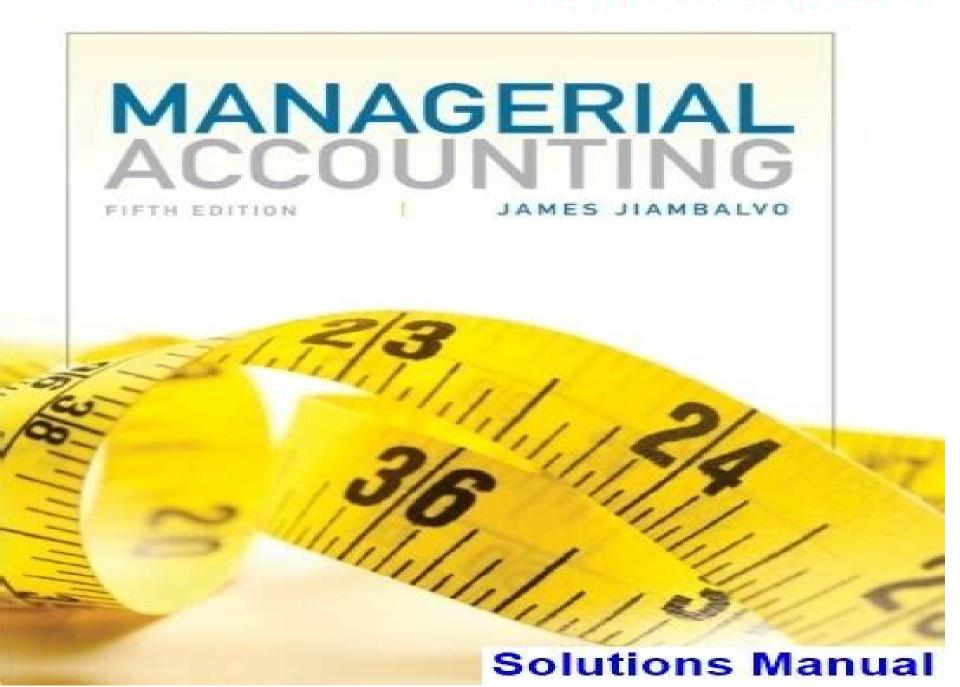
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Charles T. Horngren, Gary L. Sundem

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