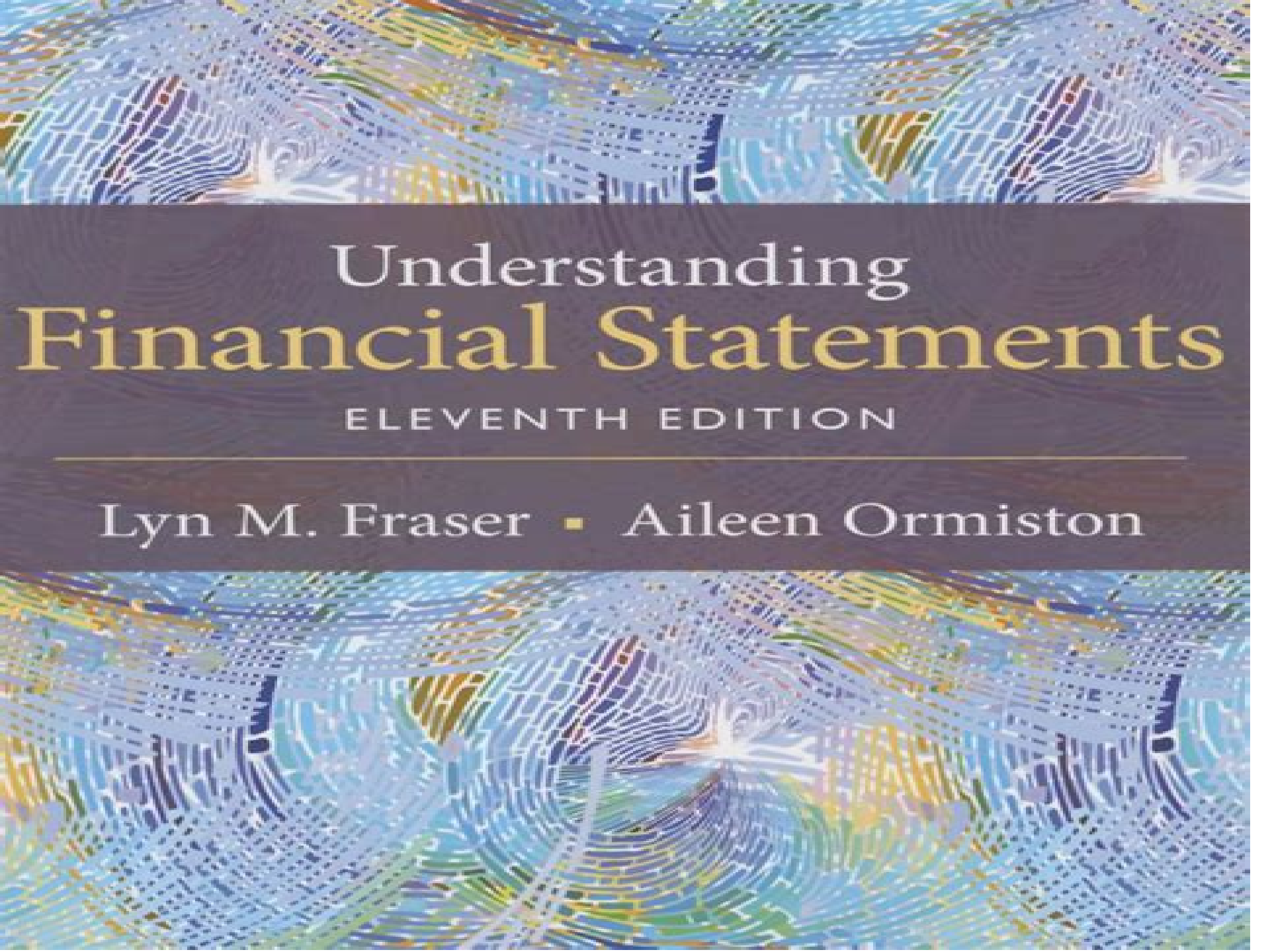




# Understanding Financial Statements

ELEVENTH EDITION

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Lyn M. Fraser ■ Aileen Ormiston

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**Gus Gordon**



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