

OPEN JOINT STOCK COMPANY

Interregional Distribution Grid Company of the South

**“IDGC of the South”, JSC**

**ORDER**

December 23, 2009 No.390-A

Rostov-on-Don

**On Accounting Policy of “IDGC of the South”, JSC for 2010**

Guided by item 3 article 5 Federal Law No.129-FZ “On Accounting Reports” dated November 21, 1996, Regulations on Accounting “Accounting Policy of Company” approved by Order No.106n of Ministry of Finance of the Russian Federation dated October 06, 2008, item 3.3. Methodical recommendations on drawing up and presentation of the summary reports adopted by Order No.122 of Ministry of Finance of the Russian Federation dated December 30, 1996, Tax Code of the Russian Federation,

I order

1. To approve Regulations on Accounting Policy for purposes of book keeping of “IDGC of the South”, JSC for 2010 according to Appendix No.1 hereto.
2. To approve Regulations on Accounting Policy for purposes of taxation of “IDGC of the South”, JSC for 2010 according to Appendix No.2 hereto.
3. To approve Standard Work Accounting Plan according to Appendix No.3 hereto.
4. To approve Document Circulation Schedule for purposes of book keeping and taxation of “IDGC of the South”, JSC according to Appendix No.4 hereto.
5. To approve list of used forms of primary accounting documents developed in the Company according to Appendix No.5 hereto.
6. To approve list of standard used forms of primary accounting documents according to Appendix No.5-1 hereto.

7. To approve basic accounting registers according to Appendix No.6 hereto.
8. To approve forms of documents of internal accounting according to Appendix No.7 hereto.
9. To approve particularities of accounting policies of branches and executive bodies according to Appendix No.8-10 hereto.
10. To entrust Chief Accountant – Head of Accounting and Tax Department of “IDGC of the South”, JSC Savin G.G. with control over execution of the Order.

CEO

signature

Gavrilov A.I.

Savin G.G.

(861) 279-85-09

Approval sheet to

Order No.390-A of "IDGC of the South", JSC

"On Accounting Policy of "IDGC of the South", JSC for 2010"

dated December 23, 2009

Deputy CEO, Economy and Finance

\_\_\_\_\_ Lunev I.A.

" \_\_\_ " \_\_\_\_\_ 2009

Deputy CEO, Security and Controlling

\_\_\_\_\_ Kopanev V.N.

" \_\_\_ " \_\_\_\_\_ 2009

Deputy CEO, Corporate Management

\_\_\_\_\_ Brizhan V.V.

" \_\_\_ " \_\_\_\_\_ 2009

Deputy CEO, Development and Service Sales

\_\_\_\_\_ Kostetskiy V.Yu.

" \_\_\_ " \_\_\_\_\_ 2009

Chief Accountant – Head of Accounting  
and Tax Department

\_\_\_\_\_ Savin G.G.

" \_\_\_ " \_\_\_\_\_ 2009

Head of Legal Support Department

\_\_\_\_\_ Reshetnikov M.Yu.

" \_\_\_ " \_\_\_\_\_ 2009

Head of Quality Management Service

\_\_\_\_\_ Borovik V.N.

" \_\_\_ " \_\_\_\_\_ 2009

Head of Records Management and  
Document Supply Section

\_\_\_\_\_ Goncharova L.A.

" \_\_\_ " \_\_\_\_\_ 2009

1 copy – to file

according to lists 1, 2, 3