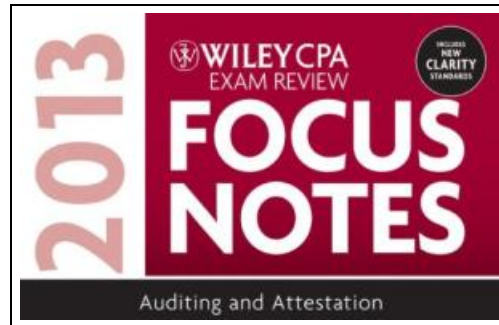# Wiley CPA Examination Review 2013 Focus Notes

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