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modern tax administrations seek to optimize tax collections while minimizing administration costs and taxpayer compliance costs experience shows that voluntary compliance is best achieved through a system of self assessment many tax administrations have introduced self assessment principles in the income tax law but the legal authority is not being consistently applied they continue to rely heavily on desk auditing a majority of tax returns while risk management practices remain largely underdeveloped and or underutilized there is also plenty of opportunity in many countries to enhance the design and delivery of client focused taxpayer service programs and better engage with the private sector and other stakeholders this book constitutes the refereed proceedings of the 7th european conference on technology enhanced learning ec tel 2012 held in saarbrücken germany in september 2012 the 26 revised full papers presented were carefully reviewed and selected from 130 submissions the book also includes 12 short papers 16 demonstration papers 11 poster papers and 1 invited paper specifically the programme and organizing structure was formed through the themes mobile learning and context serious and educational games collaborative learning organisational and workplace learning learning analytics and retrieval personalised and adaptive learning learning environments academic learning and context and learning facilitation by semantic means please note this has been optimised for display on tablets the cricket world s bestselling pocket annual the indispensable guide to the season the playfair cricket annual 2014 includes coverage of the 2013 season including the lv county championship yorkshire bank 40 and the friends life t20 it also contains a detailed register of all current first class county players and umpires including career bests in international twenty20 matches county records and 2013 first class averages current county players first class and list a limited overs career records test match scores and averages march 2013 march 2014 women s limited overs and internationaltwenty20 records a review of the summer and winter ashes series 2014 fixtures including 2nd xi and minor counties the new edition of this annual publication previously published solely by ifoam and fibl documents recent developments in global organic agriculture it includes contributions from representatives of the organic sector from throughout the world and provides comprehensive organic farming statistics that cover surface area under organic management numbers of farms and specific information about commodities and land use in organic systems the book also contains information on the global market of the burgeoning organic sector the latest developments in organic certification standards and regulations and insights into current status and emerging trends for organic agriculture by continent from the worlds foremost experts for this edition all statistical data and regional review chapters have been thoroughly updated completely new chapters on organic agriculture in the pacific on the international task force on harmonization and equivalence in organic agriculture and on organic aquaculture have been added published with ifoam and fibl san diego magazine gives readers the insider information they need to experience san diego from the best places to dine and travel to the politics and people that shape the region this is the magazine for san diegans with a need to know popular science gives our readers the information and tools to improve their technology and their world the core belief that popular science and our readers share the future is going to be better and science and technology are the driving forces that will help make it better identifies and describes specific government assistance opportunities such as loans grants counseling and procurement contracts available under many agencies and programs first published in 2007 lies damned lies and drug war statistics critically analyzed claims made by the office of national drug control policy ondcp the white house agency of accountability in the nation s drug war since 1989 as found in the six editions of the annual national drug control strategy between 2000 and 2005 in this revised and updated second edition of their critically acclaimed work matthew b robinson and renee g scherlen examine seven more recent editions 2006 2012 to once again determine if ondcp accurately and honestly presents information or intentionally distorts evidence to justify continuing the drug war they uncover the many ways in which ondcp manipulates statistics and visually presents that information to the public their analysis demonstrates a drug war that consistently fails to reduce drug use drug fatalities or illnesses associated with drug use fails to provide treatment for drug dependent users and drives up the prices of drugs they conclude with policy recommendations for reforming ondcp s use of statistics as well as how the nation fights the war on drugs many authors have alluded to the unique nature of russia s dual transition and its difficult task of simultaneously reforming its economy and polity but there is in fact a third transition still far from completed that is of no less importance the need to reconfigure central regional relationships and create a stable and viable forum of

federalism there are vast economic demographic and political variations across the russian federation therefore an understanding of regions and the causes and consequences of cross regional diversity is a vitally important dimension of russian politics that should not be overlooked it is only by studying regional level politics that we can gain a full understanding of the complexities of russia s protracted transition this edited volume examines regional politics and centre regional relations over the period 2000 2010 including the most recent developments which have taken place under the new dual leadership of medvedev and putin all eight chapters have been written by leading experts in the field of russian politics in addition to chapters on regional elections parties regional governors and local politics there are three chapters devoted to the important developments which are currently taking place in the caucasus this book was published as a special issue of europe asia studies since 1950 the south has undergone the most dramatic political transformation of any region in the united states the once solid meaning democratic south is now overwhelmingly republican and long disenfranchised african americans vote at levels comparable to those of whites in the rational southerner m v hood iii quentin kidd and irwin l morris argue that local strategic dynamics played a decisive and underappreciated role in both the development of the southern republican party and the mobilization of the region s black electorate mobilized blacks who supported the democratic party made it increasingly difficult for conservative whites to maintain control of the party s machinery also as local republican party organizations became politically viable the strategic opportunities that such a change provided made the gop an increasingly attractive alternative for white conservatives blacks also found new opportunities within the democratic party as whites fled to the gop especially in the deep south where large black populations had the potential to dominate state and local democratic parties as a result republican party viability also led to black mobilization using the theory of relative advantage hood kidd and morris provide a new perspective on party system transformation following a theoretically informed description of recent partisan dynamics in the south they demonstrate with decades of state level sub state and individual level data that gop organizational strength and black electoral mobilization were the primary determinants of political change in the region the authors finding that race was and still is the primary driver behind political change in the region stands in stark contrast to recent scholarship which points to in migration economic growth or religious factors as the locus of transition the rational southerner contributes not only to the study of southern politics but to our understanding of party system change racial politics and the role that state and local political dynamics play in the larger context of national politics and policymaking field stream america s largest outdoor sports magazine celebrates the outdoor experience with great stories compelling photography and sound advice while honoring the traditions hunters and fishermen have passed down for generations autocad lt 2006 autocad lt 2004 2005 autocad lt 2004 2005 san diego magazine gives readers the insider information they need to experience san diego from the best places to dine and travel to the politics and people that shape the region this is the magazine for san diegans with a need to know teri energy data directory yearbook or teddy is an annual publication brought out by teri since 1986 teddy is often used as a reference in other peer reviewed books and journals for energy and environment related data it gives an annual overview of the developments in the energy supplying and consuming sectors as well as the environment sector it also provides a review of the government policies that have implications for these sectors of the indian economy teri energy data directory yearbook or teddy is an annual publication brought out by teri since 1986 teddy is often used as a reference in other peer reviewed books and journals for energy and environment related data it gives an annual overview of the developments in the energy supplying and consuming sectors as well as the environment sector it also provides a review of the government policies that have implications for these sectors of the indian economy each edition of teddy contains india s commercial energy balances for the past four years that provide comprehensive information on energy flows within different sectors of the economy and how they have been changing over time these energy balances and conversion factors are a valuable ready reckoner for anybody working on energy and related sectors optical fiber telecommunications v a b is the fifth in a series that has chronicled the progress in the research and development of lightwave communications since the early 1970s written by active authorities from academia and industry this edition not only brings a fresh look to many essential topics but also focuses on network management and services using high bandwidth in a cost effective manner for the development of customer applications is a central theme this book is ideal for r d engineers and managers optical systems implementers university researchers and students network operators and the investment community volume a is devoted to components and subsystems including semiconductor lasers modulators photodetectors integrated photonic circuits photonic crystals specialty fibers polarization mode dispersion electronic signal processing mems nonlinear optical signal processing and quantum information technologies volume b is devoted to systems and networks including advanced modulation formats coherent systems time multiplexed systems performance monitoring reconfigurable add drop multiplexers ethernet technologies broadband access and services metro networks long haul transmission optical switching microwave photonics computer interconnections and simulation tools biographical sketches ivan kaminow retired from bell labs in 1996 after a 42 year career he conducted

seminal studies on electrooptic modulators and materials raman scattering in ferroelectrics integrated optics semiconductor lasers dbr ridge waveguide ingasp and multi frequency birefringent optical fibers and wdm networks later he led research on wdm components edfas awgs and fiber fabry perot filters and on wdm local and wide area networks he is a member of the national academy of engineering and a recipient of the ieee osa john tyndall osa charles townes and ieee leos quantum electronics awards since 2004 he has been adjunct professor of electrical engineering at the university of california berkeley tingye li retired from at t in 1998 after a 41 year career at bell labs and at t labs his seminal work on laser resonator modes is considered a classic since the late 1960s he and his groups have conducted pioneering studies on lightwave technologies and systems he led the work on amplified wdm transmission systems and championed their deployment for upgrading network capacity he is a member of the national academy of engineering and a foreign member of the chinese academy of engineering he is a recipient of the ieee david sarnoff award ieee osa john tyndall award osa ives medal quinn endowment at t science and technology medal and ieee photonics award alan willner has worked at at t bell labs and bellcore and he is professor of electrical engineering at the university of southern california he received the nsf presidential faculty fellows award from the white house packard foundation fellowship nsf national young investigator award fulbright foundation senior scholar ieee leos distinguished lecturer and usc university wide award for excellence in teaching he is a fellow of ieee and osa and he has been president of the ieee leos editor in chief of the ieee osa j of lightwave technology editor in chief of optics letters co chair of the osa science engineering council and general co chair of the conference on lasers and electro optics group purchasing organizations gpos are a massive subset of the healthcare industry that negotiate lower costs for healthcare supplies by buying for several hospitals at once group purchasing organizations provides an analysis and critique of this industry pcmag com is a leading authority on technology delivering labs based independent reviews of the latest products and services our expert industry analysis and practical solutions help you make better buying decisions and get more from technology pcmag com is a leading authority on technology delivering labs based independent reviews of the latest products and services our expert industry analysis and practical solutions help you make better buying decisions and get more from technology pcmag com is a leading authority on technology delivering labs based independent reviews of the latest products and services our expert industry analysis and practical solutions help you make better buying decisions and get more from technology in some coalbeds naturally occurring water pressure holds methane the main component of natural gas fixed to coal surfaces and within the coal in a coalbed methane cbm well pumping water from the coalbeds lowers this pressure facilitating the release of methane from the coal for extraction and use as an energy source water pumped from coalbeds during this process cbm produced water is managed through some combination of treatment disposal storage or use subject to compliance with federal and state regulations cbm produced water management can be challenging for regulatory agencies cbm well operators water treatment companies policy makers landowners and the public because of differences in the quality and quantity of produced water available infrastructure costs to treat store and transport produced water and states legal consideration of water and produced water some states consider produced water as waste whereas others consider it a beneficial byproduct of methane production thus although current technologies allow cbm produced water to be treated to any desired water quality the majority of cbm produced water is presently being disposed of at least cost rather than put to beneficial use this book specifically examines the powder river san juan raton piceance and uinta cbm basins in the states of montana wyoming colorado new mexico and utah the conclusions and recommendations identify gaps in data and information potential beneficial uses of cbm produced water and associated costs and challenges in the existing regulatory framework this book reviews problems issues and presentations of the newest research in the field of cyberwarfare and cyberterrorism while enormous efficiencies have been gained as a result of computers and telecommunications technologies use of these systems and networks translates into a major concentration of information resources creating a vulnerability to a host of attacks and exploitations provided by publisher volume of the united states tax court reports containing case abstracts and opinions of the court regarding cases between july 1 2013 december 31 2013 cases in each volume are listed in the prefatory table the united states tax court is a federal trial court of record established by congress under article i of the u s constitution section 8 providing in part that congress has the power to constitute tribunals inferior to the supreme court the tax court specializes in adjudicating disputes over federal income tax generally prior to the time at which formal tax assessments are made by the internal revenue service though taxpayers may choose to litigate tax matters in a variety of legal settings outside of bankruptcy the tax court is the only forum in which taxpayers may do so without having first paid the disputed tax in full parties who contest the imposition of a tax may also bring an action in any united states district court or in the united states court of federal claims however these venues require that the tax be paid first and that the party then file a lawsuit to recover the contested amount paid the full payment rule contents 8 findings of fact 8 background 8 john hancock s history9 investment process and review10 leasing10 lilo and silo transactions 10 basic structure 15 history 17 procedure 18 the purinergic signalling and pyrimidinergic signalling and urogenitary system function handbook of experimental pharmacology

transactions 20 obb lilo20 lease and sublease23 end of sublease term25 sncb 2 and sncb 5 lot 1 lilo transactions25 lease and sublease28 end of sublease term 28 the silo test transactions 29 tiwag29 lease and sublease33 end of sublease term35 two dortmund transactions35 lease and sublease38 end of sublease39 sncb silo39 grant and subgrant42 end of subgrant term 43 tax returns notices of deficiency and trial 43 procedural history48 trial 53 opinion 53 burden of proof53 principal place of business54 leveraged lease transactions54 frank lyon58 lilo and silo litigation 77 the test transactions 78 economic substance79 objective inquiry88 subjective inquiry89 substance over form91 obb and sncb lilo transactions110 silo test transactions 145 interest deductions 147 original issue discount 149 transaction expenses 149 conclusion note no further discounts for already reduced sale items keywords tax court reports reports of the united states tax court u s tax court reports united states tax court reports united states tax court u s tax court tax court the aim of this book is to consider theoretically the notion of the global competitiveness of regions as well as giving attention as to how such competitiveness may be empirically measured with this in mind the book has three specific objectives first to place the concept of regional competitiveness within the context of regional economic development theory second to present a rationale and method for quantifying the global competitiveness of regions and third to undertake the most geographically widespread analysis of regional competitiveness differences across the globe with regard to the third goal the analysis incorporates more than 500 regions across europe north and south america asia pacific the middle east and the so called bric economies of brazil russia india and china the importance of the concept of competitiveness has increased rapidly in recent years with the issues surrounding it becoming at the same time more empirically refined and theoretically complex the focus on regions reflects the growing consensus that they are the primary spatial units that compete to attract investment and it is at the regional level that knowledge is circulated and transferred resulting in agglomerations or clusters of industrial and service sector enterprises this growing acknowledgement of the region s role as a key spatial unit of organisation has led to attention turning to competitiveness at a more regional level the book explores the results of the world competitiveness index of regions wcir covering the rankings and results of the 2014 edition the wcir provides a tool for analysing the development of a range of regional economies across the globe it enables an illustration of the changing patterns of regional competitiveness on the international stage to be generated in fundamental terms the wcir aims to produce an integrated and overall benchmark of the knowledge capacity capability and sustainability of each region and the extent to which this knowledge is translated into economic value and transferred into the wealth of the citizens of each region a growing awareness of the relationship between diet and health has led to an increasing demand for food products that support health beyond simply providing basic nutrition digestive health is the largest segment of the burgeoning functional food market worldwide incorporation of bioactive oligosaccharides into foods can yield health benefits in the gastrointestinal tract and other parts of the body that are linked via the immune system because oligosaccharides can be added to a wide variety of foodstuffs there is much interest within the food industry in incorporating these functional ingredients into healthy food products moreover other areas such as pharmaceuticals bioenergy and environmental science can exploit the physicochemical and physiological properties of bioactive oligosaccharides too there is therefore a considerable demand for a concentrated source of information on the development and characterization of new oligosaccharides with novel and or improved bioactivities food oligosaccharides production analysis and bioactivityis a comprehensive reference on the naturally occurring and synthesised oligosaccharides which will enable food professionals to select and use these components in their products it is divided into three sections i production and bioactivity of oligosaccharides ii analysis and iii prebiotics in food formulation the book addresses classical and advanced techniques to structurally characterize and quantitatively analyse food bioactive oligosaccharides it also looks at practical issues faced by food industry professionals seeking to incorporate prebiotic oligosaccharides into food products including the effects of processing on prebiotic bioavailability this book is essential reading for food researchers and professionals nutritionists and product developers working in the food industry and students of food science with an interest in functional foods endorsed by cambridge international examinations the books cover the cambridge syllabus 0455 popular science gives our readers the information and tools to improve their technology and their world the core belief that popular science and our readers share the future is going to be better and science and technology are the driving forces that will help make it better ebony is the flagship magazine of johnson publishing founded in 1945 by john h johnson it still maintains the highest global circulation of any african american focused magazine cio magazine launched in 1987 provides business technology leaders with award winning analysis and insight on information technology trends and a keen understanding of it s role in achieving business goals

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Total Mercury and Methylmercury in Indiana Streams, August 2004-September 2006 2008 this book constitutes the refereed proceedings of the 7th european conference on technology enhanced learning ec tel 2012 held in saarbrücken germany in september 2012 the 26 revised full papers presented were carefully reviewed and selected from 130 submissions the book also includes 12 short papers 16 demonstration papers 11 poster papers and 1 invited paper specifically the programme and organizing structure was formed through the themes mobile learning and context serious and educational games collaborative learning organisational and workplace learning learning analytics and retrieval personalised and adaptive learning learning environments academic learning and context and learning facilitation by semantic means

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□□□□ 2009 the new edition of this annual publication previously published solely by ifoam and fibl documents recent developments in global organic agriculture it includes contributions from representatives of the organic sector from throughout the world and provides comprehensive organic farming statistics that cover surface area under organic management numbers of farms and specific information about commodities and land use in organic systems the book also contains information on the global market of the burgeoning organic sector the latest developments in organic certification standards and regulations and insights into current status and emerging trends for organic agriculture by continent from the worlds foremost experts for this edition all statistical data and regional review chapters have been thoroughly updated completely new chapters on organic agriculture in the pacific on the international task force on harmonization and equivalence in organic agriculture and on organic aquaculture have been added published with ifoam and fibl

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San Diego Magazine 2006-06 many authors have alluded to the unique nature of russia s dual transition and its difficult task of simultaneously reforming its economy and polity but

is ideal for r d engineers and managers optical systems implementers university researchers and students network operators and the investment community volume a is devoted to components and subsystems including semiconductor lasers modulators photodetectors integrated photonic circuits photonic crystals specialty fibers polarization mode dispersion electronic signal processing mems nonlinear optical signal processing and quantum information technologies volume b is devoted to systems and networks including advanced modulation formats coherent systems time multiplexed systems performance monitoring reconfigurable add drop multiplexers ethernet technologies broadband access and services metro networks long haul transmission optical switching microwave photonics computer interconnections and simulation tools biographical sketches ivan kaminow retired from bell labs in 1996 after a 42 year career he conducted seminal studies on electrooptic modulators and materials raman scattering in ferroelectrics integrated optics semiconductor lasers dbr ridge waveguide ingaasp and multi frequency birefringent optical fibers and wdm networks later he led research on wdm components edfas awgs and fiber fabry perot filters and on wdm local and wide area networks he is a member of the national academy of engineering and a recipient of the ieee osa john tyndall osa charles townes and ieee leos quantum electronics awards since 2004 he has been adjunct professor of electrical engineering at the university of california berkeley tingye li retired from at t in 1998 after a 41 year career at bell labs and at t labs his seminal work on laser resonator modes is considered a classic since the late 1960s he and his groups have conducted pioneering studies on lightwave technologies and systems he led the work on amplified wdm transmission systems and championed their deployment for upgrading network capacity he is a member of the national academy of engineering and a foreign member of the chinese academy of engineering he is a recipient of the ieee david sarnoff award ieee osa john tyndall award osa ives medal quinn endowment at t science and technology medal and ieee photonics award alan willner has worked at at t bell labs and bellcore and he is professor of electrical engineering at the university of southern california he received the nsf presidential faculty fellows award from the white house packard foundation fellowship nsf national young investigator award fulbright foundation senior scholar ieee leos distinguished lecturer and usc university wide award for excellence in teaching he is a fellow of ieee and osa and he has been president of the ieee leos editor in chief of the ieee osa j of lightwave technology editor in chief of optics letters co chair of the osa science engineering council and general co chair of the conference on lasers and electro optics

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TERI Energy Data Directory & Yearbook (TEDDY) 2012/13 2013-01-01 in some coalbeds naturally occurring water pressure holds methane the main component of natural gas fixed to coal surfaces and within the coal in a coalbed methane cbm well pumping water from the coalbeds lowers this pressure facilitating the release of methane from the coal for extraction and use as an energy source water pumped from coalbeds during this process cbm produced water is managed through some combination of treatment disposal storage or use subject to compliance with federal and state regulations cbm produced water management can be challenging for regulatory agencies cbm well operators water treatment companies policy makers landowners and the public because of differences in the quality and quantity of produced water available infrastructure costs to treat store and transport produced water and states legal consideration of water and produced water some states consider produced water as waste whereas others consider it a beneficial byproduct of methane production thus although current technologies allow cbm produced water to be treated to any desired water quality the majority of cbm produced water is presently being disposed of at least cost rather than put to beneficial use this book specifically examines the powder river san juan raton piceance and uinta cbm basins in the states of montana wyoming colorado new mexico and utah the conclusions and recommendations identify gaps in data and information potential beneficial uses of cbm produced water and associated costs and challenges in the existing regulatory framework

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Group Purchasing Organizations 2009-05-25 volume of the united states tax court reports containing case abstracts and opinions of the court regarding cases between july 1 2013 december 31 2013 cases in each volume are listed in the prefatory table the united states tax court is a federal trial court of record established by congress under article i of the u s constitution section 8 providing in part that congress has the power to constitute tribunals inferior to the supreme court the tax court specializes in adjudicating disputes over federal income tax generally prior to the time at which formal tax assessments are made by the internal revenue service though taxpayers may choose to litigate tax matters in a variety of legal settings outside of bankruptcy the tax court is the only forum in which taxpayers may do so without having first paid the disputed tax in full parties who contest the imposition of a tax may also bring an action in any united states district court or in the united states court of federal claims however these venues require that the tax be paid first and that the party then file a lawsuit to recover the contested amount paid the full payment rule contents 8 findings of fact 8 background 8 john hancock s history9 investment process and review10 leasing10 lilo and silo transactions 10 basic structure 15 history 17 due diligence 18 the hoosier transaction 19 the lilo test transactions 20 obb lilo20 lease and sublease23 end of sublease term25 sncb 2 and sncb 5 lot 1 lilo transactions25 lease and sublease28 end of sublease term 28 the silo test transactions 29 tiwag29 lease and sublease33 end of sublease term35 two dortmund transactions35 lease and sublease38 end of sublease39 sncb silo39 grant and subgrant42 end of subgrant term 43 tax returns notices of deficiency and trial 43 procedural history48 trial 53 opinion 53 burden of proof53 principal place of business54 leveraged lease transactions54 frank lyon58 lilo and silo litigation 77 the test transactions 78 economic substance79 objective inquiry88 subjective inquiry89 substance over form91 obb and sncb lilo transactions110 silo test transactions 145 interest deductions 147 original issue discount 149 transaction expenses 149 conclusion note no further discounts for already reduced sale items keywords tax court reports reports of the united states tax court u s tax court reports united states tax court reports united states tax court u s tax court tax court

□□□□ 2008 the aim of this book is to consider theoretically the notion of the global competitiveness of regions as well as giving attention as to how such competitiveness may be empirically measured with this in mind the book has three specific objectives first to place the concept of regional competitiveness within the context of regional economic development theory second to present a rationale and method for quantifying the global competitiveness of regions and third to undertake the most geographically widespread analysis of regional competitiveness differences across the globe with regard to the third goal the analysis incorporates more than 500 regions across europe north and south america asia pacific the middle east and the so called bric economies of brazil russia india and china the importance of the concept of competitiveness has increased rapidly in recent years with the issues surrounding it becoming at the same time more empirically refined and theoretically complex the focus on regions reflects the growing consensus that they are the primary spatial units that compete to attract investment and it is at the regional level that knowledge is circulated and transferred resulting in agglomerations or clusters of industrial and service sector enterprises this growing acknowledgement of the region s role as a key spatial unit of organisation has led to attention turning to competitiveness at a more regional level the book explores the results of the world competitiveness index of regions wcir covering the rankings and results of the 2014 edition the wcir provides a tool for analysing the development of a range of regional economies across the globe it enables an illustration of the changing patterns of regional competitiveness on the international stage to be generated in fundamental terms the wcir aims to produce an integrated and overall benchmark of the knowledge capacity capability and sustainability of each region and the extent to which this knowledge is translated into economic value and transferred into the wealth of the citizens of each region

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bioactivity is a comprehensive reference on the naturally occurring and synthesised oligosaccharides which will enable food professionals to select and use these components in their products it is divided into three sections i production and bioactivity of oligosaccharides ii analysis and iii prebiotics in food formulation the book addresses classical and advanced techniques to structurally characterize and quantitatively analyse food bioactive oligosaccharides it also looks at practical issues faced by food industry professionals seeking to incorporate prebiotic oligosaccharides into food products including the effects of processing on prebiotic bioavailability this book is essential reading for food researchers and professionals nutritionists and product developers working in the food industry and students of food science with an interest in functional foods

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