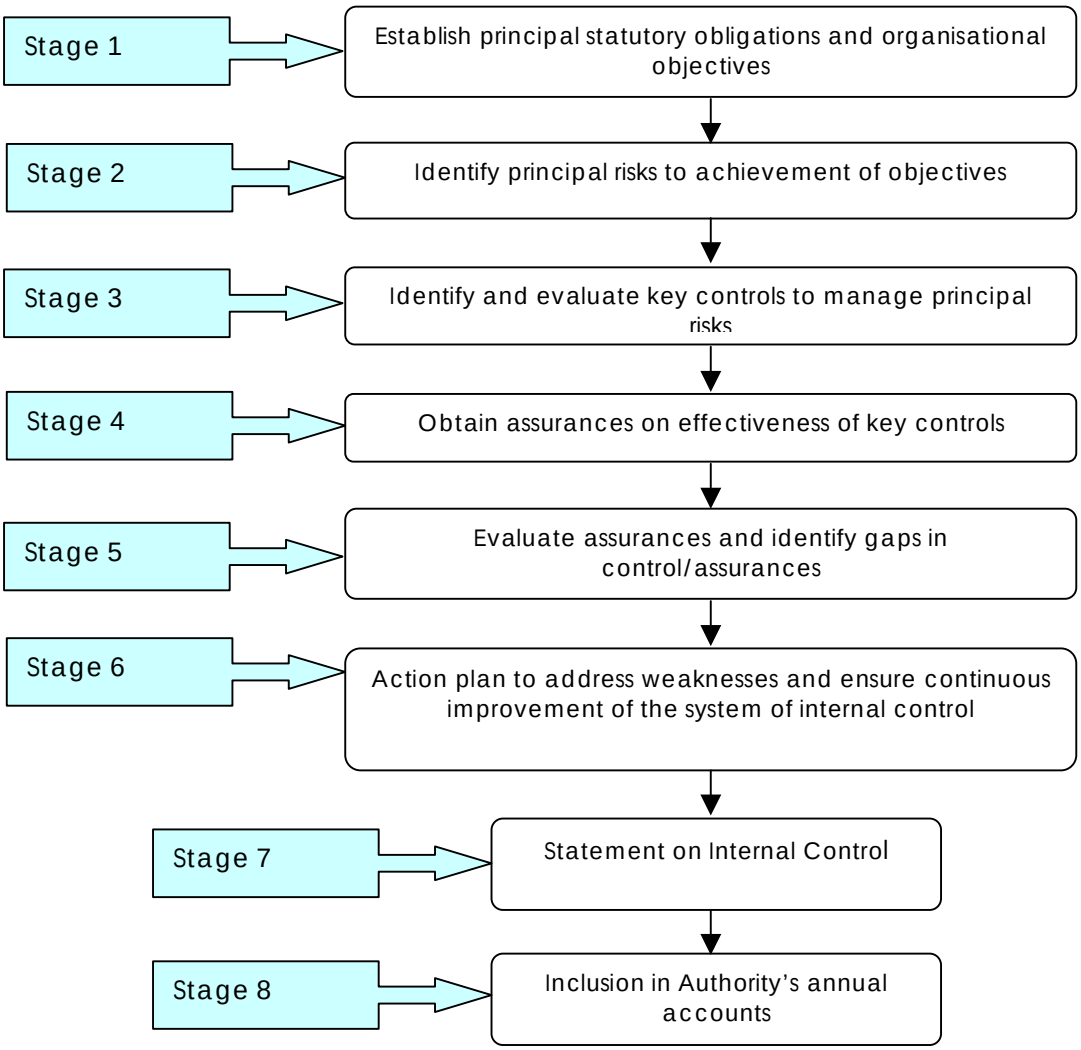
Appendix 3

REVIEW OF STATEMENT ON INTERNAL CONTROL ASSURANCE GATHERING PROCESS