

# HI ' dčZggbUgDdMVDhcbg' cb' A UhgU' < BK-g'WadJUBWVX'Uj'ci f

BURU' GUZ' 5VX' GUa' AIGZ' GUHU 5VX' 5rjz' Bcf 5rjU' 5VX' AUHZ' Ubx Ai\UaaUX5eUAUgU' .

8cWá YHXyJNW\lggdb hUgUg hZVHhIaVf cZ\|' bñkcfh' bñj' XUGft BK-g'k\cg'WHQVhcb UWIHXZfacfYhU%' cZMgBU'Wá YU W'XUdg'Uj'YVYbWU' \HbU' aUZgBWq' YhYdfcXcZSS! ss% hci\ \FGA M U'Xg'HYgZkU'HYng'lg'fy U' hUHYdcU'U' jñcZSWU'cb'g'Y'ñcZd'bg'a YHc' JMU'U'U'cb'UXK

dčZggbUg'Uj'YUgU' hZVHhIaVf'YbWcbU' hcf'WadJUBWVX'Uj'ci f'Uach' < BK-g'

.< BK-g' hcf'WadJUBWVX'Uj'ci f'Uach' < BK-g' E W

Hb i Dñj' Hb'GUh'GWc' cZ5WV HbWMI bj Ygji MUAUhgU'Qhlc z? YUZAUhgU' 9aU. hUx4iia'X'anfMfYgbbñH' U'hc'HYU'hc'gkg' l'chU' hY-bUXFY'Yi Y6dUX cZAUUgUZfZbñH' h'lg'YU'W'UXY'hc'g'Zhg'ci'fbU'UXKc'U'cb'raci'g'fy'J'K'YgZf'Yf' \Yd' Waa YhcbU'Yf'Y'Y'Y'g'bc'Zhg'U'U'W' SYUfa YHc'ZHI'U'cb' YSUI'bj' Yg'ñc'lg'ZB'U'YU'9aU. 'a'lg'XV'gg'Ua'4'ñl'c'Wá" Hb i Dñj' Hb'GUh'GWc' cZ5WV HbWMI bj Ygji MUAUhgU'Qhlc z? YUZAUhgU' 9aU. g'U'4iia'X'anf Hb i Dñj' Hb'GUh'GWc' cZ5WV HbWMI bj Ygji MUAUhgU'Qhlc z? YUZAUhgU' 9aU. U'JU' \*S4iia'X'anf



.

**YdBUZHI FGLW**

...

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**YdBUZHI FGLW**

...

HYacgHMaadnId jWVYXWjHhbcZ < BK-gIghUcZC978 fSS Ejbk\jW  
 < BK-gUfYXWjXUg j b j j X Ug k j h ' U b h k c h ' l d U j d ' I G S % a ] ' j b ' Y h Y  
 X f W h c f h c i [ \ l i g d U X c h Y W h c ' Y X Y H j g ' Q a ] U f n b ' 5 i g d U j z < BK-g  
 UfWb j X Y X h c g k j h b h k c h ' c Z I G S % a ] ' j b j W X j h h y f d j a U n f Y X W  
 f Y U 9 g U Y 7 d j Y g j d z ' S S S ' W j d ' ? h j \ h f b F Y g U W z W a l h R e p t 2 0 3 0  
 f t ( ' Y z ' S S S E z k \ ) Y b G i h ' 5 z j W z < BK-gUfYXWjXUg X d b [ f c g j W a Y  
 U n f [ f c g k U h ' c Z N 5 F + a ] ' j b U X ) a ] ' j b i g U W j Y n f U j U Y Y U z S S % E  
 - b I [ U b X z h f Y Y W j U f Y i g X j b X W j h ] < BK-gUfU j Y Y U z S S % E H Y Z g h  
 l g f Y H U j W a Y c f U b X b d c d f m l h g U j d g H l g l g W b j X Y X Y c h Y A M h U h  
 I [ U b U l g U f U Y g U Y W c a r i b h l g U b j b j j X U l g W b j X Y X U b < BK = j Z h Y n  
 [ Y M U Y U H U j W a Y c Z I G S % . S S S U h U n c f Y j U Y b h Y U n h U b X g ' h ' .  
 c Z U X z f k j W h y j U i Y Y W a g I G S & ) S S S j b U z j Y n f d j c X G W b X n  
 g U f c X j h l g U c i g X l g U W j d b j b h l g U b j j Y g f j b U d j U Y W a d U k \ c g Y  
 U h U h b j Y Y W a g I G S % ' a ] ' j b l g W b j X Y X U b < BK = z U X g U f X c X  
 c z a i j d Y W a d b j g k j h U h b j Y Y W k Y b I G S ( ' ' a ] ' j b U X % ' a ] ' j b l g  
 W b j X Y X U b < BK = ' @ g n U b X d g l g U f U g W g j X l g U i g z ' j W U f c Z  
 k U h ' 5 d f g b l g W g j X l g U b < BK = j Z h Y n j Y U c b d d z ' j c c z j Y I G S % ) .  
 a ] ' j b j U z j Y n f d j c X c f \ j Y W b l h g W d g c Z j Y I G S % a ] ' j b U h U n h  
 - b A U U g U Z G M j j g 7 c a a l g d b A U U g U R S S S X W j X < BK - g l b f a g c Z v h '  
 j W a Y U X k Y U h ' - b f a g c Z k U h z < BK - g U f Y h c g k \ c g M a U b h l g l g c f d U  
 b h i c h i g g k j h ' U g t i g Y V X A M F ' ' a ] ' j b c f l g Y i j U Y h b z f j j b  
 W f Y W g Y W X j h h Y j U i Y c Z h Y c M g h g d j a U n f Y X W - b f a g c Z j W a Y  
 W b j X M U j b k U g [ j Y z f j b j j X U g U X c j H h i U j W a Y c Z A M F ' S S S S c f  
 ( S S S S c f l g Y i j U Y h b z f j j b W f Y W g Y W X j h 7 c a a l g d b A U U g U Z S S S E  
 C 9 7 8 f S S % E W g g j X < BK - g z f g a Y g Y W X C 9 7 8 ' a Y a W f W i H f Y G U X C 9 7 8  
 h d l a Y a W f W i H f Y g j W X j h ' A U U g U : c f A U U g U Z C 9 7 8 ' f S S % E W g g j X  
 < BK - g U g j b j j X U g k j h U g U h c f n j W a Y c j Y A M F % a ] ' j b z U g l g j Y A M F  
 ) ' a ] ' j b z c f v h l e j Y h f c j Y A M F ) ' a ] ' j b "

: c f h Y d f d g ' c z h l g g X a h Y X W j H h b c z C 9 7 8 ' f S S % E k l g U X d X z f h f Y  
 f l g h g : j f g h Y a i j U Y h c Z I G S % a ] ' j b d c d g X j h Y X W j H h b c z < BK - g l b  
 C 9 7 8 ' f S S E l g W g f l e h Y A M F ) ' a ] ' j b j U g l g W b j X j b C 9 7 8 ' f S S % E

Yd fU zHI FyUW

... HI d'Zg chUg DMW h dgb AUg Ub < BK-g PMad jUWXY jif

' & .



Gj YflicZd hga Yh\gVyb'UngXj Y'U'ch' 'd'cX]b'hYU' WadJUBW  
 'PUBfYHYf]Yg'XYgZ5`H\Ua UbXCB'ac%+&TBX gWfYU'f% &  
 fM'fXhU\| \ 'd'fU'm'Dg'c ]ad'j Ya Yh]b] WadJUBWH]g\UgfWb'm  
 Ug'Vyb'Wb'fa X]b'hYg'XicZ5` \U]YU'fS%]bk\JWd'fU'nk'gZibX  
 lc'b]Uj Ym'Z'WYj'gcb'XYc'g'd] 'Zif'cZd hga YhV'hYU'd'f'gk\Y'  
 W[\h]b'hYU'k'Zd]WadJUBW'7dgX]h] Yf]Y'PUBfYcb'hd]WadJUBW  
 fU'ci[\ 'U]h] ]b'f'g'W'Z<BK-g'zkY'd'cb'g'hYZ`ck]h \n'hYg''

. There is a rigid



k\c\UjYhYU]lnc'XjlgYgWaYgzfU'Uj d'XBWUXYUgcb'Hfci[\UXh  
XUZFcg]YU'fS%LZibXUg]b]VUhfYU]dg]dVWkYb'hY]bZiYWcZU'  
dcZg dUgUXh d'Wad]UW\dkY Yzk\YhYcf'hdU' d'cZg dUgUXX  
U[fYg]YU' dU]H] hU]bfY] h]bU' b d'Wad]UWcZ< BK-g]b'AUUgUg  
U]gg]YhU]bYgZf'hY]j]XSWHYfZfZ'YZ`dk]H' \mchYg]g'XjYcdX'

. There is a positive relationship between the role of tax professionals in aggressive  
tax planning and tax non compliance of FHWs in Malaysia

7db]l]cbU'WcdMU]cb\lgVYbWig]YX]lc'lkc'XaYgdg'fU]b\_YZS%)E'HY  
Zg]XaYgcb'fYU]g'U'dim]g'Wad]UWUg'XcbhYX]j]ci f'cZaYaWg'cZ  
U]fci d'cf'g'V]h]H]g'g'fY]U'X'X'Ug'\cf'rbU'f'W]c'V]r]f]H] 'YZGWZEM/'  
AU]h]fZ'SS'E'G]M]W]n]\cf'rbU'f'W]c'V]r]g][Yg'hU]k\Y'U]U'dimf  
W]jY]ghU]hY'aYaWg'cZ'Yg'V]h]U]h'Yg'Y'Wcd]g'c'U'Y'd]r]h]U]Y]ghU]h  
U'dimf'XjYcdg'hYad]j]U]cb'c'dim\dkY Yzk\Y'U]b]Xj]XU'd'W]jY]ghU]h  
Y]U]g'cb'g'W]a'cb]bhYg'V]h]g]W]b]Xj]XU'a]U]h'Y'cd]b]f]h]g]M]b]Y]U]H] 'b  
U' 'Y]U]g'cb'W]U]j]ci f''HY'g'W]X'XaYgcb'g'V]g'X'cb'W]b]l]cbU'WcdMU]cb  
W]k'Y'b'hYU'dimf'U]X]U'U]h'cf]h]h'fci[\hYf]h'U]U]d'g]g]W]h'U]U'dimf  
WcdMU]k\Y'hYU'U]h'cf]h]g'Ug'WcdMU]jYh'fci[\]b'c'fa]U]cb'U]X'g'd]b]f]H  
H]g'W]b]l]cbU'WcdMU]cb]g'V]g'X'cb]j]Y]W]U'f'W]c'V]r]f]H'

@fU]h'fYcb< BK-g]b'W]W]g'hYcdg]V]lnc'Z\cf'rbU'U]X]j]Y]W]U'f'W]c'V]r]f]H'Z  
W]b]l]cbU'WcdMU]cb': cf\cf'rbU'f'W]c'V]r]f]H'Z'f]h]g]W]V]Z'U]j]Y]YU'f'fS%L  
dg]Y]X]h'U]h'Y'cd]W]h]d'g]f]U]X]h] 'Wad]UWcZ< BK-g]g'[\_Y]n]c'\U]YU]U]f]h] '  
cbhYX]U]j]ci f'cZ'chYU'dimf'Hi'g]h]U]b'V]X]X'V]X]h'U]k\Y'aYaWg'k]h]b

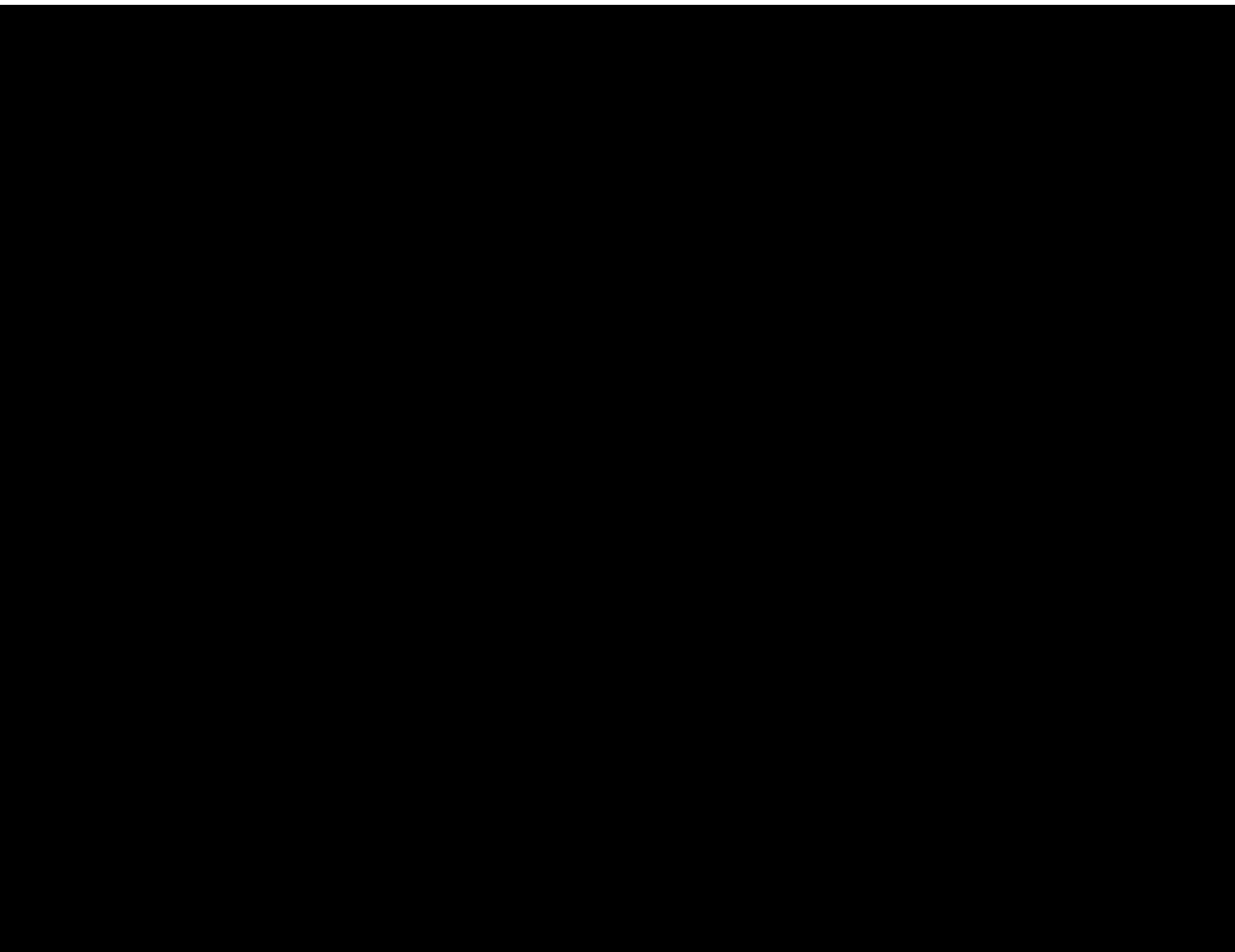
fyU'cb'le' < BK-g'Fog]'YiU' fS%L'Y Ua ]bXhY ]bZi YW'cZiU' 'fUY'cb'RI' aUZ]gBW]b'A Uig UZbXhYfng' h'fY UUXU' ]g] ]bZWHfYU'dg ]d' =iklg' WbW'XXhU'hYaU'cf]m'z < BK-g'k]'` d'riU' ]fYg'WUj YcZhYfUY ]adg'X' <ckY'YZ'Fog]'YiU' fS%L'W] ]cbXhU'k\ 'b'hYfUY ]g\ ]\ ]zhYfY'Wi' XWU' ]\_Y] \ccX'f < BK-g'le'U'Y'hYfg' Z'fU' ]f'g] YU' d'U'h ]h' Vng' ]Z] ]h'Y'fk'U'h' c'f ]b'W'a Y'le'`ckY'U' 'i'f'g'W'U'dg'`b'Z'W'h'Y'm'W'X'X'h'U'h'Y'g'X'ic'Z'U' 'fUY' Ucb'Y'Wi' 'X'bc'h'W'h'Y' d'm'Z'W'f' ]h'Zi'Y'W'U' ]' < BK-g' ]X'W'g'd'g'le' 'Y'U'X'RI'' 7d'g'e'i'Y'h'm'h'j ]k'c'Z'h'g' ]U'Z] ]g'd'f'c'g'X'h'U'h'Y'f'b'W'g'le' Y'U'b' ]j'Y'g' ]U'cb' d'b'h'Y'd'f'W'U' ]cb'f' ]U'X' ]j'Y' ]W'U'Z' ]b'g'U'X'k\ 'h'Y' < BK-g' ]M'W'j'Y'h'U'h'Y'fUY' ]g'Z' ]f'Y'ri' ]\`le' 'Y'W'i'f'U'Y'W'ad' ]U'W' 7d'g'e'i'Y'h'm'h'Y'Z'`ck' ]h' ]\`m'h'Y'g'g'le' X'j'Y'od'X'

. There is a negative relationship between ethical fairness and tax noncompliance of FHWs in Malaysia ...

H'lg'g'W'U'cb'X'g' ]W'g'h'Y'f'g'U'W'ac'X'Z'f'g'U'W'X'g' ]b'z'd'd' ]U'cb'U'X'g'ad'Y' g'Y'W'cb'U'X'X'U'W' 'W' ]c'ba'Y'c'X'U'X'U'U'U'ng' ]W'U' ]e'Y'g'

H'Y'f'g'U'W'ac'X' ]b'h'lg'g'X'ng'g'd' ]f'X'V'i'5` ]h' ]\`U'a' 'U'X'Q'U'X'ac'g'f'g'+& ]W'ca' ]W'W'f'Y'W'h'Y'f'ng'k'Y' ]g'g' ] ]Y'g' ]d'g'a'U'X'V'ia' ]g'g'X' ]b'U'X'5'W' ]h' ]ab' f'f' %U'X' ]a'Y'g'U'X'5` 'Y'nf'f's's'Z'f' ]h' ]f'U' ]h' ]'g'V' ]d'g' ]W'c' ] ]W' 'U'X'Z'g'U' d'g'W'c' ] ]W'Z'W'f'g' ]X'j'Y'od' ]h' ]U'U' W'ad' ]U'W'ac'X' "G'W'W' ]m'h'Y'ac'X' ]g' X'g' ]b'X'le'Y'd'c'f'h'Y'U' ]h'c'Z'h'Y'f'U' ]d'g' ]d'W'k'Y' ]b'h'Y'd'c'U' ] ]h'c'Z'X'W' ]d'z' d'f'W'j'Y'X'g' ]Y' ]m'c'Z' d' ]b'g'a'Y'h'z'c' ] ]W' 'U' ] ]U' ]d'z' f'c'Y'c'Z' ]U' ]' d'c'Z'g'd'U'g' W'h' ] ]d'U' 'W'c' ]U' ]d'z'U'X'j'Y' ]W'Z' ]b'g' ]g' ]b'X' ]h' ]h' ]j' ]U' ]V' ]g'U'X'U' ]'h' ]d' W'ad' ]U'W'c'Z' BK-g' ]g'h'Y'X' ]h' ]h' ]j' ]U' ]V' ]Y' ]H'Y'd' ]g' ]h' ]U' ]cb'Z'h'Y'ac'X' ]h' ]f'c' ]\`V'h' ]g' ]W'a' ]U' ]W' ]g' ]h' ]U' ]d'g' ]g' ]g' ]X' ]W' ]X' ]b' : ] ]i' ]f'Y' ]U'X' ]h' ]f'c' ]\` ]'ai' ] ]d' ]Y' ]f' ]g' ]d' ]b' ]U' ]ng' ]g' ]X' ]j' ]Y' ]b' ]9' ]e' ]U' ]cb' %





fYdbf'f  
hYUWU'  
WZbdf  
ZibW?  
gYbdf  
fOUdYX

UW'

ndh  
'

Wd'

'bdf  
'% &  
f'bd'

Wd'



Yd fU zHI FyUW

... HI dZg dUg DMW dgd AUg Ub < BK-g PMad jUWXY jif

335

'%  
.  
.

Yd fU zHI FgUW

... HI d'ZgchUgDMWd'gdbAUgUb<BK-gDad]GWWXU]cf'

### 337 Vertical reciprocity

Hlg'VhN]cbU'WcdM]cb'lg'X]bXUg'hY'WcdM]cb'VlkYb'RI dmf UbX  
[cj Yba Yhfi [\ hY]bM]cb'gk]h hYU U hcf]mf [cj Yba Yh]b] YMU





AUY	)*	)*1
: YaUY	('	('1
AlgH	%	%b
GaU: ]fa	*\$	*\$
A]XgY: ]fa	'&	'&
G] : cf	*	*1
AlgH	%	%b
@yghUb) n]fg	('	('1
)!%\$n]fg	&	&1
AcYhUb%\$n]fg	(%	(%b
AlgH	%	%b
-b] ]XU	('	(1
GaU Wad]Y	)\$	)\$
A]XgY Wad]Y	'*	'*1
@f] YWad]Y	+	+1
AlgH	'	'1

HlggMcbXgAVghYXg]d] Yfg l'cbY YnjUf]UVYibXf giXk5ggfci h  
 ]bHY' zZf ibXefYtff] ]bW YhYa Ybj U YZf Y Yn]Pá ]gVYck' & \$  
 k\ ]W]b]W]ghUfU d'Zg dUg dW]j YhUfY < BK-gkY Yd]bZj cf cZ  
 ibXefYtff] hYf ]bW Yg'G YU ZhYa Yb gMYZf h Yhfy]Pá ]g & \$ k]h  
 UgU]X]X]j ]U]b'cZS; ('-b'chY'kcd'XghY < BK-gW]g]X]X]hU] ]gU ]cd  
 Wad]UW]Zh Yn]XcdYcd]UW]U] ]bW YZ] WXY]U] ]bW YZ] gY ]g ]X  
 ga YW]g ]bW Y [ Y]U]X]Zca 'chY' gi fW]g cZ ]bW YZ] W]U]U]cf g] ]W]g  
 f]X]X]"

Yd fUcZHI FyUW

... HI dZgchUgDMWfhdgcbAUgU6<BK-gPWadJ0WVXUjcf

'%:  
.



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=VYjY < BK-gDc jUwUZ jUcb aUhdh  
 WadYnjadUwcb dUjH jU Yg" %\$ % )' & , ' \$! - .

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**IHYg jUg \ jYwBfWwX**

Kjh fU d'gchYfc YcZU d'ZgdcUghYcj YU'a Ybj Ui Yg' " & bXgUwX  
 Xj jUcb cZS) \* "HVY- jYwHghUHI d'ZgdcUg dMwJ YhU < BK-gZjHh  
 H d'ZgdcUg \ jYwB dUjH 'hYfc Yg YwHhMfH 'H U XjUwXU'  
 dUjH "K \ jYhg Hf aUcb jg gZ jHg Ug' j ad fUhc bYhUhg lghY  
 dMwH d'gZU d'ZgdcUg bhYf ckbfc YjUg jH hYwHg"

---

< BK-gVYj YhUHI d'ZgdcUg fYUkUg  
 Ucb Xc Ugg hYa XfH hYfU U XjYg dg' %\$ & )' ' , ' " \$

< BK-gVYj YhUHI d'ZgdcUg d'j Y  
 Ugg dMwchYa jXg Yg dg Uxb j dUcb Udi  
 kjh hYU U XjYg bhYU XjYg jH g' %\$ & )' ' % \$\* , .

H'ambk WY < BK-gVYj YhUf Ykci X  
 \ jYwB jUj Ym Zj WjH Ucb k jci hY  
 jHj Yj d'cZU d'ZgdcUg bhYf U Xj  
 d'wgg' %\$ % )' ' \* " ) .

H'ambk WY < BK-gVYj YhUHI  
 d'ZgdcUg \ \ nUgg hYa jg dU jWU  
 dUjH " %\$ & )' ' , ' \$! \$

H'ambk WY < BK-gVYj YU d'ZgdcUg  
 Ugg hYa l' fXW hYfU jU jH hci \ " YU  
 UxW jH jU a Yhg' %\$ % )' ' \* " \$! %

---

HYXg d'j Yg jgb \ d'fU d'fU fU fU k jH Ucj YU'a Ybj Ui YcZ' ! % bX  
 gUwX Xj jUcb cZ \$ % d'fY fY WUX j' HVY, " - jlg Wwf m j YwXhUHI  
 d'ZgdcUg dMwJ YhU < BK-gDc jUcb l' d'UHI jg Ug Xd fUhd b'chYf  
 < BK-gYU j' c' f' H jg W' XW a c' f' j' g' VY jH YhY jU f' c' d' Z' h' g' k' c' f' Y  
 c' j' U' X' l' c' W' h' q' i' f' Y' U' X' d' i' H' "

---

=WYjY < BK-gkci 'XWacfY'   Ynl' d'ni'   Z chYgk h bhYf bWY fci d'fYd'ih "	%S	%	)	' " * ' \$' &
=WYjY < BK-gkci 'XUg'ZY'cv   UYXle' Wd'q'vi'YU'X'd'ih'Y'f'U'Y'g'Za'U'm'h'ng'd'ih h'Y'f'U'Y'g'	%S	%	)	' " ( ' \$' *'
H'amib'W'g'U'W'h'   gaY < BK-gk'g' leZ'Z' hY g'W'U'f'ca' c'Z'd'ih' h'Y'f'U'Y'g'v'ri'g'X'Y'J'h' U'W'X'h'   le'g'V'W'd'gi' Y'g'	%S	&	)	' )' ' \$' *'

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=bj|k'c'z' Y'U'Y'W'f'c'U'W'h'Y'g' YU' a'Y'b'f'c'f'X'g' ') + U'X'g'U'W'f'X'Y' J'U'c'b'  
c'Z'S), "H'g'a'Y'g'h'U'f'U' d'c'Z'g'd'U'g'W'Y'j'Y'h'U'f'h'Y'c'v|| U'c'b'c'Z' < BK-g'le'  
W'ad'n'j'b'd'ih' | U' | g'j'b'Y'W'f'U'ia'd'j' U'X'U'g'X'c'b'h'Y'W'f'U' | d'U'W'c'd'U'c'b'k'h'  
h'Y' | c'j'Y'ba'Y'f' < Y'W'k' | h' | b'Y'g'le' W'f'U'f'Y'le' | U' | k'ci' X'j'Y'f'ia' W'X'W'X'c'b'  
U' | d'ih'g'd'W'j' | h' h'U'Y'd'V'W'k'ci' X'Y'W'W'X'X'

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H'amib'W'g'U'W'h'   < BK-gkci 'XU'f'Y'le'U'U'   b'W'g'Y'Z'h'Y'U'   U'ad'n'j'g'g'X'le'Z'U'W'h'Y' d'c'j'   g'd'b'c'Z'W'f'c'   V'W'c'c'g'U'X'g'j'   W'g'	%S	%	)	' " ( ' %' %'
H'amib'W'g'U'W'h'   < BK-gd'W'j' Y'FGA' \U'g'Y'W'b' U'g'd'b'f'j'   Y'g'   h'   c'b'   b'X'g'W'U'   h'   h'Y'f'U' c'v'    U'c'g'	%S	%	)	' ( ' \$' )'
H'amib'W'g'U'W'h'   < BK-gd'W'j' Y'h'Y'W'f'U'   c'j'Y'ba'Y'f'g'W'U'   Y'g'f'Y'g'd'g'V'   W'g'	%S	%	)	' " * ' \$' *'

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; Y'U'U'f'h'Y'U' d'c'Z'g'd'U'g' | k'h'Y'd'c'f'g'j' YU' f'U'f'h'f'g'c'X'g'W'f' < BK-g'  
k' | W'g' | \ | Y'Z'g'Z' | "H' | g'g' | d' | f'X'v'h'Y'a'Y'b'g' | Y'Y'c'z'j' YU' j' Y'W'Z' | j' | b'g'  
d'W'f' | c'b'c'Z' | ( ' - ' U'X'g'U'W'f'X'Y' J'U'c'b'c'Z'S\* , " b'Z'W'k'h' h'Y'W'ad'f'g'b'le'  
a' | X'Y' | W'a'Y'U'f'g'h'Y' | \ | f'U'g'Z'f' < BK-g'f'Y'W'j'Y'le'W'Z' | f'U'X'W'W'V'Y'





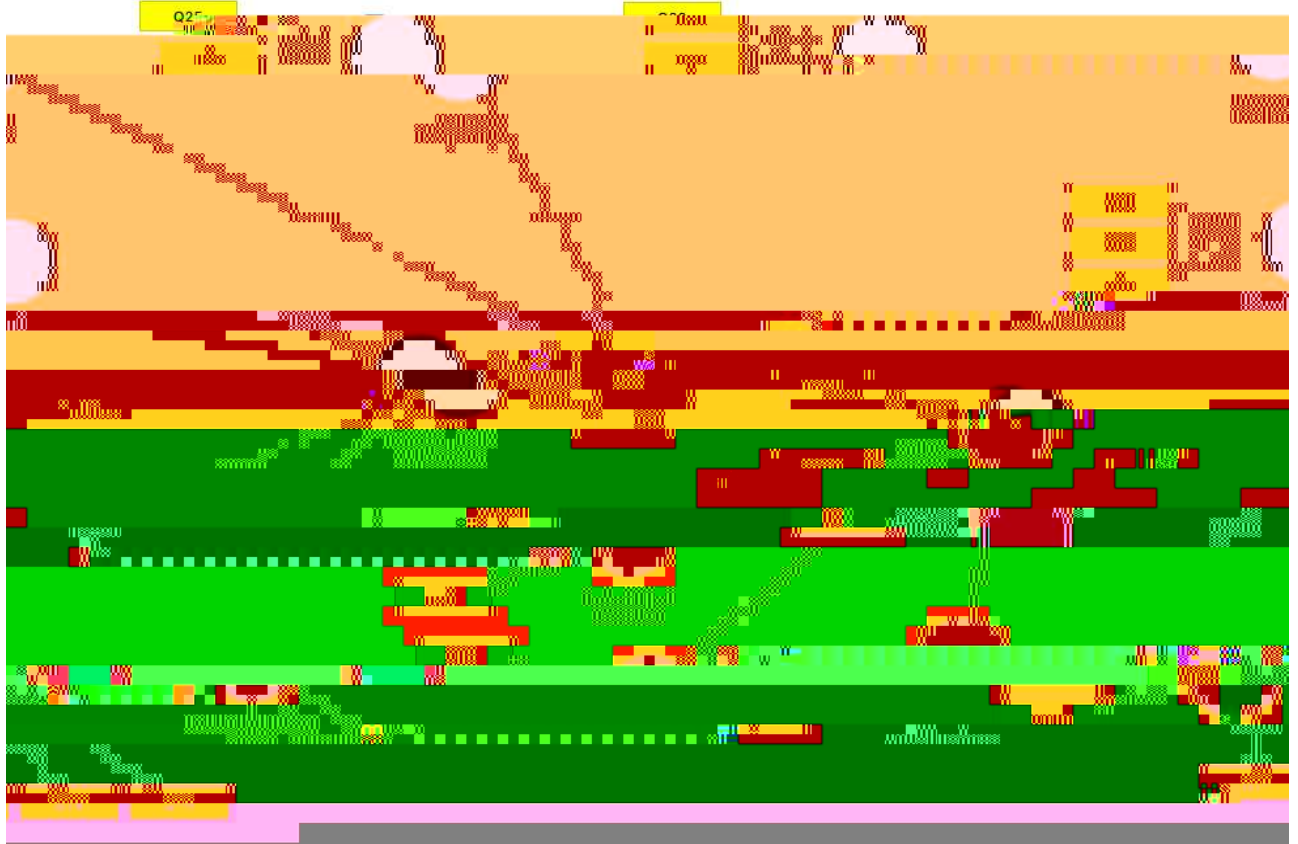




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Yd fUcZHI FyUW

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Yd fUcZHI FyUW

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**YdBUZHI FGLW**

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Yd fHUzHI FyGUW

... HI d'ZygdUGdMwVhdgdbAUUngUb<BK-gPWadJbWwXjJcif

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