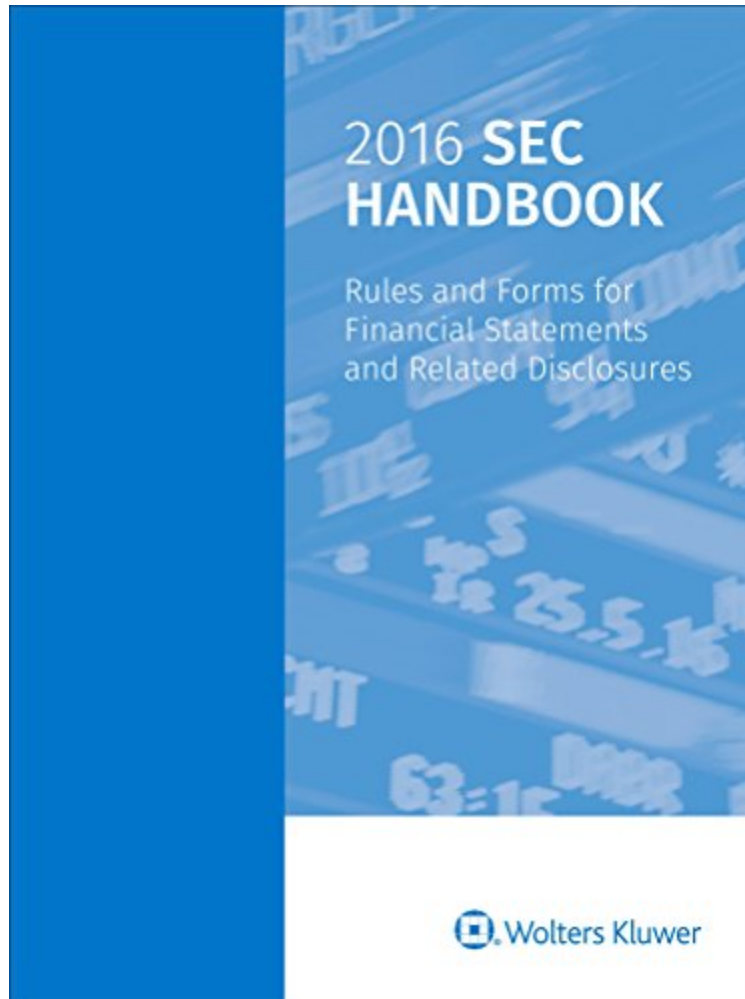


## 2016 SEC Handbook: Rules and Forms for Financial Statements and Related Disclosures

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