

**REFINADORA COSTARRICENSE DE PETROLEO**  
**DEPARTAMENTO DE CONTADURIA**  
**INCOME STATEMENT**  
**For the month ended October 31, 2008**

	<b>Colones</b>	<b>U.S. dollars</b>
SALES	1,287,318,227,330	2,450,307,835.11
LESS: SALES COST	(1,205,327,908,377)	(2,294,245,785.59)
<b>GROSS EARNING</b>	<b>81,990,318,953</b>	<b>156,062,049.51</b>
<b>OPERATING COSTS</b>		
Top management	(4,781,017,148)	(9,100,285.79)
Development and Oil Purchase	(1,579,826,983)	(3,007,074.98)
Refining	(848,482,512)	(1,615,018.96)
Management and Finance	(8,826,815,971)	(16,801,142.00)
Distribution and Sales	(13,902,746,126)	(26,462,771.24)
Total operating costs	(29,938,888,740)	(56,986,292.97)
<b>OPERATIONAL EARNINGS</b>	<b>52,051,430,213</b>	<b>99,075,756.54</b>
OTHER EXPENSES	(4,208,980,540)	(8,011,459.62)
OTHER INCOME	5,815,987,543	11,070,269.61
<b>EARNINGS BEFORE INCOME TAX, NET</b>	<b>53,658,437,216</b>	<b>102,134,566.53</b>
Income tax	(5,664,054,135)	(10,781,076.45)
<b>NET PERIOD EARNINGS</b>	<b>47,994,383,081</b>	<b>91,353,490.08</b>

Nota: Las cifras en colones (moneda funcional) se convierten en us dollars, conforme la NIC 21, al tipo de cambio promedio de venta para el sector público no bancario, para el periodo de operación. (Exchange average rate for seven months)  
Fuente: Estados financieros. Depto de Contaduría.