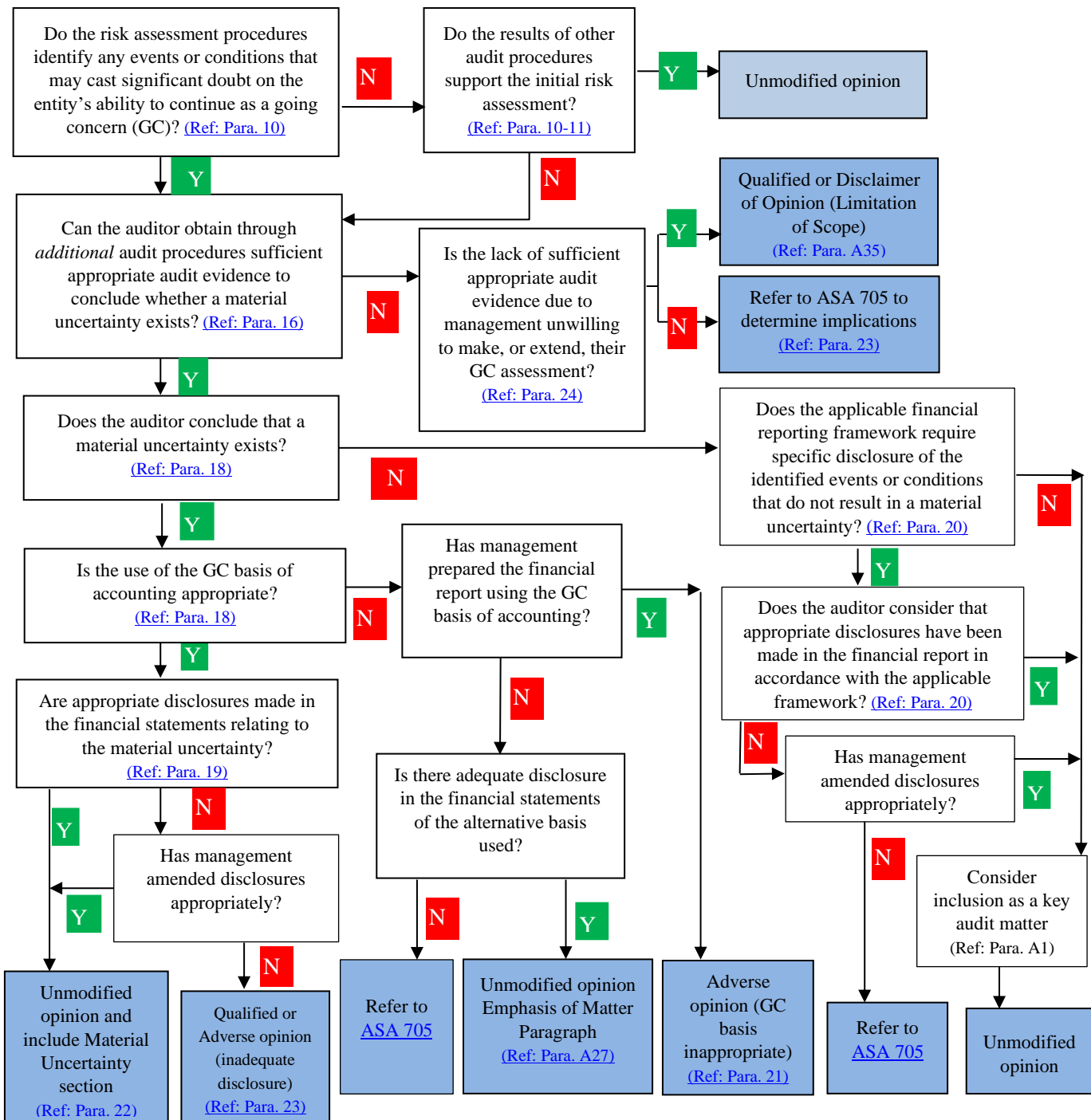


LINKING GOING CONCERN CONSIDERATIONS AND TYPES OF AUDIT OPINIONS



Note: Audit opinions in this diagram must comply, as appropriate, with: ASA 700 *Forming an Opinion and Reporting on a Financial Report*, ASA 705 *Modifications to the Opinion in the Independent Auditor's Report* and ASA 706 *Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report*.