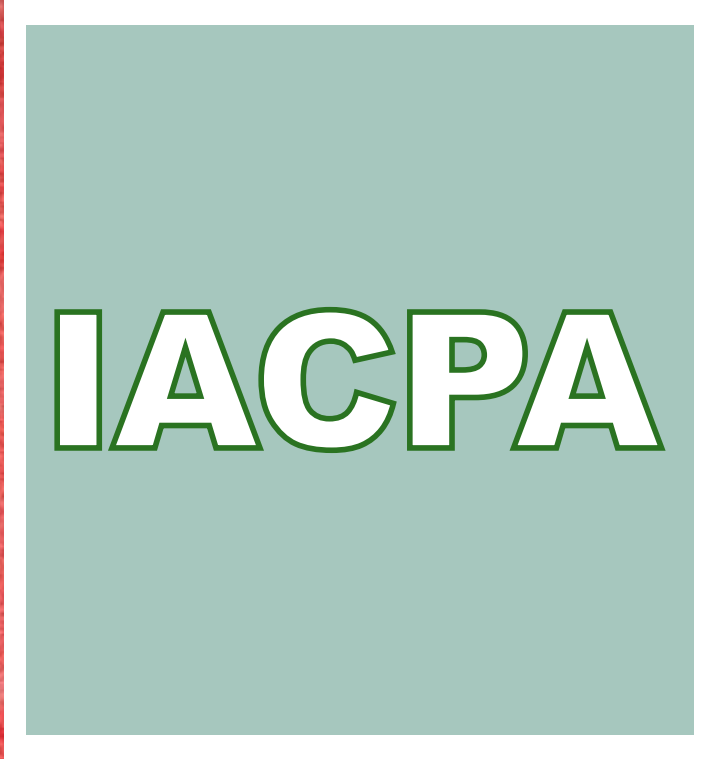


FINANCIAL TRIBUNE

MONDAY

S P E C I A L R E P O R T

JANUARY 15, 2018

The logo for the Iranian Association of Certified Public Accountants (IACPA) is centered within a light teal square, which is itself set against a larger red textured background. The letters 'IACPA' are rendered in a bold, white, sans-serif font with a green outline.

IACPA

**Iranian Association
of Certified Public
Accountants**

January 2018



**Annual General Meeting of IACPA
Tehran, 20 September 2017**

IACPA

Iranian Association of Certified Public Accountants

2018

FINANCIAL TRIBUNE

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How We Began

After the Iranian Revolution of 1979, the audit of profit and non-profit entities, a specialized branch in the field of professional accounting, did not exist as an established domain of non-governmental auditing, for the first fifteen years. The 'Use of Specialized and Professional Services of Qualified Accountants as Certified Public Accountants Act' of 1993 (the Act) was a potential solution for this systemic gap. According to this Act, the government may utilize the specialized and professional services of Certified Public Accountants (CPAs) as it deems proper and fit, to monitor the financial affairs of manufacturing, trade, and service entities, as well as verifying their financial statements in order to protect the interests of investors, other interested parties, as well as the public.

According to subsection 1 to the Act, the "Recognition of Qualification of Certified Public Accountants" procedural manual was ratified in 1995 by the Council of Ministers, and the Minister of Economic Affairs and Finance introduced the first group of CPAs as founders of the Iranian Association of Certified Public Accountants (IACPA) in 1996. This group was assigned the task of authoring the IACPA's original Articles of Association, which was ratified by the Council of Ministers in September 1998.

The first general assembly of CPAs took place on August 24, 2001, with an agenda of electing High Council Members. High Council members were duly elected by direct vote of CPA members and the Association was established.



Legal Status

The IACPA was established in accordance with Article 2 of the Act, as a non-governmental and non-profit organization, financially and legally independent, on January 31, 2002, under registration number 13707.

Scope and Criteria for Using the Services of Certified Public Accountants

The Act permits the government to utilize the services of CPAs as follows:

1. The audit and statutory inspection of companies listed or applying for listing in the Stock Exchange;
2. The audit and statutory inspection of other private or public companies;
3. The audit of other profit and non-profit entities; and
4. The audit and statutory inspection of companies and entities specified in Article 7 (a and b) of the Articles of Association of Audit Organizations, enacted in 1988.

Specialized and Professional Services

The services offered by Certified Public Accountants are as follows:

1. Audit services, including various audit engagements;
2. Statutory Inspection;
3. Financial Management Consultation;
4. Financial Systems Design and Implementation;
5. Financial, Accounting Services and Tax Advisory;
6. Insolvency and Liquidation; and
7. Services referred to Certified Public Accountants by courts and justice authorities, which are in the scope of services listed above, and accepted by the accountant. The High council of the Association is authorized to identify other professional services within the provision of the Articles of Association.

Selection of Certified Public Accountants

Certified accountants are selected by the Board of Recognition of Qualification of Certified Public Accountants. The Board is comprised of seven specialized and sworn accountants appointed by the Minister of Economic Affairs and Finance, serving two years terms. The conditions and criteria for the recognition and selection by the Board are set in accordance with the guidelines ratified by the Council of Minister on August 13, 1995.

Practicing and Non-Practicing Accountants

Certified Public Accountants who are fully engaged in professional services and do not have other executive and non-executive occupations (with the exception of full-time instructors of universities, colleges, research centers, and other higher educational institutions, within their related employment regulations) are referred to as “Practicing” and otherwise referred to as “Non-Practicing” Certified Public Accountants.

Compliance with Code of Ethics

Upon becoming a member of the IACPA, the Certified Public Accountants sign a pledge, swearing to observe the following principles in performing their professional duties:

- Professional Standards;
- Objectivity, integrity and independence;
- Professional ethics and confidentiality;
- Promotion of the social status of Certified Public Accountants; and
- Professional conduct.



IACPA Mission

The main mission of the IACPA is the promotion of the profession of accounting and auditing in the country and overseeing the work of members by:

1. Organizing CPAs;
2. The enhancement and development of professional services through the preparation, compilation, dissemination and promotion of accounting, financial services and ethics standards;
3. The enhancement of professional knowledge of CPAs through the development and improvement of training, research and issuance of specialized and professional publications;
4. Safeguarding the professional interests of members; and
5. Communication with regional and international professional bodies and acquiring membership in said bodies with the goal of advancement of professional connections.



Supreme Oversight Board

The Supreme Oversight Board is comprised of one chief and two members, all CPAs, appointed from within the members of the Association by the Minister of Economic Affairs and Finance for a two years term. The Board has the duties of examining and expressing an opinion on the fairness of information reported by the Board of Directors, annual financial statements of the IACPA, the performance of the Association and its members, and also to submit regular reports of its activities to the Minister of Economic Affairs and Finance, High Council and the Board of Directors, as necessary.

Governing Bodies

The governing bodies of the IACPA are as follows:

High Council

The High Council is comprised of eleven experienced and expert CPAs elected from within the members, by the members, for a three years term. Three additional members also attend the meetings however do not hold voting rights: one delegate appointed by the Minister of Economic Affairs and Finance, one by the Stock Exchange Council, and one by the High Council of Banks. The High Council is the highest governing body and is responsible for matters such as setting the strategies of the IACPA, the approval of plans and manuals, the annual budget, financial statements of the IACPA, the appointment of the Board of Directors and Disciplinary Board members. Approval of specialized committee members' competency, determining membership fees and performing professional oversight through specialized committees are also part of the High Council's duties.

Board of Directors

The Board of Directors is comprised of three CPAs selected from within the members of the Association and is appointed by the president of the High Council for a three years period. The High Council appoints one of the members of the board as Chief Executive Officer and Secretary General, who will handle the Association's affairs on a full-time basis.



Specialized Committees

The Association's oversight over its members is done via its Specialized Committees under the supervision of relevant governing bodies. The function of the members proposed by the Board of Directors for Specialized Committees is to review, express an opinion, and report to relevant governing bodies. Specialized Committees' opinions are expressed based on the IACPA Act and Regulations and are of advisory nature. To better deal with specialized duties, the IACPA has formed the following committees made up of well-experienced CPAs:

- Laws and Regulations Committee;
- Audit Firms Committee;
- Quality Control Committee;
- Tax Committee;
- Learning and Training Committee;
- Code of Professional Ethics Committee;
- Technical and Standards Committee;
- Money and Capital Market Committee;
- Internal and Operational Auditing Committee;
- Development of Business and Accountability Culture Committee; and
- IT Committee.



Disciplinary Boards

Misconduct by any member is investigated by the Disciplinary Tribunals and Appeals Board.

Disciplinary Tribunals: Disciplinary Tribunals are formed as necessary. Each Tribunal consists of three principal and one substitute member, all Practicing CPAs and appointed by the High Council.

Appeals Board: The Appeals Board consists of three principal and one substitute member as follows:

- One CPA appointed by the High Council
- One CPA appointed by the Minister of Economic Affairs and Finance; and
- One law expert appointed by the Minister of Justice.

Members of the High Council, Board of Directors, Supreme Oversight Board, and Specialized Committees are barred from Disciplinary Tribunals and Appeals Board membership.

Disciplinary Orders

According to the IACPA, the disciplinary orders for its members are as follows:

1. Reprimand;
2. Severe reprimand;
3. Prohibition of new engagements for specified period;
4. Suspension up to 12 months;
5. Suspension for more than one year; and
6. Termination from the Association

Disciplinary Tribunals' sentences regarding 1 and 2 above are final. Sentences regarding 3-6 above are subject to appeal within one month as of the date of notification.

The Appeals Board's decisions regarding 3-6 above are final and binding. Decisions regarding 5 and 6 above are subject to the Minister of Economic Affairs and Finance's approval. Approved decisions are considered to be binding. Members sentenced for 4, 5, and 6 above are deprived of being a member of IACPA governing bodies for four years, ten years, and permanently, respectively. Investigation of High Council members' misconduct is vested solely with the Appeals Board.



Revenues

The IACPA is a non-governmental and not-for-profit, financially and legally independent Organization. The IACPA derives its revenue from the following sources:

- Admission Fee;
- Fixed and Variable Membership Fees;
- Training Courses, Conferences and Seminars, and Publications;
- and
- Gifts and Donations

Gifts and donations by members and others are tax deductible.

IFAC Membership

The IACPA has been a member of the International Federation of Accountants (IFAC) since 2004.

The Centre for Professional Accounting and Auditing Studies and Training

The Centre for Professional Accounting and Auditing Studies and Training (The Centre) is established with the aim of enhancing accountancy knowledge of accountants, auditors, public accounting firms' professional staff and managers, candidates seating the IACPA exam, and other interested parties.

The Centre runs different accounting and auditing standards courses for audit trainees, junior auditors, staff/senior auditors, supervisors and managers of member firms periodically. Furthermore, special Continuing Professional Development (CPD) courses are also offered to members.

The publication of accounting and auditing books, booklets, and guidelines, as well as the IACPA's quarterly (Hesabdar Rasmi), are some other activities of the Centre, to enhance accounting knowledge of members and other interested parties.



Member Firms of IACPA

Name	Partners	Tel	Fax
Abad Novin Tehran	Majid Asadi Safa, Ali Asghar Mottaghi, Ahmad Mohammadi	4134781321	4133845176
Abadis Negar Arvan	Alaeddin Mohammadi Sarband, Seyyed Mohammad Reza Dehdashti	88611971	88611971
Aban Argham Pars	Shojae Ebrahimi Tavani, Reza Mazaheri Kalahoruodi, Abdollah Ghaleh	88061990	88061990
Aban Hessab	Morteza Adibi, Nasser Irannejad, Hamid Hosseini, Mohammad Kazemi	88740973	88740860
Aban Ravesh	Zaydolah Meshkati, Mohammad Javad Motamedi Mehr, Ahmad Nasser Jorshari	44241422	89787697
Abrar Andishan	Hossein Jabbari, Hamid Tabaezadeh Fesharaki, Zadolah Fathi	66903893	66900170
Abtin Arman Namdar	Khosrow Arefi, Mohammad Ataei Jafari, Seyed Ali Mehravar	26122478	26155229
Abtin Mohaseb Pars	Masoud Bayat Mokhtari, Mehdi Hosseinzadeh, Mehdi Fakhrian	5138473411	5138473413
Abtin Ravesh-e-Aria	Mousa Hosseini, Hossein Talebi, Naser Asgari Naeini, Mehdi Pourbahamabari, Seyyed Majid Mokhtarnejad, Bahman Fadavi Roodsari	88109418	88109421
Adad Ara	Salar Baba'i, Hassan Razavi, Ebrahim Shakeri, Mohammad Hossein Ghazi Marashi	77516634	77516637
Adak Aeen	Dariush Hasanzadeh, Khalil Ganjeh, Bahman Asghari	88304609	88304602
Adib	Fariborz Etminan, Abdolamir Mirab	88810842	88810842
Aein Abrar Aria	Nasser Shekari Vanaghi, Mohammad Askari Anaraki	86037396	88947331
Aein Abrar Jame	Hossein Ali Bagherzadeh, Hossein Mashhour, Hossein Khairollahi	66009101	66009101
Aein Agahan Hesab	Abolfazl Shirkhani, Hamid Reza Ghannad, Mehdi Vakilian Aghouei	22681604	22682684
Aein Behrang Sadegh	Karim Barzaghi Mulan, Javad Safapour, Gholam Hossein Keshavarz Mohammadian	46091360	46091360
Aein Behravesht	Ali Pazoki, Babak Durgoli, Nader Farahmandnia	88444668	88452862
Aein Mohaseb & Co	Mohammad Ebrahim Pejman, Hamid Ghafourian, Afshin Ghavi Andam	5138846584	5138816250
Aein Pajooan Iranian	Hojat Sabeti Bilandy, Barat Ali Darabi, Tahereh Kamali Moghaddam	5137642121	5137626762
Aein Tadbir Sahand	Mohammad Samaei, Mansour Ataei, Nader Fakhournejad	4133370801	4133367130
Aein Taraz Aria	Ataollah Borna, Asghar Hemasian Etefagh, Akhbar Hashemian	3137866292	3137866292
Afagh Kavoshgaran	Hamid Abolhasani, Ali Akbarzadeh, Mehdi Omidvarafaz	5137259714	5137259714
Agah Negar	Mohammad Afsari, Mohammad Reza Taghvaei, Mohammad Noorzad Dolatabadi	88757592	88505111
Agah Tadbir	Saeed Borhani, Khosrow Hajarizadeh, Siamak Fathi Dehkordi, Mehdi Kiani	3195019986	3195019987
Agahan Argham	Ali Abdullah Shamshirsaz, Masoud Dastjani Farahani, Mohammad Reza Sanei	88744228	88744228
Agahan Argham Khobreh	Mohammadreza Sabounchi, Oroujaly Soleimani Aghcaei, Hossein Hosseinpour Fard	66580903	66580905
Agah Taraz Modaber	Ahmad Jebraeili, Seyed Shahriar Nourian, Kourosh Mohammad Ghomi	3136695424	3136695461
Agahan Taraz Toos	Hashem Khajeh Karameddin, Hasan Saeedi Bilandy, Hossein Mohammad Jani	5137673370	5137673370
Agahgar Taraz	Gholamreza Iravanian, Davood Abdolmohammadi Sanjani, Mohammad Taghi Lak Kamari	88825870	88826295
Aghah Andishan kheradmand	Habib Aghamohammadpour, Mohammad Barzegar Nafari, Abbas Ali Niknafs	88661973	88658400

Member Firms of IACPA

Name	Partners	Tel	Fax
Aghahan & Co	Mohammad Jam, Farid Zokaei Ashtiani, Asghar Tahori, Behzad Feizi, Hamid Namvari, Farid Azizi	88902047	88903899
Ahamiyat Negar	Hossein Saheb Al Zamani, Alireza Hazareh	66381151	66381257
Ahrar Argham	Habib Jahangpshai Rezaei, Houshang Alizadeh, Mohammad Hossein Farzi	88920215	88852941
Amargarane	Kianoush Bahloli, Valikhalife Nayeri	66485063	66485064
Ameen Mahaseb Ravesh	Bijan Ariae Nejad, Qasem Ami, Jahangir Khosrotabar, Navid Zandi Moghadam, Asghar Seraj	22870208	22892981
Amer Moshaver Tehran	Nasrin Pashaei Rad, Masoumeh Shaban, Morteza Nobakht	88890619	88902389
Amin Azmoun	Alireza Akbari Emami, Erfan Zabihi, Yaghoub Nasri Saraei	22909279	26428556
Amin Hesabres Ofogh	Kayhan Azadi, Mehdi Gholami, Abdolkarim Moghadam, Ahmad Ahmadi, Mina Frodian	66593079	
Amin Mahasebe Pars	Ali Akbar Asghari, Behjat Tayeban, Hassan Farnia	88491470	88491470
Amin Moshaver Basir	Ahmad Fallah, Abdolrahim Mapar, Mohsen Nazarian, Mohsen Rahimi	88849001	88793791
Amin Negah Bina	Sajjad Vejahat, Reza Abbasi	44753787	44754694
Amin Tadbir Basir	Amir Naser Dokhani, Kianoush Kiani, Farhad Nawabakhsh, Ali Zohrabifar	66656865	66656867
AmjadTaraze	Asghar Behnia, Mohammad Hossein Vahedi, Mohammad Hassan Vahedi, Mehdi Vahidi	3136621345	3136638992
Andisheh Nikan Hesab	Mohammad Ataei Jafari, Parvin Alinejadi Banaei, Mostafa Pakdaman	88853073	88927591
Andishmand Tadbir	Ali Asghar Jun-Nessari, Amir Hossein Seyyed Salehi, Fathollah Fatemiyeh, Valiollah Karimi, Abbas Morasaneshan, Kamran Salimi	88700821	88700801
Apadana	Yousef Amiri, Jebraeil Bahari, Mohammad Safari Kupaei	88542844	88542845
Ara	Razieh Behforouzi, Roghieh Javdan, Amir Shahlaei Moghadam	88802932	88903949
Argham Behin Ara	Ali Esgandari, Abbas Azami, Seyyed Mohammad Sadat Helbar	44210105	44215347
Argham Namad Chortkeh	Ahmad Afsharian, Mohammad Reza Bahari Mehrabani, Abdolaziz Maghsoudi	2634473335	2634479058
Argham Pazhohan Daghigh	Parviz Azadpeima, Ismail Sheikh Babaei, Mohsen Amoun	88764648	88764648
Argham Pouya	Reza Abolfathizadeh, Nima Akhbari, Mohammad Reza Gharavian, Morteza Ghandchi	5138816359	5138823501
Arghamnegae-e-Aria	Mostafa Ahmadi, Mahnaz Khoshnoudnia, Mohammad Taghi Rezaei, Abolfazl Rezaei, Ghasem Sheikhan, Seyyed Mohammad Tabatabaei, Ali Asghar Arabahmadi, Abbas Heidari Kabriti, Esfandiar Garshasbi, Mashayekhi Karahrودي, Hasan Madamat, Mahmoud Reza Nazeri, Mohsen Zarei, Alireza Zand Baba Raeesi, Abbas Esmaeili, Mohammad Hossein Malekian, Abolfazl Mirzaei, Ali Gashtasb, Mohammad Hossein Abadi	66420263	66920876
Aria Basir Andisheh	Mustafa Khadem Al-Husseini, Abbas Rezaian, Abbas Ali Safaeianpour	88647844	88647843
Aria behraves	Mohammad Saleh, Faramarz Mirzaei Solhi, Fathali Valaei	88034406	88034482
Aria Hesabresan Parsa	Hossein Khatibiyan, Soghra Shahrasi, Mojtaba Saghafi	88774225	88773828
Aria Nik Ravesh	Ahmad Hajizadeh, Mojtaba Gholami, Mohammad Hemmati	88709311	88709313
Aria Ravesh	Seyyed Mohammad Bozorgzadeh, Habib Jameaei, Mohammad Kazem Malaek Sefat	88674704	88198401
Arian Hesabe Shiraz	Mohammad Ja'far Amiri, Mohammad Ali Pesaran, Hossein Homayoun Fard	7136262882	7136286673
Arian Mohaseb-e Pooya	Ali Arshadi, Parviz Piri, Saeed Jalili Sohi, Mostafa Hosseini Mehr, Alireza Fazlzaadeh, Karim Kohandel Moghanloo, Javad Hashemi, Mohammad Hossein Zavarian	88230734	88230735
Arjang Khobreh	Iraj Omid Aligar, Ali Mohammad Rafati, Adel Weissi	44151135	44170318

Member Firms of IACPA

Name	Partners	Tel	Fax
Arkan System	Abdullah Shafa'at, Mohammad Shouqiyan, Behrouz Shirkhani, Afshin Nokhbeh Fallah	88804941	88804940
Arman Andish Agah	Ramin Jahangiri, Mohammad Ja'far Dehghan Tarzjani, Farhad Mosafa, Ghader Sadeghian	4432228222	
Arman Arvin Pars	Seyyed Mostafa Jannesari, Mohammad Behnam Daei Mozhdehi, Javad Raci Nozhedehi, Siros Shams, Jahangir Zolfaghari, Mahmoud Rajaei, Ali Agha Azizi Barzaki, Ali Asghar Moslemi, Seyyed Mehdi Teymourian, Hamid Reza Arjmandi	88937317	88901834
Arman Basir	Mohsen Safajo, Hamid Reza Malek Asgar, Ahmad Issaei Khosh	88746304	88533832
Arman Negar System	Ali Roohbakhsh Sayyaa Moghadam, Javad Nooyi Noghan Neshin	5136089500	5136059991
Arman Novin Residegi	Alireza Fakhr Shafaei, Morteza Kordamdanlou, Mohsen Ganji, Darab Nazemi	88447107	88447107
Arman Osoul	Alireza Fazeli, Alireza Qeidari, Hamid Reza Araabi	66902476	66121863
Arman Pajoohan Mohaseb	Yousef Afzalkhani, Akbar Abbasi, Reza Jamaei	88543965	88171025
Arman Payam Jamea	Kambiz Jamea, Rahim Soleimani, Hasan Ghayami	88316897	88313770
Arman Ravesh	Mohammad Reza Hojjati, Gholamreza Zakeri Nejad, Mohammad Hossein Ghorbani	88606536	88624260
Armoon Gostarane Pishgam	Amir Houshang Deljo, Habib Sezavar, Mahmoud Shokat Fadaei, Khosro Hadevi	88919366	88890613
Arnika Argham Pars	Ali Tavakoli Nia, Pejman Rouhi, Seyed Mahmoud Mousavi Shiri Hassanabadi	5136010414	513601414
Arsheen Hesab	Abbas Ebrahimi, Arsalan Esmaeili Kakrodi, Abdullah Hani, Mehdi Asemi	88480966	88480854
Artin Pargas	Mir Shojae Hosseini Shivaee, Hamid Salimi, Shahram Taheri	44275770	44240673
Arvin Bastan Mosaheb	Hassan Daneshvar, Mahmoud Sanae Zerang, Noorollah Abdolhosseini Moghadam	88471279	88471279
Arvin Hesab Rasa	Farshid Darvish, Mohammad Bagher Maleki, Mehdi Vakili	22876722	22853213
Arvin Khadamat Modiriat Radvin	Ahmad Ali Akbar, Dariush Farahani	88736316	
At-har	Shahrokh Iraj, Masoud Hadian Jazi, Gholamreza Ayoubi	88964280	88964258
Atieh Andish Argham	Siamak Etemadinejad, Shahin Porkaede, Khayrollah Golnarian, Farhad Nejad Falatoury Moghadam	88522096	88752208
Atieh Negar	Saeed Vatani, Hadi Yousefzadeh, Majid Ahmadi	88528195	88528195
Atiyeh Hesab Argham	Mojtaba Asadi, Nosratollah Esmaeili, Morteza Sanati	2632545170	2632545168
Ava Tadbir Taraz	Majid Torkman, Fereydoun Rezaei	3136617452	3136613817
Avand	Mahnaz Afarand, Ali Nazari	88273595	88270840
Avizhe Argham Amin	Ali Esmaeili, Hojat Soleimani, Mohammad Ali Akbakhani	5136017688	5136017573
Azad Ray Amin	Saeed Amini, Hamid Kazemi, Ali Aliabadi	88515464	88515464
Azarin Hesab	Pezhman motemadian dehkordi, Abolghasem Memari	3136641917	3136627907
Azin Argham Payam	Mohammad Khaleghi, Seyed Abdollah Alavi, Gholam Hossein Mokhtari Kheirabadi	66121935	66121935
Azin Taraz Argham	Parviz Shayesteh Shojaei, Hemmat Karimi Kukandeh, Bagher Karivand	88023507	88033369
Azma Taraz Zharf	Mehdi Mohammadi, Ahmad Yaghoobnezhad, Mohammad Reza Salimi Nasr	88745874	88505587
Azmoodeh karan	Davoud Asadi, Hadith Tavakoli Kousha, Asadollah Derakhshani, Masoud Soorani, Ali Asghar Farrokh, Farhad Kazemi, Masoud Bakhtiari, Amir Hosein Abdolmaleki	22925910	22925903
Azmoon Hesab Tadbir	Morteza Shabani, Mehdi Ganjkhani, Behzad Yazdani	88612982	88626017

Member Firms of IACPA

Name	Partners	Tel	Fax
Azmoon Pardaz - Iran Mashhoud	Seyyed Abbas Esmaeilzadeh Pakdaman, Mustafa Ala'i, Ali Akbar Oreai, Mahmoud Babaei Rahni, Nima Jenab, Mohammad Sadegh Heshmati, Mohammad Hassan Saadaty Faryour, Naser Sangraz Yazdi, Abbas Shojaei, Farzad Shahdad Fard, Fariborz Taheri, Alireza Atoufi, Mohammad Reza Golchinpour, Khosro Lotfizadeh, Farshid Mohebbi, Reza Masoomsazadeh, Mahmoud Maivand, Abbas Vafadan, Siavash Mehdipour Roshan, Ramin Heshmati, Hosain Arian, Ahmad Aghajani, Mitra Amiri Moghadam, Mohammad Reza Talaei Pour, Hassan Arab Jafari Mohammadabadi, Hossein Mehrbani, Ehsan Miladian, Kobra Pourghanbari, Emad Daneshvar Deilamani	88736872	88503528
Azmoon Samaneh	Hossein Ghasemi Ruchi, Ali Asghar Najafi Mehri, Seyed Abdolreza (Farhad) Nourbakhsh	77537944	77527458
Azmoon Taraz Pars	Mahmood Reza Amouzegar Haghighi, Seyed Reza Golestani, Hamid Lalpour	7136265402	71336266481
Azmoudegan	Mehrdad Ul-e-Ali, Seyed Morteza Fatemi Ardestani, Farhad Farzan	88919708	88929642
Azmoun	Parvin Jafari Vishkaei, Masoud Dizaei, Hamid Reza Sabzei, Fereydoon Keshani, Iraj Marhamati Khameneh	88934051	88012315
Basir Mohaseb Toos	Gholam Hossein Poorfatemi Jazin, Alireza Rezaei, Baratali Mashkani	5138435026	5138435026
Basir Rahbar	Mahmoud Javadinasab, Akbar Sayam, Roham Mossadeghi	22408556	22408202
BAYATRAYAN	Alireza Jam, Abdolhossein Rahbari, Amir Hossein Zohrabi Maraeh Shahi, Abolqasem Merati	88504586	88502045
Behbin Mohtava	Ramin Rezazadeh, Reza Nouri Roozbehani, Javad Shirkavand	26413905	26413580
Behboud Argham	Seyed Amir Hossein Abtahi Naini, Mehrdad Shariatzadeh, Abolfazl Yousefi, Seyed Hesamesin Gaemmeghami	88520505	88754218
Behdad Hesab Aria	Ali Ramezani, Aghil Mohammadi, Aliasghar Jafarzadeh Hanjani	44289164	44289235
Behdad Ravesh Amin	Seyyed Mohsen Hosseini, Tahereh Shams, Mahmood Mollaei	88392215	88392234
Behmand	Reza Atash, Mohammad Reza Arzomand Someah- Saraei, Nader Rastegari, Ahmad Reza Sharifi Ghazvini, Ali Moshraqi Arani, Hooman Hashi, Rasoul Davazdah Emami	88843708	88844685
Behnam Moshar	Majid Allahverdi, Seyed Reza Taghavi Takyar, Mehdi Reza Ghasemian, Mohammad Ali Moeini	88722143	88711377
Behnoud Hesab	Mohammad Reza Ebrahimi, Reza Salehi, Mehran Faraji, Mahmoud Vahedi	88980448	88980373
Behrad Moshar	Majid Reza Birjandi, Mehraban Parvaz, Farideh Shirazi, Reza Yaghoubi, Morteza Haji Abbasi, Mohammad Reza Abdi	88493171	88309490
Behrang Ravesh	Ali Akbar Khaleghi, Hamid Nassiri Afshar	9121016026	
Behravesh Parsa	Marzieh Pardelie, Morteza Rahmani Yeganeh, Hooshang Rahnamaei	88425209	88425209
Behrouzan Hessab	Mohammad Sadiq Amiri, Bahram Hemmati	22889052	22889624
Bekhrad Yar	Masoud Estehamami, Alireza Poursarvi Tehrani	77514575	77514577
Bidaran	Abbas Asrar Haghighi, Hossein Farajolahi, Mohammad Soleiman, Yeganeh Koshhal	88835207	88831681
Bilan Gozareshgar	Aref Shafaghat Roodsari, Minoo Faghandus Haghighi, Morteza Mambini	88561089	88695719
Bina Tadbir Ravesh	Alireza Ebrahimi Pouyan, Morteza Zanjani, Mazdak Kazemzadeh	86025618	89782153
Boostan Mohasebe Iranian	Mohammad Aqvami Panah, Khosrow Asgari, Mehdi Abbasi	22356431	22356431
Borna Andishan Rayan	Alireza Khalili Shengol, Reza Mohammadi, Bahnam Kiaei	88830676	
Caspian Taraz Sama	Ismail Sotoudeh, Sayed Hassan Mortazavi Kiysari, Javad Amirkhanlou	1133206025	1133206023
Daghigh Azma Taraz	Mohsen Al Agha, Behzad Jafarpour, Mahdi Solati, Taher Maraghehpour	44289456	44289455

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Dailamipour & Co	Mehrdad Choobineh, Mostafa Dilamipour, Kourosh Sepanloo, Abdollah Ghaleh	26213137	26213102
Daria Ravesh	Shahriar Deilam Salehi, Seyyed Ali Shirazi, Hasan Tehrani, Mohammad Hassan Familly, Dariush Aminnejad	44299340	44297192
Dash & Co	Manuchehr Anvarizadeh Naeini, Milton Ivan Karimian, Behrooz Darash, Saeed Rabiee, Seyyed Hossein Arabzadeh	44846601	44846612
Davarane Hesab	Shaban Habibpour Kuchaki, Hossein Sharifi Yazdi, Ebrahim Moradi	88510054	88543783
Dayarahaft	Mansour Asadzadeh, Ali Amani, Iraj Jamshidifar, Mostafa Jahanbani, Ahmad Hasani, Seyyed Jamil Khabbaz Sarabi, Gholamhossein Davani, Mehdi Savadlou, Majid Sefati, Morteza Asgari, Abdolhossein Farzan, Kazem Mohammadi, Farideh Mohammadi, Sanjar Moghbeli, Hasan Manouchehri Fard, Noorzali Mir, Khosrow Vaksheghani Farahani, Ahmad Vahidnia, Sayed Khazrollah Valizadeh, Hamid Khadem	88866022	88867640
Delaram	Mohammad Delaram, Amir Hooshmand Keivanjah	88901496	88808439
Ebtekar Hesab Aria	Ebrahim Esfandiari, Jafar Bagheri, Ayoub Rostami, Sultan Ahmadi, Majid Talaei Pashiri	3136267766	3136267766
Eslahgostaran- e-Amin	Hadi Roohi Sani Langroudi, Sayed Abbas Mousavi	22912418	22912420
Etemaad Argham Amin	Saeed Sheraftmand, Seyyed Hossein Sahaf Razavi, Mohammad Soleimani	44968372	44968356
Etminan Bakhsh & Co	Yassin Ghasemi, Saeed Golmohammadi, Mehdi Moradi	88105367	88105390
Etminan Fard	Hamid Reza Vakili Fard, Masoud Vakili Fard	22148215	22148215
Fahim Modaber	Mohammad Reza Arvan, Bijan Jalali, Mahmoud Mahmudinia	88448360	88448360
Farabin Moshaver Ravesh	Mahmoud Ardestani Jafari, Hassan Varasteh Pour	9351272054	
Faragir Osoul	Murad Jafarzadeh Esalami, Masoud Jafarzadeh Esalam, Ali Sadr Panah	88661175	88661269
Faranegar Hesab Khobreh	Esmail Iqbal Sefat Ronaghi, Naser Kazemi Babil, Morteza Ashouri Fallah	88170697	88170697
Faraz Hesab	Jahangir Haji Mirzabeigi, Firouz Khakpour, Enayat Farooqi	88514539	88519537
Faraz Moshaver	Nariman Ilkhani, Fariborz Heydari Bigvand, Saeed Khariaband, Parviz Sadeghi, Mehdi Safarzadeh, Asghar Abdollahi Tirabadi	88893898	88902522
Fardapadid	Hamidreza Arjmandi, Abolfazl Eslami, Ehsan Rezaei	88890120	88806065
Fardapadid & Co	Asghar Bakhtiari, Hassan Tang Eish, Frank Zende-noush	88007664	88335766
Farivaran Rahbord	Mohammad Saeed Asgharian, Maryam Bostanian, Javad Bostanian, Kayhan Maham, Amir Jamal Omid, Jalil Parmarmian, Hossein Sharafkhani	88087796	88361512
Farjam Andishan Mohaseb	Mahriar Pourghabadi, Mostafa Rezaei, Reza Mesgarah	76790712	76790627
Fater	Majid Bomani Mohammad Abadi, Mehdi Keshavarz Bahadori, Halimeh Khatoon Mousali, Mohammad Reza Nadarian, Azar Salehi Nik, Fatemeh Mahrokh Danaee	66492871	66479189
Ghavaed	Mohammad Ali Basharati, Kourosh Jamshidi Evanaki, Farzin Haji Mohammad Ali	66597753	66597706
hadaf Hamkaran	Mohammad Ali Rademan, Gholam Hossein Samiei Tabrizi, Marjan Seifi, Payam Sadeghi Jazi	88613810	88613809
Hadihesab Tehran	Abbas Jabbari, Akbar Dadgar Namini, Mohammad Hossein (Behrouz) Sorbi, Hamid Reza Kayhani, Ali Kayhani	88443634	88472660
Hafez Gam	Mehdi Aghajani, Sivil Ahmadzadeh, Hamid Khademi, Hossein Sheikhi, Hamid Cheraghi Kazeroni	22912159	22270981
Hafezandishane pars	Yousef Qysavand, Reza Karimi, Asadullah Geranpayeh	44960495	44960495
Hamian kardideh Pars	Hossein Aghamohammadi, Ali Khosravi Lorgani	88690830	88690830

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Hazhiran	Farrokh Arbabi Vahdat, Sasan Emad Dadras, Behrooz Amoo Hashem, Asghar Parsaei, Masih Salarian, Seyed Masoud Hosseini, Nasrollah Saadati	22015229	22019952
Hesab Gostare Pooya	Mohammad Reza Azizi, Mohammad Hassan Karimi, Karim Hatefi, Kamran Khoda'i, Bilal Mohammadzadeh, Mohammad Taramshlou, Ali Alimardani	44973117	44978149
Hesab Negar Matin	Najaf Bagherloo, Ismail Mohammadikia, Mohammad Reza Nazarian Rostami	77649663	77649663
Hesabdanan	Ramezan Ali Keiwani, Khosro Mohammadi Roudbari, Ali Nasiri Nasab Rafsanjani	88712792	88709315
Hesabres Motamed Parsian	Ali Bakhshi, Majid Abdollahi, Mohammad Reza Golmohammadi	88708148	88708148
Hesabresane Noandish	Mansour Khodaparast, Farhad Khalili, Davood Ghargaghabi	88546300	88757479
Hesabresin	Manizheh Arianpour, Hasan Asmaei, Abolfazl Bastami, Manouchehr Zandi	88721269	88716518
Hooshyar Momayez	Mohammad Hosseini Manesh, Mohsen Rezaei, Mozaffar Shafiei, Mohammad Sabere Hashtjin, Amir Hossein Narimani Khamseh, Mohammad Javad Hedayati Amlashi, Mehdi Gharahaghi, Mehdi Moeinpour	88209817	88209819
Hoshiyar Behmand	Mustafa Bataqwa, Mohammad Sakhaei Far, Roya Mehdizadeh, Mohammad Ali Nazeri, Abbas Hoshi, Hamid Yazdan Parasti, Javad Baghban	88843704	88843704
Iman Pardazesh Adad	Ahmad Babaei, Hossein Nourian, Ali Sheikh Olia Lavasani	88206450	88197508
Isatis Mohasebe Kavir	Gholam Hossein Ramezani, Mohammad Ali Motamedi, Ali Mohammad Hemmati	3538265391	3538265392
Karamad Hesab-e-Iranian	Reza Arzeitun, Javad Bakhtiari, Alireza Shahrooz, Hasan Alizadeh, Seyyed Mohammad Keshavarzian, Mehdi Meschi	88334654	88020137
Karaye Pars	Behzad Kiani, Majid Nikbakht Sheibani, Maryam Ali Shiri, Hossein Yarahmadi	7136340016	7136340294
Karbag Saman	Hamid Mohammadnejad, Bahram Heshmati, Vahid Kheradvar	44030002	
Karbord Argham	Mohammad Hossein Badakhsani, Hasan Khodaei, Ali Rahmani, Ali Asghar Mahmoudzadeh	22023544	22038244
Karbord Tahghigh	Mansoor Azamnia, Mohammad Zamani, Mansour Yazdani	3137750144	3137750146
Kashefan	Shahram Pour Ekhtiari Navi, Ghasem Zarghami, Shahrad Avazpour, Ja'far Avazpour, Hadi Malekzadeh	88847525	88827556
Khobregan Hesab Amin	Armia Esfahani, Nasser Shakeri, Alireza Mehdi Babaei	1144227635	1144227638
Khobregane Pars Pouya	Abbas Ahmadian, Ebrahim Khabiri, Hossein Najafi	5138834181	5138834183
khobreh	Davoud Khormarlou, Siavash Soheili, Nematollah Alikhani Rad	88902316	88902340
Koosha Manesh	Ahmad Mousavi, Asadollah Nikouei, Qasem Yahaghi	26200450	22057835
Kooshesh	Amjad Stifaei, Mohammad Hashem Pourmand, Houshang Khoshnavan	88734707	88736361
Mafahim Hesab Jamea	Nader Bassandeh, Shahin Turkamandi, Morteza Fallah Movahed, Hamid Reza Nikkhah	88559370	88550897
Matin Mohaseb Novin		88662592	88662592
Mehrafarin Basir	Reza Divanali	88552089	88552089
Mehregan Taraz & Co	Ebrahim Sana'ifard, Hassan Jafari, Hussein Abbas Talaei	5138844750	5138844750
Modabberan Amin	Ali Esmaeili Shirazi, Mohsen Jahromizadeh, Seyyed Asghar Rahaei	3132373653	3132354378
Modaberane Mostaghel	Nasrollah Saleh, Saeid Sadraei Nouri, Mohammad Reza Taromi,	88511293	88504159

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Mojaraban Pouya	Taghi Amini Far, Ali Asghar Khalafi, Hasan Parsa	88023729	88639701
Mokhtar & Co	Hossein Hasani, Gholamreza Darbari, Bahram Ghiaiei	88909718	88903496
Momayez	Mohammad Nabi Dahi, Hossein Siadat Khu, Saeed Sinaei Mehrabani	88901547	89771641
Mostaghel Andishan PARS	Sayed Saeed Sadeghi, Mohammad Taghi Rostami, Naser Soleimani	88706186	88712599
Motalebzadeh & Co	Akram Aliari, Zahra Motalebzadeh, Mohammad Reza Nasr Esfahani	88549314	88549313
Motamed Arkan	Behrouz Ebrahimi, Mohammad Amiri Sadr, Simindokht Ameri	2633552283	2633552283
Nahan Nik Negar	Yousef Hassanzadeh, Soodabeh Rafiee, Bahman Zohrabi	88891630	88891630
Namagar Hesab	Mohammad Mehdi Omidvar, Mehdi Khakabaz Moghaddam, Reza Mojezati	88581437	88360198
Nami Moshar Agah	Mohammad Fadaei Hosseini, Jahanbakhsh Farhadian Boroujerdi, Seyyed Mohammad Mehdi Yousefzadeh, Hassan Pourmahmoudi Noshari	88016613	88016612
Nekoo Negaresh	Mohsen Asadi, Arezoo Ahmadi, Maryam Parvanehro	886082884	886082884
Nemoodgar Ravesh	Abdul Wahab Barimani, Hasan Reza Zarei, Mosa Mohseni	01133322892	01133324183
Nik Raveshan Tehran	Abdolhossein Tajali, Hossein Heydari, Tirandaz Shakiba, Bijan Abdollahi Namin	77873519	77873519
Nik Raveshane	Sardar Bargahi, Mohammad Hassan Rabiei, Gholamreza Zaryabi Langroudi, Mostafa Haghdooost	88779878	88662894
Noansishan	Soren Ubnu, Gholamali Rashidi, Garo Hoavansyan Far	88847962	88841227
Novinnegar Mana	Mohammad Shariati, Mehdi Shalileh, Mojtaba Ali Mirzaei, Ebrahim Nematpazhouh	88801353	88801241
Olgou Hesab	Hassan Zivari, Saeed Salimi	44250494	44250499
Osool Payeh Faragir	Hassan Saleh Abadi, Ebrahim Mousavi, Rosa Saleh Abadi, Parinaz Mousavi	88708174	88704112
Osoole Andisheh	Shahriar Azari Samani, Frida Ataei, Sayed Hadi AliPour, Mohammad Reza Yadgari	88799365	88876445
Osoolnegar Aria	Firouz Sha'bani, Ahmad Abbasi Dinani, Parviz Moghaddas, Mohammad Badraghee Nejad	88875322	88208598
Pardazesh Hesab Honam	Manuchehr Sarmadi, Seyed Mostafa Shah Sahebi, Reza Tehrani, Naser Solhi	88937396	88938158
Parham Moshar	Mehrdad Haji Abolhasani, Masoud Rajabi Pasikhani, Bijan Najafi	88419152	88408229
Pars	Farahmand Amiri Jubani, Mohammad Mehdi Jamshidifar, Alireza Safaei	2632736862	2632756863
Pars Arkan Taraz	Mohammad Sattari, Qasem Qasemi, Ali Qureishi Tayebi	44470084	44430186
Pars Behravesheh	Ali Banovi, Mohammad Ghabool, Saeed Lal Ghaderi	5137237460	5137277981
Parsian Hesabres Ofogh	Afshin Hassanzadeh Nameghi, Payam Mahmoudi, Hossein Kohandel	5136038797	5136038799
Pasargad Ahrar	Mohammad Taqi Ekhtiari, Gholamreza Hossein Pourmoshtagh, Azam Rezaeipor	44264486	44264487
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Persian pad	Rasool Nasiri Khoubdehi, Reza Yarmohammadi, Meysam Yaseri	22341880	22341880
Peyvand Argham Rahbare Iranian	Manuchehr Ahmadi, Hashem Habibi, Gholam Shaheri	1144291992	1144291993
Pishdaad Andisheh Mehregan	Saeed Rezaei Ghadim, Ali Ramezan Nezhad, Mansour Garkaz	44976815	44089702
Pooyesh Dagheegh Taraz	Davood Hosseini, Seyed Rasoul Hosseini, Kazem Ameri	88141707	88141787
Pouyandegan Pars Hesab	Mohammad Babapour, Jamshid Shahrokhi Chamanabadi, Mohammad Hossein Vadiy Noqabi	4134406536	4134406536
Raahbaran Hesab Tehran	Mohammad Reza Arabi Mazaraeh Shahi, Maryam Arabi Mazaraeh Shahi. Mohammad Esmaeil Noohi	88716121	
Raazdaar	Masoud Parsaei, Mohammad Ali Salehi Tajrishi, Mohammad Jawad Safar Soflaei, Mahmoud Langari, Mahmoud Mohammadzadeh, Saeed Ghasemi, Hamid Reza Forouzan, Majid Rezazadeh, Hasan Haddadi, Maryam Abdollahi Tadi, Ahmad Reza Pakgohar	88726665	89774853
Radeh	Yadollah Alizadeh, Jahangir Koushki	44267045	44266824
Rahbin	Mohammad Hajipour, Hossein Sheikh Sofla, Javad Eishabadi, Naghi Mazraeh Farahani	88523059	88760920
Rahnamoodgaran Kardan	Rasoul Angabini, Qasem Bani Mahd, Masoud Gharib, Hashem Moghdamian	88702420	88713809
Rahnemood Argham Pars	Fereshteh Bakeshlou, Bahman Damani	44978819	44976043
Rahno Hesab Mobin	Saeed Amirkhani, Abbas Khazaneh, Majid Shahbazi, Saeed Fatehi, Touran Poshti	22088547	22372551
Rahyaft Hessab Tehran	Abdullah Tamadon Jahromi, Moosa Hassanzadeh Tazeh Gheshlag, Gholamali Khosravi	88985751	88975721
Ramz Pouya	Hasan Hayat Shahi, Masoud Shiraziyan, Mohammad Hussein Vali	22911883	22229751
Raoufandish Amin	Alireza Dejkameh, Ardeshtir Shahbandiyan, Gholam Hossein Hajforoush	88928981	88929923
Rayan Behravesh Pars	Mohammad Shahabadi, Mohammad Reza Shourvarzi, Kambiz Asgari	5136073411	
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Raymand & Co	Fariborz Amin, Amir Hossein Bahramian, Karim Hossein Abadi, Abbas Ali Dehdashti Nejad, Homayoun Moshirzadeh	22137707	22137708
Roshangar Basir	Nasser Beig, Ramazan Pak, Mohammad Dashtabadi, Javad Salehi	88288862	88288865
Sadr	Hadi Babapour, Mahmoud Sadr, Morteza Azadeh,	88843015	88345794
Salehandishan	Farhad Behzadi, Mohammad Ibrahim Zarangarpour, Soheil Lashgari, Pouya Mahdavi Far	88851675	88947549
Saman Andishan Yekta	Ali Sahraei, Mohammad Reza Nemati, Hamidreza Naghizadeh	22028774	22028776
Saman Pendar	Mohammad Ali Jalali Gloussang, Gholamreza Shajari, Ahmad Zafar Parandeh, Mostafa Hashemi, Mohammadamin Zakizadeh, Akbar Vaghar Kashani	22037213	22012264
Sanjeh Hesab	Mohammad Reza Sarafriz, Mehran Shakeri, Parviz Noobahari Shabestari	88630200	88007496
Sanjideh Ravesh Aria	Loghman Sinakkarimi, Javad Mohammadi, Mohammad Reza Hemmati	44221149	44220072
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Shakhes Ravesh	Moharram Bordbar, Mohsen Hamedifar, Mohammad Nadaf	22043604	22050841
Sherakat	Mohammad Ali Ekbatani, Mahsa Farrokhi, Majid Keshvar Pajouh Langroudi, Sirous Gohari	88717650	88720188
Shohoud Amin	Hassan Hajian, Mohammad Safa Dehghan, Hassan Rooh Afshari, Afsar Abedin	44008177	44049063
Siagh Novin Jahan	Abdolhadi Bahrani Asl, Abbas Hasani Kabootarkhani, Leila Rezaei, Mohammad Taghi Mansouri Rad	44264812	44298622
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Sokhan -e- Hagh	Houshang Khastouei, Shohreh Shahlaei, Asadollah Nili Esfahani	88794646	88794928
Tadbir Mohaseban-e-Tavan	Rouhollah Ghadiani, Majid Ghadiani, Mohammad Nasrollahi Fakjour	44624101	44622917
Tadbir Mohaseb-e-Aria	Abbas Haji Agha Pour, Abdolmohammad Ghiyas Yeganeh, Sirus Mehrabani, Jamshid Peyk Falak	44012536	44961645
Tadbir Mohaseb-e-Shargh	Amir Agha Miri Mousavi, Ali Akbar Arasteh	5136089681	5136089681
Tadbir Omid Khavarmianeh	Touraj Amjadian, Hassan Hajizadeh Kalateh Salari, Mehdi Farzi	88754088	88754088
Tadbir Taraz Negar	Bijan Afshari Aliabad, Alireza Khalilian, Mehraban Reyhani	22912368	22913922
Tadbirgarane Mostaghel	Ahmad Rajab Khah Shahani, Alireza Rasouli, Morteza Masdari	88909144	88908837
Tadvin & Co	Ahmad Sabet Mozaffari, Zahir Shirin, Abolghasem Fakharian, Mohammad Kazem Roohollahi, Hamed Sayyar, Mostafa Norouzi, Varno Safadaraei	88102631	88728525
Talash Argham	Fereydoun Izadpanah, Firouz Arabzadeh	88806876	88806876
Talfighnegar	Mohammad Reza Bayat Sarmadi, Seyed Hossein Rasoulzadeh Kashani, Mir Mahmoud Mousavi Hoijeghan	22142943	22143171
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Taraz Mohaseb Mandegar	Hasan Akhavan Masouleh, Jawad Barouei, Jafar Farzbod	5138463834	5138465159
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Vania Nik Tadbir	Hamidreza Afsar Kazerouni, Behzad Afsharhour, Ali Akbar Parsamanesh, Ahmad Khaleghi Baghi, Hossein Moghimi Esfandabadi, Saeed Nouri	22031476	22031487
Yekta Anishan Bahman	Mahnaz Parafkhandeh Haghighi, Noushin Shapourzadeh, Mohammad Ali Saberi	44017621	44037005
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Yekta Tadbir	Seyed Ahmad Ostad, Shahriar Seifi, Jaber Alizadeh	22888937	22887903
Zharfbin Behbood Argham	Jamshid Eskandari, Mohammad Delirani, Ali Asghar Shahbazi, Hamid Reza Orfi, Amir Hossein Asgarizadeh	88952289	88952289

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