HUSCH BLACKWELL

ATTACHMENT III

Russia

Subsidy Programs

A. Failure to Collect Fees for Emissions or Pursue Fines and Penalties for Violations of Environmental Laws and Regulations
B. Tax Programs
    1. Income Tax Deduction for Mining Exploration Expenses
    2. Reduction in Extraction Tax for Mining
    3. Income Tax Deduction for Research and Development ("R&D") Expenses
C. Special Investment Contracts
D. Tax and Customs Fee Exemptions for Russia-Registered Ships
E. Russian Import-Export ("Exim") Bank Programs
    1. Export Financing
    2. Export Standard
    3. Financing of Receivables
    4. Pre-Export Financing
    5. Direct Loans to Foreign Buyers
    6. Loans to Foreign Buyers' Banks
    7. Financing via Endorsed Letter of Credit
    8. Tender Guarantees
    9. Guarantees of Return of Advance Payment
    10. Guarantees of Performance of Services Specified in Export Contracts
    11. Payment Guarantees
F. "Backbone" Enterprise Support Programs
    1. Preferential Loans
    2. Government Sureties
    3. Grants
    4. Tax Deferrals
    5. Loan Restructuring
G. Government Provision of Goods and Services for LTAR
    1. Mining Rights
    2. Icebreaking Services
    3. Railways and Associated Infrastructure
    4. Railways Use Rights
H. Preferential Loans from State-Owned Banks
I. Regional Government Programs
    1. Leningrad's Support of Industrial Development
    2. Murmanksk's Support of Industrial Development
    3. Stratov's Support of Industrial Development
    4. Support of Industrial Development in the Arctic Region
J. Far East and Arctic Region Development Corporation ("ERDC") Programs
    1. Arctic Zone of the Russian Federation ("AZRF")
    2. Special Administrative Regions
K. Chinese Loans to Secure Natural Resources