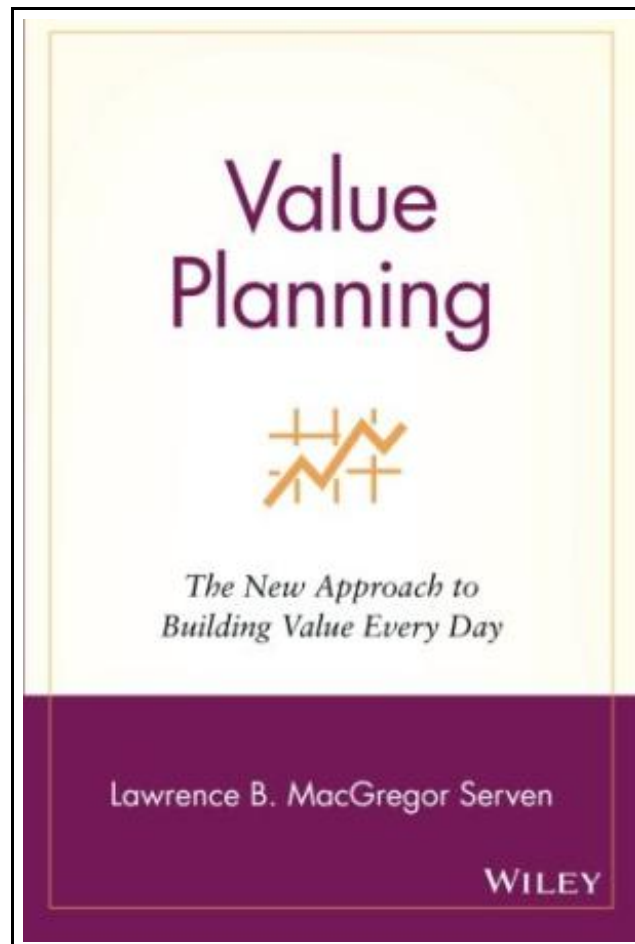


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VALUE PLANNING: THE NEW APPROACH TO BUILDING VALUE EVERY DAY



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