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The projected 2012 numbers make Anne Aylor's current ratio 1. 95, which is below the 2. 0 requirement by First Bank. If current liabilities were to be understated by the upper limit of \$4,704,000 Aylor's current ratio would jump to 2. 06. This number would put them in solid standing with the bank artificially.

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Case 7.1 Anne Aylor, Inc. 2-2 - Running head Case 7.1 Anne ...

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