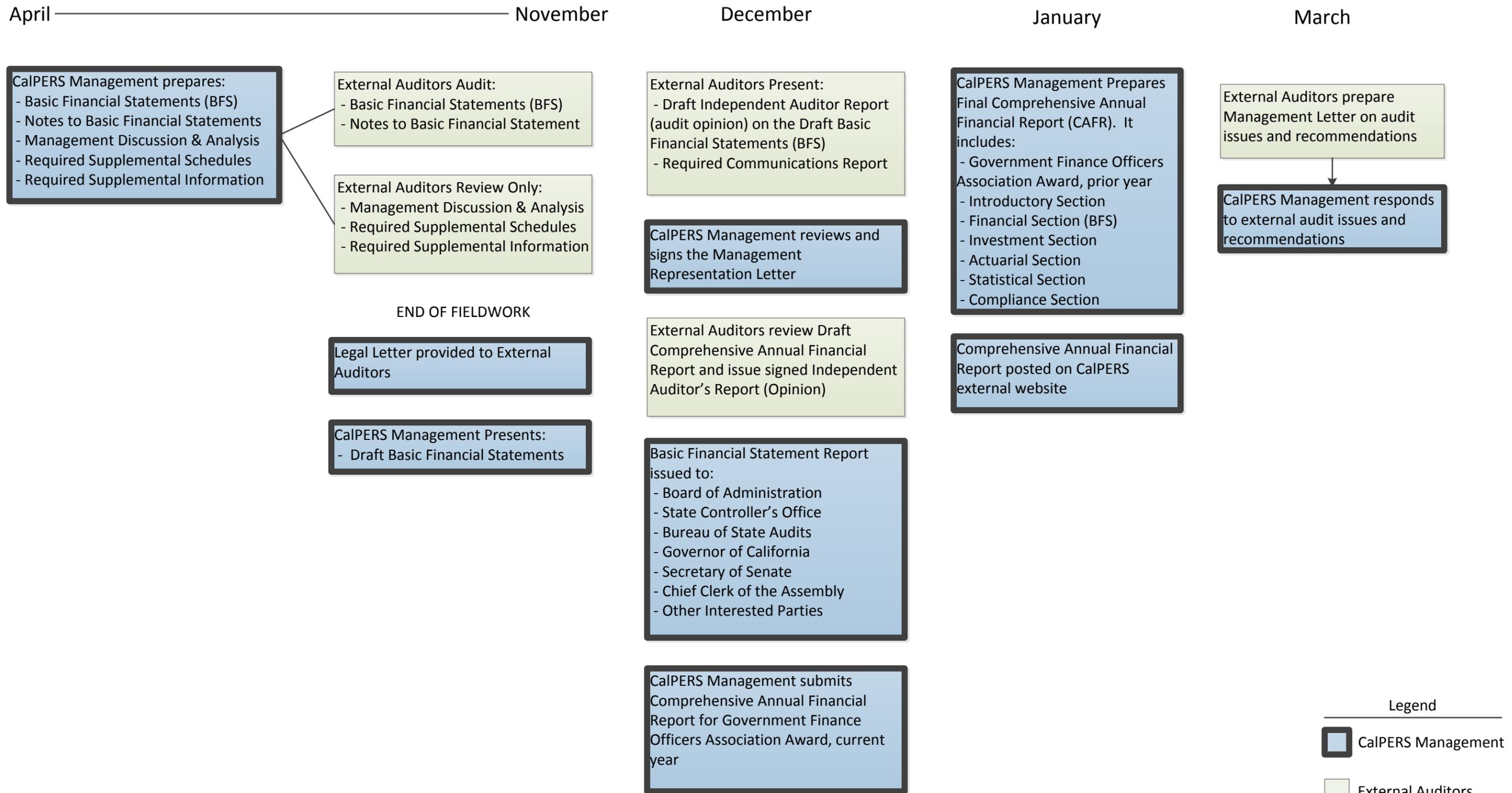


Financial Statement Preparation and Audit Process Roles and Responsibilities



Certain dates may be subject to slight change