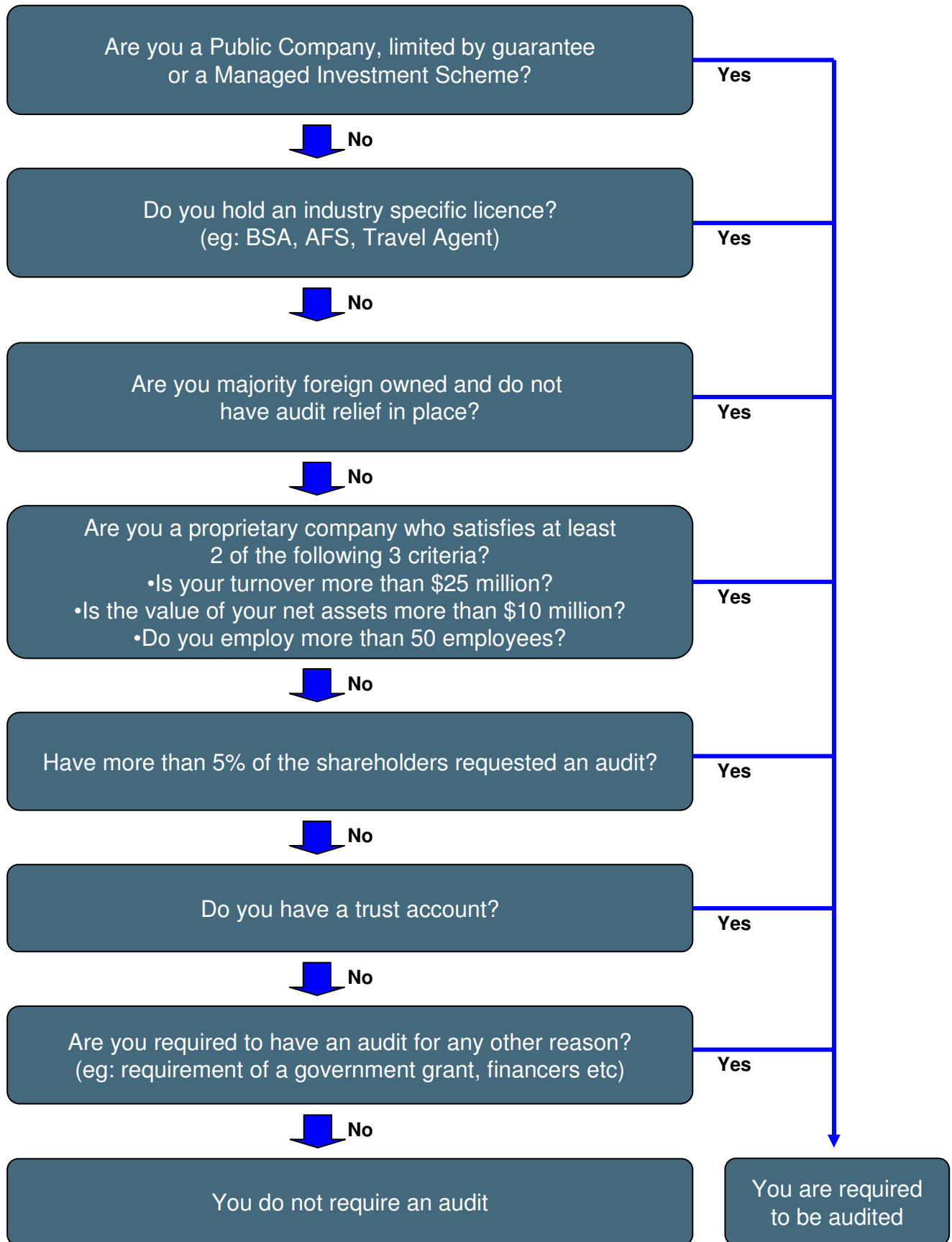


Audit Requirement



Please note the above is a guide only and should not be used as a substitute for professional advice