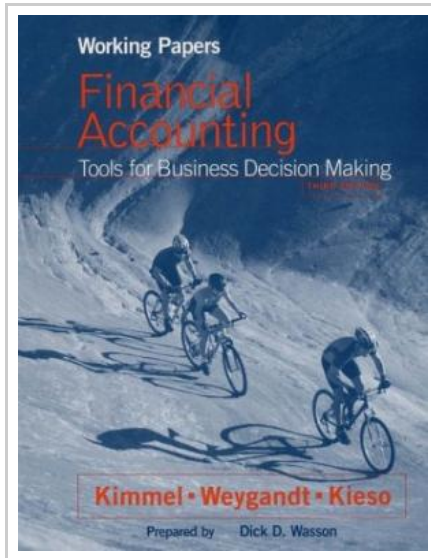




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By Paul D. Kimmel; Jerry J. Weygandt; Donald E. Kieso

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