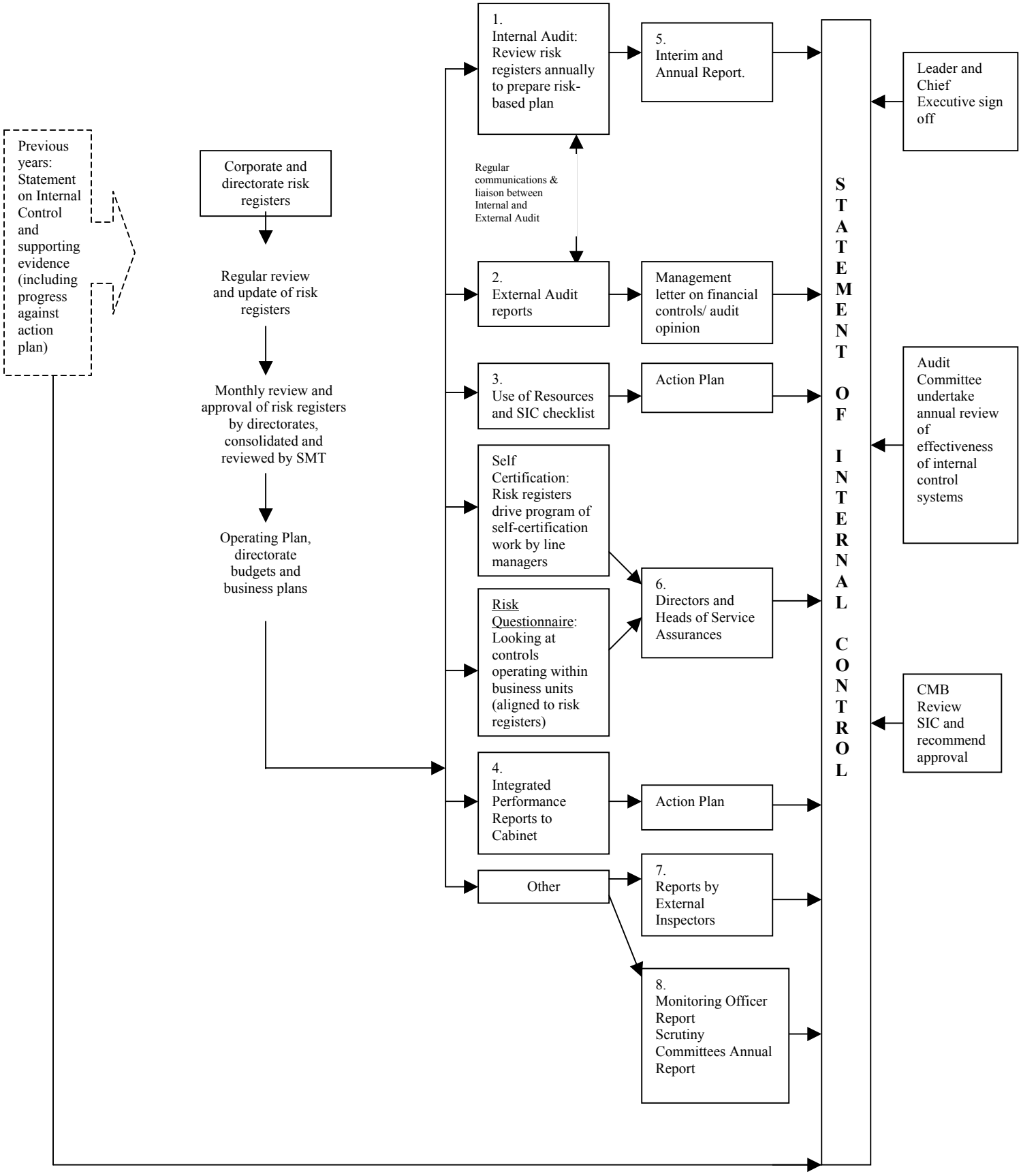
APPENDIX 3

STATEMENT OF INTERNAL CONTROL
REPORTING SEQUENCE