: .....	310	-	-	-	-
	311	-	-	-	-
	312	-	-	-	-
	313	-	-	-	-

**REFERENCE.**

Narrative		At beginning of reporting year	At end of reporting period
1	code	3	4
Costs related to Research and Development in progress .....	320	-	-

  

Narrative		For reporting period	For the same period of the previous year
1	code	3	4
Costs related to Research and Development without positive outcome which were charged to non-operating expenses .....	330	-	-

**NATURAL RESOURCES DEVELOPMENT COSTS**

Narrative		Balance at beginning of reporting year	Additions	Disposals	Balance at end of reporting period
1	code	3	4	5	6
Total natural resources development costs including: .....	410	-	-	-	-
	411	-	-	-	-
	412	-	-	-	-
	413	-	-	-	-

**REFERENCE.**

Narrative		For reporting period	For the same period of the previous year
1	code	3	4
Expenses attributable to those areas of subsoil where prospecting and evaluation of deposits, exploration and/or hydrological survey and other similar works have not been finalized .....	420	-	-

**REFERENCE.**

Narrative		For reporting period	For the same period of the previous year
1	code	3	4
Expenses attributable to natural resources development without positive outcome, which were charged to non-operating expenses of the current period .....	430	-	-

**FINANCIAL INVESTMENTS**

Narrative	code	Long-term		Short-term	
		at beginning of reporting year	at end of reporting period	at beginning of reporting year	at end of reporting period
1	2	3	4	5	6
Investments in share capital					
of other entities - total .....	510	-	153 016	-	-
including subsidiaries .....	511	-	151 745	-	-
State and municipal securities .....	515	-	-	-	-
Securities of other entities .....	520	-	-	41 020	-
including debt securities (debentures, promissory notes) .....	521	-	-	41 020	-
Loans granted .....	525	-	-	-	-
Deposits .....	530	-	-	-	-
Other .....	535	-	-	-	1 475
Total .....	540	-	153 016	41 020	1 475
<b>Financial investments at current market value from total</b>					
Investments in share capital					
of other entities - total .....	550	-	-	-	-
including subsidiaries .....	551	-	-	-	-
State and municipal securities .....	555	-	-	-	-
Securities of other entities .....	560	-	-	-	-
including debt securities (debentures, promissory notes) .....	561	-	-	-	-
Other .....	565	-	-	-	-
Total .....	570	-	-	-	-
<b>REFERENCE</b>			For the same period	For the same period	For the same period
		For reporting period	of the previous year	For reporting period	of the previous year
		3	4	5	6
Change in value due to measurement adjustments of financial investments at current market value .....	580	-	-	-	-
Difference between acquisition cost and par value of debt securities is charged to financial results of the current period .....	590	-	-	-	-

**ACCOUNT RECEIVABLE AND ACCOUNTS PAYABLE**

Narrative	code	At beginning of reporting year	At end of reporting year
		3	4
1	2	3	4
<b>Accounts receivable:</b>			
Short-Term .....	610	590 992	1 579 040
including:			
receivables from customers and clients .....	611	391 908	1 077 128
advances given .....	612	92 379	130 230
other .....	613	106 705	371 682
Long-Term .....	620	-	180 716
including:			
receivables from customers and clients .....	621	-	42 460
advances given .....	622	-	298
other .....	623	-	137 958
Total .....	630	590 992	1 759 756
<b>Accounts payable</b>			
Short-Term .....	650	1 607 799	1 298 779
including:			
payables to suppliers and contractors .....	651	1 187 322	288 141
advances received .....	652	122 718	16 358
tax and duties payments .....	653	40 559	129 014
credits .....	654	50 158	635 459
loans .....	655	50 368	-
other .....	656	156 674	229 807
Long-Term .....	660	-	290 226
including:			
credits .....	661	-	-
loans .....	662	-	140 000
		-	28 301
		-	121 925
Total .....	670	1 607 799	1 589 005

**EXPENSES INCURRED IN ORDINARY  
(BY COST NATURE)**

Narrative		For reporting year	For previous year
1	code	3	4
Materials .....	710	8 257 867	3 362 289
Wages and salaries expenses .....	720	898 117	333 618
Obligatory social payments .....	730	205 790	83 277
Fixed assets depreciation .....	740	404 797	687
Other expenses .....	750	1 760 244	973 122
Total by expense type .....	760	11 526 815	4 752 993
Changes in the balance (increase [+], decrease,-)			
Work in progress .....	765	-	-
Expenses of future periods .....	766	124 369	15 922
Reserves of future expenses .....	767	-	-

**COLLATERAL**

Narrative		At beginning of reporting year	At end of reporting year
1	code	3	4
Received .....	810	21 152	23 615
including:			
promissory notes .....	811	21 152	23 615
Property in pledge .....	820	-	-
including:			
fixed assets .....	821	-	-
securities and other financial investments .....	822	-	-
other .....	823	-	-
Issued .....	830	60 000	1 800 000
including:			
promissory notes .....	831	-	-
Property given for pledge .....	840	114 538	358 699
including:			
fixed assets .....	841	-	-
securities and other financial investments .....	842	-	-
other .....	843	114 538	358 699
		-	-
		-	-

**GOVERNMENT GRANTS**

Narrative		For reporting period		For the same period of the previous year	
1	code	3	4	5	6
Budgeting funds received - total .....	910	1 800			3
including:					
	911	1 604		-	
		196			3
		-		-	
		-		-	
		at beginning of reporting year	received in reporting period	returned in reporting period	at end of reporting period
		3	4	5	6
Credits from budget - total .....	920	-		-	-
including:					
	921	-		-	-
		-		-	-
		-		-	-
		-		-	-

Chief Executive Officer \_\_\_\_\_

Chief Accountant \_\_\_\_\_

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