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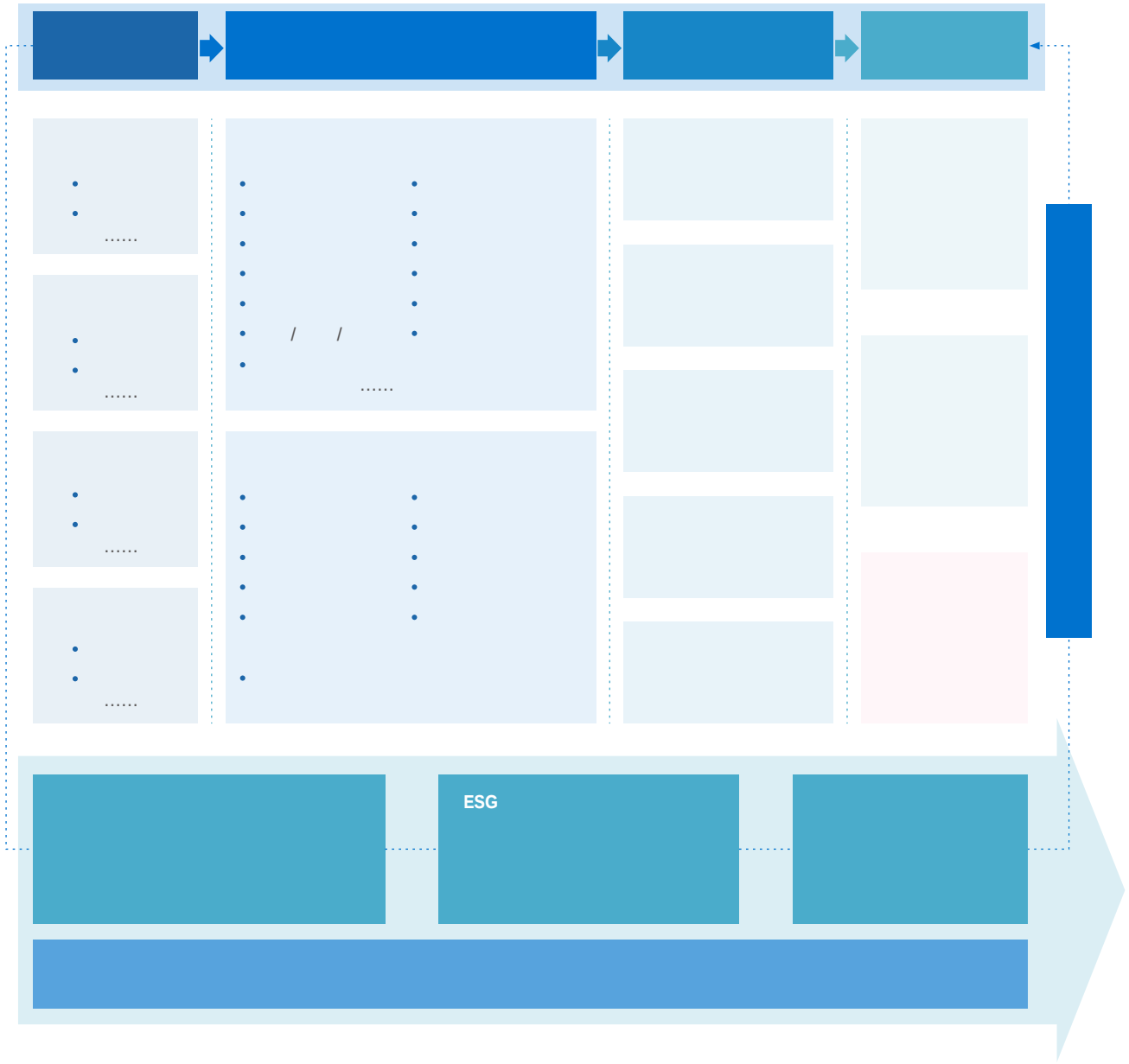

1 COSO The Committee of Sponsoring Organizations of the Treadway Commission

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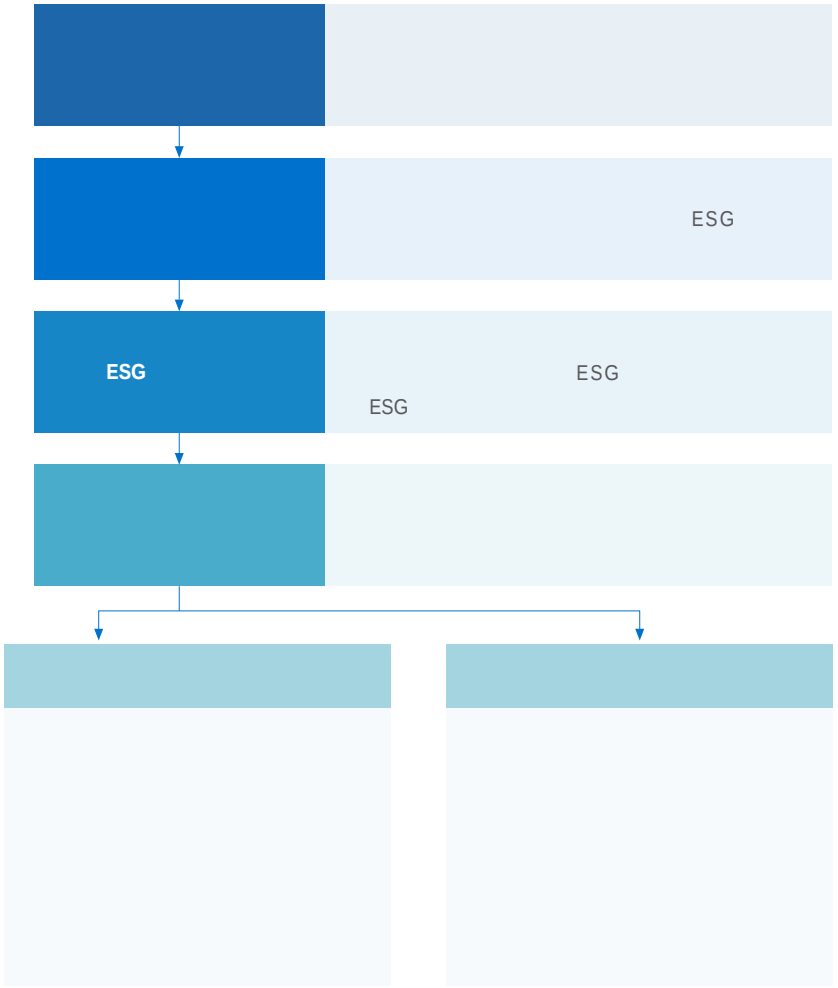

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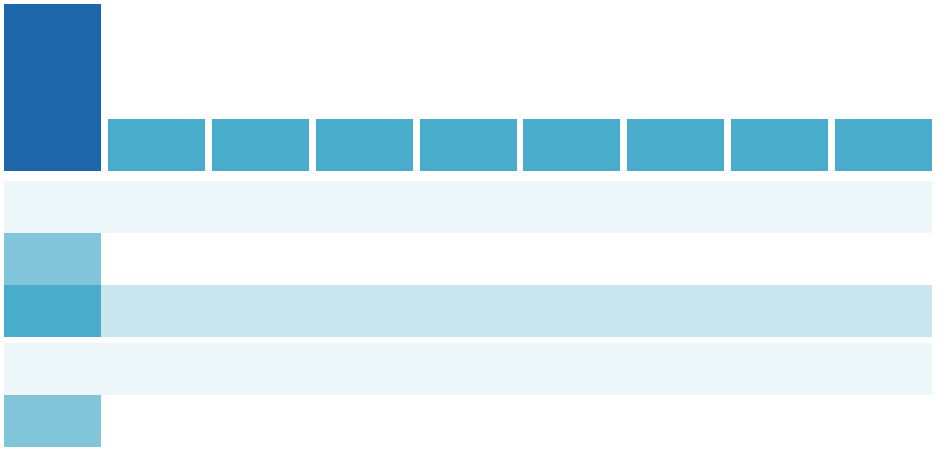

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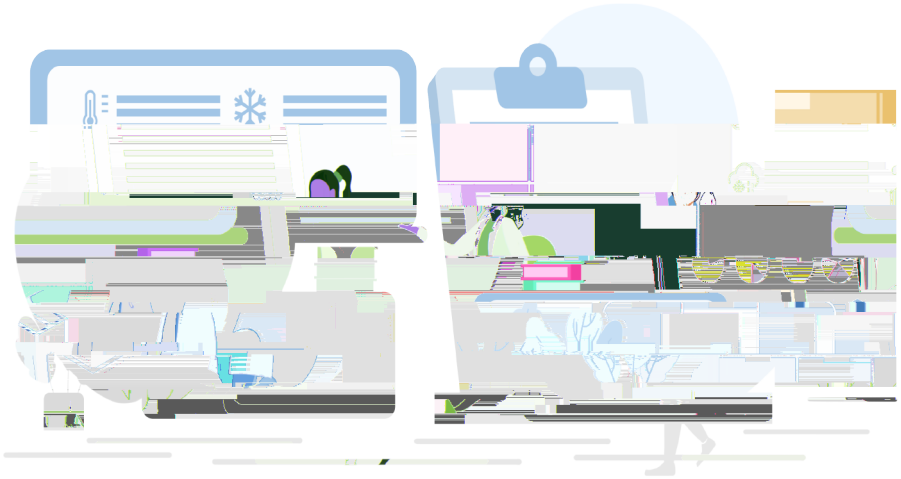

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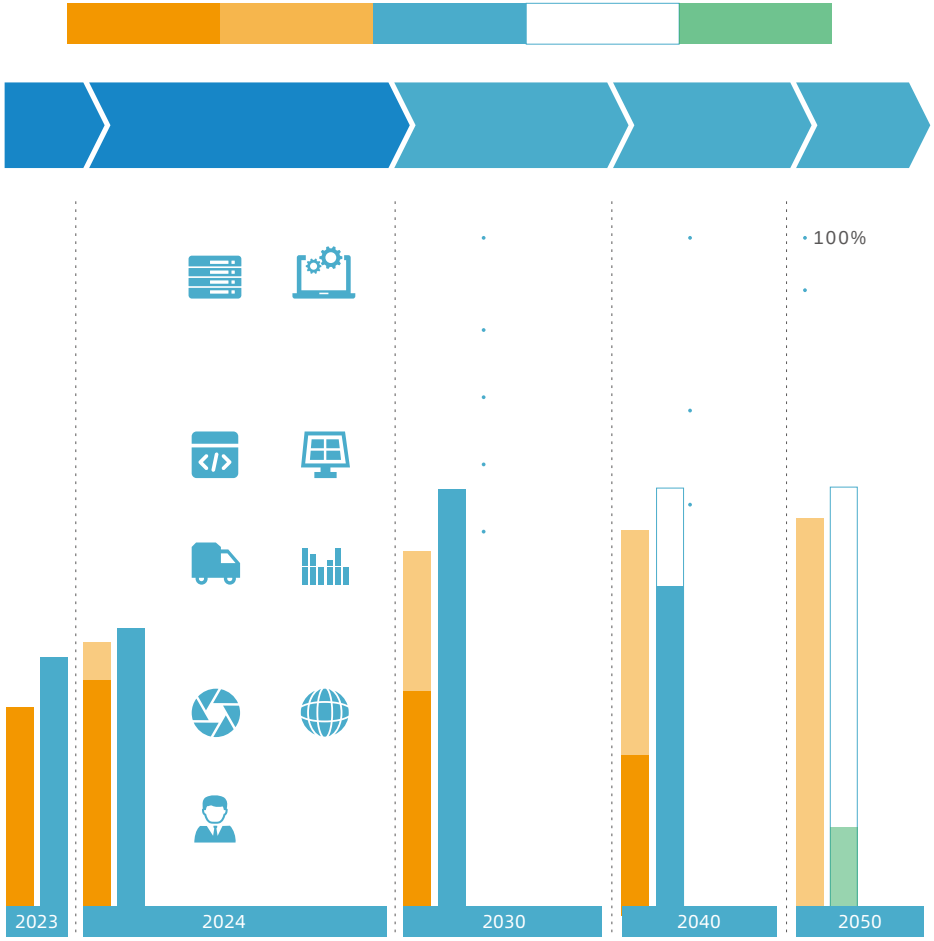

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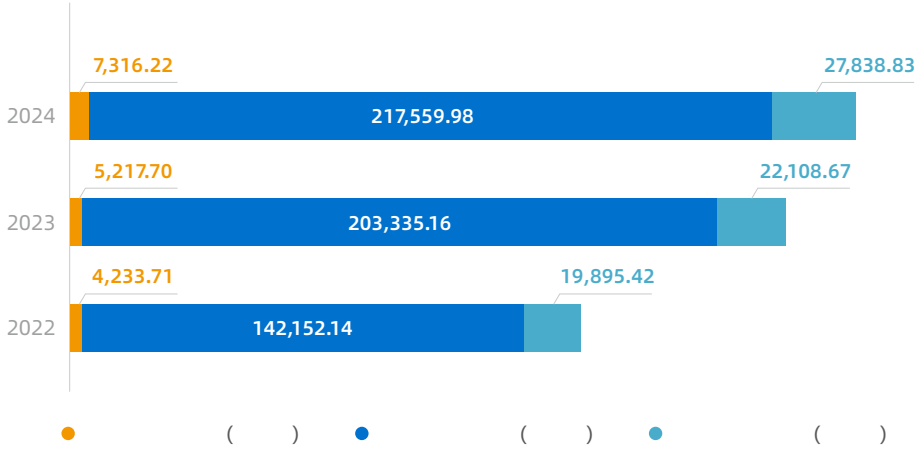

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