

Pre Closing Trial Balance

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seconds Handling capacity (up-peak) 15% 12% (85/10/5) (3%)
Waiting time (two way lunchtime)- < 40 seconds Handling
capacity (two way lunchtime) 12% 13% (45/45/10) + 1%

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Design & Specification Significant change has occurred in the
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to increase understanding of best practice in office design,
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