

A Sample Document for **abbrev** package

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April 22, 2013

1 Section 1

Small and Medium-sized Enterprises (SMEs) : first appearance of SME(s) and will be expanded.

SME : second appearance of SME(s) and will be abbreviated.

Research & Development (R&D) : first appearance of R&D(s) and will be expanded

R&Ds : second appearance of R&D(s) and will be abbreviated.

SMEs: third appearance of SME(s) and will be abbreviated.

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2 Section 2

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List of Abbreviations

R&D Research & Development

SME Small and Medium-sized Enterprise