

June 17, 2005

Dear Sirs

I work for an Australian company and am in the process of preparing an urgent review of Rule 4320.

With regards to Rule 4320(d)(2)(B) is the word **not** in (iii) in error.

It currently reads:

Notwithstanding paragraph (2)(A)(i), one director who:

(i) is not independent as defined in Rule 4200;

(ii) meets the criteria in Section 10A(m)(3); and

(iii) is **not** a current officer or employee or a Family Member of such officer or employee,

may be appointed to the Audit Committee, if the Board, under exceptional and limited circumstances, determines that the membership on the Committee is required in the best interests of the Company and its shareholders, and the Board discloses, in the next annual proxy statement subsequent to the determination (or on its Form 10K or 20F) the nature of the relationship and the reasons for the determination.

I think the **not** should be deleted. As I'm preparing an advice for the company and would be very grateful if you could clarify this as soon as possible.

Kind regards

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