

**Stock corporation's "Tosmare shipyard"
Report of 3 months of 2010.**

(not audited)

CONTENTS

Information about the Company	2
Profit or loss statement	3
Balance sheet	4 - 5
Cash flow statement	6
Equity capital change report	7
Appendixes to annual report	8 - 14

Information about the Company

Name of the Company	Stock company "Tosmare shipyard"
Legal status of the Company	Stock company
Registration number, place and date	210302283, 3 January 200, Company register, Liepaja. 42103022837, 12 May, 2004 Commercial register, Liepaja
Address	42/44G. Baloza Street, Liepaja, LV-3402
The main forms of Company's activities	Construction and repair of technological equipment, ships, yachts, catamarans, containers, roltrailers port services
Names, surnames and held positions of members of the board	Chairman of the board, Id. No. 190463-14655 Member of the board, Id. No.040756-10902 Member of the board, Id. No.020774-12900
Names, surnames and held positions of members of the council	Chairman of the council, Id. No.310867-10726 Vice-chairman of the council Id. No.250154-10952 Member of the council, Id. No.010146-10964 Member of the council, Id. No. 030349-12926 Member of the council, Id. No. 280567-10701
Period of account	1 January 2010 - 31. March 2010
Name and address of the auditor	Evalds Figurnovs Certified auditor (Certificate No.38) Profesors , doctor of economic , p.c. 250135-14053 Auditcompany "Sarguns" Malnavas , 13 Riga LV-1011 Latvia.

PROFIT OR LOSS STATEMENT
for 3 months of years 2009 and 2010

	Appendix	LVL		EUR	
		2010	2009	2010	2009
Net turnover	(1)	1 287 229	1 163 937	1 831 562	1 656 133
Production costs of sold output	(2)	(1 430 798)	(1 331 961)	(2 035 842)	(1 895 210)
Gross profit or losses		(143 569)	(168 024)	(204 280)	(239 077)
Selling costs	(3)	(3 045)	(8 387)	(4 333)	(11 934)
Administration costs	(4)	(45 081)	(58 632)	(64 145)	(83 426)
Other company's economic activity incomes	(5)	84 226	35 575	119 843	50 619
Other company's economic activity costs	(6)	(66 138)	(24 328)	(94 106)	(34 616)
Incomes from membership in holding company's branch and associated companies					
Incomes from securities and loans that have formed the long-term investments					
Other interest incomes and similar incomes	(7)	2	6	3	9
Long-term financial investments and write off of short-term securities values					
Interest payments and similar costs	(8)	(14 447)	(13 766)	(20 556)	(19 587)
Profit or loss before extraordinary items and taxes		(188 052)	(237 556)	(267 574)	(338 012)
Extraordinary incomes					
Extraordinary costs					
Profit or loss before taxes		(188 052)	(237 556)	(267 574)	(338 012)
Company's income tax for the year of account					
Deferred tax					
Other taxes	(9)	(7 243)	(7 314)	(10 306)	(10 407)
Profit or loss of the year of account		(195 295)	(244 870)	(277 880)	(348 419)

Chairman of the board
31 may 2010

/Ivica Galich/

BALANCE on 31. March 2010 and 2009		LVL		EUR	
	Appendix	2010	2009	2010	2009
ACTIVE					
Long-term investments					
I. Intangible investments					
Company's development costs					
Concessions, patents, licenses, trade marks and similar rights					
Other intangible investments					
		1 820	4 560	2 590	6 488
Intangible value of the company					
Advance payments for intangible investments					
Intangible investments total					
	(10)	1 820	4 560	2 590	6 488
II. Fixed assets					
Lands, buildings, constructions, perennial plantations					
		1 755 235	1 790 487	2 497 474	2 547 633
Long-term investments in leased fixed assets					
Equipment and machines					
		795 543	1 029 525	1 131 956	1 464 882
Other fixed assets and inventory					
		41 714	51 882	59 354	73 821
Forming of fixed assets and costs of unfinished objects of construction					
		16 906	16 906	24 055	24 055
Advance payments for fixed assets					
Fixes assets total					
	(11)	2 609 398	2 888 800	3 712 839	4 110 391
III. Investment property					
IV. Biological actives					
V. Long-term financial investments					
Participation in capital of related companies					
Loans to related companies					
Participation in capital of affiliated companies					
Loans to affiliated companies					
Other securities and investments					
			9 810		13 958
Other loans and other long-term debtors					
Own stocks and shares					
Loans to shareholders or participants and management					
Long-term financial investments total					
		0	9 810	0	13 958
Long-term investments total					
		2 611 218	2 903 170	3 715 429	4 130 837
Current assets					
I. Stocks					
Raw materials, direct materials and auxiliary materials					
	(12)	690 778	1 116 169	982 889	1 588 165
Unfinished products					
Complete products and goods for sale					
Unfinished orders					
	(13)	285 027	252 291	405 557	358 978
Advance payments for goods					
		284		404	
Stocks totally					
		976 089	1 368 460	1 388 850	1 947 143
II. For selling held long-term investments					
III. Debtors					
Debts of customers and clients					
	(14)	2 882 436	1 546 946	4 101 337	2 201 106
Accrued incomes					
			271 666		386 546
Debts of associated companies					
Other debtors					
	(15)	136 326	79 442	193 974	113 036
Undeposited shares in company's capital					
Short - term loans to joint owners and management					
Next periods costs					
	(16)	6 007	22 437	8 547	31 925
Debtors total					
		3 024 769	1 920 491	4 303 858	2 732 613
IV. Short-term financial investments					
Participation in capital of related companies					
Own stocks and shares					
Other securities and participation in capitals					
Derivative financial instruments					
Securities and participation in capitals total					
V. Cash assets					
	(17)	1 324	9 717	1 884	13 826
Current assets total					
		4 002 182	3 298 668	5 694 592	4 693 582
Actives total					
		6 613 400	6 201 838	9 410 020	8 824 419

Chairman of the board
31may 2010

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BALANCE on 31.march 2009 and 2008	LVL		EUR		
	Appendix	2010	2009	2010	2009
<u>PASSIVE</u>					
I. Equity capital					
Stock or share capital (equity capital)	(18)	3 203 397	3 203 397	4 558 023	4 558 023
Stock issue extra charge					
Long - term investment reestimation reserve					
Financial instruments reestimation reserve					
Reserves:					
reserves prescribed by law					
reserves for own stocks and shares					
reserves prescribed by company's statutes					
other reserves					
Retained profit					
retained profit of previous years		381 996	569 659	543 531	810 552
retained profit of the year of accountant		(195 295)	-244 870	(277 880)	(348 419)
retained profit, amount		186 701	324 789	265 651	462 133
Equity capital total		3 390 098	3 528 186	4 823 674	5 020 156
II. Provisions					
Provision for pensions and similar obligations					
Provision for prospective taxes					
Other provisions					
Provisions total		0	0	0	0
III. Creditors					
I. Long-term debts to creditors					
Borrowings from credit institutions					
Other borrowings					
Leasing liabilities					
From customers received borrowings					
Debts to suppliers and contractors					
Debts to related companies					
Debts to associated companies					
Tax and social security payments					
Other creditors					
Deferred income liabilities		184 371	205 985	262 337	293 090
Unpaid dividends		4	4	6	6
Next periods incomes					
Long-term debts to creditors total		184 375	205 989	262 343	293 096
II. Short-term debts to creditors					
Borrowings from credit institutions	(19)	1 404 761	1 349 343	1 998 794	1 919 942
Other borrowings					
Leasing liabilities					
From customers received borrowings		190 129	115 671	270 529	164 585
Debts to suppliers and contractors		1 241 341	831 240	1 766 269	1 182 748
Debts to related companies					
Debts to associated companies					
Tax and social security payments	(20)	101 960	54 705	145 076	77 838
Other creditors	(21)	55 676	60 544	79 220	86 146
Next periods incomes					
Unpaid dividends					
Accrued liabilities	(22)	45 060	56 160	64 115	79 908
Derivative financial instruments					
Short-term debts to creditors total:		3 038 927	2 467 663	4 324 003	3 511 167
Creditors total:		3 223 302	2 673 652	4 586 346	3 804 263
Passives total		6 613 400	6 201 838	9 410 020	8 824 419

Chairman of the board

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31may 2010

CASH FLOW STATEMENT

for 3 month of years 2010 and 2009 (according to direct method)

	LVL		EUR	
	2010	2009	2010	2009
I. Cash flow of basic activity				
Incomes from selling the products and rendering of services	924 070	1 695 795	1 314 833	2 412 899
Payments to suppliers, employees, other basic activity expenses	(907 952)	(1 570 217)	(1 291 899)	(2 234 218)
Other company's basic activity incomes or expenses				
Gross cash flow of basic activity	16 118	125 578	22 934	178 681
Expenses for interest payments	(14 311)	(13 600)	(20 363)	(19 351)
Expenses for company's income tax payments		(1 440)		(2 049)
Cash flow before extraordinary items	1 807	110 538	2 571	157 281
Cash flow from extraordinary items				
Net cash flow of basic activity	1 807	110 538	2 571	157 281
II. Cash flow of investment activity				
Acquisition of stocks or shares of related or associated companies				
Incomes from detinue of stocks or shares of related or associated companies				
Acquisition of fixed assets and intangible investments	5 107	87 069	7 266	123 888
Incomes from selling fixed assets and intangible investments				
Issued loans				
Incomes from repayment of loans				
Received interests				
Received dividends				
Net cash flow of investment action	(5 107)	(87 069)	(7 266)	(123 888)
III. Cash flow of financing action				
Incomes from shares and bonds or capital participation stock investments				
Received loans	2 384		3 392	
Received subsidies, grants, gifts or donations				
Expenses for repayment of loans		(27 937)		(39 750)
Expenses for ransom of leased fixed asset				
Paid dividends				
Net cash flow of financing action	2 384	(27 937)	3 392	(39 750)
IV. Result of foreign exchange rate fluctuations				
Net increase or decrease of cash and its equivalents	(916)	(4 468)	(1 303)	(6 357)
Cash and its equivalents residue at the beginning of the year of account	2 240	14 185	3 187	20 183
Cash and its equivalents residue at the end of the year of account	1 324	9 717	1 884	13 826

Chairman of the board
31 may 2010

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EQUITY CAPITAL CHANGE REPORT

for 3 month of years 2010 and 2009

	Stock or share capital	Reserves prescribed by law	Reestimation reserve of long- term investments	Other reserves	Retained profits	Total
	LVL	LVL	LVL	LVL	LVL	LVL
Residue on 31.12.2008	3 203 397				569 659	3 773 056
Increase/decrease of stock or share						0
Increase of reestimation reserve						0
Decrease of reestimation reserve						0
Calculated dividends for year 2008						0
Net profit or loss of accounting period					(244 870)	(244 870)
Residue on 31.03.2009	3 203 397				324 789	3 528 186
Residue on 31.12.2009	3 203 397	0	0	0	381 996	3 585 393
Increase/decrease of stock or share						0
Increase of reestimation reserve						0
Decrease of reestimation reserve						0
Calculated dividends for year 2009						0
Net profit or loss of accounting period					(195 295)	(195 295)
Residue on 31.03.2010	3 203 397	0	0	0	186 701	3 390 098
	EUR	EUR	EUR	EUR	EUR	EUR
Residue on 31.12.2008	4 558 023				810 552	5 368 575
Increase/decrease of stock or share						0
Increase of reestimation reserve						0
Decrease of reestimation reserve						0
Calculated dividends for year 2008						0
Net profit or loss of accounting period					(348 419)	(348 419)
Residue on 31.03.2009	4 558 023				462 133	5 020 156
Residue on 31.12.2010	4 558 023	0	0	0	543 531	5 101 554
Increase/decrease of stock or share						0
capital						0
Increase of reestimation reserve						0
Decrease of reestimation reserve						0
Calculated dividends for year 2009						0
Net profit or loss of accounting period					(277 880)	(277 880)
Residue on 31.03.2010	4 558 023	0	0	0	265 651	4 823 674

EPS on 31.03.2010. LVL (-195295 : 3 203 397) = - 0,0610 LVL or - 0,0868 EUR;

EPS on 31.03.2009. LVL (-244870 : 3203397) = - 0,0764 LVL or - 0,1087 EUR;

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Appendix from 8. to 14 page is an itegral part of this annual report.

31may 2010

APPENDIX

Accounting policy have not changed for time of this report.
Foreign currency's reestimation in lats

	<u>31.03.2010.</u> <u>LVL</u>	<u>31.03.2009.</u> <u>LVL</u>
1 USD	0.521000	0.532000
1 EUR	0.702804	0.702804

Financial statement appendixes Appendixes to profit or loss statement

<u>(1) Net turnover</u>	<u>LVL</u>		<u>EUR</u>	
	<u>3 m.2010</u>	<u>3 m.2009</u>	<u>3 m.2010</u>	<u>3 m.2009</u>
Incomes from ship building	74 761		106 375	
Incomes from ship repair services	1 198 571	1 151 679	1 705 413	1 638 691
Other incomes	13 897	12 258	19 774	17 442
Total	1 287 229	1 163 937	1 831 562	1 656 133
Per geographic regions				
Incomes from service selling in local market	9 024		12 840	
Incomes from service selling to				
Russia	141 170	322 480	200 867	458 848
ASV	45 823		65 200	
Saint Vincent	437 142	113 169	621 997	161 025
Lithuania	347 241	491 032	494 079	698 675
Netherlands		39 641		56 404
Belize	198 473		282 402	
Kipra	32 421		46 131	
Faroe Islands	74 761		106 375	
Norway	1 174		1 671	
Panama		4 147		5 901
Germany		193 468		275 280
	1 287 229	1 163 937	1 831 562	1 656 133
(2) Production costs of sold goods				
Material purchase costs	339 977	264 914	483 744	376 939
Employees salary	202 794	152 845	288 550	217 479
Social insurance costs	47 680	35 552	67 843	50 586
Electricity costs	100 055	79 403	142 365	112 980
Depreciation of fixed assets	97 108	55 393	138 172	78 817
Contagent's services	571 789	684 285	813 582	973 650
Lease payment	9 968	7 466	14 183	10 623
Services from outside	61 112	51 561	86 955	73 365
Other costs	315	542	448	771
Total	1 430 798	1 331 961	2 035 842	1 895 210
(3) Selling costs				
Media advertising expenditures	579	4 001	824	5 693
Business trips	2 466	4 354	3 509	6 195
Other selling costs		32		46
Total	3 045	8 387	4 333	11 934

Appendixes to profit or loss statement (continuation)

	LVL		EUR	
	3m. 2010	3m. 2009	3m. 2010	3m. 2009
(4) Administration costs				
Communication costs	987	949	1 404	1 350
Reward for the board and council	30 732	40 804	43 728	58 059
Social insurance costs	7 227	9 652	10 283	13 734
Office maintenance costs	626	572	891	814
Stock exchange costs	1 250	693	1 779	986
Lawyer's services	840	840	1 195	1 195
Transport costs, business trips	782	3 027	1 113	4 307
Bank services	2 037	1 086	2 898	1 545
Representation expenses	600	1 009	854	1 436
Total	45 081	58 632	64 145	83 426
(5) Other incomes from company's economic activity				
Incomes from realization of materials	55 947	1 171	79 605	1 666
Income from selling the fixed assets		6 500		9 249
Incomes from rent	16 173	13 419	23 012	19 094
Incomes from exchange rate fluctuations	2 886	3 624	4 107	5 156
Incomes from tugboat's services	5 344	6 356	7 604	9 044
Other incomes	3 876	4 505	5 515	6 410
Total	84 226	35 575	119 843	50 619
(6) Other expenses from company's economic activity				
Fixed assets exclusion expenses		7 704		10 962
Material purchase expenses	54 469	243	77 503	346
Tugboat's services expenses	11 323	13 582	16 111	19 326
Personnel expenses (material assistance)	50	700	71	996
Donations, gifts to employees		1 616		2 299
Maintenance expenses of leased fixed assets	296	483	421	687
Total	66 138	24 328	94 106	34 616
(7) Other interest incomes and similar incomes				
Bank rates	2	6	3	9
Total	2	6	3	9
(8) Interest payments and similar expenses				
Paid interests	14 311	13 600	20 362	19 351
Paid fines	136	166	194	236
Total	14 447	13 766	20 556	19 587
(9) Other taxes				
Immovable property tax for land	3 146	3 247	4 476	4 620
Immovable property tax for buildings and construc	4 097	4 067	5 830	5 787
Total	7 243	7 314	10 306	10 407

Appendixes to balance sheet on 31.03.2010.

(10)	Intangible investments					Total
	Concessions, patents, licenses, trade marks and similar rights	Research work and company's development expenses	Other intangible investments (computer pr.)	Company's intangible value	Advance payments for intangible investments	
	Ls	Ls	Ls	Ls	Ls	Ls
Undepreciated value						
31.12.2009.			10 955			10 955
Purchased						0
Written off						0
Reestimated						0
31.03.2010.	0	0	10 955	0	0	10 955
Depreciation						
31.12.2009.			8 450			8450
Calculated			685			685
Written off						0
31.03.2010.	0	0	9 135	0	0	9 135
Residual value 31.12.2009						
	0	0	2 505	0	0	2 505
Residual value 31.03.2010						
	0	0	1 820	0	0	1 820
	EUR	EUR	EUR	EUR	EUR	EUR
Undepreciated value						
31.12.2009.			15 588			15 588
Purchased						0
Written off						0
Reestimated						0
31.03.2010.	0	0	15 588	0	0	15 588
Depreciation						
31.12.2009.			12 023			12023
Calculated			975			975
Written off						0
31.03.2010.	0	0	12 998	0	0	12 998
Residual value 31.12.2009						
	0	0	3 565	0	0	3 565
Residual value 31.03.2010						
	0	0	2 590	0	0	2 590

AS "Tosmare shipyard"
report for 3 m. of 2010

(11) Fixed assets

	Land, buildings, constructions	Equipment and machines	Long-term investments in leased fixed assets	Other fixed assets and inventory	Formation of fixed assets	Advance payments for fixed assets	Unfinished construction works	Total
	Ls	Ls	Ls	Ls	Ls	Ls	Ls	Ls
Undepreciated value								
31.12.2009.	2 316 643	2 158 479		102 508			16 906	4 594 536
Purchased	3 219	3 855		111			3 219	10 404
Written off							3 219	3 219
Reestimated								0
31.03.2010.	2 319 862	2 162 334	0	102 619	0	0	16 906	4 601 721
Depreciation								
31.12.2009.	545 890	1 310 934		58 266				1 915 090
Calculated	18 737	55 857		2 639				77 233
Written off								0
31.03.2010.	564 627	1 366 791	0	60 905	0	0	0	1 992 323
Residual value 31.12.09	1 770 753	847 545	0	44 242	0	0	16 906	2 679 446
Residual value 31.03.10.	1 755 235	795 543	0	41 714	0	0	16 906	2 609 398
Undepreciated value								
	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR
31.12.2009.	3 296 286	3 071 239		145 856			24 055	6 537 436
Purchased	4 580	5 485		158			4 580	14 804
Written off							4 580	4 580
Reestimated								0
31.03.2010.	3 300 866	3 076 724	0	146 014	0	0	24 055	6 547 659
Depreciation								
31.12.2009.	776 731	1 865 291		82 905				2 724 928
Calculated	26 660	79 477		3 755				109 893
Written off								0
31.03.2010.	803 392	1 944 768	0	86 660	0	0	0	2 834 820
Residual value 31.12.09.	2 519 555	1 205 948	0	62 951	0	0	24 055	3 812 508
Residual value 31.03.10.	2 497 474	1 131 956	0	59 354	0	0	24 055	3 712 839

Appendixes to balance sheet (continuation)

(12) Raw materials, direct materials and auxiliary materials

	LVL		EUR	
	31.03.2010	31.03.2009	31.03.2010	31.03.2009
1. Metal	353 750	705 762	503 341	1 004 209
2. Abrasive	421	20 826	599	29 633
3. Pipes	157 193	179 422	223 666	255 295
4. Non-ferrous metals	49 752	37 779	70 791	53 754
5. Products of technical rubber	40 930	46 161	58 238	65 681
6. Other expenses	88 732	126 219	126 254	179 593
Total	690 778	1 116 169	982 889	1 588 165

(13) Unfinished products

	LVL		EUR	
	31.03.2010	31.03.2009	31.03.2010	31.03.2009
Ship building	19 742		28 090	
Ship repair services	254 461	246 925	362 065	351 343
Other	8 856	5 366	12 601	7 635
Total	283 059	252 291	402 756	358 978

(14) Names of purchasers and customers

Total	LVL		EUR	
	31.03.2010.	31.03.2009.	31.03.2010.	31.03.2009.
Accounting value of purchaser's and clients' debts	2 882 436	1 546 946	4 101 337	2 201 106
Net debts of purchasers and clients	2 882 436	1 546 946	4 101 337	2 201 106

(15) Other debtors

	LVL		EUR	
	31.03.2010.	31.03.2009.	31.03.2010.	31.03.2009.
VAT accepted	43 125	13 720	61 361	19 522
In budget overpaid taxes or tax advance payments	76 532	37 206	108 896	52 939
Advance payment persons debts	921	7 708	1 310	10 968
Advance payments for services	15 748	20 808	22 407	29 607
Total	136 326	79 442	193 974	113 036

(16) Expenses of next periods

	LVL		EUR	
	31.03.2010.	31.03.2009.	31.03.2010.	31.03.2009.
Property insurance	1 294	12 393	1 841	17 634
Subscription to press	370	612	526	871
Employees insurance	2 468	3 340	3 512	4 752
Stock exchange expenses	1 875	1 875	2 668	2 668
Other expenses of next periods(participation in exhibition)		4 217		6 000
Total	6 007	22 437	8 547	31 925

(17) Cash

	LVL		EUR	
	31.03.2010.	31.03.2009.	31.03.2010.	31.03.2009.
Money in cash-desk	821	3 831	1 168	5 451
Money in current accounts	503	5 886	716	8 375
Total	1 324	9 717	1 884	13 826

(18) Information about company's own shares and total stock

The issued and totally paid Company's equity capital consists of 3 203 397 stocks with nominal value LVL 1 for one stock.

(19) Loans from credit institutions (short-term)

	31.03.2010.	31.03.2009.	31.03.2010.	31.03.2009.
Total	1 404 761	1 349 343	1 998 794	1 919 942

Appendixes to balance sheet (continuation)

(20) Movement of tax liabilities for 3m. 2010

	01.01.2010.	Calculated in 3m. of 2010	Calculated fine and delay payment	(Paid)/ repaid	Posted to/ (from) other taxes	31.03.2010.
	LVL	LVL	LVL	LVL	LVL	LVL
Value added tax	(15 559)	(39 074)		1 104	(16 013)	(39 724)
Population income tax	15 181	39 108	93	17 100		37 282
State social insurance compulsory payments	28 423	61 840	42	17 254	16 013	57 038
Company's income tax	(30 723)			705		(31 428)
Immovable property tax (land)	(3)	3 146				3 143
Immovable property tax (buildings)	(4)	4 097				4 093
Tax of natural resources	358	355		358		355
Risk duty of business	49	141		141		49
Total	(2 278)	69 613	135	36 662	0	30 808

incl.:

Debt to budget	44 011	101 960
Overpayment	(46 289)	(71 152)

	01.01.2010.	Calculated for 3m. of 2010.	Calculated fine and delay payment	(Paid)/ repaid	Posted to/ (from) other taxes	31.03.2010.
	EUR	EUR	EUR	EUR	EUR	EUR
Value added tax	(22 138)	(55 597)		1 571	(22 784)	(56 522)
Population income tax	21 601	55 646	132	24 331		53 048
State social insurance compulsory payments	40 442	87 990	60	24 550	22 784	81 158
Company's income tax	(43 715)			1 003		(44 718)
Immovable property tax (land)	(4)	4 476				4 472
Immovable property tax (buildings)	(6)	5 830				5 824
Tax of natural resources	509	505		509		505
Risk duty of business	70	201		201		70
Total	(3 241)	99 051	192	52 165	0	43 836

incl.:

Debt to budget	62 622	145 076
Overpayment	(65 863)	(101 240)

(21) Other creditors

	LVL		EUR	
	31.03.2010.	31.03.2009.	31.03.2010.	31.03.2009.
Salary	52 433	55 942	74 606	79 598
Deductions from salary	1 050	1 289	1 494	1 834
Other creditors	2 193	3 313	3 120	4 714
Total	55 676	60 544	79 220	86 146

(23) Accrued liabilities

	LVL		EUR	
	31.03.2010.	31.03.2009.	31.03.2010.	31.03.2009.
Accruals for holiday grants	45 060	56 160	64 115	79 908
Other accruals				
Total	45 060	56 160	64 115	79 908