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PRESENT:

Through this letter we state that **TORO-ÁLAVA, Wilson Javier, ROSALES-BORBOR, Félix, ALEJANDRO-LINDAO, María Fernanda, MACÍAS-MARCILLO, Betsy**, has been published in **Revista de Formación de Recursos Humanos**, with an article entitled "**Fortalecimiento de la cultura contable y tributaria a los miembros de la asociación de servicios de pintura los nuevos emprendedores asoserpinuem, Cantón la Libertad provincia de Santa Elena**", with keywords "Accounting and tax knowledge, Links with the community, Higher education institutions" in Volume 4, Number 14, with **ISSN: 2444-4979**, at pages 7-14, segment. Research Journal edited by ECORFAN-Mexico, S.C. Holding Spain. (2018).

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Regards.

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