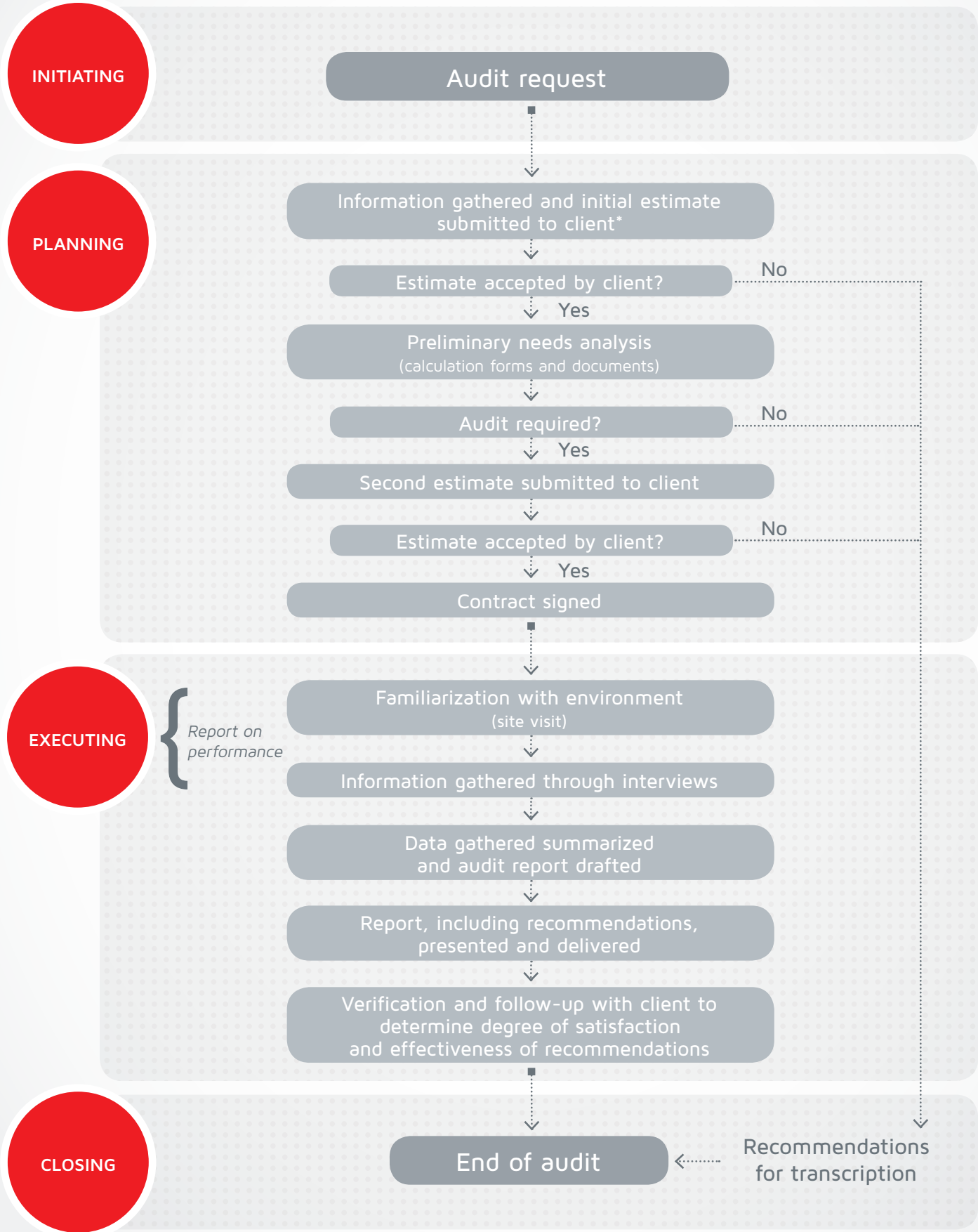


AUDIT PROCESS DIAGRAM



*Preparation costs will be deducted on signing of contract.