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Commercial Lending Concentration and Bank Expertise: Evidence from Borrower Financial Statements

Philip G. Berger, Michael Minnis, Andrew Sutherland

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#### ACCEPTED MANUSCRIPT

### Highlights

- We find that commercial lending exposure concentration reveals a bank's expertise.
- Audited report collection is negatively related to exposure concentration.
- Banks entering new markets more frequently collect audited financial statements.
- Organizational design is related to information collection.



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