

APPLICATION CHECKLIST

Motor Common Carrier of Persons in Paratransit Service

Use this checklist to make sure you have enclosed all required items or your application will not be processed. You cannot operate in Pennsylvania until you receive a Certificate of Public Convenience from the Commission.

- The original Application with original signatures (unless e-Filed with the Commission's online e-Filing system at www.puc.pa.gov).
- Verified Statement of Applicant.
- A certified check, money order, or check from your attorney for \$350 made payable to "Commonwealth of Pennsylvania."
- IF application is being made as an individual or sole proprietor.
- IF application is being filed by a Partnership, provide a list of the names and addresses of ALL partners.
- IF application is being filed by a Limited Partnership, provide a list of names and addresses of ALL partners, and your PA Corporation Bureau Entity ID Number.
- IF application is being filed by a Limited Liability Partnership, provide a list of names and addresses of ALL partners, and your PA Corporation Bureau Entity ID Number.
- IF application is being filed by a Limited Liability Company, provide a list of the names and addresses of ALL members and the Title of each member, and your PA Corporation Bureau Entity ID Number.
- IF application is being filed by a Corporation for Profit, provide a list of ALL corporate officers and titles, the name of each shareholder, distribution of shares, and your PA Corporation Bureau Entity ID Number.
- IF application is being filed by a Corporation Non-Profit, provide a list of ALL corporate officers and titles and those serving on the Board of Directors, and your PA Corporation Bureau Entity ID Number.

ALL Parties to proceedings pending before the Commission must open and use an e-filing account through the Commission's website, OR you may submit your filing by overnight delivery. If a filing contains confidential or proprietary material, the filing is required to be submitted by overnight delivery.

If not e-Filed, mail your application and attachments to: SECRETARY PA PUBLIC UTILITY COMMISSION, 400 NORTH STREET, 2ND FLOOR, HARRISBURG, PA 17120

Corporate entities (corporations, LPs, LLPs, and LLCs) and fictitious trade names must be registered with the PA Department of State. Companies incorporated in other states must register as a foreign business corporation. Individuals acting as sole proprietors and partnerships do not have to register.

If you are not registered with the PA Department of State, you can apply at its website at www.dos.state.pa.us/corps on how to do business in Pennsylvania as:

PA Corporations (Profit and Non-Profit) – apply for Articles of Incorporation

Foreign Corporations – apply for a Certificate of Authority

PA Limited Partnerships (LPs), Limited Liability Partnerships (LLPs), and Limited Liability Companies (LLCs) – apply for an Application of Registration

Fictitious Name Registration – File ONLY IF Trade Name will be different than the business name you register with the PA Department of State.

General Information for Preparing and Filing the Application for Motor Common Carrier of Persons in Paratransit Service.

1. This application is required to request a Certificate of Public Convenience to operate as a commercial carrier of people, when providing transportation on a nonexclusive, advance reservation basis. Service includes, but not restricted to:

- Transportation of people whose personal convictions prevent them from owning or operating motor vehicles.
- Transportation of people to correctional facilities for visitation.
- Transportation of people in wheelchair and stretcher vans.

****Important Note: Paratransit carriers may not render service to or from airports.***

2. Upon approval of the application, you will be notified that prior to providing service in Pennsylvania you must submit evidence of insurance to the Public Utility Commission. **Your permanent evidence of insurance will be a Form E for bodily injury and property damage insurance.** This form is mailed to the Commission directly from the home office of your insurance carrier. The name and address on your Form E must **exactly** match the name and address you have provided on your application. Your insurance company must subscribe to the NIC Insurance Filing website at www.nicinsurancefilings.com . You will request the insurance company (not the agent) to file the required insurance forms electronically through NIC. Mailed insurance forms are no longer acceptable. The minimum limits of insurance are as follows:

Minimum limit dependent upon manufactured rated seating capacity of the vehicle. Carriers operating any vehicle of

- | | | |
|------------------------|-----|--|
| 15 passengers or less: | (a) | \$35,000 to cover liability for bodily injury, death or property damage incurred in an accident (BIPD). |
| | (b) | \$25,000 first party medical benefits, \$10,000 first party wage loss benefits, and conforming to 75 PA C.S. §§1701 - 1798 (relating to Motor Vehicle Financial Responsibility Law). |
| | (c) | First party coverage of the driver of certificated vehicles shall meet the requirements of 75 PA C.S. §1711 (relating to required benefits). |

Application for Motor Common Carrier of Persons in Paratransit Service

THIS APPLICATION IS TO BE USED FOR COMMON CARRIER PASSENGER SERVICE WHEN PROVIDING TRANSPORTATION ON A NONEXCLUSIVE, ADVANCE RESERVATION BASIS.

1. **Legal Name of Applicant** (Individual, Partnership or Corporation)

Popular Medical Services LLC

- If you are an individual who has not formed any type of corporate entity, you should enter your name **as it will appear on your insurance documents**.
- If you are filing for a partnership, but **not a limited liability partnership**, the names of all partners must be entered on this line. Those names should be entered **as they will appear on your insurance documents**. This includes husbands and wives filing jointly.
- If you are filing for a corporate entity (corporation, limited liability company, or limited liability partnership), **even if you are the sole shareholder member**, you must enter the name **exactly as it appears on the registration papers from the Corporation Bureau of the Pennsylvania Department of State**.

2. **Trade Name** (Attach a copy of fictitious name registration if applicable)

This is any name which you will be operating under which differs from the **LEGAL NAME OF APPLICANT**. A **TRADE NAME** is considered a **FICTITIOUS NAME** if the identity of the applicant cannot be readily determined. *EXAMPLE: John Doe is the applicant and wants to use the name "Johnboy Vans" as his trade name. People cannot readily determine that John Doe is the actual operator; therefore, the name is fictitious and must be registered as such. Trade names such as "John Doe Vans" or "J. Doe Vans" are not considered fictitious and would not have to be registered.*

3. **Do you currently hold PUC Authority?** YES **Previous Authority?** NO

If YES, at PUC No. A-6427550

4. **Are you a business entity registered with the PA Dept. of State?** YES

If NO, you must register (see checklist on how to register)

If YES, provide your PA Corporation Bureau Entity ID Number 0013997149

(See checklist and indicate type of business entity registered)

5. **If either a corporation or limited liability company, please list members (LLC) or shareholders and officers (corporation).**

Mavis Rukambe – 49 % _____
Tendai Rukambe – 51% _____

6. **Mailing Address**

4647 Saucon Creek Road, Suite 201
Street Address

Center Valley, PA 18034-9008 _____ Lehigh _____
City, State and Zip Code County

610-257-7077 _____ management@popularmedicalservices.com _____
Telephone Number E-mail Address

This is the e-mail address to which the Commission will send all official documents issued by the Commission until further notice.

7. **Physical Address** (If different than mailing address. Do not use a post office box.)

Street Address

City, State and Zip Code County

Telephone Number E-mail Address

The address entered here should reflect the actual location of the business. This is the address the Commission needs in order to dispatch Enforcement Officers to inspect equipment. If left blank, it will be assumed that the **PHYSICAL ADDRESS** is the same as the **MAILING ADDRESS**

8. **Attorney** (if applicable)

Attorney's Name & Telephone Number for this Filing

Attorney's Address E-mail Address

An attorney's name should only be entered if an attorney is filing the application for a client and the application is being sent under the attorney's cover letter.

9. **Does applicant have a USDOT Number?**

X No _____ Yes, at No. _____

10. **Describe the service area proposed by this application.**

(Use the space below or attach additional sheet if space provided is not sufficient).

To transport people with non-emergency medical needs between points in Berks, Carbon, Monroe, Schuylkill, Luzerne, Lancaster, Lebanon, York, Dauphin, Bucks, Montgomery, Delaware, Chester counties.

Will provide the people with ambulatory or wheelchair or stretcher transportation services

Examples:

- *To transport people whose personal convictions prevent them from owning or operating motor vehicles from points in Lancaster County to points in PA, and return.*
- *To transport people from the city and county of Philadelphia to correctional facilities in PA, and return.*
- *To transport people in wheelchair and stretcher vans from points in the city of Pittsburgh to points in Allegheny County, and return.*
- *To transport people between points in Northumberland County.*

11. **Certification:**

Applicant certifies that it is not now engaged in unauthorized intrastate transportation for compensation between points in Pennsylvania and will not engage in said transportation unless and until authorization is received from the Pennsylvania Public Utility Commission.

Applicant further certifies that it understands the requirements of the Pennsylvania Public Utility Commission, especially as they relate to safety and insurance and that it may be subject to civil penalties, suspension or cancellation of the Certificate for failure to comply with Commission requirements.

Applicant further certifies that it understands that it is subject to an annual assessment based upon its reported gross Pennsylvania intrastate revenues; said assessment to help defray expenses incurred in regulating Motor Common Carriers of Persons in Paratransit Service; and acknowledges that failure to report revenue and pay its annual assessment may result in civil penalties, suspension or cancellation of the certificate.

Verification of Application

I/We hereby state that the statement(s) made in this application is/are true and correct to the best of my/our knowledge and belief.

The undersigned understands that false statements herein are made subject to the penalties of 18 Pa. C.S. Section 4904 relating to unsworn falsification to authorities.

Tendai Rukambe

(Print Name)

03/06/2026

(Signature)

(Date)

The verification of the application must be completed by the applicant appearing on Line 1 of the application by the named individual, all partners if a partnership, a member (if a limited liability company), or by the President or Secretary (if a corporation).

VERIFIED STATEMENT OF APPLICANT

THE FOLLOWING INFORMATION IS REQUIRED BY THE COMMISSION TO DETERMINE THE APPLICANT'S FITNESS TO OPERATE. STATEMENTS SHOULD BE TYPED OR PRINTED. ILLEGIBLE STATEMENTS WILL DELAY YOUR APPLICATION.

Popular Medical Services LLC			
Legal Name of Applicant			
Trade Name, if any			
4647 Saucon Creek Road, Suite 201	Center Valley	PA	18034-9008
Street Address (principal place of business)	City or Municipality	State	Zip Code

The Verified Statement of the Applicant factual details about your proposed transportation service. Your Verified Statement must answer all of the items listed below and on the following pages. Provide as much information as possible to prevent delay in processing your application. If you need more space to provide your answer, please attach additional pages identifying the appropriate item number.

1. Identify the person making the Verified Statement on behalf of the applicant. If an employee/officer of applicant is making the statement, give name, title, business address and telephone number.

Tendai Rukambe - President
4647 Saucon Creek Road, Suite 201
Center Valley, PA 18034-9008
Phone: 610.257.7077

2. List the applicant's affiliation (owner, manager, controls) with any other carrier, with the description of affiliation.

Tendai Rukambe – Director, D.L.E Transportation LLC

3. Describe the applicant's business experience, particularly any experience relating to the operation of a transportation service. If practical experience is lacking, please provide an explanation and description of any education or training that you believe may be relevant.

Members of the Popular Medical Services team have been actively engaged in the transportation industry since 2004, bringing over two decades of operational and management experience. Our background includes providing transportation services to nationally recognized partners such as FedEx, Amazon and Lasership. In addition, our team has extensive hands-on experience working with various non-emergency medical transportation (NEMT) providers across the country.

This diverse experience equips us with the operational knowledge, compliance understanding, and service discipline required to consistently deliver safe, reliable, and high-quality transportation services. Our operations are grounded in the core principle that customers are the most important component of the non-emergency medical transportation business.

At Popular Medical Services, customer service is our highest priority. We are deeply committed to patient safety, comfort, and satisfaction. Through meticulous attention to detail and a proactive approach to addressing feedback at the individual level, we have cultivated a strong customer-centered culture focused on continuous improvement. This commitment ensures that we consistently meet and exceed expectations while maintaining

high levels of satisfaction within the NEMT industry.

Our management team and staff has taken the following industry recommended trainings:

Passenger Assistance Safety and Sensitivity (PASS)

Wheelchair Securing

Training Defensive Driving

Training

First Aid/CPR/AED

HIPAA Training

4. Describe your facilities, record maintenance plan and your communication network. Please include a description of your physical location, to including office machines that will be utilized, and the facility to house vehicles. As a carrier of household goods in use, applicant should include a description of storage facilities, if applicable. Please include an explanation of your plan to maintain records required by the PUC, as well as normal business records. In regard to your communication network, please explain how you will receive customer requests for transportation, how you will dispatch the vehicles to fulfill the request, and how you will maintain continuous communication with your drivers.

The office and physical address of the company is:

4647 Saucon Creek Road

Suite 201

Center Valley, PA 18034

Popular Medical Services LLC operates its administrative and dispatch functions from its **secure**, locked office located at the above-mentioned address. This facility serves as the company's central location for management, dispatching operations, scheduling, customer service, and record retention.

The office is equipped with the necessary business equipment to conduct daily operations efficiently, including desktop computers, laptops, printers, scanners, telephones, and secure high-speed internet access. These office systems enable the company to coordinate transportation services, manage scheduling, maintain operational records, and communicate effectively with drivers, customers, and healthcare partners.

The office also maintains secure storage for company documents and files. Electronic records are stored on secure, password-protected systems with routine data backups, while any physical records are maintained in organized lock-up filing systems to ensure accessibility and regulatory compliance.

Vehicle Storage and Parking Facilities

Company vehicles are parked at a designated parking area when not in active service. This facility provides sufficient space for the fleet and allows for routine vehicle inspections, cleaning, and preventative maintenance. Vehicles are regularly inspected to ensure they remain in safe operating condition and compliant with all applicable federal, state, and Pennsylvania Public Utility Commission (PUC) regulations.

Drivers are responsible for conducting daily pre-trip and post-trip vehicle inspections, and any maintenance issues are reported promptly to management for immediate attention.

Popular Medical Services LLC provides non-emergency medical transportation (NEMT) services and does not transport or store household good.

Record Maintenance Plan

Popular Medical Services LLC will maintain all records required by the Pennsylvania Public Utility Commission as well as all customary business and operational records. These records will include, but are not limited to:

- Trip and dispatch records
- Driver qualification and training records
- Vehicle inspection and maintenance records
- Insurance documentation and certificates
- Accident and incident reports
- Customer service and scheduling records
- Financial and accounting records

Records will be maintained in both electronic and physical formats as appropriate. Electronic records will be stored on secure computer systems with backup capabilities to protect against data loss. All records will be retained for the periods required by applicable PUC regulations and other governing authorities and will be made available for inspection upon request by regulatory agencies.

Communication Network and Dispatch System

Popular Medical Services LLC maintains a reliable communication and dispatch system to ensure efficient coordination of transportation services.

Transportation requests may be received through several communication channels, including telephone calls to the dispatch office, email communications, online scheduling platforms, and trip assignments from healthcare facilities, transportation brokers, or other authorized partners.

Once a request is received, dispatch personnel schedule the trip and assign the request to an available driver based on location, vehicle type, and service requirements. Dispatch staff monitor trip assignments and coordinate schedules throughout the day to ensure timely and reliable service.

Drivers maintain continuous communication with the dispatch office using mobile phones and electronic dispatch systems. Communication methods include voice calls, text messaging, and GPS-enabled scheduling applications when available. These systems allow dispatch to monitor trip status, communicate updates, and respond promptly to any service issues or operational needs.

Through the use of these facilities, record-keeping procedures, and communication systems, Popular Medical Services LLC will ensure safe, reliable, and efficient transportation services while maintaining full compliance with all applicable Pennsylvania Public Utility Commission regulations.

5. Please state the number of drivers you intend to use or hire in your business and explain why that number of drivers is appropriate for the size of the territory you will be serving. In addition, please explain:
 - a. Your hiring standards for drivers;
 - b. Your system for conducting criminal background checks;
 - c. Your driver training program;
 - d. Your system for conducting driver license checks;
 - e. Your policies regarding alcohol and drug use by your drivers.

Drivers, Hiring Standards, and Safety Compliance

Popular Medical Services LLC initially intends to employ approximately **3 to 6 qualified drivers** to support its non-emergency medical transportation operations within the proposed service territory. This number of drivers is appropriate for the anticipated service demand and geographic area to be served. The company expects this staffing level to provide sufficient coverage to ensure timely transportation for clients while maintaining flexibility to accommodate scheduling needs, including medical appointments and return trips. As service demand grows, additional qualified drivers will be recruited to maintain reliable service and appropriate response times throughout the territory.

a. Hiring Standards for Drivers

Popular Medical Services LLC maintains strict hiring standards to ensure that all drivers are qualified to safely transport passengers. At a minimum, drivers must:

- Possess a valid driver's license appropriate for the vehicle being operated
- Maintain a clean driving record with no serious traffic violations
- Meet all applicable state and regulatory requirements for drivers of non-emergency medical transportation services
- Successfully complete a criminal background screening
- Pass pre-employment drug screening where required
- Demonstrate professionalism, reliability, and the ability to provide courteous customer service to passengers, including individuals with medical needs or mobility limitations.

b. System for Conducting Criminal Background Checks

All prospective drivers undergo criminal background checks prior to employment. Background screenings are conducted through reputable third-party screening services and include verification of criminal history to ensure compliance with all applicable regulatory and safety standards. Applicants with disqualifying criminal convictions will not be considered for employment.

National Background Check (annual check required)

- a. 7 Year National and County Level Check
- b. No crimes of violence, substance abuse or sexual abuse
- c. PA Child Abuse Check

c. Driver Training Program

All drivers participate in a driver orientation and training program before providing transportation services. Training includes instruction on safe vehicle operation, defensive driving techniques, passenger assistance procedures, customer service expectations, and company operational policies. Drivers are also trained on proper procedures for assisting passengers with mobility challenges and maintaining a safe and respectful transportation environment.

Below is list of required trainings before driver is fully on boarded to work

- a. Passenger Assistance Safety and Sensitivity (PASS)
- b. Wheelchair Securing Training
- c. Defensive Driving Training
- d. First Aid/CPR/AED Training
- e. HIPAA Training

d. System for Conducting Driver License Checks

Popular Medical Services LLC verifies the validity of each driver's license at the time of hire. In addition, the

company periodically reviews driver motor vehicle records to ensure that licenses remain valid and that drivers maintain acceptable driving histories. Any driver whose license becomes suspended, revoked, or otherwise invalid will be immediately removed from driving duties until the issue is resolved. Third party scree

e. Policies Regarding Alcohol and Drug Use

Popular Medical Services LLC maintains a strict **zero-tolerance policy** regarding the use of alcohol or illegal drugs by drivers while on duty or operating company vehicles. Drivers are prohibited from operating a vehicle while under the influence of alcohol, controlled substances, or any medication that may impair safe driving ability. The company reserves the right to require drug and alcohol testing in accordance with applicable regulations and company policies, including pre-employment, reasonable suspicion, and post-incident testing when appropriate. Any violation of the company’s alcohol or drug policy will result in disciplinary action, up to and including termination of employment.

On-Road Safety (ORS) Metrics – Only drivers with perfect ORS metrics are considered. These are measured utilizing Netradyne metrics provided daily for each driver.

Performance and Feedback – Utilizing weekly scorecards and daily reports, we then rank our safest drivers by delivery and performance feedback. This allows us to further narrow our search by identifying the individuals who not only have a proven affinity for safety but also demonstrate a superior ability to follow standard work and consistently provide an outstanding customer experience.

Disposition and Ability to Handle Adversity – Once our list is narrowed to only top performers, we focus on disposition. We recognize that our driver trainers are typically the first meaningful interaction our drivers have with anyone from our company. When developing new drivers, it has been proven crucial to provide them with a positive on-boarding and training experience. Driver Trainers (DT) must have the ability to conduct themselves calmly and respectfully at all times

Popular Medical Services LLC utilizes third-party screening providers, such as **OccuScreen** and **Quest Diagnostics**, to conduct required background checks, drug testing, and related compliance screenings.

Through these hiring standards, background checks, training procedures, and safety policies, Popular Medical Services LLC is committed to ensuring that only qualified, responsible, and professional drivers provide transportation services to its customers.

6. Please state the number of vehicles you plan to use in your business and why that number is appropriate to provide reasonable and efficient service to the territory you will be serving. If you have already obtained vehicles for your business, please list them in the chart below.

YEAR	MAKE	MODEL	SEATING CAPACITY*	VEHICLE ID #	MILEAGE
2023	Chrysler	Voyage	6	2C4RC1CG2PR578761	14600

*Vehicles with seating capacity of more than 15 passengers, including driver, can’t be used in paratransit service.

Popular Medical Services LLC will utilize a Chrysler Voyager van with a seating capacity of six passengers and will expand its fleet as operations grow to meet the needs of the service territory.

7. Describe your vehicle safety program. Please include the following in your explanation:
 - a. Your periodic vehicle maintenance plan
 - b. Your system for ensuring your vehicles will continuously comply with applicable Pennsylvania vehicle equipment standards (67 Pa. Code, Chapter 175).

Vehicle Safety Program

Popular Medical Services LLC is committed to maintaining a comprehensive vehicle safety program to ensure that all vehicles operated by the company remain safe, reliable, and compliant with all applicable federal and Commonwealth of Pennsylvania regulations. The company will implement routine maintenance procedures, safety inspections, and operational monitoring to ensure the continued safety of passengers, drivers, and the public.

a. Periodic Vehicle Maintenance Plan

All vehicles operated by Popular Medical Services LLC will be maintained in accordance with manufacturer recommendations and industry safety standards. The company will follow a regular preventive maintenance schedule that includes oil changes, tire inspections, brake inspections, fluid checks, and other routine service items.

Drivers will be required to conduct daily pre-trip and post-trip inspections of their vehicles to ensure that critical safety components such as brakes, lights, tires, mirrors, seat belts, and wheelchair securement equipment (if applicable) are functioning properly. Any safety concerns or mechanical issues identified during these inspections must be reported immediately to management, and the vehicle will be removed from service until the issue is properly corrected.

Routine maintenance and repairs will be performed by qualified automotive technicians at licensed service facilities. Detailed maintenance and service records will be maintained for each vehicle in the company's fleet.

b. Compliance with Pennsylvania Vehicle Equipment Standards (67 Pa. Code, Chapter 175)

Popular Medical Services LLC will ensure that all company vehicles continuously comply with the applicable Pennsylvania vehicle equipment and inspection standards outlined in 67 Pa. Code, Chapter 175. All vehicles will undergo the required Pennsylvania state safety inspections and any applicable emissions inspections at certified inspection stations.

Vehicles will be routinely monitored to ensure that all safety equipment required under Pennsylvania law—including lighting systems, brakes, tires, mirrors, seat belts, and other required equipment—remains in proper working condition.

In addition to the state inspection requirements, the company will perform internal safety checks and periodic vehicle condition reviews to ensure ongoing compliance with regulatory standards. Any vehicle found to be unsafe or out of compliance will be immediately removed from service until the necessary repairs are completed and the vehicle meets all applicable safety requirements.

Technology and Operational Monitoring

To further enhance safety and operational oversight, Popular Medical Services LLC utilizes technology-based monitoring systems. The company uses Netradyne to monitor on-road driving behavior and safety performance. This system helps identify safe driving practices as well as potential safety risks, enabling management to provide coaching and continuous improvement for drivers.

Through these maintenance procedures and compliance checks, Popular Medical Services LLC will ensure that all vehicles remain safe, properly maintained, and fully compliant with Pennsylvania Public Utility Commission regulations and Pennsylvania vehicle safety standards.

8. Please explain what steps you have taken to determine if you can obtain insurance and pay the required insurance premiums.

Popular Medical Services LLC maintains an insurance policy through National Indemnity Company and Pie Insurance Services with the following coverages:

Auto Liability: \$1,000,000 Combined Single Limit
General Liability: \$1,000,000 Combined Single Limit
Workers' Compensation: \$1,000,000

9. State whether the applicant has been convicted of a misdemeanor or felony. If applicant is partnership, limited liability partnership, corporation, or limited liability company this question applies to all members, officers, and/or shareholders. If "YES", explain.

_____ YES X NO

10. Financial Data. Complete the "Statement of Financial Position", which follows this page. Please feel free to also provide additional information explaining why you believe you have sufficient funds to ensure your transportation business can provide reliable service to the public in a safe manner.

Verification of Statement

The undersigned deposes and says that he/she is authorized to and does make this verification and that the facts set forth therein are true and correct to the best of his/her knowledge, information, and belief. The undersigned understands that false statements herein are made subject to penalties of 18 Pa. C. S. Section 4904 relating to unsworn falsification to authorities.

03/06/2026

(Signature)

(Date)

Tendai Rukambe - President
(Name and Title, printed or typed)

Popular Medical Services - 2025 Balance Sheet

As at 31-12-2025

Current Assets

Cash and Bank	33,138
Prepaid Insurance	297
	<u>33,436</u>

Non-Current Assets

Property, Plant and Equipment	170,000
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Total Assets 203,436

Short Term Liabilities

Contractor Commission	1,000
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Equity

Share Capital	1,000
Equity	225,152
Retained Earnings	(23,717)
	<u>202,436</u>

Total Equity and Liabilities 203,436

Check

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