

AGREEMENT ON

Contract of Management

Between Bell Educational Services Cambridge, UK

and Assumption College Thonburi relating to the Bell English Programme on the campus at Thonburi, Thailand

Effective from 1 May 2024 - 30 April 2025

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SECTION A

1. Definition and Purpose of the Contract

1.1. Definition:

This Contract concerns the operation of Bell - Assumption College Thonburi English Programmes on the campus at Thonburi which is managed by Assumption College Thonburi, in association with Bell Educational Services (Bell) as part of a programme of training and educational co-operation and development. The Contract defines the responsibilities and obligations of Bell and Assumption College Thonburi.

1.2. Appendices to this Contract:

- 1. ACT-Bell salary scales
- 2. Recruitment Services Agreement
- 3. Bell logo
- 4. Management fee formula

1.3 Name

The name of the programme shall be Assumption College Thonburi-Bell Language Centre (ATBLC). ATBLC will use the Bell logo in the form set out in Appendix 3 (the Bell Logo). ATBLC will not use any other logo in conjunction with the Name unless agreed otherwise between Bell and Assumption College Thonburi. The Name and Bell Logo must be used in the premises of ATBLC and school signage, website, stationery, materials, and for all similar purposes in the operations of ATBLC, and must be used accurately and consistently in all circumstances by ATBLC. Each use of the Bell Logo, and its combination with the Name, must be in a form and manner agreed by Bell in all circumstances. The Name and Bell Logo shall cease to be used by Assumption College Thonburi immediately on expiry or termination of this Contract of Management and Assumption College Thonburi agrees immediately on such expiry or termination to take all necessary steps to remove the word Bell from its name. In the case of termination before the date of agreement expiry, the word Bell and the Bell logo will be removed from its name within a period of three months from the date of receipt of written notice. Bell shall not be responsible for any costs of removing the Name and Bell Logo, nor shall Bell be responsible for any losses incurred as a result of removing the Name and Bell Logo or changing such name. All intellectual property rights in the Bell name, the Bell Logo and all other trademarks of Bell shall remain the property of Bell at all times. Assumption College Thonburi shall not register or attempt to register any Bell trade mark in any jurisdiction.

1.4 Purpose

The Contract provides

- English Language courses as required for pupils and students at Assumption College Thonburi as part of the Assumption College Thonburi primary and secondary curriculum.
- By mutual agreement, special courses for schools, companies and individuals from outside Assumption College Thonburi.
- In-service training for teachers of English and other subjects at Assumption College Thonburi from time to time. Up to 50 hours per annum of such in-service training will be provided without extra charge in the period covered by this contract.



 The opportunity for students participating in Assumption College Thonburi-Bell language centre programmes to enter and be prepared for externally validated examinations such as those offered by the University of Cambridge (Cambridge Assessment)

2. Structure and Management of ATBLC

2.1. The Supervisory Board

The Programme is managed by a joint Supervisory Board. The Board consists of

- · The Director
- The Assistant Director
- · The Head of Academic affairs
- The Head of UK Operations of Bell Educational Services or designated representative

The Board is responsible for agreeing the

- long term strategic development of ATBLC
- · assessment of new courses and promotional requirements
- ensuring that the interests of Assumption College Thonburi and Bell are complementary and compatible
- approving all promotional materials for ATBLC

The Board meets by mutual agreement conducting business online as necessary, and approves:

- the general framework of courses
- · salary scales and staffing levels

2.2. Bell representation

The Head of UK Operations will oversee this consultancy. They will have the following responsibilities:

- to supervise Bell's consultancy services (see below)
- · to provide professional guidance and support to the Director of Studies
- to ensure that quality is maintained through the Bell Quality Assurance and Development procedure
- to liaise with the Director of Assumption College Thonburi, or his designated representatives
- to verify all Bell and Bell-related publicity used by ATBLC to promote the Programme and its courses in Thailand in consultation with the Bell UK Marketing Department.

2.3. Management of the Programme

The day to day management of the Programme will be conducted by the Director of Studies, with the support of the Assumption College Thonburi administrator/s.

Responsibilities of the Director of Studies,

The Director of Studies (DOS) is employed by Assumption College Thonburi and works under the professional guidance of the Head of UK Operations. The DOS is responsible for:

- · designing and developing syllabi and curricula for each distinct course
- planning courses and assisting as required with marketing, publicity and the enrolment of students
- advising on staffing requirements and assisting with recruitment of EFL teachers in liaison with the recruitment department of Bell in the UK



- managing the delivery of course programmes and assessment procedures
- · assuring quality through observation of teaching and teacher support
- providing for the professional development of teaching staff
- selecting learning and reference materials for students
- providing data on student hours and teaching hours, as required by the Bell Programme Manager
- submitting monthly reports to the school management and Bell
- assisting in preparing proposals for the development of the programme and long term strategic planning as requested
- evaluation of teachers' performance and submission of evaluation to the school administrator for approval by the school.

Responsibilities of Assumption College Thonburi, administrator/s

The Assumption College Thonburi administrator/s work(s) in close collaboration with the Director of Studies and is/are responsible for supporting the work of ATBLC through:

- · general administration of the programme
- assistance with marketing, promotion and PR jointly with the Director of Studies
- · assisting with the enrolment of students who wish to attend Bell UK courses
- facilitating open communication between programme administration, Assumption College Thonburi and Bell management
- · administrative staff recruitment, employment and supervision
- financial management: budgets, financial performance and reports, handling cash, tax payments
- handling legal aspects of foreign staff employment (visas, work permits, etc) and ensuring regular and timely salary payments
- · arranging medical insurance for foreign teaching staff
- inducting foreign teaching staff into life in Thailand, providing advice on employment, welfare and accommodation issues, making them aware of cultural differences
- · assisting in preparing proposals for the development of the programme.

SECTION B

3. The Contract

3.1. Bell Contributions and Obligations

Bell will receive the Management Fee specified under Financial Arrangements and undertakes to ensure the establishment and implementation of:

Human Resources

- In accordance with the Recruitment Services Agreement, introduction of suitable candidates for the recruitment of:
 - o The Director of Studies
 - Assistant Director of Studies (if/when required)
 - o Teaching staff
- Consultancy and advice on teacher supervision, performance appraisal and development



Marketing and promotion services

- Review of publicity materials and advice on text (Bell to provide logo electronically)
- Provision of adequate supplies of publicity materials on Bell courses in the UK

Staff training and development

• Two tuition-free places per annum, in the year specified, on a course in Bell UK for up to 3 weeks, for Thai members of staff working on the Assumption College Thonburi campus at Thonburi, at the discretion of the Supervisory Board. The exact location and time of the allotted place is at the discretion of Bell Educational Services Ltd. The costs of travel, accommodation and subsistence will be borne by Assumption College Thonburi. The place may be taken by two teachers annually. It is not permitted to accumulate visits in the event of a place not being taken.

Student award place

A free place on a 2-week course at a Bell UK Young Learner centre for a student selected by ATBLC staff for the Bell Award. The free place will include tuition, accommodation, meals, activities, excursions and transfers.

Quality assurance and development

- One management visit per year from senior management staff at Bell
- · Overall quality assurance of the programmes according to Bell guidelines

3.2. Assumption College Thonburi Contributions and Obligations

To support the Bell services outlined above Assumption College Thonburi agrees to provide:

Premises

- staffroom and teacher resource area
- appropriately spacious and light classrooms with air-conditioning and suitable furniture
- classroom equipment including whiteboard, DVD/CD player, power point projector

Furniture and Equipment

- telephone
- e-mail facilities and internet access
- · photocopying facilities
- computer work stations sufficient and appropriate for programme administration. One designated for the Director of Studies, and at least two for teachers' use
- reference and learning materials for a Student Learning Centre

Administration

- the administrative structure and suitably qualified and experienced staff necessary to support the Bell services outlined above
- suitably qualified and experienced administrative staff
- well-defined communication links between Language Programme administration, Assumption College Thonburi and Bell management
- regular and prompt maintenance of all premises and equipment to ensure the good operation of the programme



Promotion

- costs of promoting the programme including design and printing of promotional materials, mailing and advertising.
- planning the advertising and promotional campaign required to promote the programme
- in collaboration with the Director of Studies, assisting and informing students, parents and teachers who are interested in attending Bell UK courses

4. Employment

Assumption College Thonburi undertakes to legally employ all ATBLC staff and to be responsible for

- making the necessary arrangements for the legal employment of all programme staff recruited under the supervision of Bell under Thai law
- · payment of salaries and allowances
- · staff welfare in Bangkok, including cultural awareness training
- issuing teachers' contracts (in consultancy with the Bell Educational Services) which conform with relevant Thai law

SECTION C

5. Financial Arrangements

5.1 Management Fees

- 5.1.1 The annual amount invoiced as a Management Fee will be charged on the basis of the agreed formula as stipulated in Appendix Four related to the number of students enrolled in the programme. This fee will be invoiced annually in arrears on 1st May of each year. AC Thonburi will provide Bell with accurate student numbers at the end of each semester. Payment must occur within 30 days of invoicing. The invoice will be issued in Pound Sterling.
- 5.1.2 Fees and royalties are to be reviewed annually by end of October and changes agreed for the next period starting 01 May.
- 5.1.3 The Management Fee includes:
 - Assistance with recruitment of staff
 - Curriculum, syllabus and course design
 - Professional guidance and support including advice on marketing
 - Quality assurance and development

SECTION D

6. Duration and Termination of this Contract

The Contract will be annually renewable subject to a review by the end of January each year. The Contract may be amended only via formal negotiation between the senior management of Assumption College Thonburi and Bell. It can be terminated provided that notice is given in writing by either party to the other:



by 1st May in any year, to cease April 30th in the following year Otherwise the Contract will continue.

The name Bell may only be used for the duration of the Contract. On termination of the relationship, the name Bell must be withdrawn on the date agreed and no longer used by Assumption College Thonburi.

SECTION E

7. Copyright

- 7.1 Assumption College Thonburi warrants that all materials produced or commissioned by it do not infringe copyright or any other intellectual property rights of any person and undertakes to indemnify Bell for all costs and damages suffered by it in respect of any claim for any such infringement.
- 7.2 The copyright for all materials produced jointly by Bell Educational Services and Assumption College Thonburi (including teaching materials, promotional materials, administrative materials), shall be owned jointly by Bell Educational Services and Assumption College Thonburi. Each partner shall be entitled to use any such jointly produced materials for all purposes of its own activities, but any use of such materials outside the activities of Bell Educational Services or Assumption College Thonburi by either partner must be agreed by both partners.

Copyright for all materials produced by ATBLC during this agreement remains with Assumption College Thonburi. Any use of such materials outside ATBLC must be agreed with both partners.

8. Legal arrangements

The place of jurisdiction for disputes arising from this agreement shall be Thailand, and Thai 1. law will be applied

Date: 06 August 2024

Signed:

Signed:

Frank Pinner Head of UK Operations

Bell Educational Services Ltd Cambridge, England

(Rev. Brother Sakda Sakonthawat, fsg, Ph.D.) Director of Assumption College, Thonburi Bangkok, Thailand

Bell Education Programmes Management Contract Thonburi



Appendix One: Pay scales, Terms and Conditions Bell Partner Schools, Thailand Assumption College, Thonburi

	Teachers	
	Experience	
Degree + EFL Cert.	Newly Qualified 0-1	50,000
	1 - 2 years	52,000
	2 - 3 years	54,000
	3 - 4 years	56,000
Cap = 69,000	4 years or more years	58,000
Degree + PGCE/QTS	Newly Qualified (No Experience)	58,000
	1 year	60,000
Cap = 75,000	2 years or more years	62,000
Degree + PGCE/QTS	Newly Qualified (Previous Teaching Experience)	60,000
	1 year	62,000
Cap = 75,000	2 years or more years	64,000
Degree + Higher EFL Qualification*	Newly Qualified (no experience)	58,000
(MA in TESOL/DELTA)	1 year teaching experience post-qualification	60,000
Cap = 75,000	2 or more years' experience post-qualification	62,000
Degree + Higher EFL Qualification*	Newly Qualified (Previous teaching experience)	60,000
(MA in TESOL/DELTA)	1 year experience post-qualification	62,000
Cap = 75,000	2 or more years' experience post-qualification	64,000
Monthly increment on contract renew	val	4,000
Heads	of Department/Programme Leaders	
2000 TUD mankly income at		
3000 THB monthly increment	ation and an ACCOUNTING	
Cap = Teacher of equivalent qualific	ation salary + 10,000 I HB	
	Assistant Director of Studies	
Below 600 students = 2,000 THB		
600 - 1200 students = 4,000 THB 1201 - 2400 students = 6,000 THB		
	eation salary + increment + 12,000 THB	
cap - reacher of equivalent qualific	Director of Studies	
Qualifications	Experience	
Degree + EFL Diploma &/or MA	Newly appointed	90,000
	1 year	94,000
	2 years	98,000
	3 years	102,000
		1000



5 years (Top of scale)	110,000
Monthly increment on contract renewal	4,000
For DoS with only Degree + EFL Cert, selary will be 10,000 Baht less per month	
Applicable to the current DOS only, an additional 30,000THB per month to manage the ACT English addition to ACT Bell.	sh Program in

End of Contract Bonus			
	Teacher	DoS	
End of year 1	50 % month's salary	100% month's salary	
	100% of one month's final salary	100% of one month's final salary	
End of Year 2 & Beyond	50% of one month's year 1 salary	50% of one month's year 1 salary	

	Flights	
	Flight	
All staff on 1 yr contracts	Single flight (recruited country to Thailand at contract start)	Yes
All staff on 2 yr contracts	Single flight (recruited country to Thailand at contract start) Single flight (Thailand to recruited country at contract end) flight only - no cash allowance in lieu of flight	Yes Yes Max 30,000
DOS		V
005	One round trip airfare (year 1)	Yes
DOS now has one-year contracts	One round trip airfare (year 2)	Yes Max 45,000

Insurance

All teachers employed at Bell partner schools in Thailand receive insurance cover from BUPA (Thailand). The cost of coverage to partner schools is approx.10,000 THB per employee

Note: "The specified insurer (BUPA Thailand) may change if better coverage can be obtained with a different insurance provider

General Terms and Conditions

- 1. Contact hours per week: 21 hours per week (based on 60-minute hours)
- 2. Cover hours before OT paid: 5 hours per week
- 3. Paid Annual Leave: 40 working days per year (8 weeks)
- 4. Sick days per year (full pay): 5 working days per year



Appendix Two

Recruitment Services Agreement

between Assumption College, Thonburi, whose principal place of business is at 92 Assumption College Road, Banghai, Bangkae, Bangkok [Client] and Bell Educational Services Ltd of 1 Red Cross Lane, Cambridge, CB2 0QU [Agency]

1. DEFINITIONS

1.1 In these Terms of Business the following definitions apply:

"Candidate" a person Introduced by the Agency to the Client to be considered for Engagement.

"Agency" means Bell Educational Services Ltd of 1 Red Cross Lane, Cambridge, CB2 0QU.

For the purpose of recruiting for partnerships or contracts Bell acts as an Employment Agency as defined in the Conduct of Employment Agencies and Employment Businesses Regulations 2003.

"Client" as highlighted above.

"Engagement" the employment, hire or other use, directly or indirectly and whether under a contract of service or contract for services or otherwise, and/or whether on a permanent, temporary or other basis, of a Candidate by or on behalf of the Client.

"Introduction" the provision to the Client of information by the Agency which identifies a Candidate.

- 1.2 Unless the context requires otherwise, references to the singular include the plural.
- 1.3 The headings contained in this Agreement are for convenience only and do not affect their interpretation.

2. FRAMEWORK

- 2.1 This Agreement sets out a framework structure for the Client to procure recruitment and related services from the Agency in relation to individual assignments.
- 2.2 In order to request recruitment services from the Agency, the Client will complete an Assignment Request form as set out in Schedule 1.

3. NOTIFICATION AND FEES

3.1 Fees payable to the Agency are defined in the Client's Partner agreement with the Agency.

4. CLIENT OBLIGATIONS

- 4.1 The Client acknowledges and agrees that:
- a) by requesting the Agency to carry out an act on its behalf, the Client authorises the Agency to act on the Client's behalf for that purpose; and
- b) by requesting the Agency to introduce Candidates to it, the Client authorises the Agency to issue any general advertising for that position
- 4.2 In respect of each assignment, the Client will give the Agency sufficient details to find a suitable Candidate including, at least, the details set out in Schedule 1 together with any additional information as the Agency may reasonably require.
- 4.3 In respect of each assignment, the Client shall conduct a risk assessment of all premises from which any Candidate shall be required to carry out their Engagement. The Client will provide the Agency with a copy of the assessment and keep the Agency informed of any future changes.
- 4.4 The Client shall satisfy itself as to the suitability of any Candidate for the Vacancy for which the Candidate has been introduced. The Client acknowledges and agrees that it is the Client's responsibility to take up and verify references provided by the Candidate, check the validity of qualifications provided by the Candidate, obtain any work or other permits needed by the Candidate and ensure that the Candidate satisfies any medical requirements that may be appropriate or required by law.

4. CLIENT OBLIGATIONS (continued)

- 4.5 The Client shall notify the Agency in writing immediately on the occurrence of the first of the following events:
- a) a Candidate accepts an offer of Engagement from the Client; or
- b) the commencement of an Engagement by a Candidate



5. AGENCY OBLIGATIONS

5.1 The Agency endeavours to ensure the suitability of any Applicant introduced to the Client by obtaining confirmation of the Applicant's identity; that the Applicant has the experience, training, qualifications and any authorisation which the Client considers necessary or which may be required by law or by any professional body; and that the Applicant is willing to work in the position which the Client seeks to fill.

6. LIABILITY

6.1 The Agency shall not be liable under any circumstances for any loss, expense, damage, delay, costs or compensation (whether direct, indirect or consequential) which may be suffered or incurred by the Client arising from or in any way connected with the Agency seeking an Applicant for the Client or from the failure of the Agency to introduce any Applicant. For avoidance of doubt, the Agency does not exclude liability for death or personal injury arising from its own negligence.

7. CONFIDENTIALITY

7.1 All introductions are confidential. All work undertaken by the Agency for the Client in respect of the Introduction of a Candidate to the Client shall be for the private and confidential use of the Client only and should not be reproduced in whole or in part or relied upon by third parties for any use whatsoever, without the express written authority of the Agency.

8. LAW

Bre. See

8.1 These Terms are governed by the law of England & Wales and are subject to the exclusive jurisdiction of the Courts of England & Wales.

Signed for and on behalf of the client

(Rev. Bro.Sakda Sakonthawat, fsg, Ph.D.)

Dated

5 July 2024



Appendix three - Bell logo





Appendix Four - Management Fee Formula

Stude	nt hours	Management fee THB	Incremental charge THB
0	50.000	972,000	50,400
50.001	55.000	1,022,400	50,400
55.001	60.000	1,072,800	50,400
60.001	65.000	1,123,200	50,400
65.001	70.000	1,173,600	50,400
70.001	75.000	1,224,000	50,400
75.001	80.000	1,274,400	50,400
80.001	85.000	1,324,800	50,400
85.001	90.000	1,375,200	50,400
90.001	95.000	1,425,600	50,400
95.001	100.000	1,476,000	50,400
100.001	105.000	1,526,400	50,400
105.001	110.000	1,576,800	50,400
110.001	115.000	1,627,200	50,400
115.001	120.000	1,677,600	50,400
120.001	125.000	1,728,000	50,400
120.001	125.000	1,728,000	30,400
125.001	130.000	1,778,400	43,200
130.001	135.000	1,821,600	43,200
135.001	140.000	1,864,800	43,200
		1,908,000	43,200
140.001	145.000		
145.001 150.001	150.000	1,951,200 1,994,400	43,200
And the second second	155.000		43,200
155.001	160.000	2,037,600	43,200
160.001	165.000	2,080,800	43,200
165.001	170.000	2,124,000	43,200
170.001	175.000	2,167,200	43,200
175.001	180.000	2,210,400	43,200
180.001	185.000	2,253,600	43,200
185.001	190.000	2,296,800	43,200
190.001	195.000	2,340,000	43,200
195.001	200.000	2,383,200	43,200
200.001	205.000	2,426,400	43,200
205.001	210.000	2,469,600	43,200
210.001	215.000	2,512,800	43,200
215.001	220.000	2,556,000	43,200
220.001	225.000	2,599,200	43,200
225.001	230.000	2,642,400	32,400
230.001	235.000	2,674,800	32,400
235.001	240.000	2,707,200	32,400
240.001	245.000	2,739,600	32,400
245.001	250.000	2,772,000	32,400
250.001	255.000	2,804,400	32,400
255.001	260.000	2,836,800	32,400
260.001	265.000	2,869,200	32,400
265.001	270.000	2,901,600	32,400
270.001	275.000	2,934,000	32,400
275.001	280.000	2,966,400	32,400
	285.000		32,400
280.001 285.001	290.000	2,998,800 3,031,200	32,400
290.001	295.000	3,063,600	32,400
295.001	300.000	3,096,000	32,400



Stude	ent hours	Management fee THB	Incremental charge THB
300.001	305.000	3,108,000	12,000
305.001	310.000	3,120,000	12,000
310.001	315.000	3,132,000	12,000
315.001	320.000	3,144,000	12,000
320.001	325.000	3,156,000	12,000
325.001	330.000	3,168,000	12,000
330.001	335.000	3,180,000	12,000
335.001	340.000	3,192,000	12,000
340.001	345.000	3,204,000	12,000
345.001	350.000	3,216,000*	12,000
350.001	355.000	3,228,000	12,000
355.001	360.000	3,240,000	12,000
360.001	365.000	3,252,000	12,000
365.001	370.000	3,264,000	12,000
370.001	375.000	3,276,000	12,000
375.001	380.000	3,288.000	12,000
380.001	385.000	3,300,000	12,000
385.001	390.000	3,312,000	12,000
390.001	395.000	3,324,000	12,000
395.001	400.000	3,336,000	12,000



Appendix three – Bell logo





Appendix Four - Management Fee Formula

Stude	nt hours	Management fee THB	Incremental charge THB
0	50.000	972,000	50,400
50.001	55.000	1,022,400	50,400
55.001	60.000	1,072,800	50,400
60.001	65.000	1,123,200	50,400
65.001	70.000	1,173,600	50,400
70.001	75.000	1,224,000	50,400
75.001	80.000	1,274,400	50,400
80.001	85.000	1,324,800	50,400
85.001	90.000	1,375,200	50,400
90.001	95.000	1,425,600	50,400
95.001	100.000	1,476,000	50,400
100.001	105.000	1,526,400	50,400
105.001	110.000	1,576,800	50,400
110.001	115.000	1,627,200	50,400
115.001	120.000	1,677,600	50,400
120.001	125.000	1,728,000	50,400
120.001	120.000	1,720,000	100,700
125.001	130.000	1,778,400	43,200
130.001	135.000	1,821,600	43,200
135.001	140.000	1,864,800	43,200
140.001	145.000	1,908,000	43,200
145.001			43,200
150.001	150.000 155.000	1,951,200 1,994,400	43,200
155.001	160.000	2,037,600	43,200
160.001	165.000	2,080,800	43,200
165.001	170.000	2,124,000	43,200
170.001	175.000	2,167,200	43,200
175.001	180.000	2,210,400	43,200
180.001	185.000	2,253,600	43,200
185.001	190.000	2,296,800	43,200
190.001	195.000	2,340,000	43,200
195.001	200.000	2,383,200	43,200
200.001	205.000	2,426,400	43,200
205.001	210.000	2,469,600	43,200
210.001	215.000	2,512,800	43,200
215.001	220.000	2,556,000	43,200
220.001	225.000	2,599,200	43,200
	7		
225.001	230.000	2,642,400	32,400
230.001	235.000	2,674,800	32,400
235.001	240.000	2,707,200	32,400
240.001	245.000	2,739,600	32,400
245.001	250.000	2,772,000	32,400
250.001	255.000	2,804,400	32,400
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265.001	270.000	2,901,600	32,400
270.001	275.000	2,934,000	32,400
275.001	280.000	2,966,400	32,400
280.001	285.000	2,998,800	32,400
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295.001	300.000	3,096,000	32,400



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305.001	310.000	3,120,000	12,000
310.001	315.000	3,132,000	12,000
315.001	320.000	3,144,000	12,000
320.001	325.000	3,156,000	12,000
325.001	330.000	3,168,000	12,000
330.001	335.000	3,180,000	12,000
335.001	340.000	3,192,000	12,000
340.001	345.000	3,204,000	12,000
345.001	350.000	3,216,000*	12,000
350.001	355.000	3,228,000	12,000
355.001	360.000	3,240,000	12,000
360.001	365.000	3,252,000	12,000
365.001	370.000	3,264,000	12,000
370.001	375.000	3,276,000	12,000
375.001	380.000	3,288.000	12,000
380.001	385.000	3,300,000	12,000
385.001	390.000	3,312,000	12,000
390.001	395.000	3,324,000	12,000
395.001	400.000	3,336,000	12,000