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AUSTRALIAN OIL & GAS CORP
Form 10QSB
November 14, 2003

U.S. SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 10-QSB

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(D) OF THE
SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended: SEPTEMBER 30, 2003

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(D) OF THE
SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____
Commission file number 0-26721

AUSTRALIAN OIL & GAS CORPORATION
(Exact name of small business issuer
as specified in its charter)

DELAWARE
(State or other jurisdiction
of incorporation or organization)
84-1379164
(IRS Employer
Identification No.)

2480 North Tolemac Way, Prescott, Arizona 86305
(928)778-1450
(Issuer's address and telephone number)

Former Name and Address

SYNERGY TECHNOLOGIES CORPORATION
(Exact name of small business issuer
as specified in its charter)

COLORADO
(State or other jurisdiction
of incorporation or organization)

84-1379164
(IRS Employer
Identification No.)

1689 Hawthorne Drive, Conroe, Texas 77301-3284
(936) 788-8220
(Issuer's telephone number)

Check whether the issuer (1) filed all reports required to be filed
by Section 13 or 15(d) of the Exchange Act during the past 12 months
(or for such shorter period that the registrant was required to file
such reports), and (2) has been subject to such filing requirements
for the past 90 days.

Yes No

State the number of shares outstanding of each of the issuer's
classes of common equity, as of the last practicable date:

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27,300,550 shares of common stock, \$0.001 par value,
as of November 1st, 2003.

Transitional Small Business Disclosure Format
(check one): Yes [] No [X]

FORWARD-LOOKING STATEMENTS

Except for historical information, this report contains forward-looking statements within the meaning of Section 21E of the Securities Exchange Act of 1934. Such forward-looking statements involve risks and uncertainties, including, among other things, statements regarding our business strategy, future revenues and anticipated costs and expenses. Such forward-looking statements include, among others, those statements including the words "expects," "anticipates," "intends," "believes" and similar language. Our actual results may differ significantly from those projected in the forward-looking statements. Factors that might cause or contribute to such differences include, but are not limited to, those discussed in the section "Management's Discussion and Analysis of Financial Condition and Results of Operations." You are cautioned not to place undue reliance on the forward-looking statements, which speak only as of the date of this report. We undertake no obligation to publicly release any revisions to the forward-looking statements or reflect events or circumstances taking place after the date of this document.

PART I FINANCIAL INFORMATION

Item 1. Financial Statements.

AUSTRALIAN OIL & GAS CORPORATION
(formerly Synergy Technologies Corporation)
AND SUBSIDIARIES
(A Development Stage Company)

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FINANCIAL STATEMENTS
(UNAUDITED)
PREPARED BY MANAGEMENT

SEPTEMBER 30, 2003

AUSTRALIAN OIL & GAS CORPORATION
(formerly Synergy Technologies Corporation)
AND SUBSIDIARIES
(A Development Stage Company)
UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS
(PREPARED BY MANAGEMENT) FOR THE
THREE MONTH PERIOD ENDED SEPTEMBER 30, 2003

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Notes to Consolidated Financial Statements

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AUSTRALIAN OIL & GAS CORPORATION
 (formerly Synergy Technologies Corporation)
 AND SUBSIDIARIES
 (A Development Stage Company)
 CONSOLIDATED BALANCE SHEET
 ASSETS

As at
 September 30, 2003
 (Unaudited)

Current Assets

Cash -

Total current assets -

Total Assets -

LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)

Current Liabilities

Accounts payable and accrued expenses \$ 74,396

Total Current Liabilities 74,396

Total Liabilities 74,396

Stockholders' Equity

Common stock, \$0.001 par value, 75,000,000 shares
 authorized, 27,300,550 and 48,005,521 shares,
 respectively, issued and outstanding 27,301
 Additional paid in capital 47,699
 Deficit accumulated during development stage (149,396)

Total Stockholders' Equity (Deficit) (74,396)

Total Liabilities and Stockholders' Equity (Deficit) (148,792)

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The accompanying notes are an integral part of these financial statements.

AUSTRALIAN OIL & GAS CORPORATION
(formerly Synergy Technologies Corporation)
AND SUBSIDIARIES
(A Development Stage Company)
CONSOLIDATED STATEMENT OF OPERATIONS

For the Three Months
Ended September 30 2003

Revenue	
Income	-
	-
Expenses	
General and administrative	10,678
Organization expenses	138,718
Total Expenses	<u>(149,396)</u>
Loss from Operations	<u>(149,396)</u>
Net Loss	<u>(149,396)</u>
Basic and Diluted Loss per Common Share	\$(0.01)
Weighted Average Number of Common Shares Used in Calculation	27,300,550

The accompanying notes are an integral part of these financial statements.

AUSTRALIAN OIL & GAS CORPORATION
(formerly Synergy Technologies Corporation)
AND SUBSIDIARIES
(A Development Stage Company)
CONSOLIDATED STATEMENT OF CASH FLOW

For the Three Months

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Ended September 30, 2003
(Unaudited)

Cash from operating activities	
Net loss	(149,396)
Adjustments to reconcile net loss to net cash from operations	
Changes in assets and liabilities	
Accounts payable	149,396
Net cash flows from operating activities	-
Effect of exchange rate changes on cash	-
Net change in cash	-
Cash at beginning of period	-
	<hr/>
Cash at end of period	-

The accompanying notes are an integral part of these financial statements.

AUSTRALIAN OIL & GAS CORPORATION
(formerly Synergy Technologies Corporation)
AND SUBSIDIARIES
(A Development Stage Company)
CONSOLIDATED STATEMENT OF CHANGES IN STOCKHOLDERS' EQUITY
(DEFICIT)

	Shares	Amount	Additional Capital
Issuance of shares of Common Stock to Plan funder	19,500,000	19,500	55,500
Issuance of shares of Common Stock to holders of cancelled shares	4,800,550	4,801	(4,801)
Issuance of shares of Common Stock			

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to unsecured claim holders	3,000,000	3,000	(3,000)
Net loss for the period	-	-	-
Balance at September 30, 2003	27,300,550	27,301	47,699

The accompanying notes are an integral part of these financial statements.

AUSTRALIAN OIL & GAS CORPORATION
(formerly Synergy Technologies Corporation)
AND SUBSIDIARIES
(A Development Stage Company)
CONSOLIDATED STATEMENT OF CHANGES IN STOCKHOLDERS' EQUITY
(DEFICIT)
- CONTINUED FROM PREVIOUS PAGE -

	Accumulated Deficit	Unearned Compensation	Total Stockholders' Equity (Deficit)
Issuance of shares of Common Stock to Plan funder	--	--	75,000
Issuance of shares of Common Stock to holders of cancelled shares	-	-	-
Issuance of shares of Common Stock to unsecured claim holders	-	-	-
Net loss for the period	(149,396)	-	(149,396)
Balance at September 30, 2003 (Continued from previous page)	(149,396)	-	(74,396)

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The accompanying notes are an integral part of these financial statements.

AUSTRALIAN OIL & GAS CORPORATION
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(A Development Stage Company)
NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

All dollar amounts used herein refer to U.S. dollars unless otherwise indicated. These statements are prepared using Generally Accepted Accounting Principles as well as the terms outlined or explained in the year end 10-KSB filing.

The Company has adopted Fresh Start Accounting upon completion of the Plan of Reorganization as detailed in Note 2.

All significant transactions between the parent and consolidated affiliates have been eliminated. The consolidated quarterly financial statements are unaudited. These statements include all adjustments (consisting of normal recurring accruals) considered necessary by management to present a fair statement of the results of operations, financial position and cash flows. The results reported in these consolidated financial statements should not be regarded as necessarily indicative of results that may be expected for the entire year.

NOTE 2 - REORGANIZATION

As of the effective date of the Plan of Reorganization, Synergy Technologies Corporation (Synergy) was reorganized under the laws of the State of Delaware. The authorized capital stock of the reorganized Australian Oil & Gas Corporation consists of 75,000,000 shares of new common stock (AOG Common Stock), .001 par value. All stock options, warrants, leases and executory contracts were cancelled. Unsecured claims received 3,000,000 shares of AOG Common Stock plus payment of \$90,000. Present equity holders received one share of AOG Common Stock for each 10 old shares held, for a total of 4,800,550 of AOG Common Stock. The Plan Funder received 19,500,000 shares of AOG Common Stock in return for advancing \$75,000 to fund the Plan of reorganization.

NOTE 3 - ADJUSTMENTS TO THE AMOUNTS OF ASSETS AND LIABILITIES

As at the effective date of the Plan of Reorganization the following adjustments were made to assets, liabilities and stockholders' equity (deficit):

Cash

Cash of \$299,692, was paid to holders of unsecured claims of \$90,000 and to settle accounts payable of \$209,692.

Prepaid Expenses

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Prepaid re-organization expenses of \$75,000 were expended.

Accounts Payable

Accounts payable to holders of administrative claims of \$209,692 were settled in full in cash.

Unsecured Claims

Holders of general unsecured claims were settled by payment of \$90,000 in cash and the issuance of 3,000,000 shares of AOG Common Stock.

Elimination of Accumulated Deficit

Accumulated deficit of \$60,713,606 was eliminated on the cancellation of all outstanding securities of Synergy and the issuance of (1) share of AOG Common stock for every ten (10) shares of the common stock of Synergy which resulted in the issuance of 4,800,550 shares of AOG Common Stock.

NOTE 4 - INVESTMENTS

The Company has two wholly owned subsidiaries; Gascorp, Inc and Nations LNG, Inc, both incorporated in Delaware. Gascorp, Inc has made application for a petroleum exploration permit by way of competitive work program tender with the responsible authority for regulation of the Australian offshore petroleum exploration activities with respect to AC02-1, an area within the Territory of Ashmore & Cartier Islands, an Australian offshore territory administered by the Northern Territory of Australia ("NT") on behalf of the Australian government. Gascorp holds a 20% interest in the application.

NOTE 5 - RELATED PARTY TRANSACTIONS

During the quarter the Australian Oil & Gas Corporation issued 19,500,000 shares of common stock to the nominees of Albers Management and Consulting, a division of Great Missenden Holdings Pty Ltd (of which Mr E. Geoffrey Albers is a director and shareholder) as Plan Funder, pursuant to the Plan of Reorganization.

During the quarter Great Missenden Holdings Pty Ltd charged the Company consulting services at the rate of \$150 per hour; \$6,000 relating to the Plan of Reorganization and \$1,500 relating to the administration of the Company. In addition, claims for disbursements relating to the Plan of Reorganization of \$44,408 and to the Company's administration of \$4,431 were lodged.

At September 30, 2003 the amount of \$56,339 remained payable to Great Missenden Holdings Pty Ltd on three months notice, interest free until December 31, 2003, thereafter bearing interest at 7% per annum.

NOTE 6 - CURRENT LIABILITIES

At September 30, 2003 the Company recorded a liability to Great Missenden Holdings Pty Ltd of \$56,339, as set out in Note 4 Related Party Transaction.

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Other liabilities of \$18,057 were recorded, during the quarter; relating to the Plan of Reorganization \$13,309, and to the administration of the Company \$4,748.

NOTE 7 - COMMON STOCK

During the quarter on the effective date of the Plan of Reorganization, the following changes in common stock were effected:

- the issuance of 19,500,000 shares of AOG Common Stock to Albers Management and Consulting, a Division of Great Missenden Holdings Pty Ltd in consideration of supplying \$75,000 for funding the Plan (herein referred to as the "Plan Funder") and its agreement to contribute up to \$150,000 to AOG during the two-year period after the effective date of the Plan;

- the issuance of (1) share of AOG Common Stock for every ten (10) shares of common stock of Synergy held by stockholders of Synergy prior to the Chapter 11 Filing, which resulted in the issuance of 4,800,550 shares of AOG Common Stock;

- the issuance of an aggregate of 3,000,000 shares of AOG Common Stock to all holders of Synergy general unsecured claims on the basis of .86299 of one share for each dollar of the amount of allowed unsecured claims;

NOTE 8 - SUBSEQUENT EVENTS

On November 6, 2003 the Company entered into an Option Agreement whereby it may, up until March 31, 2004 elect to participate for a 30% interest in three petroleum exploration permits operated as one joint venture. The permits are located in the Browse Basin, in the offshore waters of the North West Shelf of Australia.

Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations

Since Australian Oil & Gas Corporation (formerly Synergy Technologies Corporation) emerged from bankruptcy on August 11, 2003, the company has not conducted any business operations. Since that date, management has been seeking to identify new business opportunities in which to become involved but has not yet concluded its investigation or made any decision as to the company's future operations other than as disclosed in Part II Item 5. Accordingly, we have no results of operations to report nor can we make any statements regarding our future capital requirements or sources of capital as of the date hereof.

During the the three months ended September 30, 2003, Great Missenden Holdings Pty Ltd ("GMH"), an affiliate of the Company, provided consulting services to us as and when required, relating to the Plan of Reorganization and general administration. In addition, GMH paid an aggregate of \$48,839 of disbursements relating to those activities on the Company's behalf which is

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accounted for as a loan to the Company. The loan by GMH to the Company is interest free until December 31, 2003 and thereafter bears interest at 7% per annum and is repayable on three months notice.

Item 3. Controls and Procedures

As of the end of the period covered by this report, we carried out an evaluation, under the supervision and with the participation of our principal executive officer and principal financial officer, of the effectiveness of the design and operation of our disclosure controls and procedures. Based on this evaluation, our principal executive officer and principal financial officer concluded that our disclosure controls and procedures are effective to provide reasonable assurance that our disclosure controls and procedures will timely alert them to material information required to be included in our periodic SEC reports. It should be noted that the design of any system of controls is based in part upon certain assumptions about the likelihood of future events, and we cannot assure you that any design will succeed in achieving its stated goals under all potential future conditions, regardless of how remote.

As of the end of the period covered by this report, there has been no change in our internal control over financial reporting (as defined in Rules 13a-15(f) and 15d-15(f) of the Securities Exchange Act of 1934, as amended) during the quarter to which this report relates that has materially affected or is reasonably likely to materially affect, our internal control over financial reporting.

PART II - OTHER INFORMATION

Item 1. Legal Proceedings

N/A

Item 2. Changes in Securities

(a) N/A

(b) N/A

(c) Recent Sales of Unregistered Securities; Use of Proceeds from Registered Securities

N/A

Item 3. Defaults Upon Senior Securities

N/A

Item 4. Submission of Matters to a Vote of Security Holders

N/A

Item 5. Other Information

Over the Counter Bulletin Board Quotation

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In September 2003, the company's class of common stock resumed quotation on the Over-the-Counter Bulletin Board under the symbol AOGC.

Application for Petroleum Exploration Area AC02-1

On September 22, 2003, the Company's wholly owned subsidiary, Gascorp, Inc. ("Gascorp"), together with certain other affiliated joint venturers, lodged an application for a petroleum exploration permit by way of competitive work program tender with the authority responsible for regulation of Australian offshore petroleum exploration activities with respect to AC02-1, an area within the Territory of Ashmore & Cartier Islands, an Australian offshore territory administered by the Northern Territory of Australia ("NT"), on behalf of the Australian government. Gascorp holds a 20% interest in the application, in joint venture with its affiliates, Natural Gas Corporation Pty Ltd (40% and operator) and Auralandia N.L. (40%).

Release area AC02-1 is located in the Vulcan Sub-basin and includes the Oliver oil and gas field. According to a NT website, this resource has estimated reserves of 15-18 million barrels of liquid hydrocarbons and 335-345 billion standard cubic feet of gas.

Area AC02-1 is situated 640 kilometres west of Darwin, and comprises 5 graticular blocks, totalling approximately 400 square kilometers. The Oliver oil and gas field lies 35 kilometers north of the Jabiru oil field (currently producing via a floating production storage and offloading facility). The Audacious-1 oil discovery (January 2001) lies 12 kilometers to the southeast of Oliver-1. The Tenacious-1 oil discovery (May 1997) lies 25 kilometers to the south-southwest. Water depths range from about 250-350 meters over the area.

Exploration in the Vulcan Sub-basin commenced in the 1960's and the first oil discovery was made at Puffin-2 in 1974. The first commercial oil accumulation was discovered at Jabiru-1 in 1983. Since then, further commercial oil discoveries have been made at Challis, Skua and Cassini. Significant oil and/or gas discoveries have also been made at Talbot, Oliver, Montara, Bilyara, Tahbilk, Tenacious and Audacious. Oil production from the Jabiru and Challis-Cassini fields is via FPSO's; production ceased at Skua in January 1997.

Gascorp has not as yet been advised as to the outcome of its application. There can be no assurance that the application will be successful or if an offer of permit is received that the Company will accept the offer, or that if the Company receives and accepts the offer covered by the application that this area will yield any production or that production will be commercially viable.

Option with respect to Browse Joint Venture

On November 6, 2003, the Company was granted an option by certain of its affiliates, at no cost, to acquire a 30% interest, by way of a farm-in, to the Browse Joint Venture, exercisable through until March 31, 2004. The Company intends, over the option period, to undertake an evaluation of the potential of the properties to determine whether or not to exercise the option,

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and whether or not the transaction is fair to the shareholders of the Company.

The underlying three permits, WA-332-P, WA-333-P and WA-341-P, are contiguous and comprise a total project area of approximately 7,800 square kilometer. They are located on the eastern margin of the Browse Basin, a significant oil prospective and gas rich area, offshore from Western Australia.

The Browse Joint Venture permits have been only lightly explored and despite their strategic location, only four wells have been drilled in the permits.

To the west, within 25-30 kilometers outside of the permit boundaries, there are significant gas condensate discoveries. Further to the west, again, there are the long-standing gas discoveries at Scotts Reef and Brecknock, which hold resources in excess of 10 TCF of gas. To the north east of the permit boundaries lies the recent 1 TCF Crux gas discovery.

The project area is thought to be endowed with suitable geology for economic oil and gas accumulations. There is already an extensive body of existing geological data which is available, including a large amount of 2D and 3D seismic data that is to be acquired. There is an extensive portfolio of leads and prospects to pursue; however, we cannot assure you that this area will yield any production or that production will be commercially viable.

Item 6. Exhibits and reports on Form 8-K

(a) List of Exhibits

31.1 Certification of Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.

32.1 Certification of Chief Executive Officer of Periodic Financial Reports pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, 18 U.S.C. Section 1350

(b) The following Current Reports on Form 8-K during the second quarter of 2003.

None

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

AUSTRALIAN OIL & GAS CORPORATION

Date: November 14, 2003

By: /s/ E. Geoffrey Albers

E. Geoffrey Albers

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President

Exhibit 31.1

CERTIFICATION

I, E. Geoffrey Albers, President, Chief Executive Officer and Chief Financial Officer of Australian Oil & Gas Corporation, certify that:

1. I have reviewed this quarterly report on Form 10-QSB of Australian Oil & Gas Corporation;
2. Based on my knowledge, this quarterly report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements are made, not misleading with respect to the period covered by this quarterly report;
3. Based on my knowledge, the financial statements, and other financial information included in this quarterly report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this quarterly report;
4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-14 and 15d-14) for the registrant and we have:
 - a) designed such disclosure controls and procedures to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this quarterly report is being prepared;
 - b) [Paragraph omitted in accordance with SEC transition instructions];
 - c) evaluated the effectiveness of the Registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d) disclosed in this report any change in the Registrant's internal control over financial reporting that occurred during the Registrant's most recent fiscal quarter (the Registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the Registrant's internal control over financial reporting; and
5. The Registrant's other certifying officers and I have dis-

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closed, based on our most recent evaluation, to the registrant's auditors and the audit committee of the registrant's Board of Directors:

- a) all significant deficiencies in the design or operation of internal controls which could adversely affect the registrant's ability to record, process, summarize and report financial data and have identified for the registrant's auditors any material weaknesses in internal controls; and
- b) any fraud, whether or not material, that involves management or other employees who have a significant role in the Registrant's internal controls.

SIGNATURE	TITLE	DATE
<u>/s/ E. Geoffrey Albers</u> E. Geoffrey Albers	President, Chief Executive Officer and Chief Financial Officer	November 14, 2003

Exhibit 32.1

CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350
AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of Australian Oil & Gas Corporation (the "Company") on Form 10-QSB for the period ended September 30, 2003 as filed with the Securities and Exchange on the date hereof (the "Report"), the undersigned, in the capacities and on the dates indicated below, hereby certifies pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that to his knowledge:

- 1. The Report complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- 2. The information contained in the Report fairly presents, in all material respects, the financial condition and results of operation of the Company.

SIGNATURE	TITLE	DATE
<u>/s/ E. Geoffffrey Albers</u> E. Geoffrey Albers	President, Chief Executive Officer and Chief Financial Officer	November 14, 2003

This certification accompanies this Report pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 and shall not be deemed filed by the Company for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to liability under that section. This certification shall not be deemed incorporated by reference in any filing under the Securities Act or Exchange Act, except to the extent that the Company specifically incorporates it by reference.

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A signed original of this written statement required by Section 906, or other document authenticating, acknowledging, or otherwise adopting the signature that appears in typed form with the electronic version of this written statement required by Section 906, has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request.