

執行董事

馬建榮先生，四十一歲，本集團執行董事兼主席，負責本集團的整體業務發展策略，在紡織業具超過二十五年經驗。馬先生在一九八九年加入本集團前，彼曾於紹興棉紡廠及杭州臨平針織服裝廠工作。加盟本集團後，馬先生曾出任寧波申洲織造集團有限公司（「寧波織造」）的織造部經理及寧波織造副總經理及總經理。彼自二零零五年四月以來一直擔任寧波申洲針織有限公司（「申洲針織」）董事長。馬先生為寧波市人大代表。彼於二零零三年九月被寧波市慈善總會譽為「寧波市慈善楷模」；並於二零零四年四月獲浙江省企業聯合會和浙江省企業家協會譽為「浙江省創業企業家」。

黃關林先生，四十歲，本集團執行董事兼總經理，負責本集團的生產、行銷及市場推廣等日常業務運作，在紡織業具超過十八年經驗。黃先生畢業於浙江工業大學，主修化學工業管理工程。一九八九年加盟本集團前，彼曾於浙江省餘杭縣的絲織廠工作。加盟本集團後，黃先生曾任寧波織造的生產經營部經理及副總經理。彼自二零零五年四月以來一直擔任申洲針織總經理。彼為馬建榮先生的妹夫。

馬仁和先生，四十五歲，本集團執行董事兼副總經理，負責本集團染整事務，在紡織業擁有逾二十九年經驗。於一九八九年加入本集團前，曾在紹興棉紡廠及杭州臨平針織服裝廠工作。加盟本集團後，馬先生曾擔任寧波織造染整部經理及副總經理。彼自二零零二年五月起一直擔任申洲針織副總經理。彼為馬建榮先生的堂兄。

Executive Director

Mr. Ma Jianrong (馬建榮), aged 41, is an executive Director and the chairman of the Group. He is responsible for the overall business development strategy of the Group and has over 25 years of experience in the textile industry. Prior to joining the Group in 1989, he worked for Shaoxing Cotton Mill (紹興棉紡廠) and Hangzhou Linping Knitting and Garment Plant (杭州臨平針織服裝廠). After joining the Group, Mr. Ma served as the manager of the knitting and weaving department and a deputy general manager and the general manager of Ningbo Shenzhou Weaving Group Co., Ltd. ("Ningbo Weaving"), the earliest operating entity of the Group. He has been acting as the chairman of Ningbo Shenzhou Knitwear Co., Ltd. ("Shenzhou Knitwear") since April 2005. Mr. Ma is a deputy to the People's Congress of Ningbo City. He was named "Charity Model of Ningbo (寧波市慈善楷模)" by Ningbo Charity Association (寧波市慈善總會) in September 2003 and "Start-up Entrepreneur of Zhejiang Province (浙江省創業企業家)" by the Enterprises United Association of Zhejiang Province (浙江省企業聯合會) and the Entrepreneurs Association of Zhejiang Province (浙江省企業家協會) in April 2004.

Mr. Huang Guanlin (黃關林), aged 40, is an executive Director and the general manager of the Group. He is responsible for the daily operations of the Group such as production, sales and marketing and has over 18 years of experience in the textile industry. Mr. Huang graduated from Zhejiang University of Technology (浙江工業大學) majoring in chemical industry management and engineering. Prior to joining the Group in 1989, he worked for a silk knitting mill in Yuhang County, Zhejiang Province. After joining the Group, Mr. Huang worked as the manager and a deputy general manager of the production and operation department of Ningbo Weaving. He has been acting as the general manager of Shenzhou Knitwear since April 2005. He is the brother-in-law of Mr. Ma Jianrong.

Mr. Ma Renhe (馬仁和), aged 45, is an executive Director and a deputy general manager of the Group. He is responsible for dyeing and finishing affairs of the Group and has over 29 years of experience in textile industry. Prior to joining the Group in 1989, he worked for Shaoxing Cotton Mill and Hangzhou Linping Knitting and Garment Plant. After joining the Group, Mr. Ma worked as the manager and a deputy general manager of the dyeing and finishing department of Ningbo Weaving. He has been acting as a deputy general manager of Shenzhou Knitwear since May 2002. He is a cousin of Mr. Ma Jianrong (his father and Mr. Ma Jianrong's father are brothers).

陳忠靜先生，四十三歲，本集團執行董事兼副總經理，負責本集團的日常行政事務，擁有二十四年行政事務管理經驗。彼獲頒授企業人力資源管理師證書。陳先生於一九九三年畢業於中共中央黨校函授學院政治學專業本科；並於一九九八年結業於杭州大學工業心理(工商管理)研究生班。彼自二零零三年九月起一直擔任申洲針織副總經理。陳先生為寧波市北侖區人大代表。於二零零三年加盟本集團前，彼曾於中國寧波市人民政府工作，先後擔任過中共北侖區委辦公室主任、中國寧波市中共北侖區委員會委員、中共大碇鎮委員會書記、寧波北侖科技園區管委會副主任、北侖重大項目前期工作指揮部總指揮、寧波市政府重大機電項目領導小組辦公室副主任以及中國寧波市重大機電項目配套工程指揮部副總指揮。

鄭妙輝女士，五十歲，本集團執行董事兼副總經理，負責本集團的財務管理，具有逾二十一年的財務管理工作經驗。於一九八八年加盟本集團後，鄭女士曾任寧波織造財務部經理及總經理助理。彼自二零零五年四月以來一直擔任申洲針織副總經理。鄭女士為寧波市北侖區人大代表。此外，彼曾為寧波市北侖區會計學會常務理事，並取得會計師資格證書。

獨立非執行董事

錢鋒先生，六十歲，於二零零五年七月加入本集團擔任為獨立非執行董事。錢先生於一九九八年畢業於上海紡織高等專科學校，主修針織工藝，並獲亞洲(澳門)國際公開大學頒授工商管理碩士學位。彼亦已取得高級工程師證書。錢先生目前擔任中國華源集團有限公司副總裁，之前曾擔任上海針織有限公司總經理、上海針織(集團)有限公司董事長及上海申沃實業有限公司執行總經理。錢先生目前亦為上海服裝行業協會副會長。

Mr. Chen Zhongjing (陳忠靜), aged 43, is an executive Director and a deputy general manager of the Group. He is responsible for the daily administrative affairs of the Group and has 24 years of management experience in administrative affairs. Mr. Chen has obtained a certificate of corporate human resources manager. He graduated from the Correspondence College at the Party School of the Central Committee of the Chinese Communist Party ("CCP") (中共中央黨校函授學院) in 1993 majoring in politics and completed his postgraduate study in industrial psychology (business administration) from Hangzhou University (杭州大學) in 1998. He has been acting as a deputy general manager of Shenzhou Knitwear since September 2003. Mr. Chen is a deputy to the People's Congress of Beilun District, Ningbo City. Prior to joining the Group in 2003, he worked for the People's Government of Ningbo City, and served as the head of Beilun District Committee Office of CCP (中共北侖區委辦公室主任), a committee member of Beilun District Committee of CCP in Ningbo City (中共北侖區委員會委員), secretary of Daqi Township Committee of CCP (中共大碇鎮委員會書記), a deputy head of the Management Committee of Ningbo Beilun Technology Park (寧波北侖科技園區管委會副主任), the commander in-chief of the headquarter in charge of the initial development of Beilun major mechanical and electrical projects (北侖重大項目前期工作指揮部總指揮), a deputy head of the team co-ordinating major mechanical and electrical projects under the Ningbo government (寧波市政府重大機電項目領導小組辦公室副主任) and a deputy chief commander of the headquarter in charge of ancillary work of major mechanical and electrical projects in Ningbo City (寧波市重大機電項目配套工程指揮部副總指揮).

Ms. Zheng Miaohui (鄭妙輝), aged 50, is an executive director and a deputy general manager of the Group. She is responsible for the financial management of the Group and has over 21 years of experience in financial management. After joining the Group in 1988, Ms. Zheng served as the manager and an assistant to the general manager of the finance department of Ningbo Weaving. She has been acting as a deputy general manager of Shenzhou Knitwear since April 2005. Ms. Zheng is a deputy to the People's Congress of Beilun District, Ningbo City. In addition, she was retained by Beilun District Accounting Association (寧波市北侖區會計學會) as a standing committee member and obtained an accountant qualification certificate.

Independent Non-Executive Directors

Mr. Qian Feng (錢鋒), aged 60, joined the Group in July 2005 as an independent non-executive Director. Mr. Qian graduated in 1998 from Shanghai Textile College (上海紡織高等專科學校), majoring in knitting technology, and obtained a master's degree in business administration from Asia International Open University (Macau). He also obtained a certificate of senior engineer. He is currently a vice president of China Worldbest Group Co., (中國華源集團有限公司). Mr. Qian served as the general manager of Shanghai Knitting Company Limited (上海針織有限公司), the chairman of Shanghai Knitting (Group) Company (上海針織(集團)有限公司) and the managing director of Shanghai Shenwo Industrial Company Limited (上海申沃實業有限公司). He now acts as the vice-chairman of Shanghai Garment Industry Association (上海服裝行業協會).

宗平生先生，七十一歲，於二零零五年七月加入本集團擔任獨立非執行董事。宗先生曾獲聘為江南大學(前身為無錫輕工業學院及無錫輕工大學)紡織工程系教師，其後於一九八七年取得教授資格。宗先生於一九九二年享有中國國務院給予的政府特殊津貼。

戴祥波先生，四十三歲，於二零零五年七月加入本集團擔任獨立非執行董事。戴先生於一九八四年畢業於江西財經學院，主修工業會計，並於二零零二年完成浙江大學經濟學研究生課程。戴先生已取得中國註冊會計師及高級會計師證書。彼目前為浙江省註冊會計師協會副秘書長及浙江財經學院會計學院特聘教授。彼亦為東信和平智慧卡股份有限公司、普億實業股份有限公司及耐吉科技股份有限公司獨立董事。戴先生曾任浙江省審計局二處副主任科員、浙江省仙居縣審計局副局長及浙江省審計局法規處副處長。

高級管理層

胡紀軍先生，三十六歲，本集團副總經理，負責本集團於日本及歐美的行銷及市場推廣，在日本針織服裝市場具十六年的銷售及市場推廣經驗。於一九八九年九月加盟本集團後，胡先生曾擔任寧波織造生產營運部副經理及總經理助理，負責出口銷售。彼自二零零五年四月一直擔任申洲針織副總經理。

Mr. Zong Pingsheng (宗平生), aged 71, joined the Group in July 2005 as an independent non-executive Director. Mr. Zong was employed as a teacher of the textile engineering faculty at Southern Yangtze University (江南大學) (formerly known as Wuxi College of Light Industry (無錫輕工業學院) and Wuxi University of Light Industry (無錫輕工大學)). He obtained the qualification of professor in 1987. Mr. Zong has been awarded a special government allowance by the State Council in 1992.

Mr. Dai Xiangbo (戴祥波), aged 43, joined the Group in July 2005 as an independent non-executive Director. He graduated from Jiangxi College of Finance and Economics (江西財經學院) in 1984, majoring in industrial accounting, and completed his postgraduate study in Zhejiang University in 2002, majoring in economics. Mr. Dai has obtained PRC certified accountant and senior accountant certificates. He currently serves as the deputy secretary of Zhejiang Certified Public Accountant Association (浙江省註冊會計師協會) and as a professor specially retained by Zhejiang Finance School at Accounting College (浙江財經學院會計學院). He also serves as an independent director of Eastcompeace Smart Card Co., Ltd. (東信和平智慧卡股份有限公司), Gem-year Industrial Co., Ltd. (普億實業股份有限公司) and Nature Service & Technology Co., Ltd. (耐吉科技股份有限公司). Mr. Dai served as the deputy section head of the second division of the Audit Bureau in Zhejiang Province (浙江省審計局二處), the deputy director of the Audit Bureau in Xianju County, Zhejiang Province (浙江省仙居縣審計局) and the deputy head of the legal system division of Audit Office in Zhejiang Province (浙江省審計局法規處).

Senior Management

Mr. Hu Jijun (胡紀軍), aged 36, is a deputy general manager of the Group. He is responsible for sales and marketing of the Group in Japanese, European and U.S. markets and has 16 years of sales and marketing experience in the Japanese knitwear market. After joining the Group in September 1989, Mr. Hu worked at the production and operation department of Ningbo Weaving as the deputy manager and an assistant to the general manager, responsible for export sales. He has been acting as a deputy general manager of Shenzhou Knitwear since April 2005.

陳根祥先生，五十七歲，申州針織副總經理。陳先生負責本集團產品開發，於紡織業擁有逾四十一年經驗。陳先生已取得染整工程師證書。於一九九三年加入本集團前，他曾擔任上海針織二十廠廠長助理，以及上海寶葉經織有限公司副總經理。陳先生加盟本集團後曾擔任寧波織造集團副總經理。

陳嵐先生，三十九歲，本集團總經理助理，負責棉紗等原材料採購及資訊管理工作，在紡織業有逾十七年工作經驗。陳先生於一九八九年七月加盟本集團後，他曾任寧波織造織造部經理、生產經營部副經理、原材料採購部經理及總經理助理。

江濤先生，三十八歲，本集團總經理助理及申州針織營業一部經理，於織造業具有十一年經驗。江先生畢業於上海大學英語系，主修英語（國際貿易）。加盟本集團前，他曾於上海東方日綿有限公司工作。於一九九八年十月加盟本集團後，江先生曾任寧波織造總經理助理，負責向 Uniqlo 進行銷售。

崔紀鋒先生，四十一歲，本集團總經理助理，負責技術及品質事務，在紡織業具有逾十八年經驗。於一九九零年加盟本集團前，他曾任寧波北侖服裝廠技術副廠長。崔先生加盟本集團後曾於寧波織造生產經營部擔任副經理及總經理助理。

胡永海先生，三十八歲，本集團總經理助理，負責面料技術事務，在紡織業具有超過十七年經驗。彼取得助理經濟師證書。胡先生畢業於浙江工業大學，取得工業管理工程學士學位。彼畢業後隨即加盟本集團，曾擔任過寧波織造生產經營部助理經理、副經理及總經理助理，負責有關面料及技術事務。

Mr. Chen Genxiang (陳根祥), aged 57, is a deputy general manager of Shenzhou Knitwear. He is responsible for the product development of the Group and has over 41 years of experience in textile industry. Mr. Chen has obtained a certificate of dyeing and finishing engineer. Prior to joining the Group in 1993, he served as an assistant to the factory manager of Shanghai Knitting No. 20 Plant (上海針織二十廠) and a deputy general manager of Shanghai Baoye Knitting Company Limited (上海寶葉經織有限公司). After joining the Group, he worked as a deputy general manager of Ningbo Weaving.

Mr. Chen Lan (陳嵐), aged 39, is an assistant to the general manager of the Group, responsible for the procurement of raw materials, such as cotton yarn, and information management, and has over 17 years of experience in textile industry. After joining the Group in July 1989, he served as the manager of the weaving department, the deputy manager of the production and operation department, the manager of the raw materials procurement department and an assistant to the general manager of Ningbo Weaving.

Mr. Jiang Tao (江濤), aged 38, is an assistant to the general manager of the Group and the departmental manager of No. 1 sales department of Shenzhou Knitwear, and has 11 years of experience in knitting and weaving industry. Mr. Jiang graduated from the faculty of English at Shanghai University (上海大學), majoring in English for international trade. Prior to joining the Group, he worked at Shanghai Dongfang Rimian Company Limited (上海東方日綿有限公司). After joining the Group in October 1998, Mr. Jiang served as an assistant to the general manager of Ningbo Weaving and was responsible for the sales to Uniqlo.

Mr. Cui Jifeng (崔紀鋒), aged 41, is an assistant to the general manager of the Group, responsible for technology and quantity affairs, and has over 18 years of experience in textile industry. Prior to joining the Group in 1990, he worked as the deputy factory manager of Ningbo Beilun Garments Plant (寧波北侖服裝廠) in charge of technology. Mr. Cui served as the deputy manager of the production and operation department and an assistant to the general manager of Ningbo Weaving.

Mr. Hu Yonghai (胡永海), aged 38, is an assistant to the general manager of the Group, responsible for the affairs of fabric technology, and has over 17 years of experience in textile industry. He has obtained the certificate of assistant economist. Mr. Hu graduated from Zhejiang Industrial University (浙江工業大學) with a bachelor's degree in industrial management engineering. He joined the Group immediately after graduation and worked as the assistant manager, deputy manager of the production and operation department and an assistant to the general manager of Ningbo Weaving, responsible for the affairs in connection with fabrics and technology.

顧朝權先生，四十三歲，本集團總經理助理，負責製衣一部管理，在紡織業具有超過十八年經驗。於一九八九年加盟本集團前，他曾於中國寧波市北侖區政府工作。顧先生曾任寧波織造辦公室副主任、製衣部經理、製衣一部經理及總經理助理。

陳芝芬女士，三十六歲，本集團總經理助理，負責製衣二部，在紡織業具有超過十六年經驗。於一九九零年四月加盟本集團後，她曾任寧波織造的工段長、其製衣部經理、製衣二部經理及總經理助理。於二零零零年九月至二零零三年六月期間，陳女士完成海軍工程大學課程，主修管理工程。

曹寶坤先生，五十五歲，本集團總經理助理，負責本集團的生產計畫，於紡織業具有超過三十八年經驗。他取得經濟師證書。於一九九九年加盟本集團前，曹先生曾擔任上海針織二十廠計畫主管、日本新翼株式會社針織服裝部經理及上海東方國際集團富井製衣廠副總經理。於一九九九年二月加盟本集團後，他曾出任寧波織造總經理助理，負責生產經營部計畫工作。

言德林先生，五十歲，本集團總經理助理，負責本集團的基礎建設及柬埔寨的業務，在紡織業具有超過十八年經驗。他取得助理經濟師證書。加盟本集團前，言先生曾任杭州臨平針織服裝廠設備科長、辦公室主任以及余杭協作辦公室旗下合營公司副總經理，期間他曾任余杭協作辦公室旗下柬埔寨公司總經理。於一九九九年十月加盟本集團後，言先生曾任寧波織造辦公室副主任，並自二零零五年五月以來一直擔任申洲針織總經理助理。言先生畢業於中共中央黨校函授學院，主修經濟管理。

Mr. Gu Chaoquan (顧朝權), aged 43, is an assistant to the general manager of the Group, responsible for the management of the No. 1 garment manufacturing department (製衣一部), and has over 18 years of experience in textile industry. Prior to joining the Group in 1989, he worked for the government of Beilun District, Ningbo City, China. Mr. Gu served as the deputy head of the office, the manager of the garment manufacturing department, the manager of the No. 1 garment manufacturing department (製衣一部) and assistant to the general manager of Ningbo Weaving.

Ms. Chen Zhifen (陳芝芬), aged 36, is an assistant to the general manager of the Group, responsible for the No. 2 garment manufacturing department (製衣二部), and has over 16 years of experience in textile industry. After joining the Group in April 1990, she worked as the section chief, the manager of its garment manufacturing department, the manager of the No. 2 garment manufacturing department and an assistant to the general manager of Ningbo Weaving. During the period from September 2000 to June 2003, Ms. Chen studied in Naval University of Engineering (海軍工程大學), majoring in management engineering.

Mr. Cao Baokun (曹寶坤), aged 55, is an assistant to the general manager of the Group, responsible for the production planning of the Group, and has over 38 years of experience in textile industry. He has obtained the certificate of economist. Prior to joining the Group in 1999, Mr. Cao worked as the planning director of Shanghai Knitwear No. 20 Plant (上海針織二十廠), the manager of the knitwear department of Japan New Wing Co., Ltd. (日本新翼株式會社) and a deputy general manager of Fujing Garment Plant (富井製衣廠) under Shanghai Oriental International Group (上海東方國際集團). After joining the Group in February 1999, he worked as an assistant to the general manager of Ningbo Weaving and is responsible for the planning of its production and operation department.

Mr. Yan Delin (言德林), aged 50, is an assistant to the general manager of the Group, in charge of the infrastructure of the Group and its Cambodian operations and has over 18 years of experience in textile industry. He has obtained the certificate of assistant economist. Prior to joining the Group, Mr. Yan worked as the head of the equipment division of Hangzhou Linping Knitting and Garment Plant, the head of its office, and a deputy general manager of joint venture companies under Yuhang Cooperative Office (余杭協作辦公室), during which, he served as the general manager of a Cambodian company under the Yuhang Cooperative Office. After joining the Group in October 1999, Mr. Yan worked as the deputy head of the office of Ningbo Weaving and has been acting as an assistant to the general manager of Shenzhou Knitwear since May 2005. He graduated from the Correspondence College at the Party School of the Central Committee of CCP majoring in economic management.

陳岳忠先生，三十六歲，本集團證券事務部部長兼申洲針織董事會秘書。陳先生於一九九二年七月畢業於北京商學院，持有經濟（審計）學士學位，並取得中國註冊會計師證書、中國註冊稅務師證書、高級會計師證書、中國註冊會計師執行證券及期貨相關業務許可證。陳先生於二零零五年一月加盟本集團前，曾為寧波天健永德聯合會計師事務所高級合夥人及其風險管理委員會主任委員、浙江天健會計師事務所寧波分所所長，彼作為執業會計師具超過十年經驗。陳先生亦曾擔任寧波市會計專業中級職務評審委員會委員及寧波遠東資信評估有限公司專家評審委員會委員。

王存波先生，三十三歲，本集團財務部部長兼申洲針織財務總監。彼於一九九五年畢業於浙江工業大學，主修生物化工工程，持有工學學士學位。同年，王先生就讀浙江工業大學，並於一九九八年獲頒授管理學碩士學位。此外，彼取得中國註冊會計師證書、中國註冊稅務師證書、中國註冊資產評估師證書、高級會計師證書及中國註冊會計師執行證券及期貨相關業務許可證。王先生於二零零四年五月加盟本集團前，曾任寧波天健永德聯合會計師事務所合夥人、寧波永德企業管理諮詢事務所副總經理，彼作為執業會計師具超過六年經驗。

公司秘書

郭偉昌先生，三十三歲，本公司的公司秘書兼本集團財務總監。彼為合資格會計師，具有超過八年的融資、審計及企業諮詢經驗。郭先生畢業於香港理工大學，取得會計學學士學位。彼為香港會計師公會執業會計師及英國特許公認會計師公會會員。二零零五年八月加盟本集團前，郭先生曾於安永會計師事務所擔任審計及企業諮詢服務部經理。

Mr. Chen Yuezhong (陳岳忠), aged 36, is in charge of the securities department of the Group and the secretary to the Board of Directors of Shenzhou Knitwear. He graduated from Beijing Institute of Business (北京商學院) with a bachelor's degree in economics (auditing) in July 1992 and has obtained the certificates of the PRC certified public accountant, the PRC registered tax agent and senior accountant and the operating permit of the PRC public certified accountant engaged in securities and futures-related business. Prior to joining the Group in January 2005, he was a senior partner of Ningbo Tianjian Yongde United Accounting Firm (寧波天健永德聯合會計師事務所), the committee chairman of its risk management committee and person-in-charge of Zhejiang Tianjian Accounting Firm, Ningbo Branch (浙江天健會計師事務所), and has over 10 years of experience in acting as certified accountant. He also served as a committee member of the evaluation committee for Mid-Level Accounting Profession of Ningbo City (寧波市會計專業中級職務評審委員會委員) and a committee member of the expert evaluation committee for Ningbo Far East Creditworthiness Assessment Company Limited (寧波遠東資信評估有限公司).

Mr. Wang Cunbo (王存波), aged 33, is in charge of the Finance Department of the Group and the financial controller of Shenzhou Knitwear. He graduated from Zhejiang University of Technology (浙江工業大學), majoring in biology and chemical engineering, with a bachelor's degree in engineering in 1995. In the same year, Mr. Wang studied at Zhejiang University of Technology where he obtained a master's degree in management in 1998. In addition, he has obtained the certificates of the PRC certified public accountant, the PRC registered tax agent and the PRC certified public valuer and senior accountant and the operating permit of the PRC public certified accountant engaged in securities-related business. Prior to joining the Group in May 2004, he was a partner of Ningbo Tianjian Yongde United Accounting Firm (寧波天健永德聯合會計師事務所), deputy general manager of Ningbo Yongde Corporate Management and Consulting Firm (寧波永德企業管理諮詢事務所), and has over 6 years of experience in acting as certified accountant.

COMPANY SECRETARY

Mr. Kwok Wai Cheong (郭偉昌), aged 33, is the company secretary of the Company and the financial controller of the Group. He is a qualified accountant and has over eight years of experience in financing, auditing and business advisory. Mr. Kwok graduated from The Hong Kong Polytechnic University with a bachelor's degree in accountancy. He is a practising member of the Hong Kong Institute of Certified Public Accountants and a member of Association of Chartered Certified Accountants. Prior to joining the Group in August 2005, he was a manager of the assurance and advisory business services department of Ernst & Young Certified Public Accountants.