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| <b>DIVISION II.4.2</b><br>CREDIT FOR TECHNOLOGICAL ADAPTATION SERVICES<br>§1. — Interpretation and general<br>§2. — Credits  | 1029.8.21.17.<br>1029.8.21.17.<br>1029.8.21.22. |
| DIVISION II.4.3<br>(Repealed).<br>§1. — (Repealed).<br>§2. — (Repealed).<br>§3. — (Repealed).  | 1029.8.21.32.                                   |
| DIVISION II.5<br>(Repealed).<br>§1. — (Repealed).<br>§2. — (Repealed).<br>§3. — (Repealed).  | 1029.8.22.                                      |
| <b>DIVISION II.5.1</b><br>CREDIT FOR ON-THE-JOB TRAINING PERIODS<br>§1. — Definitions and general provisions<br>§2. — Credit   | 1029.8.33.2.<br>1029.8.33.2.<br>1029.8.33.6.    |

| §3. — Administration  | 1029.8.33.10.  |
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| <b>DIVISION II.5.1.1</b><br>CREDIT FOR LABOUR TRAINING IN THE MANUFACTURING,<br>FORESTRY AND MINING SECTORS<br>§1. — Interpretation and general                     | 1029.8.33.11.1.<br>1029.8.33.11.1.                       |
| §2. — Credits   | 1029.8.33.11.3.  |
| <b>DIVISION II.5.1.2</b><br>CREDIT FOR FRANCIZATION IN THE WORKPLACE<br>§1. — Interpretation and general<br>§2. — Credits   | 1029.8.33.11.11.<br>1029.8.33.11.11.<br>1029.8.33.11.13. |
| DIVISION II.5.1.3<br>CREDIT FOR THE TRAINING OF WORKERS EMPLOYED BY<br>SMALL AND MEDIUM-SIZED BUSINESSES<br>§1. — Interpretation and general rules<br>§2. — Credits | 1029.8.179.<br>1029.8.179.<br>1029.8.182.                |
| DIVISION II.5.2<br>CREDIT IN RESPECT OF TIP REPORTING   | 1029.8.33.12.  |
| <b>DIVISION II.6</b><br>CREDIT FOR QUÉBEC FILM PRODUCTIONS<br>§1. — Interpretation and generalities<br>§2. — Credit   | 1029.8.34.<br>1029.8.34.<br>1029.8.35.                   |
| DIVISION II.6.0.0.1<br>CREDIT FOR FILM DUBBING  | 1029.8.36.0.0.1.   |
| DIVISION II.6.0.0.2<br>FILM PRODUCTION SERVICES CREDIT  | 1029.8.36.0.0.4.   |
| DIVISION II.6.0.0.3<br>CREDIT FOR THE PRODUCTION OF SOUND RECORDINGS  | 1029.8.36.0.0.7.   |
| DIVISION II.6.0.0.4<br>CREDIT FOR THE PRODUCTION OF PERFORMANCES  | 1029.8.36.0.0.10.  |
| <b>DIVISION II.6.0.0.4.1</b><br>CREDIT FOR THE PRODUCTION OF MULTIMEDIA EVENTS<br>OR ENVIRONMENTS PRESENTED OUTSIDE QUÉBEC  | 1029.8.36.0.0.12.1.                                      |
| DIVISION II.6.0.0.5<br>CREDIT FOR BOOK PUBLISHING   | 1029.8.36.0.0.13.  |
| DIVISION II.6.0.0.6<br>(Repealed).<br>§1. — (Repealed).<br>§2. — (Repealed).<br>§3. — (Repealed).   | 1029.8.36.0.0.16.  |
| DIVISION II.6.0.1<br>(Repealed).  | 1029.8.36.0.1.   |
| DIVISION II.6.0.1.1<br>(Repealed).  | 1029.8.36.0.3.3.   |
| DIVISION II.6.0.1.2<br>CREDIT FOR MULTIMEDIA TITLES (GENERAL)   | 1029.8.36.0.3.8.   |
| <b>DIVISION II.6.0.1.3</b><br>CREDIT FOR CORPORATIONS SPECIALIZED IN THE<br>PRODUCTION OF MULTIMEDIA TITLES   | 1029.8.36.0.3.18.  |

| <b>DIVISION II.</b> | 6.0.1.4 |
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| <b>DIVISION II.6.0.1.4</b><br>( <i>Repealed</i> ).<br>§1. — ( <i>Repealed</i> ).<br>§2. — ( <i>Repealed</i> ).   | 1029.8.36.0.3.28.   |
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| <b>DIVISION II.6.0.1.5</b><br>( <i>Repealed</i> ).<br>§1. — ( <i>Repealed</i> ).<br>§2. — ( <i>Repealed</i> ).   | 1029.8.36.0.3.38.   |
| DIVISION II.6.0.1.6<br>CREDIT FOR CORPORATIONS ESTABLISHED IN E-<br>COMMERCE PLACE<br>§1. — Interpretation and general<br>§2. — Credit<br>§3. — Modified rate<br>§4. — Government assistance, non-government assistance and other<br>particulars                     | 1029.8.36.0.3.46.<br>1029.8.36.0.3.46.<br>1029.8.36.0.3.48.<br>1029.8.36.0.3.49.<br>1029.8.36.0.3.57. |
| <ul> <li>DIVISION II.6.0.1.7</li> <li>CREDIT FOR E-BUSINESS ACTIVITIES <ul> <li>§1. — Definitions and general</li> <li>§2. — Credits</li> <li>§3. — Government assistance, non-government assistance, contract payments and other particulars</li> </ul> </li> </ul> | 1029.8.36.0.3.60.<br>1029.8.36.0.3.60.<br>1029.8.36.0.3.61.<br>1029.8.36.0.3.65.                      |
| <ul> <li>DIVISION II.6.0.1.8</li> <li>CREDIT FOR MAJOR EMPLOYMENT-GENERATING PROJECTS <ul> <li>§1. — Interpretation and general</li> <li>§2. — Credit</li> <li>§3. — Government assistance, non-government assistance and other particulars</li> </ul> </li> </ul>   | 1029.8.36.0.3.72.<br>1029.8.36.0.3.72.<br>1029.8.36.0.3.73.<br>1029.8.36.0.3.76.                      |
| <b>DIVISION II.6.0.1.9</b><br>CREDIT FOR THE DEVELOPMENT OF E-BUSINESS<br>§1. — Interpretation and general<br>§2. — Credit<br>§3. — Government assistance and non-government assistance  | 1029.8.36.0.3.79.<br>1029.8.36.0.3.79.<br>1029.8.36.0.3.80.<br>1029.8.36.0.3.82.                      |
| <b>DIVISION II.6.0.1.10</b><br>CREDIT FOR MAJOR DIGITAL TRANSFORMATION PROJECTS<br>§1. — Interpretation and general rules<br>§2. — Credit<br>§3. — Government assistance and non-government assistance   | 1029.8.36.0.3.84.<br>1029.8.36.0.3.84.<br>1029.8.36.0.3.85.<br>1029.8.36.0.3.86.                      |
| DIVISION II.6.0.1.11<br>CREDIT FOR THE DIGITAL TRANSFORMATION OF PRINT<br>MEDIA<br>§1. — Interpretation and general rules<br>§2. — Crédits<br>§3. — Government assistance, non-government assistance and other<br>particulars  | 1029.8.36.0.3.88.<br>1029.8.36.0.3.88.<br>1029.8.36.0.3.96.<br>1029.8.36.0.3.100.                     |
| particulars<br><b>DIVISION II.6.0.2</b><br>(Repealed).<br>§1. — (Repealed).<br>§2. — (Repealed).<br>§3. — (Repealed).  | 1029.8.36.0.4.  |
| <b>DIVISION II.6.0.3</b><br>CREDITS TO FOSTER THE DEVELOPMENT OF THE NEW   | 1029.8.36.0.17.   |

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| <ul> <li>§1. — Interpretation and general</li> <li>§2. — Credits</li> <li>§3. — Government assistance, non-government assistance, contract payments and other particulars</li> </ul>  | 1029.8.36.0.17.<br>1029.8.36.0.19.<br>1029.8.36.0.29.                                       |
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| DIVISION II.6.0.3.1<br>(Repealed).<br>§1. — (Repealed).<br>§2. — (Repealed).<br>§3. — (Repealed).   | 1029.8.36.0.37.1.   |
| <b>DIVISION II.6.0.4</b><br>CREDIT FOR WAGES IN CONNECTION WITH THE CREATION<br>OF THE INTERNATIONAL TRADE ZONE AT MIRABEL<br>§1. — Interpretation and general<br>§2. — Credits   | 1029.8.36.0.38.<br>1029.8.36.0.38.<br>1029.8.36.0.40.                                       |
| DIVISION II.6.0.5<br>CREDIT FOR CUSTOMS BROKERAGE SERVICES IN<br>CONNECTION WITH THE CREATION OF THE<br>INTERNATIONAL TRADE ZONE AT MIRABEL<br>§1. — Interpretation and general<br>§2. — Credits  | 1029.8.36.0.55.<br>1029.8.36.0.55.<br>1029.8.36.0.57.                                       |
| DIVISION II.6.0.6<br>CREDIT FOR ACQUISITION COSTS OR RENTAL EXPENSES IN<br>CONNECTION WITH THE CREATION OF THE<br>INTERNATIONAL TRADE ZONE AT MIRABEL<br>§1. — Interpretation<br>§2. — Credits  | 1029.8.36.0.72.<br>1029.8.36.0.72.<br>1029.8.36.0.73.                                       |
| <ul> <li>DIVISION II.6.0.7</li> <li>CREDIT FOR THE CONSTRUCTION, RENOVATION OR</li> <li>ALTERATION OF STRATEGIC BUILDINGS IN THE</li> <li>INTERNATIONAL TRADE ZONE AT MIRABEL</li> <li>§1. — Interpretation and general</li> <li>§2. — Credit</li> <li>§3. — Filing of an annual qualification certificate following work completion</li> <li>§4. — Government assistance, non-government assistance and other particulars</li> </ul> | 1029.8.36.0.84.<br>1029.8.36.0.84.<br>1029.8.36.0.85.<br>1029.8.36.0.87.<br>1029.8.36.0.88. |
| <ul> <li>DIVISION II.6.0.8</li> <li>CREDIT FOR THE PRODUCTION OF ETHANOL IN QUÉBEC</li> <li>§1. — Interpretation</li> <li>§2. — Credit</li> <li>§3. — Government assistance, non-government assistance and other particulars</li> </ul>   | 1029.8.36.0.94.<br>1029.8.36.0.94.<br>1029.8.36.0.95.<br>1029.8.36.0.99.                    |
| <b>DIVISION II.6.0.9</b><br>CREDIT FOR CELLULOSIC ETHANOL PRODUCTION IN<br>QUÉBEC<br>§1. — Interpretation and general<br>§2. — Credit   | 1029.8.36.0.103.<br>1029.8.36.0.103.<br>1029.8.36.0.105.                                    |
| <b>DIVISION II.6.0.9.1</b><br>CREDIT FOR THE PRODUCTION OF BIODIESEL FUEL IN<br>QUÉBEC<br>§1. — Interpretation and general rules  | 1029.8.36.0.106.1.<br>1029.8.36.0.106.1.  |
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| §3. — Government assistance, non-government assistance and other particulars  | 1029.8.36.0.106.4.  |
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| <b>DIVISION II.6.0.9.2</b><br>CREDIT FOR THE PRODUCTION OF PYROLYSIS OIL IN<br>QUÉBEC   | 1029.8.36.0.106.7.  |
| <ul> <li>§1. — Interpretation and general rules</li> <li>§2. — Credit</li> <li>§3. — Government assistance, non-government assistance and other particulars</li> </ul>                                | 1029.8.36.0.106.7.<br>1029.8.36.0.106.9.<br>1029.8.36.0.106.12. |
| <b>DIVISION II.6.0.10</b><br>CREDIT TO FOSTER THE MODERNIZATION OF THE TOURIST<br>ACCOMMODATION OFFERING  | 1029.8.36.0.107.  |
| <ul> <li>§1. — Interpretation and general</li> <li>§2. — Credit</li> <li>§3. — Government assistance, non-government assistance and other particulars</li> </ul>                                      | 1029.8.36.0.107.<br>1029.8.36.0.109.<br>1029.8.36.0.115.        |
| <b>DIVISION II.6.0.11</b><br>CREDIT FOR THE MARKET DIVERSIFICATION OF<br>MANUFACTURING BUSINESSES   | 1029.8.36.0.119.  |
| <ul> <li>§1. — Interpretation</li> <li>§2. — Credit</li> <li>§3. — Government assistance, non-government assistance and other particulars</li> </ul>  | 1029.8.36.0.119.<br>1029.8.36.0.120.<br>1029.8.36.0.122.        |
| DIVISION II.6.1<br>(Repealed).<br>§1. — (Repealed).<br>§2. — (Repealed).  | 1029.8.36.1.  |
| DIVISION II.6.2<br>DESIGN CREDIT<br>§1. — Interpretation and general provisions<br>§2. — Credits<br>§3. — Government assistance, non-government assistance, contract<br>payment and other particulars | 1029.8.36.4.<br>1029.8.36.4.<br>1029.8.36.5.<br>1029.8.36.18.   |
| DIVISION II.6.3<br>(Repealed).<br>§1. — (Repealed).<br>§2. — (Repealed).<br>§3. — (Repealed).   | 1029.8.36.30.   |
| DIVISION II.6.4<br>CREDIT IN RESPECT OF ENVIRONMENTAL TRUSTS  | 1029.8.36.52.   |
| DIVISION II.6.4.1<br>(Repealed).  | 1029.8.36.53.1.   |
| DIVISION II.6.4.2<br>CREDIT FOR THE ACQUISITION OF PIG MANURE<br>TREATMENT FACILITIES   | 1029.8.36.53.10.  |
| <ul> <li>\$1. — Interpretation and general</li> <li>\$2. — Credit</li> <li>\$3. — Government assistance, non-government assistance and other particulars</li> </ul>                                   | 1029.8.36.53.10.<br>1029.8.36.53.11.<br>1029.8.36.53.15.        |

| <b>DIVISION II.6.4.2.1</b><br>CREDIT IN RESPECT OF INTEREST PAYABLE ON FINANCING<br>OBTAINED UNDER THE SELLER-LENDER FORMULA OF LA  | 1029.8.36.53.20.1.   |
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| <ul> <li>FINANCIÈRE AGRICOLE DU QUÉBEC</li> <li>§1. — Interpretation</li> <li>§2. — Credits</li> <li>§3. — Government assistance, non-government assistance and other particulars</li> </ul>  | 1029.8.36.53.20.1.<br>1029.8.36.53.20.2.<br>1029.8.36.53.20.4.               |
| <b>DIVISION II.6.4.3</b><br>CREDIT FOR THE ACQUISITION OR LEASING OF AN<br>ENERGY-EFFICIENT VEHICLE   | 1029.8.36.53.21.   |
| <b>DIVISION II.6.5</b><br>CREDIT FOR THE CONSTRUCTION OR CONVERSION OF<br>VESSELS<br>§1. — Interpretation and general provisions  | 1029.8.36.54.<br>1029.8.36.54.   |
| §2. — Credit  | 1029.8.36.55.  |
| DIVISION II.6.5.1<br>(Repealed).  | 1029.8.36.59.1.  |
| <b>DIVISION II.6.5.2</b><br>CREDIT TO PROMOTE THE MODERNIZATION OF THE TAXI<br>FLEET USED IN THE TAXI INDUSTRY  | 1029.8.36.59.9.  |
| <ul> <li>DIVISION II.6.5.3</li> <li>CREDIT FOR THE CONSTRUCTION AND MAJOR REPAIR OF</li> <li>PUBLIC ACCESS ROADS AND BRIDGES IN FOREST AREAS</li> <li>§1. — Definitions and general</li> <li>§2. — Credits</li> <li>§3. — Government assistance, non-government assistance and other particulars</li> </ul> | 1029.8.36.59.12.<br>1029.8.36.59.12.<br>1029.8.36.59.13.<br>1029.8.36.59.15. |
| DIVISION II.6.5.4<br>(Repealed).<br>§1. — (Repealed).<br>§2. — (Repealed).<br>§3. — (Repealed).   | 1029.8.36.59.21.   |
| <b>DIVISION II.6.5.5</b><br>CREDIT RELATING TO SHAREHOLDING WORKERS<br>COOPERATIVES   | 1029.8.36.59.32.   |
| DIVISION II.6.5.6<br>CREDIT RELATING TO CERTAIN SHARE ISSUE EXPENSES<br>UNDER THE STOCK SAVINGS PLAN II<br>§1. — Interpretation and general<br>§2. — Credit<br>§3. — Government assistance, non-government assistance and other<br>particulars  | 1029.8.36.59.35.<br>1029.8.36.59.35.<br>1029.8.36.59.37.<br>1029.8.36.59.38. |
| <ul> <li>DIVISION II.6.5.7</li> <li>CREDIT FOR DAMAGE INSURANCE FIRMS <ul> <li>§1. — Interpretation and general rules</li> <li>§2. — Credit</li> <li>§3. — Government assistance, non-government assistance and other particulars</li> </ul> </li> </ul>  | 1029.8.36.59.42.<br>1029.8.36.59.42.<br>1029.8.36.59.44.<br>1029.8.36.59.45. |
| <b>DIVISION II.6.5.8</b><br>CREDIT TO FOSTER THE RETENTION OF EXPERIENCED<br>WORKERS  | 1029.8.36.59.49.   |

| <ul> <li>§1. — Interpretation</li> <li>§2. — Credit</li> <li>§3. — Government assistance, non-government assistance and other particulars</li> </ul>  | 1029.8.36.59.49.<br>1029.8.36.59.50.<br>1029.8.36.59.52.                     |
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| DIVISION II.6.6<br>(Repealed).<br>§1. — (Repealed).<br>§2. — (Repealed).<br>§3. — (Repealed).   | 1029.8.36.60.  |
| DIVISION II.6.6.1<br>CREDIT FOR JOB CREATION IN THE OPTICS INDUSTRY IN<br>THE QUÉBEC AREA<br>§1. — Definitions and general<br>§2. — Credits<br>§3. — Government assistance, non-government assistance, contract<br>payments and other particulars   | 1029.8.36.72.1.<br>1029.8.36.72.1.<br>1029.8.36.72.2.<br>1029.8.36.72.7.     |
| DIVISION II.6.6.2<br>CREDIT FOR JOB CREATION IN THE ALUMINUM INDUSTRY<br>IN THE SAGUENAY–LAC-SAINT-JEAN AREA<br>§1. — Definitions and general<br>§2. — Credits<br>§3. — Government assistance, non-government assistance and other<br>particulars   | 1029.8.36.72.15.<br>1029.8.36.72.15.<br>1029.8.36.72.16.<br>1029.8.36.72.21. |
| <ul> <li>DIVISION II.6.6.3</li> <li>CREDIT FOR JOB CREATION IN THE MANUFACTURING OR</li> <li>ENVIRONMENTAL SECTOR IN THE ANGUS TECHNOPOLE</li> <li>§1. — Definitions and general</li> <li>§2. — Credits</li> <li>§3. — Government assistance, non-government assistance, contract payments and other particulars</li> </ul> | 1029.8.36.72.29.<br>1029.8.36.72.29.<br>1029.8.36.72.30.<br>1029.8.36.72.35. |
| <ul> <li>DIVISION II.6.6.4</li> <li>CREDIT FOR JOB CREATION IN THE GASPÉSIE REGION AND</li> <li>IN CERTAIN MARITIME REGIONS OF QUÉBEC</li> <li>§1. — Definitions and general</li> <li>§2. — Credits</li> <li>§3. — Government assistance, non-government assistance and other particulars</li> </ul>                        | 1029.8.36.72.43.<br>1029.8.36.72.43.<br>1029.8.36.72.44.<br>1029.8.36.72.48. |
| DIVISION II.6.6.5<br>CREDITS FOR THE DEVELOPMENT OF THE FIELDS OF<br>BIOTECHNOLOGY AND NUTRACEUTICALS<br>§1. — Interpretation and general<br>§2. — Credits<br>§3. — Government assistance, non-government assistance, contract<br>payments and other particulars  | 1029.8.36.72.56.<br>1029.8.36.72.56.<br>1029.8.36.72.57.<br>1029.8.36.72.62. |
| DIVISION II.6.6.6<br>CREDIT FOR JOB CREATION IN THE RESOURCE REGIONS<br>§1. — Definitions and general<br>§2. — Credits<br>§3. — Government assistance, non-government assistance and other<br>particulars   | 1029.8.36.72.70.<br>1029.8.36.72.70.<br>1029.8.36.72.71.<br>1029.8.36.72.75. |

| DIVISION II.6.6.1<br>CREDIT FOR JOB CREATION IN THE RESOURCE REGIONS, IN<br>THE ALUMINUM VALLEY AND IN THE GASPÉSIE AND   | 1029.8.36.72.82.1.  |
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| <ul> <li>CERTAIN MARITIME REGIONS OF QUÉBEC</li> <li>§1. — Definitions and general</li> <li>§2. — Credits</li> <li>§3. — Government assistance, non-government assistance, contract payments and other particulars</li> </ul> | 1029.8.36.72.82.1.<br>1029.8.36.72.82.2.<br>1029.8.36.72.82.6.    |
| <b>DIVISION II.6.6.6.2</b><br>CREDIT TO PROMOTE EMPLOYMENT IN THE GASPÉSIE AND<br>CERTAIN MARITIME REGIONS OF QUÉBEC  | 1029.8.36.72.82.13.   |
| <ul> <li>§1. — Definitions and general</li> <li>§2. — Credits</li> <li>§3. — Government assistance, non-government assistance, contract payments and other particulars</li> </ul>   | 1029.8.36.72.82.13.<br>1029.8.36.72.82.14.<br>1029.8.36.72.82.18. |
| DIVISION II.6.6.7<br>CREDIT FOR JOB CREATION IN THE CARREFOURS DE   | 1029.8.36.72.83.  |
| L'INNOVATION<br>§1. — Definitions and general<br>§2. — Credits<br>§3. — Government assistance, non-government assistance, contract<br>payments and other particulars  | 1029.8.36.72.83.<br>1029.8.36.72.84.<br>1029.8.36.72.88.          |
| DIVISION II.6.7<br>(Repealed).<br>§1. — (Repealed).<br>§2. — (Repealed).<br>§3. — (Repealed).   | 1029.8.36.73.   |
| DIVISION II.6.8<br>(Repealed).<br>§1. — (Repealed).<br>§2. — (Repealed).  | 1029.8.36.89.   |
| DIVISION II.6.9<br>(Repealed).<br>§1. — (Repealed).<br>§2. — (Repealed).  | 1029.8.36.95.   |
| DIVISION II.6.10<br>(Repealed).<br>§1. — (Repealed).<br>§2. — (Repealed).<br>§3. — (Repealed).  | 1029.8.36.102.  |
| DIVISION II.6.11<br>( <i>REPEALED</i> ).<br>§1. — ( <i>Repealed</i> ).<br>§2. — ( <i>Repealed</i> ).<br>§3. — ( <i>Repealed</i> ).  | 1029.8.36.115.  |
| DIVISION II.6.12<br>( <i>REPEALED</i> ).<br>§1. — ( <i>Repealed</i> ).<br>§2. — ( <i>Repealed</i> ).<br>§3. — ( <i>Repealed</i> ).  | 1029.8.36.125.  |
| DIVISION II.6.13<br>(Repealed).<br>§1. — (Repealed).  | 1029.8.36.147.  |

| §2. — ( <i>Repealed</i> ).  |  |
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| DIVISION II.6.14<br>(Repealed).<br>§1. — (Repealed).<br>§2. — (Repealed).   | 1029.8.36.157.   |
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