

3) **Complaints:** These sections tell us why a person is requesting an adjustment, what factors caused problems, what other things were going on when the complaint was filed, the way things should be, and what the person is asking for.

• Another approach to measure the value of a company is to calculate the present value of its future cash flows. This is called the present value of cash flows (PVC) method.

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11. *What is the primary purpose of the following statement?*

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