[]

1				
	2004	2005	2006	
4 :				
4- :				
	GB	,		
	1 60%	1	2 20%	
4- :				
	GB (3)	(2)	(3) (1)	(,)
4- :				
		10	15	
	18	14	14	

		2004	2005	2006	
	• 가	10	14	14	가
5 :					
	5- :				
		(55%)	()	-	
			4	4	
			4	-	
	(가)	-	2	-	

	1	(:)

				(' ')
	10,436,038	5,740,538	4,695,500	
	10,296,667	5,688,667	4,608,000	
4:	10,296,667	5,688,667	4,608,000	
4- :	10,197,028	5,597,028	4,600,000	
	10,150,000	5,550,000	4,600,000	
				(2420-2422-210-401-01)
				= 10,000,000
				10,000,000,000 - 5,400,000,000 = 가 4,600,000
4- :	85,702	77,702	8,000	
	44,130	36,130	8,000	
				(2420-2422-120-201-01)
				- = 33,480
				33,480,000 - 25,480,000 = 가 8,000
	87,500	0	87,500	
				(5110-5111-310-311-01)
				'05
				10,000,000,000 * 3.5% * 1/4 = 87,500