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EXHIBIT A2

ENGLISH LANGUAGE WORK(S) TO BE TRANSLATED

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 Guide to Using International Standards on Auditing in the Audits of Small- and Mediumsized Entities - Implementation Guide (December 2007) ISBN 978-1-934779-07-1

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Format:

- · Format: Softbound edition plus electronic pdf version, as applicable.
- Anticipated Audiences: Members of Audit Chamber of Russia and other interested parties.
- General Description of Contents: Relevant extracts of the Works will be translated into Russian and included in the Audit Chamber of Russia's Guide to Application of Russian Federal Standards on Audit Activities.
- Expectation of Financial Gain: No financial gain is expected. The publication will be made available free of charge.

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