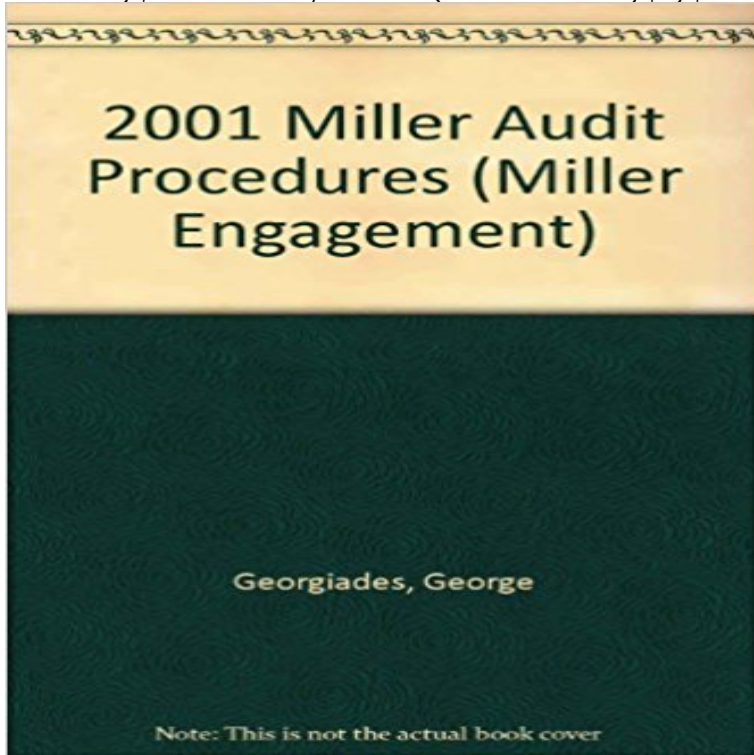


2001 Miller Audit Procedures: Complete Audit Program and Workpaper Management System (Miller Engagement)



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