## Appendix 1. List of Individuals and Entities Interviewed for Study

* **State Registration Agency** of RA Ministry of Justice, Deputy Head of the Agency Armen Arakelyan, Head of Division of Reorganizations and Foundations Garegin Khachatryan Adviser Gagik Mkrtchyan
* **RA Central Bank**, Sos Hakobyan Methodologies Legal Adviser of Legal Compliance Division of the Financial Monitoring Center
* **RA Ministry of Finance**, Nairuhi Vetisyan, Head of International Tax and Customs Relations Division Revenue Policy and Administration Methodology Department
* **State Revenues Committee** under RA Government, Head Of [Administration Methodology, Procedures and Service Department](http://www.petekamutner.am/asStructuralUnits.aspx?itn=asDepartments&suid=230) Arman Poghosyan
* **Mining Agency** under RA Ministry of Energy Infrastructures and Natural Resources:
1. **Mining Right Formation Division, Gagik Haroyan, Head of the Division**
2. **Mining Examination and Resource Approval Division, Hrant Avetisyan, Head of the Division**
3. **Geology, Normative-Methodical and Analysis Division, Shushanik Qerobyan, Head of the Division**
4. **Subsoil Use Projects, Programs and Agreement Division, Vachagan Harutyunyan, Head of the Division.**
* **Environmental and Mining Inspectorate** under RA Ministry of Natural Protection, Marat Badalyan, Deputy Head
* **Minister of Justice,** Mr. Davit Harutyunyan
* **E&Y Armenia**:
1. Vahangn Marukhyan, Transaction Advisory Services
2. Kamo Karapetyan, Senior Manager, Tax & Law
3. Levon Gevorgyan, Manager, Head of Law Practice
4. Hripsime Aleksandryan, Manager, Assurance Services
* **BDO Armenia**:
1. [Vahagn Sahakyan, Managing Partner](http://www.bdoarmenia.am/en-gb/our-people/vahagn-sahakyan)
2. Hrachyan Hovhannisyan, [Head of Service, Audit and Audit Related Services](http://www.bdoarmenia.am/en-gb/our-people/hrachya-hovhannisyan)