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While serving in Shui-nan Brigade, Tai Chiang Ching organised a class to study abacus mental arithmetic. He always carried an abacus in order to practise whenever he had free time since he enjoyed the world of abacus mental arithmetic even when alone. He also kept collating and summarising the teaching materials for the class. Tai also told Wang that he had had a dream for a long time, "After demobilisation, I want to establish an enterprise teaching abacus mental arithmetic." Since Wang understood Tai's personality and manner of dealing with others, he told Tai, "If you have a strong passion for abacus mental arithmetic, you should insist on setting it as your career. If you never give up, you will be able to establish a great life-long career." Tai Chiang Ching had a great vision for his future, but he lacked confidence at that time, and he needed more people's help and encouragement.

Tai then curiously asked Wang, "What's your direction for the future?" Wang answered, "I don't have any great ambition. Since I've already passed the civil service exam before I started to serve in the army, I'll just work as a public servant." Tai continued, "How come you don't want to try to establish your own enterprise that can make more money, since you're still young? That is also an opportunity to serve society and make a contribution to the country, and also worthy of accomplishment."

Wang answered, "Everyone has different personalities. I choose to have a stable life. To establish your own enterprise a person needs to have great courage to adventure and bear various setbacks, risks and pressures. It's not suitable for me." In Wang's eyes, Tai has unusual courage and willpower. When facing challenges, Tai is able to break through difficulties and create his own career proactively. Tai still retains an energetic attitude and mobility some 30 years later. He has continuously applied himself to multimedia and Internet systems in order to publish innovative teaching materials and methods for abacus mental arithmetic. He created the unique brand of the "CMA" and gradually steered his operations toward internationalization.

Wang remembered, "Looking back, Tai Chiang Ching had already set his ambition to accomplish his goals while serving in the army. His dream to establish his own enterprise had been determined much earlier and never changed. It's been 30 years, and Tai's still not changed. He still has great passion for abacus mental arithmetic." You can imagine how Tai has devoted himself to the career of abacus mental arithmetic education through his dedication and intense perseverance, through reading his best friend's words. Tai and Wang have cultivated a great friendship since serving in the army and this has never changed. Every time Tai had to make an important decision at each stage of his career, he would share his idea and discuss it with Wang. In 2010, Tai even persuaded Wang, who had already retired from the position of senior manager at Taiwan's Central Bank and migrated abroad, to join the international operation of the CMA. Tai wanted to rely on Wang's practical experience and knowledge of business management since he planned to invest in China. Wang not only had very knowledgeable practical experience of business management, but also had a prudent manner of dealing with others. Wang had created a comprehensive philosophy on business operation, and took over the franchises in the Huabei area in China in 2011, where he hoped to accomplish his philosophy of management and operation as they relate to the long-term advantage and vision for the culture and education of abacus mental arithmetic.