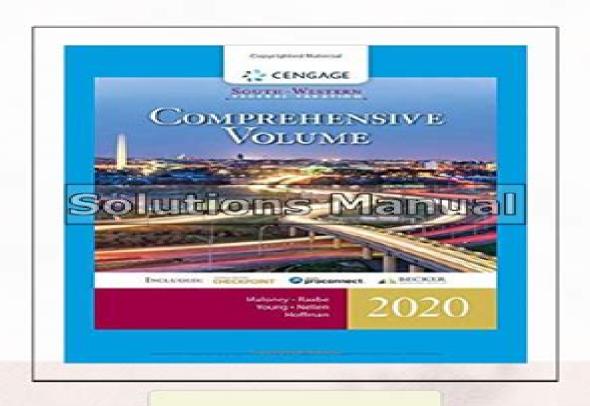
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# **Losses And Bad Debt Solutions Manual**

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