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## The Increased Savings of Cash by United States Firms

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*Western Michigan University*

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**THE CARL AND WINIFRED LEE HONORS COLLEGE**  
**CERTIFICATE OF ORAL DEFENSE OF HONORS THESIS**

Robert Zak, Jr., having been admitted to the Carl and Winifred Lee Honors College in the fall of 2009, successfully completed the Lee Honors College Thesis on April 19, 2012.

The title of the thesis is:

*The Increased Savings of Cash by United States Firms*

A handwritten signature in blue ink that reads "Robert J. Balik".

Dr. Robert Balik, Finance and Commercial Law

A handwritten signature in blue ink that reads "Jerry Kreuze".

Dr. Jerry Kreuze, Accountancy

A handwritten signature in blue ink that reads "Sheldon Langsam".

Dr. Sheldon Langsam, Accountancy