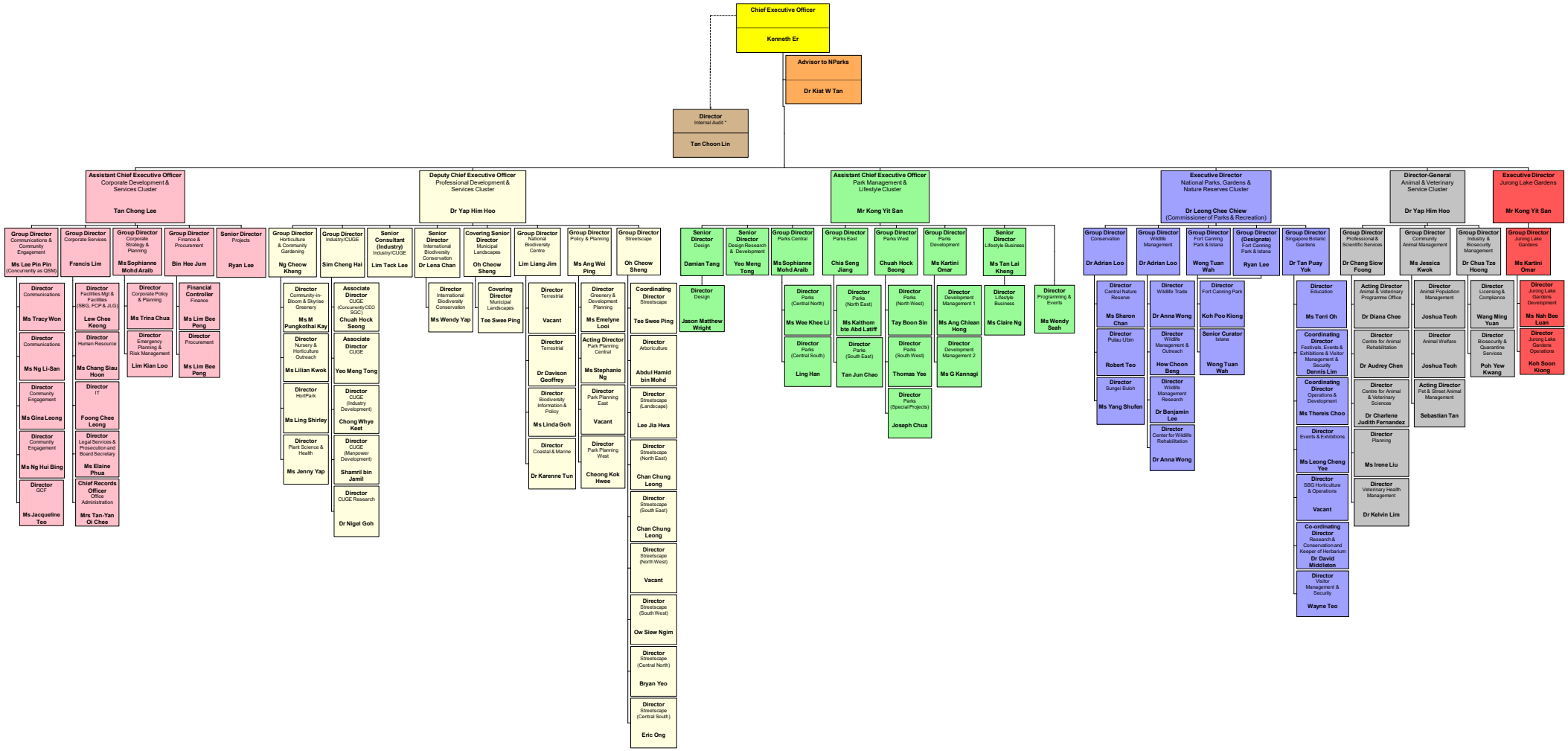

* Internal Audit reports functionally to the Audit Committee