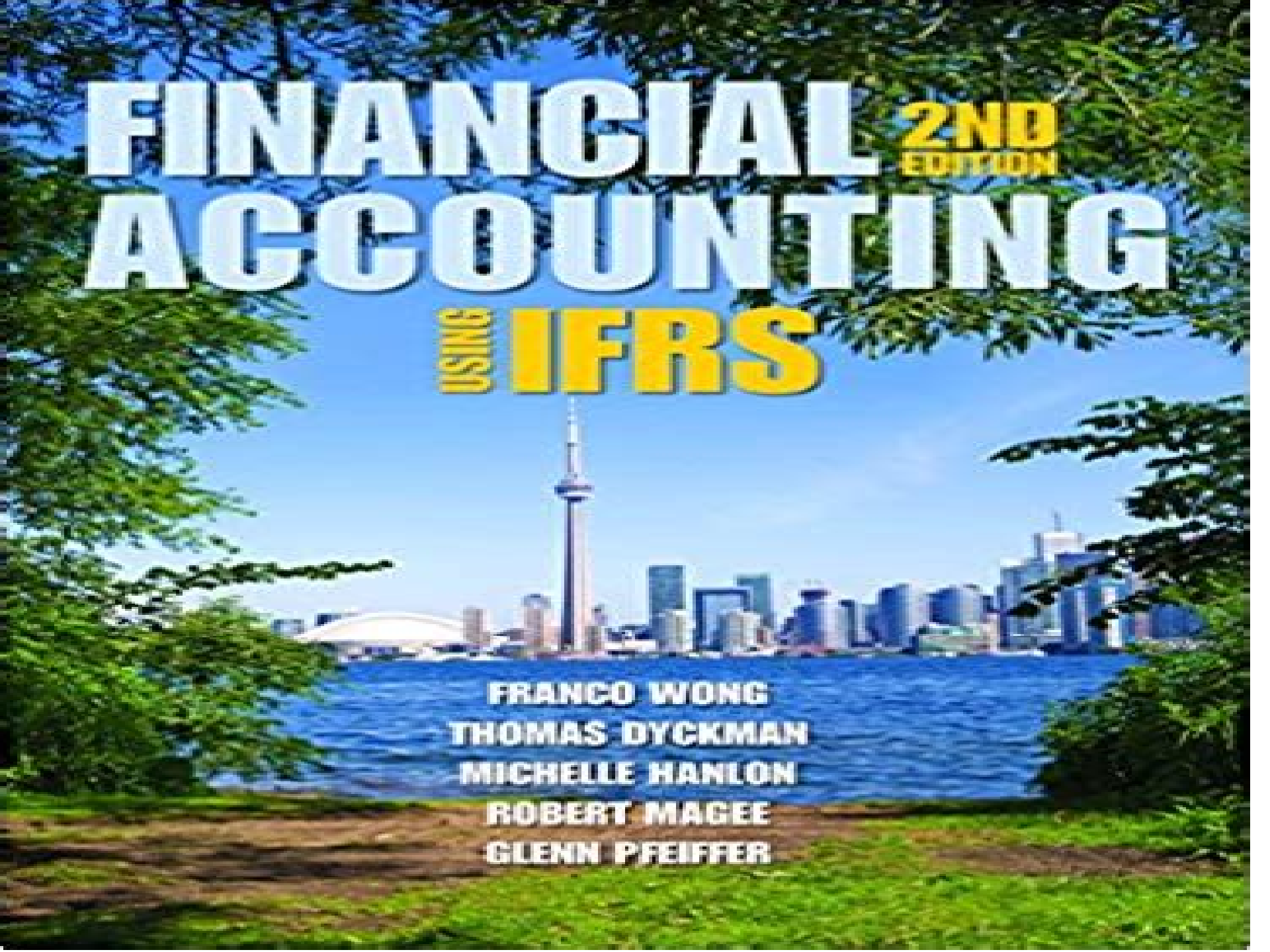


The background of the cover is a scenic view of the Toronto skyline across Lake Ontario, with the CN Tower prominently featured. The scene is framed by green trees in the foreground.

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Walter B. Meigs, Robert F. Meigs



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with SAP to gain expertise in financial accounting for better organizational performance with improved business efficiency financial compliance and effective reporting

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