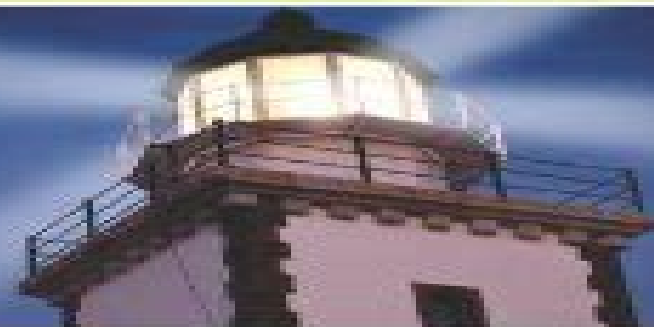


AUDIT & ACCOUNTING GUIDE

Health Care Entities

SEPTEMBER 1, 2012



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Paul Copley



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