DECISION OF THE GOVERNMENT OF THE RUSSIAN FEDERATION
NO. 357 OF MAY 10, 2001 ON THE INTRODUCTION OF ADDITIONS TO
THE LIST OF TECHNICAL MEANS, USED EXCLUSIVELY FOR
PROPHYLAXIS OF DISABILITY AND REHABILITATION OF DISABLED
PERSONS, THE REALIZATION OF WHICH IS NOT LIABLE TO VALUE-
ADDED TAX

In compliance with the Federal Law on Introduction of Amendments
and Additions to Part Two of the Tax Code of the Russian Federation
(“Sobraniye Zakonodatelstva Rossiyskoy Federatsii, 2001, No. 1, Part II,
item 18) the Government of the Russian Federation hereby resolves:

To state the section "Prosthetic Appliances, Raw Materials for Their
Manufacture and Half-Finished Products for Them" of the List of Technical
Means, Used Exclusively for Prophylaxis of Disability and Rehabilitation of
Disabled Persons, the Realization of Which Is not Liable to Value-Added
Tax, endorsed by Decision of the Government of the Russian Federation
No. 998 of December 21, 2000 (Sobraniye Zakonodatelstva Rossiyskoy
Federatsii, 2001, No. 1, Part II, item 129), in the following wording:

"Prosthetic Appliances, Raw and Other Materials for Their
Manufacturing and Half-Finished Products for Them"

21. Prosthetic appliances (including upper and lower artificial limbs,
eye, ear, nose, palatal, denture, mammary gland, genital, combined,
medical and cosmetic prosthetic appliances), raw and other materials for
their manufacture and half-finished products for them.

22. Orthopedic appliances (including orthopedic apparatuses of
upper and lower limbs, reclinators, orthopedic corsets, obturators,
abdominal belts, brassieres, graces and semi-graces for mammary glands,
tutors, corrigeble appliances for upper and lower limbs), raw and other
materials for their manufacture and half-finished products for them.

23. Orthopedic foot-wear (complex and simple), foot-wear for
apparatuses and prosthetic appliances, orthopedic lasts, inset orthopedic
corrigeble appliances (including insoles and semi-insoles) as well as raw
and other materials for their manufacture and half-finished products for
them".

Chairman of the Government
of the Russian Federation

M. Kasyanov