

DE FINANCIAL REPORTING

DE

It is the board's policy to hire a person with the requisite skill, knowledge and experience, capable of overseeing the preparation the external financial statements that are free of material misstatement, including the notes to the financial statements. Even though this is our policy, we choose to allow the auditor to assist in the preparation of the external financial statements and the related notes as a non-audit service.

APPROVED: October 13, 2014