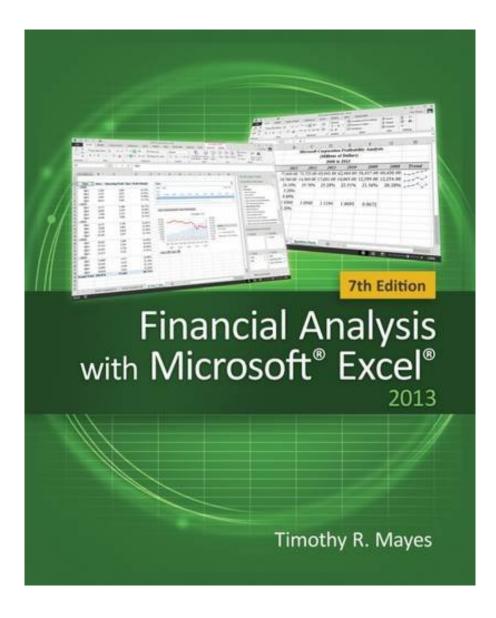


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Timothy R. Mayes serves as finance professor at Metropolitan State College of Denver. He holds a B.S. and B.A. in Finance and a Ph.D. in Finance from the University of Central Florida. His research interests include portfolio performance analysis and reporting, portfolio theory, derivatives, and, of course, the use of spreadsheets in financial education.

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