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Dear.

Alvin Nugraha Putra, Tuban Drijah Herawati

Thank you for submitting your best article to be published on **Jurnal Semesta Ilmu Manajemen dan Ekonomi** with the title:

"The Influence of Warning Letters and Forced Collection Letters on Tax Arrears Collection"

Based on the results of the review and the decision of the editorial team, the article is declared **ACCEPTED** for publication in the **Jurnal Semesta Ilmu Manajemen dan Ekonomi** edition **Volume 2 Number 2**

Thus we submit this letter of information to be used as it should be, we express our gratitude.

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