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<sup>x</sup> Letter from Principles for Responsible Investment to the Financial Accounting Standards Board (December 4, 2017). [http://www.fasb.org/cs/BlobServer?blobkey=id&blobnocache=true&blobwhere=1175835773506&blobheader=application%2Fpdf&blobheadername2=Content-Length&blobheadername1=Content-Disposition&blobheadervalue2=1592810&blobheadervalue1=filename%3DDISFR\\_TAX.ED.054.PRINCIPLES\\_FOR\\_RESPONSIBLE\\_INVESTMENT\\_FIONA\\_REYNOLDS.pdf&blobcol=urldata&blobtable=MungoBlobs](http://www.fasb.org/cs/BlobServer?blobkey=id&blobnocache=true&blobwhere=1175835773506&blobheader=application%2Fpdf&blobheadername2=Content-Length&blobheadername1=Content-Disposition&blobheadervalue2=1592810&blobheadervalue1=filename%3DDISFR_TAX.ED.054.PRINCIPLES_FOR_RESPONSIBLE_INVESTMENT_FIONA_REYNOLDS.pdf&blobcol=urldata&blobtable=MungoBlobs)

<sup>xi</sup> Institute on Taxation and Economic Policy (October 17, 2017) "Offshore Shell Games 2017". <https://itep.org/offshoreshellgames2017/>