

PricewaterhouseCoopers is the biggest audit and consulting company in the world.

PricewaterhouseCoopers has an extensive network of offices involving in all major markets, both upcoming and developed ones..

PricewaterhouseCoopers has a network of representative offices in 144 countries of the world and consists of more than 122 000 employees on over the world. The PricewaterhouseCoopers market share among the auditors rendering services to the companies of fuel and energy system having the income of 200 million USD and more, constitutes 30%.

Among PWC's clients there are the world biggest companies: Saudi Aramco, ExxonMobil, Pemex and Chevron Texaco, etc.

To improve the quality of services rendered to the entities of fuel and energy system in different countries of the world PricewaterhouseCoopers has formed the World Energy Service with the biggest centers in Moscow, London and Houston. The World Energy Service of PricewaterhouseCoopers is the leader in rendering services to businesses of the international fuel and energy system.

PricewaterhouseCoopers is a recognized Russian market leader in the field of rendering of specialized services meeting constantly increasing requirements of oil-and-gas and mining branches. Over 250 company's specialists, who constantly work with oil and gas businesses, have accumulated practical experience, which enables the company to offer wide-ranging professional services.

The PricewaterhouseCoopers renders services to the biggest Russian companies, including "TNK-BP", "RusAl", "Gazprom" Group, RAO UES of Russia, etc.

PricewaterhouseCoopers is the biggest firm in Russia according results of an annual evaluation of the biggest audit and consulting groups, made by "Expert RA". PricewaterhouseCoopers gives to its clients a wide range of services including services of audit and consultations on financial and economic activities, legal and assessed taxation services, management consultations, services on support of corporate transactions.

Ernst&Young is a leading international company having offices in 670 cities and in 140 countries of the world and consisting of 114 000 employees. The Ernst&Young income in the year of 2006 was 18,4 billion USD. Internationally the company renders audit and consulting services to many leading world companies.

For the last 2 years Ernst&Young was appointed the auditors to a number of the biggest world corporations, including "FedEx", "Hewlett Packard", "NEC", "Olivetti", etc.

Ernst&Young has an international team of specialists and experts on fuel and energy complex (FEC), organized in the form of FEC World centers. These centers are located in Moscow, Houston, London, Calgary and San Paulo and coordinate the accumulated international operational experience in combination with extensive experience in FEC for rendering services to the clients in any country of the world.

In CIS coordination of Ernst&Young activities in this field is carried out via Moscow Center of the World Energy Group which provides the clients with access to centralized and rationally organized group of specialists and experts with global, regional and national operational experience in the field of audit, taxation, corporate finance and law as well as in all fields of FEC.

Ernst&Young renders services practically to all large Russian oil and gas companies. The biggest companies among the Ernst&Young clients are “Tatneft”, “Rosneft”, “Nafta-Moskva”, “TNK-BP”, etc.

Basic directions of the auditor’s activity are: auditing of financial statement prepared in accordance with Russian standards and IFRS; assistance in statement consolidation; assistance in transformation of statement prepared in accordance with Russian standards, assessed taxation consulting, business consulting, professional training, consulting on law issues, services in the field of corporate finance, assets and business valuation.

The order established in Ernst&Young provides inspection of audit reports by the independent of working group partner, and performance of some other procedures before issue of any report. Besides, once in three years selective inspection of work of all firms’ partners responsible for rendering audit services to clients is carried out.

Deloitte is the biggest organization in the world rendering audit and consulting services.

The international organization Deloitte unites more than 120 000 persons in 150 countries of the world.

Deloitte provides services to more than a half of the biggest world companies as well as to large national enterprises, state structures and quickly increasing private companies.

Deloitte is the auditor of approximate 20% of international companies whose assets or sales exceed 1 billion USD.

The company takes leading positions in the field of audit of oil and gas industry enterprises.

Deloitte clients are such biggest oil and gas companies of the world as Saudi Aramco, ExxonMobil, Pemex and Chevron Texaco.

Deloitte actively operates not only in the oil and gas sector and at energy sector in whole. Such approach seems also acceptable in Russia where a process of forming world-class energy companies has just got under way.

Services rendered by Deloitte include: audit services, preparation of financial statement on contract basis, management consulting, analysis and reengineering of business processes, search of finance source, services on personnel training, legal services, identification and protecting treatment of risks, assessed taxation services.

The biggest clients of Deloitte are the Russian most successful entities such as GMK “Norilsk Nickel”, “Rosneft”, “SUAL-Holding”, AFK “Systema”, JSC “Aeroflot”, JSC “MTS”, etc.

During last years Deloitte has been involved in projects on audit, assessed taxation and management consultations on estimation of oil production and refining Russian and IS companies such as “RussNeft”, “Severnaya Neft”, NK “Alliance”, “TNK-BP”, etc.

KPMG is an international network of units rendering audit and consulting services.

KPMG has representative offices in 148 countries.

The KPMG revenue grew from 15,7 billion USD in the year of 2005 up to 16,9 billion USD in the year of 2006.

KPMG renders services practically in all economy sectors. The KPMG activities all over the world are divided according to sectors of economy. In the “Industrial markets” sector

there is a division of energy and natural resources, which provides audit services for oil and gas companies.

KPMG renders audit and consulting services to 47% of the biggest oil and gas companies in the world.

The KPMG basic clients in the oil and gas sector are LUKOIL, Anadarko, Halliburton, Devon Energy, PETROBRAS, Total, etc.

In 10 oil and gas world capitals KPMG has created specialized centers aimed to accumulate progressive experience in the field of oil and gas producing. One of these 10 centers is located in Moscow.

KPMG carries out its activities in Russia since 1990. For the purposes of rendering services to clients it was created a group of foreign and Russian employees which now consists of about 1300 persons.

KPMG has experience in conducting audit at oil and gas industry in Russia. The KPMG basic clients in the oil and gas branch in Russia are such companies as JSC "Neftyanaya kompaniya "LUKOIL", JSC AK "Transneft", JSC "Pechoranef", affiliated companies of JSC "Gazprom" (JSC "Noyabrskgazdobycha", LLC "Surgutgazprom", LLC "Orenburggazprom", LLC "Kavkaztransgaz", JSC "Yamalgazinvest"), etc.

The Company renders the following services: audit of financial statement, review and preparation of financial statement in accordance with national and international standards, consulting services related to transformation of financial statement prepared in accordance with national standards into IFRS or GAAP standards, IPO, and debt securities issue consulting, and listing on international stock markets, merger and acquisition service, transactions support, analysis of SAP R/3 and integrated management systems introduction results, analysis and assistance in carrying out of capital costs monitoring and control.