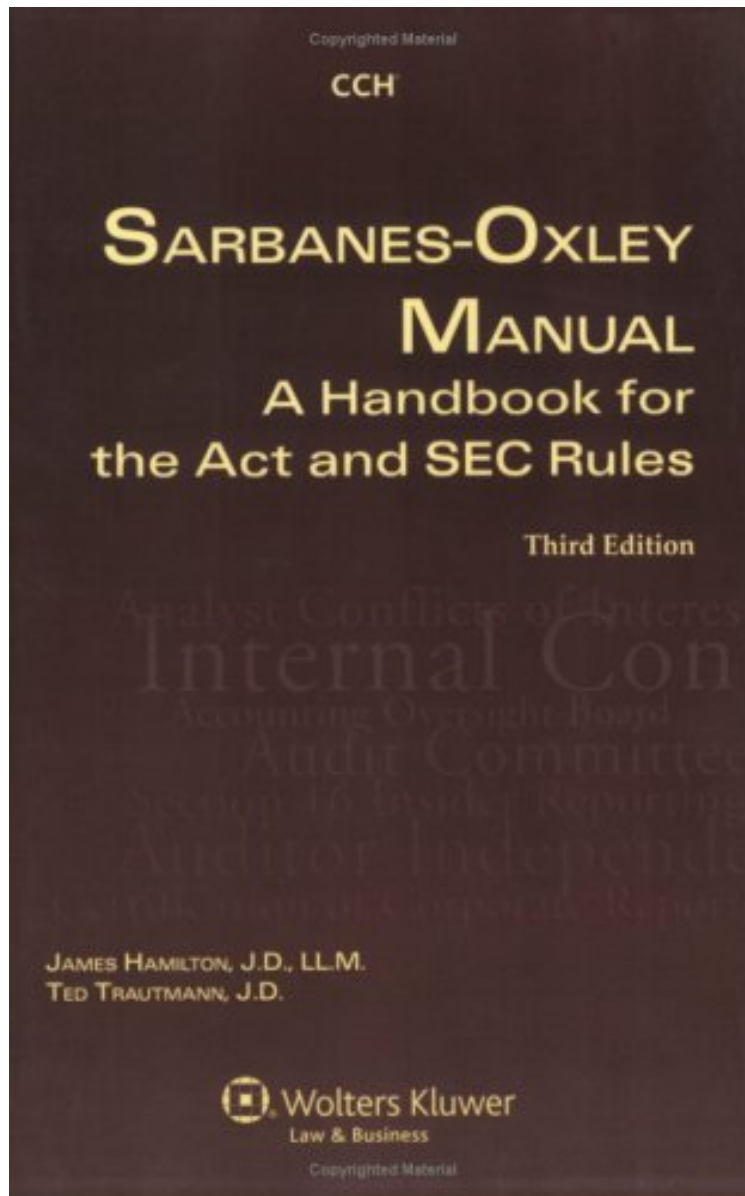


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## Sarbanes Oxley Manual: A Handbook for the Act and SEC Rules

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