



REPUBLIC OF THE PHILIPPINES

Department of Finance
Bureau of Internal Revenue
Quezon City

April 25, 2011

REVENUE MEMORANDUM ORDER NO. 28-2011

SUBJECT : Prescribing the Policies, Guidelines and Procedures in the Distribution and Use of "Lens Key" Relative to the Implementation of Revenue Regulations No. 7-2009 on the Electronic Documentary Stamp Tax (eDST) System

TO : All Concerned BIR Officials and Employees

I. BACKGROUND

Effective January 1, 2010, the Electronic Documentary Stamp Tax (eDST) System replaced the Documentary Stamp Electronic Imprinting Machine (DSEIM). The said system generates a new and secured stamp to be affixed on the taxable documents. This secured stamp has a three (3)-layer water mark containing information which can only be seen using an appropriate lens key.

In order to view the data/information embedded in each secured stamp, any authorized BIR official/officer must use an appropriate lens key. The lens key is a device that provides capability to a user to view the hidden and secured information stored in the three layers of an eDST-generated stamp. Each type of lens key is designed to view different levels of information incorporated in the said stamp, namely:

1. Level I - to view the transaction number
2. Level II - to view the tax due
3. Level III - to view the Taxpayer Identification Number (TIN)

II. OBJECTIVES:

This Order is being issued to:

1. Prescribe a uniform set of policies, guidelines and procedures in the distribution and use of the lens keys;
2. Ensure that the lens keys are properly distributed to and used by authorized BIR officials and employees only;
3. Define the duties and responsibilities of all concerned officials and employees involved in the distribution and use of the lens keys; and
4. Prescribe uniform reporting requirements for the effective monitoring of the distribution and use of lens keys.

III. GENERAL POLICIES AND GUIDELINES:

1. All lens keys shall be used by authorized BIR officials and employees only and the same shall be utilized exclusively in the discharge of their respective official functions relative to the implementation of the eDST System.

For this purpose, the lens keys shall only be distributed to concerned officials and employees at the National, Regional and District Offices who are directly involved in the use of the eDST System, as well as in the audit of cases involving eDST transactions.

2. The lens key is an accountable property of the BIR. The designated assignee thereof shall have the responsibility to protect, conserve, and safekeep it pursuant to the provisions of Sections 12.A and 12.B of the Revised Code of Conduct for Revenue Officials and Employees, as implemented by Revenue Memorandum Order (RMO) No. 53-2010. Any assignee who willfully or, thru neglect and/or unauthorized use, caused the damage, destruction or loss of the same shall shoulder its cost in the amount of Six Hundred Pesos (P600.00) each, regardless of the lens key type or level. In addition, such offense shall be considered as Gross Neglect of Duty and the same shall constitute a Grave Offense that is subject to the imposition of the appropriate penalty under Section 43 of the aforementioned Revised Code of Conduct.

In case of loss or damage to the lens key, the designated assignee thereof shall immediately submit a written report of such incident to the concerned Head of Office/Revenue District Office (RDO)/Regional Director/Assistant Commissioner having administrative jurisdiction over him/her within five (5) days from such occurrence. The concerned Head of Office shall, in turn, submit a report thereon to the Assistant Commissioner, Collection Service (ACIR-CS), Attention: Chief, Collection Programs Division (CPD), for appropriate action, copy furnished the concerned Revenue District Officer/Regional Director/ACIR, within five (5) days from receipt of the report of loss or damage of lens key from the concerned

assignee/user, including the appropriate recommendation, (e.g., issuance of new lens key, payment of the lost/damaged lens key, institution of appropriate administrative action against the concerned assignee/user, etc.). If the damage/destruction/loss of the lens key is due to negligence and/or misuse of the same, a copy of the said report and recommendation shall also be provided to the ACIR, Inspection Service for the imposition of the appropriate administrative sanctions.

In case of discovery of occurrence of a damage, destruction or loss of a lens key which was not covered by the prescribed report from the designated lens key assignee/user, even if the same was due to ordinary wear and tear, the same shall nevertheless be deemed as Gross Neglect of Duty, subject to the imposition of penalty under Section III.2 of this Order.

Any official assignee of the lens keys who was found, after due verification, to have lost/damaged the same due to willful neglect or misuse shall no longer be allowed to be re-issued any type of lens key.

All the other applicable existing guidelines, policies and procedures on the reporting of any lost government property shall also be strictly observed and followed.

3. The lens key has an approximate life span of three (3) years. If it was damaged due to ordinary wear and tear even before its normal life span, it shall be replaced without requiring the designated assignee/user to shoulder the cost of the lens key. However, said replacement shall be made only upon actual physical surrender of the damaged/worn out lens key to the GSD or thru the concerned Chief of the Regional Administrative Divisions, for regional employees. The concerned lens key assignee/user shall submit a request in writing for the replacement thereof to the CPD, thru the concerned RDO/the Regional Director/Assistant Commissioner (ACIR), or Head of Office.

If the assignee/user of the lens key could not surrender the damaged lens key, for whatever reason, the same shall be considered as lost due to negligence, and the assignee/user shall also be liable to the penalties imposed under Section III.2 of this Order.

For purposes of this Order, “ordinary wear and tear” shall mean physical deterioration of the lens key as the result of constant use or undue exposure to elements, even if proper care and maintenance of this eDST verification tool have been exercised. This may be in the form of scratches, creases or blurred/unclear lens which can affect the reliability of the data to be viewed.

4. All damaged lens keys, whether due to willful neglect, misuse or normal wear and tear shall be surrendered directly to the GSD in the National Office, for offices located in the National Office, or through the Regional Administrative Division, for regional and district offices.

5. In case the assignee/user of the lost/damaged lens key shall shoulder the cost thereof, the same shall be paid in cash at the Administrative Division of the Regional Office or at the General Services at the National Office, wherever is applicable.

The concerned RDO, Regional Director, Chief of the concerned divisions under LTS/ other concerned offices shall report to ACIR, Inspection Service any assignee/user who refuses to shoulder the cost of lost/damaged lens keys, without justifiable reason, for the institution of appropriate administrative action, copy furnished the Regional Finance Division, or the Accounting Division in the National Office, whichever is appropriate, to carry out the deduction of the appropriate value of the lost/damaged lens key from the salary of the concerned assignee/user .

6. Any RDO with no existing e-DST-enrolled taxpayer-user under its jurisdiction may, upon written request and prior approval of the Assistant Commissioner, Collection Service (ACIR-CS), be provided with lens key(s) in case there is a need to use the same in the verification of the authenticity of the documentary stamps electronically affixed on the documents being presented by any person/taxpayer in the course of the RDO's audit of transactions subject to documentary stamp tax (DST).
7. Should there be a need for additional and/or replacement lens key(s), all the concerned heads of the requisitioning offices should first conduct evaluation of the necessity or propriety of the said requests. If the issued lens keys are found to be sufficient in type/level and number such that the office has not yet reached the optimum operational efficiency in the use of the already issued lens keys, the concerned head of office should no longer request for additional/replacement lens keys. In the assignment of lens keys, priority shall be given to the offices with no allocated lens keys, and the immediate deployment thereof to the requisitioning office is needed for use in the verification of the authenticity of the documentary stamps affixed on substantial volume of documents. Furthermore, the numbers of previously issued lens keys, the eDST-enrolled taxpayers, and the ROs directly involved in the audit/processing of taxpayers' eDST transactions shall also be taken into consideration.

The request for additional/replacement lens key(s) shall be prepared and submitted by the head of the requesting office to the Assistant Commissioner, Collection Service (ACIR-CS), Attention: Chief, CPD at Room 507, 5th Floor, National Office Building, Diliman, Quezon City.

All requests for additional lens key/s shall be evaluated by the CPD to determine if the number and type(s)/level(s) of the requested lens keys are justifiable, based on the number and designated functions of the proposed assignees/users, the number of previously issued lens key(s) issued to the requisitioning office, as well as number of the enrolled eDST taxpayers-users. No requisitioning office, however, shall be provided with lens keys that are in excess of the number of ROs who are auditing/handling eDST transactions, including the head of such office.

In cases where the additional requisition of and/or replacements of lost/damaged lens keys are found meritorious, the recommendation for the approval of deployment of said lens keys to the requisitioning office shall be made by CPD, for approval by the ACIR-CS. Thereafter, the approved requests for issuance/replacements of lens keys shall be forwarded to the ACIR-Administrative Service (ACIR-AdS) for procurement purposes. The existing guidelines and policies on the procurement of non-expendable equipment shall be observed by all concerned offices under the AdS and Financial Service (FS).

The actual physical distribution of the additional/replacement lens keys shall be handled by the GSD, pursuant to the requests duly approved by the ACIR-CS.

8. There shall be no direct purchase of any lens keys from the eDST System service provider by any BIR official/employee, except those duly authorized to procure the same, as provided in this Order. Any person who is found to have purchased or attempted to purchase lens keys from the said provider for whatever reason(s) shall be subjected to the appropriate administrative sanctions pursuant to existing rules and regulations. Furthermore, the eDST System service provider who allowed or abetted the commission of this offense shall likewise be subjected to the imposition of the applicable sanctions that may be deemed appropriate under the circumstances.
9. In case of retirement, resignation, change of designation, or transfer to another office of the assignee/user, the lens keys officially assigned to him/her must be surrendered in good condition directly to the Chief, GSD (for those assigned in the national office), or the Chief, Regional Administrative Division (for those assigned in the regional offices), or the RDO (for those assigned in the district offices). All surrendered lens keys received by the RDO shall be immediately turned-over to the GSD, thru the Chief, Administrative Division. The latter official shall likewise surrender to the GSD all lens keys in his/her possession immediately from receipt thereof. All re-assignments of duly surrendered lens keys shall be coursé thru the GSD, and any direct transfer of accountability over the assigned lens key from the assignee/user to another user shall not be allowed.
10. In case of discovery of spurious/fictitious documentary stamps printed to a taxable document, the same shall be reported in writing to the ACIR-CS copy furnished the Deputy Commissioner, Operations Group (DCIR-OG) within forty-eight (48) hours from discovery thereof, for immediate referral to the concerned office(s) responsible for the conduct of the necessary technical and factual evaluation of the incident report. The results of such evaluations shall serve as bases for whatever policy actions and decisions that are deemed appropriate under the circumstances.

IV. PROCEDURES

1. Concerned Offices of eDST Lens Key Users

A. The Head of Office shall:

1. Prepare and submit the request for additional/replacement lens key/s to the ACIR-CS, thru the Chief, CPD;
2. Prepare and sign on the appropriate portion the following documents upon receipt of the notice of availability of lens key/s from the Chief, GSD;
 - a. Requisition and Issue Slip (RIS) (*Annex “A”*) in four (4) copies (three (3) copies for the GSD and one (1) copy for the recipient); and
 - b. Inventory Custodial Slip (ICS) (*Annex “B”*) in four (4) copies (three (3) copies for the GSD and one (1) copy for the recipient).
3. Forward to GSD the signed copies of the RIS and ICS;
4. Receive the lens keys, file copies of the RIS and ICS directly from the GSD, for offices in the NO, or from the Regional Administrative Division, for the regional and district offices. Photocopy the RIS and ICS for office file and reference;
5. Prepare four (4) copies of the ICS, sign on the “Received from” portion and forward to the assignee/user for signature on the “Received by” portion. The following shall be the distribution list of the ICS:

Original	- Head of Office copy
Duplicate	- Assignee's/user copy
Triplicate	- Office copy
Quadruplicate	- Regional Administrative Division/GSD copy

6. Distribute the lens keys and the duly signed copies of the ICS to the designated recipients;
7. Receive report on lost/damaged lens key/s from the assignee/user. Prepare the corresponding recommendation (i.e; issuance of new lens key, payment of lost/damage lens key, institution of administrative sanctions against erring assignee/user, etc.) and submit the same to the ACIR-CS, Attention: Chief, CPD for appropriate action;

8. Report in writing to the ACIR-CS copy furnished the DCIR-OG the discovery of spurious/fictitious documentary stamps printed on the taxable document;
9. Prepare and submit a report to the ACIR-CS, thru the Chief, CPD, copy furnished ACIR, Inspection; on any incidence of discovery of lost and/ or damaged lens key which was not disclosed by the assignee/user;
10. Prepare and submit a report to the ACIR, Inspection Service, copy furnished the Chiefs of the Regional Finance/Disbursement Accounting Divisions, bearing on the list of lens keys assignees/users who willfully refuse to pay the prescribed reimbursement costs of lost/damaged lens keys, for cases falling under Section III.5 of this Order; and
11. Turn-over all the lens keys received from the assignees/users, whether or not the same are in good condition, to the Chief, GSD, for offices in the national office, or to the Chief, Regional Administrative Division, for regional and district offices pursuant to Sections III.4 and III.9 of this Order.

B. The Designated Assignee/User shall:

1. Receive the lens key and the five (5) copies of the ICS from the Head of Office, sign the ICS, retain duplicate copy for file, and return the other signed copies to the Head of Office for distribution to other offices pursuant to Section IV.1.A.5 of this Order ;
2. Utilize the lens keys received exclusively in the discharge of official functions;
3. Prepare and submit immediately the following reports to the Head of Office, as the need arises:
 - a. Report on lost/damaged lens keys and the specific reasons/incidents that gave rise for such loss or damage; and
 - b. Report on discovery of spurious/fictitious documentary stamps printed on the taxable documents as a result of audit/verification conducted.
4. Surrender to the Head of Office the lens keys in his/her possession for cases falling under Sections III.4 and III.9 of this Order;
5. Pay the amount of Six Hundred Pesos P600.00 for each lost lens key directly to the General Services Division, for offices at the national

office, or to the Regional Administrative Division, for the regional and district offices; and

6. Submit the copy of the Official Receipt evidencing payment for lost/damaged lens keys to the Head of Office for file and reference.

2. The ACIR-LTS/Regional Director shall:

- 2.1. Receive and evaluate the merits of the recommendations made by the RDOs on cases involving institution of administrative sanctions and/or legal actions against the concerned personnel under his/her jurisdiction for negligence and misuse of lens keys and make timely action thereon;
- 2.2. Forward the recommendation to the concerned office for the institution of appropriate administrative and/or legal action, if warranted; and
- 2.3. Monitor the action undertaken by the concerned office/s on the cases requiring administrative and/or legal action.

3. The Chief, General Services Division shall:

- 3.1. Receive from the CPD the approved recommendation for deployment of additional/replacement lens keys;
- 3.2. Inform the requisitioning office of the availability of lens keys for the preparation of RIS and ICS;
- 3.3. Receive from the Head of Office, or thru the Chief, Regional Administrative Division, the RIS and ICS duly signed by the Head of Office. Sign on the "Approved by" portion of the RIS and the "Received from" portion of the ICS;
- 3.4. Distribute the additional/replacement lens keys and the applicable copies of the RIS and ICS to the concerned offices;
- 3.5. Receive from the concerned national and regional offices all the damaged/worn out lens keys for disposal, in accordance with the existing rules prescribed by the Commission on Audit, as well as those that are still in good condition for subsequent reissuance to authorized assignees/users;
- 3.6. Provide the CPD, upon request, with the lens keys' stock position report;
- 3.7. Receive payment for lost/damaged lens key from the assignee/user in the National Office; and
- 3.8. Maintain updated record of all issued lens keys, the accountabilities of the heads of all recipient offices, as well as the copies of RIS and ICS, for ready reference, monitoring and reporting purposes.

4. The Chief, Regional Administrative Division shall:

- 4.1. Receive the additional/replacement lens keys and copies of the RIS and ICS from the GSD. Photocopy the RIS and ICS for office file and reference;
- 4.2. Distribute the lens key(s) and the copies of the RIS and ICS to the concerned head of the requisitioning office;
- 4.3. Receive and inspect all lens keys surrendered by assignees/users due for retirement/resignation from service, change of designation, or transfer to another office, etc. from the concerned Head of Office;
- 4.4. Prepare a report on the conditions of the surrendered lens keys received from the various Heads of Office, physically segregating the good and damaged/worn- out lens keys;
- 4.5. Turn-over to the GSD all the surrendered lens keys received within ten (10) days from receipt thereof;
- 4.6. Receive payment for lost/damaged lens key from the assignee/user (for regional and district offices);
- 4.7. Prepare and sign the following documents for the regional recipients upon receipt of the notice of availability of the replacement lens key(s) from the Chief, GSD;
 - a. Requisition and Issue Slip (RIS) in four (4) copies- three (3) copies for the GSD and one (1) copy for the regional office; and
 - b. Inventory Custodial Slip (ICS) in four (4) copies-three (3) copies for the GSD and one (1) copy for the regional office;
- 4.8. Forward to GSD the signed copies of the RIS and ICS;
- 4.9. Receive from the GSD the replacement lens keys, and file the copies of the RIS and ICS;
- 4.10. Prepare four (4) copies of the ICS and sign the “Received from” portion. Forward to the assignee/user for signature on the “Received by” portion. The following shall be the distribution of the ICS:

Original copy	- Chief, Regional Administrative Division
Duplicate copy	- Assignee/User
Triplicate copy	- Assignee's/User's Office
Quadruplicate copy	- Regional Administrative Division

- 4.11. Distribute the replacement lens keys to the designated assignees/users, as well as the copies of the ICS; and
- 4.12. Maintain an updated record of all issued lens key(s), the accountabilities of all recipients of lens keys within its jurisdiction, as well as the copies of RIS and ICS, for ready reference, monitoring and reporting purposes.

5. The Chief, Disbursement Accounting Division/ Regional Finance Division shall:

- 5.1. Receive the report/instruction from the concerned Head of Office to effect the deduction of the applicable cost of lost/damaged lens keys from the salary of assignee/user who refused to pay the same; and
- 5.2. Deduct from the salary of the concerned assignee/user the amount corresponding to the lost or damaged lens keys.

6. The Chief, Collection Programs Division shall:

- 6.1. Receive the request for additional/replacement lens keys from the concerned head of the requisitioning office;
- 6.2. Evaluate the request for additional/replacement lens key in accordance with Section III.7 of this Order;
- 6.3. Request for a lens keys' stock inventory report from the GSD, if necessary, to determine if there are available lens keys for immediate distribution to the requesting office/s;
- 6.4. Prepare and forward to the ACIR-CS the recommendation for additional/replacement lens keys, for approval;
- 6.5. Act appropriately on all requests for additional/replacement keys:
 - a. If the request was approved and there are available lens keys from the GSD, forward the recommendation to the said office for the reissuance of the lens keys; or
 - b. If there are no available lens keys, forward the approved request for the issuance of lens keys to the ACIR-AdS for the procurement thereof;
- 6.6. Inform the concerned head of the requisitioning office on the status of their request (i.e. if the request for additional replacement lens keys was approved/denied, if there are available lens keys, etc.);

- 6.7. Receive from ACIR-CS the report on spurious/fictitious documentary stamps submitted by the concerned Head of Office;
- 6.8. Forward the report on spurious/fictitious documentary stamps to the concerned office for appropriate action;
- 6.9. Monitor the action performed/accomplished by the concerned office(s) on the written report on spurious/fictitious printing of documentary stamp on taxable documents; and
- 6.10. Prepare and submit a report to the ACIR-CS on the action undertaken by the concerned office on the written report on spurious/fictitious printing on taxable documents.

7. The ACIR, Collection Service shall:

- 7.1. Receive from the CPD the recommendation for the issuance/replacement of lens keys to the concerned requisitioning office;
- 7.2. Approve/Disapprove the recommendation made by the CPD for the issuance of additional request/replacement of lens key(s);
- 7.3. Forward the pertinent documents relative to the request for the issuance/replacement of lens keys to the CPD, for appropriate action;
- 7.4. Receive from the Head of Office a written report on spurious/fictitious documentary stamps printed on a taxable document;
- 7.5. Forward to CPD the report on spurious/fictitious documentary stamps for appropriate action; and
- 7.6. Receive from CPD the report on spurious/fictitious documentary stamps for appropriate action and submit the said report to the Office of the Deputy Commissioner-Operations Group.

8. The ACIR, Financial Service and Administrative Service shall:

- 8.1. Handle the procurement of the additional lens keys, in accordance with the existing procedures on procurement of government properties and equipment.

9. The ACIR, Inspection Service shall:

- 9.1. Receive from the concerned Heads of Office the recommendation for the imposition of appropriate administrative sanctions against erring revenue personnel for negligence in the handling and/or misuse of lens keys; and

- 9.2. Initiate the institution of the appropriate administrative sanctions against erring revenue personnel and make timely action thereon.

10. The Deputy Commissioner-Operations Group shall:

- 10.1 Receive from the ACIR-CS and Head of Office a copy of the report on spurious/fictitious documentary stamps printed/affixed on a taxable document; and
- 10.2 Monitor the action undertaken by the CPD on the written report on spurious/fictitious documentary stamps printed/affixed on a taxable document.

V. TRANSITORY PROVISIONS

1. In order to ensure fair distribution of the limited number of lens keys provided by the eDST System service provider for initial distribution to the concerned national and regional offices, and make certain that the same are distributed to the assignees for optimal use of the said audit/verification tool, the following guidelines and policies shall be strictly observed:
 - a. The CPD shall prepare the initial lens keys distribution list based on the number of eDST taxpayers/users under the jurisdiction of the concerned RDOs and the number of ROs who are directly involved in the audit and/or processing of taxpayers' eDST transactions. As such, RDOs/Offices with more eDST taxpayers-users under their respective jurisdiction and/or ROs involved in the audit/verification of eDST transactions will be initially provided with more lens keys.
 - b. The CPD shall immediately turn-over to the General Service Division (GSD) the lens keys delivered by the eDST System service provider, together with the following:
 - (1). Initial lens key distribution list specifying the offices entitled to receive the lens keys and the number of keys that will be provided to the listed offices; and
 - (2). Copies of the Delivery Receipt (DR) issued by the eDST System service provider (original up to quintuplicate copies) for acknowledgement of physical receipt of the lens keys to be subsequently distributed to the assignees/users;
 - c. The GSD shall account the number of the lens keys turned-over to it by the CPD and shall acknowledge the receipt thereof in the service provider's DR. The signed copies of the DR shall be distributed as follows:

Original copy	- GSD (customer's copy)
Duplicate copy	- Service Provider (Accounting copy)
TriPLICATE copy	- Service Provider (Warehouse copy)
Quadruplicate copy	- Service Provider (Extra copy)
Quintuplicate copy	- Service Provider (Accounting Control copy)

Immediately thereafter, the GSD shall distribute the initial batch of lens keys to all concerned offices based on the list provided by CPD, thru the concerned Administrative Divisions, for regional offices, and directly to the concerned offices in the National Office.

In the distribution of lens keys from the GSD down to the level of the ultimate recipients/users thereof, the existing guidelines, policies and procedures in the distribution of accountable forms and properties shall be strictly observed and followed by all concerned Bureau officials and employees.

Immediately upon completion of lens keys distributions to all designated offices and individual recipients/users, the GSD must provide CPD with the following:

- (1) Photocopy of the DR evidencing receipt of the lens key from the eDST System service provider; and
- (2) List of Ultimate Recipients of the Lens Keys (*Annex “C”*) clearly indicating therein their respective names, place of assignment, office designation, the type(s) of lens keys officially assigned to each recipient by level, date of receipt of lens keys by each individual recipient.

For this purpose, GSD must be able to fully account in the list described above all the lens keys turned-over to it by the CPD that are intended for distribution to the individual assignees/users.

- a. The RDO/Head of the concerned LT Division shall be responsible in identifying the initial recipients of the distributed lens keys. However and in order to maximize the full benefits on the use of the lens keys, he/she must ensure that the ROs who are directly involved in the use of the eDST System, as well as in the audit of cases involving eDST transactions shall be given priority in the initial distribution of the lens keys. Furthermore, lens keys may also be officially assigned to the RDOs and the Heads of the concerned LTS/Regional/National Offices, at their option, to provide them the capability to determine the authenticity of the documentary stamps printed on taxable documents, as the need arises.
- b. The CPD shall, upon receipt of the initial list of ultimate recipients of the lens keys from the GSD, validate if the same are actually distributed to the designated offices reflected in the CPD Lens Keys Distribution List. Any discrepancy thereon must be immediately communicated by the CPD to the GSD who shall, in

turn, verify the reasons for such discrepancy(ies) and initiate the appropriate action to rectify such error in the distribution of these lens keys.

2. In order to equip the lens key assignees/users with the technical knowledge on the capabilities and the proper use of the lens keys, the CPD, in coordination with the Training Delivery Division (TDD), shall conduct the initial users' training of lens key users. These selected trainees shall then be responsible in conducting echo training on the proper use of the lens keys to all other users in other concerned national and regional offices.

VI. REPEALING CLAUSE

All other issuances inconsistent herewith are hereby modified or repealed accordingly.

VII. EFFECTIVITY

This Order shall take effect immediately upon approval.

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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