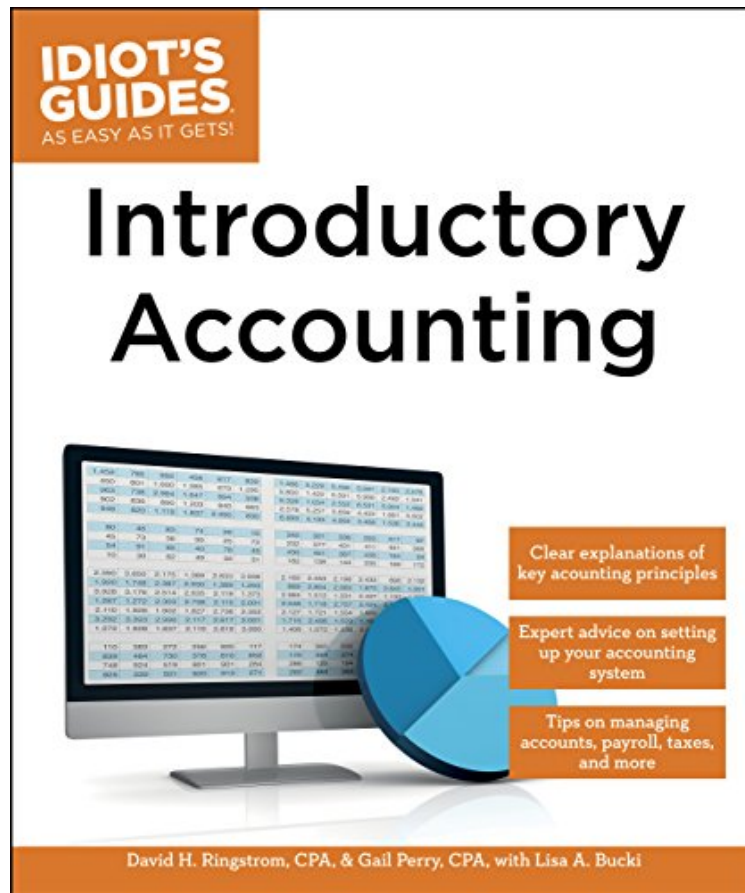


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About the Author David H. Ringstrom, CPA, is the owner of Accounting Advisors, which offers spreadsheet and software consulting. He teaches Excel and accounting software courses.