



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

September 6, 2018

The Resident Auditor
Bureau of Customs
Port Area, Manila

Madam:

Pursuant to **COA Circular No. 2013-002** dated January 30, 2013, as amended by **COA Circular No. 2014-003** dated April 15, 2014; **COA-DBM-DOF Joint Circular No. 2013-1** dated August 6, 2013, **COA-DBM-DOF Joint Circular No. 2014-1** dated November 7, 2014; and **COA Circular No. 2015-002** dated March 09, 2015, we are submitting our **three (3) pages Trial Balance, Fund Cluster 01-Regular Agency Fund, Regular Agency (RA) Books** as of **July 31, 2018**.

Thank you.

Very truly yours,

Jacinto Cabigon
MARILOU A. CABIGON
Acting Chief Accountant
Accounting Division
Financial Management Office

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COA – Resident Auditor
Dept. of Budget and Management

File





Republic of the Philippines
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

TRIAL BALANCE
Fund Cluster 01
Regular Agency Fund
As of July 31, 2018

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	389,610.76	-
Petty Cash	1 01 01 020 - 00	2,525,597.89	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	950,945,540.52	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	37,193,520.67	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	1,186,576,913.19	-
Cash - Modified Disbursement System (MDS), Special Account	1 01 04 050 - 00	0.67	-
Due from National Government Agencies	1 03 03 010 - 00	2,925,188,160.41	-
Due from Government-Owned and/or Controlled Corporations	1 03 03 020 - 00	2,063,800,640.00	-
Due from Central Office	1 03 04 010 - 00	163,842,313.92	-
Receivables - Disallowances/Charges	1 03 05 010 - 00	1,907,147,624.78	-
Due from Officers and Employees	1 03 05 020 - 00	5,442,136.10	-
Other Receivables	1 03 05 990 - 00	22,308,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	26,505,113.82	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	312,697,994.19	-
Drugs and Medicines Inventory	1 04 04 060 - 00	2,481,698.57	-
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	1,337,045.45	-
Other Supplies and Materials Inventory	1 04 04 990 - 00	2,000,098.09	-
Semi-Expandable Machinery	1 04 05 010 - 00	35,416.32	-
Semi-Expandable Office Equipment	1 04 05 020 - 00	1,702,647.06	-
Semi-Expandable Information and Communications Technology Equipment	1 04 05 030 - 00	540,195.56	-
Semi-Expandable Communications Equipment	1 04 05 070 - 00	21,320.00	-
Semi-Expandable Disaster Response and Rescue Equipment	1 04 05 080 - 00	47,500.01	-
Semi-Expandable Other Machinery and Equipment	1 04 05 190 - 00	72,300.00	-
Semi-Expandable Furniture and Fixtures	1 04 06 010 - 00	3,869,853.81	-
Semi-Expandable Books	1 04 06 020 - 00	55,500.00	-
Buildings	1 06 04 010 - 00	238,263,173.99	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	36,416,302.59
Other Structures	1 06 04 990 - 00	13,144,970.92	-
Accumulated Depreciation - Other Structures	1 06 04 991 - 00	-	135,724.20
Machinery	1 06 05 010 - 00	252,057,650.00	-
Office Equipment	1 06 05 020 - 00	122,672,960.39	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	50,312,542.57
Information and Communication Technology Equipment	1 06 05 030 - 00	650,808,788.14	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	251,520,401.10
Communication Equipment	1 06 05 070 - 00	7,080,232.95	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	1,042,610.40
Disaster Response and Rescue Equipment-Firefighting Equipment and Accessories	1 06 05 090 - 01	2,662,328.44	-
Accumulated Depreciation - Disaster Response and Rescue Equipment	1 06 05 091 - 00	-	1,227,980.73
Military, Police and Security Equipment	1 06 05 100 - 00	12,572,255.21	-
Accumulated Depreciation - Military, Police and Security Equipment	1 06 05 101 - 00	-	427,538.70
Medical Equipment	1 06 05 110 - 00	3,725.00	-
Accumulated Depreciation - Medical Equipment	1 06 05 111 - 00	-	2,123.26
Technical and Scientific Equipment	1 06 05 140 - 00	38,717,446.33	-
Accumulated Depreciation - Technical and Scientific Equipment	1 06 05 141 - 00	-	12,349,302.94
Other Machinery and Equipment	1 06 05 990 - 00	566,352.00	-
Accumulated Depreciation - Other Machinery and Equipment	1 06 05 991 - 00	-	445,622.62
Motor Vehicles	1 06 06 010 - 00	43,764,304.12	-
Accumulated Depreciation - Motor Vehicles	1 06 06 011 - 00	-	16,586,105.37
Furniture and Fixtures	1 06 07 010 - 00	104,782,643.04	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	19,468,172.53
Books	1 06 07 020 - 00	3,370,836.75	-
Construction in Progress-Buildings and Other Structures	1 06 10 030 - 00	636,243,647.72	-
Other Property, Plant and Equipment	1 06 99 990 - 00	78,950.00	-
Advances for Operating Expenses	1 99 01 010 - 00	235,577.79	-
Advances to Special Disbursing Officer	1 99 01 030 - 00	2,345,489.64	-
Advances to Officers and Employees	1 99 01 040 - 00	611,412.96	-

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Advances to Contractors	1 99 02 010 - 00	44,147,851.44	-
Prepaid Insurance	1 99 02 050 - 00	1,545,904.87	-
Other Prepayments	1 99 02 990 - 00	51,787.50	-
Guaranty Deposits	1 99 03 020 - 00	994,300.00	-
Confiscated Property/Assets	1 99 99 040 - 00	236,103,234.50	-
Other Assets	1 99 99 990 - 00	370,467,131.51	-
Accounts Payable	2 01 01 010 - 00	-	250,014,651.03
Due to Officers and Employees	2 01 01 020 - 00	-	626,895,439.82
Tax Refunds Payable	2 01 03 010 - 00	-	8,753,910,678.83
Due to BIR	2 02 01 010 - 00	-	2,261,913.87
Due to GSIS	2 02 01 020 - 00	-	16,092,870.49
Due to Pag-IBIG	2 02 01 030 - 00	-	86,196.06
Due to PhilHealth	2 02 01 040 - 00	-	4,896,157.15
Due to NGAs	2 02 01 050 - 00	-	3,934,025.30
Due to GOCCs	2 02 01 060 - 00	-	1,439,353.90
Due to LGUs	2 02 01 070 - 00	-	291.49
Due to Central Office	2 03 01 010 - 00	-	158,130,750.03
Due to Operating Units	2 03 01 040 - 00	-	209,674,934.49
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	51,744,351.08
Other Deferred Credits	2 05 01 990 - 00	-	35,956,926.36
Other Payables	2 99 99 990 - 00	-	(2,823,293.30)
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	(2,859,857,101.69)
Fines and Penalties-Business Income	4 02 02 230 - 00	-	115,179.09
Other Business Income	4 02 02 990 - 00	-	29,508,940.00
Subsidy from National Government	4 03 01 010 - 00	-	5,730,103,838.86
Income from Grants and Donations in Kind	4 04 02 020 - 00	-	2,203,119.60
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	479,226,912.60	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	1,476,930.14	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	37,264,242.70	-
Representation Allowance (RA)	5 01 02 020 - 00	5,342,000.00	-
Transportation Allowance (TA)	5 01 02 030 - 01	4,847,500.00	-
Subsistence Allowance-Military/Uniformed Personnel	5 01 02 050 - 01	1,228,830.00	-
Subsistence Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 050 - 03	13,550.00	-
Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 060 - 04	1,847.76	-
Honoraria-Civilian-Civilian	5 01 02 100 - 01	33,362.46	-
Hazard Duty Pay-Civilian	5 01 02 110 - 02	62,875.86	-
Overtime Pay	5 01 02 130 - 01	1,731,509.54	-
Bonus-Civilian	5 01 02 140 - 01	102,544.80	-
Cash Gift-Civilian	5 01 02 150 - 01	15,000.00	-
Other Bonuses and Allowances-MidYear Bonus	5 01 02 990 - 36	64,340,305.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	42,053,574.81	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	1,062,622.41	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	4,455,417.81	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	1,405,487.49	-
Retirement Gratuity-Civilian	5 01 04 020 - 01	889,870.25	-
Terminal Leave Benefits-Civilian	5 01 04 030 - 01	58,412,157.12	-
Other Personnel Benefits-Lump-sum for Step Increments-Length of Service	5 01 04 990 - 10	53,011.29	-
Traveling Expenses-Local	5 02 01 010 - 00	11,162,120.11	-
Traveling Expenses-Foreign	5 02 01 020 - 00	3,577,448.24	-
Training Expenses	5 02 02 010 - 00	7,874,811.08	-
Office Supplies Expenses	5 02 03 010 - 00	18,781,739.28	-
Accountable Forms Expenses	5 02 03 020 - 00	15,137,934.21	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	6,902,590.26	-
Semi-Expendable Machinery and Equipment Expenses-Office Equipment	5 02 03 210 - 02	83,823.00	-
Semi-Expendable Machinery and Equipment Expenses-ICT Equipment	5 02 03 210 - 03	17,713.00	-
Semi-Expendable Furniture, Fixtures and Book Expenses- Books	5 02 03 220 - 02	3,000.00	-
Other Supplies and Materials Expenses	5 02 03 990 - 00	312,424.37	-
Water Expenses	5 02 04 010 - 00	10,962,081.36	-
Electricity Expenses	5 02 04 020 - 00	36,426,530.70	-
Postage and Courier Services	5 02 05 010 - 00	1,702,102.23	-
Telephone Expenses-Mobile	5 02 05 020 - 01	1,530,166.69	-
Telephone Expenses-Landline	5 02 05 020 - 02	3,250,090.75	-
Internet Subscription Expenses	5 02 05 030 - 00	5,024,231.03	-
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 - 00	13,840.00	-
Confidential Expenses	5 02 10 010 - 00	34,750,000.00	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	7,702,679.65	-

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Auditing Services	5 02 11 020 - 00	94,638.00	-
Other Professional Services	5 02 11 990 - 00	80,514,751.88	-
Janitorial Services	5 02 12 020 - 00	20,233,501.62	-
Security Services	5 02 12 030 - 00	226,298.82	-
Other General Services	5 02 12 990 - 00	181,842.88	-
Other General Services-Others	5 02 12 990 - 99	658,950.05	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	1,282,287.22	-
Repairs and Maintenance-Buildings and Other Structures-Other Structures	5 02 13 040 - 99	917,236.70	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	817,877.41	-
Repairs and Maintenance-ICT Equipment	5 02 13 050 - 03	131,735.00	-
Repairs and Maintenance-Disaster Response and Rescue Equipment	5 02 13 050 - 09	4,000.00	-
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	583,339.05	-
Repairs and Maintenance-Furniture and Fixtures	5 02 13 070 - 01	45,481.00	-
Taxes, Duties and Licenses	5 02 15 010 - 01	66,292.22	-
Fidelity Bond Premiums	5 02 15 020 - 00	1,090,924.75	-
Insurance Expenses	5 02 15 030 - 00	57,648.54	-
Advertising Expenses	5 02 99 010 - 00	329,235.20	-
Printing and Publication Expenses	5 02 99 020 - 00	354,843.10	-
Representation Expenses	5 02 99 030 - 00	131,891.75	-
Transportation and Delivery Expenses	5 02 99 040 - 00	9,180.00	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	1,332,323.73	-
Rent/Lease Expenses-Rents-Motor Vehicles	5 02 99 050 - 03	274,717.77	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	534,425.87	-
Subscription Expenses	5 02 99 070 - 00	20,774,566.47	-
Other Maintenance and Operating Expenses-Other Maintenance and Operating Expenses	5 02 99 990 - 99	4,255,531.25	-
Depreciation-Motor Vehicles	5 05 01 060 - 01	65,278.56	-
TOTAL		13,404,223,649.47	13,404,223,649.47

Certified Correct:

MariLou A. Cabigon
MARILOU A. CABIGON
Acting Chief Accountant
Accounting Division
Financial Management Office

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DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

September 6, 2018

The Resident Auditor
Bureau of Customs
Port Area, Manila

Madam:

Pursuant to **COA Circular No. 2013-002** dated January 30, 2013, as amended by **COA Circular No. 2014-003** dated April 15, 2014; **COA-DBM-DOF Joint Circular No. 2013-1** dated August 6, 2013, **COA-DBM-DOF Joint Circular No. 2014-1** dated November 7, 2014; and **COA Circular No. 2015-002** dated March 09, 2015, we are submitting our **one (1) page Trial Balance, Fund Cluster 02-Foreign-Assisted Project Fund, Regular Agency (RA) Books as of July 31, 2018.**

Thank you.

Very truly yours,

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MARILOUA. CABIGON
Acting Chief Accountant
Accounting Division
Financial Management Office

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COA – Resident Auditor
Dept. of Budget and Management
File




Republic of the Philippines
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

TRIAL BALANCE
Fund Cluster 02
Foreign-Assisted Project Fund
As of July 31, 2018

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Due from National Government Agencies	1 03 03 010 - 00	1,319,118.05	-
Due from Officers and Employees	1 03 05 020 - 00	4,607,893.73	-
Buildings	1 06 04 010 - 00	44,922,532.58	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	12,718,102.04
Communication Equipment	1 06 05 070 - 00	38,000.00	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	34,200.00
Technical and Scientific Equipment	1 06 05 140 - 00	6,575,221.65	-
Accumulated Depreciation - Technical and Scientific Equipment	1 06 05 141 - 00	-	5,917,699.49
Other Machinery and Equipment	1 06 05 990 - 00	7,953,453,000.00	-
Accumulated Depreciation - Other Machinery and Equipment	1 06 05 991 - 00	-	7,555,780,350.00
Furniture and Fixtures	1 06 07 010 - 00	272,274,173.16	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	198,470,651.65
Construction in Progress-Infrastructure Assets	1 06 10 020 - 00	29,882,341.26	-
Other Prepayments	1 99 02 990 - 00	280,850.00	-
Other Assets	1 99 99 990 - 00	89,841,603.15	-
Due to BIR	2 02 01 010 - 00	-	110,442.93
Due to GSIS	2 02 01 020 - 00	-	12,256.86
Due to Pag-IBIG	2 02 01 030 - 00	-	1,951.94
Due to PhilHealth	2 02 01 040 - 00	-	525.00
Other Payables	2 99 99 990 - 00	-	997,392.35
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	629,151,161.32
TOTAL		8,403,194,733.58	8,403,194,733.58

Certified Correct:


MARILOU A. CABIGON
Acting Chief Accountant
Accounting Division
Financial Management Office

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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

September 6, 2018

The Resident Auditor
Bureau of Customs
Port Area, Manila

Madam:

Pursuant to **COA Circular No. 2013-002** dated January 30, 2013, as amended by **COA Circular No. 2014-003** dated April 15, 2014; **COA-DBM-DOF Joint Circular No. 2013-1** dated August 6, 2013, **COA-DBM-DOF Joint Circular No. 2014-1** dated November 7, 2014; and **COA Circular No. 2015-002** dated March 09, 2015, we are submitting our **one (1) page Trial Balance, Fund Cluster 03-Special Account, Locally Funded/Domestic Grants Fund, Regular Agency (RA) Books as of July 31, 2018.**

Thank you.

Very truly yours,

Mari Lou A. Cabigon
MARILOU A. CABIGON
Acting Chief Accountant
Accounting Division
Financial Management Office

COA – Resident Auditor
Dept. of Budget and Management
File




Republic of the Philippines
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

TRIAL BALANCE
Fund Cluster 03
Special Account-Locally Funded
As of July 31, 2018

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	469,816.20	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	879,644.58	-
Cash - Treasury/Agency Deposit, Special Account	1 01 03 020 - 00	2,057,829,236.31	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	351,483,336.84	-
Due from Government-Owned and/or Controlled Corporations	1 03 01 020 - 00	29,000,000.00	-
Office Equipment	1 06 01 020 - 00	839,236.60	-
Accumulated Depreciation - Office Equipment	1 06 01 021 - 00	-	755,312.94
Information and Communication Technology Equipment	1 06 01 030 - 00	87,637,712.50	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 01 031 - 00	-	40,849,526.25
Other Machinery and Equipment	1 06 05 990 - 00	508,094.93	-
Accumulated Depreciation - Other Machinery and Equipment	1 06 05 991 - 00	-	217,210.47
Furniture and Fixtures	1 06 07 010 - 00	1,064,532.95	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	646,604.73
Advances to Contractors	1 99 02 010 - 00	3,412,447.50	-
Other Assets	1 99 99 990 - 00	482,984,777.92	-
Accounts Payable	2 01 01 010 - 00	-	480,000,000.00
Due to BIR	2 02 01 010 - 00	-	(12,602.18)
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	4,224,935.00
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	2,160,451,397.95
Other Service Income	4 02 01 990 - 00	-	415,792,013.75
Subsidy from National Government	4 03 01 010 - 00	-	36,172,325.00
Office Supplies Expenses	5 02 03 010 - 00	4,008.00	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	238,000.00	-
Other Professional Services	5 02 11 990 - 00	78,255.16	-
Repairs and Maintenance-Machinery	5 02 13 050 - 01	122,296,908.50	-
Other Maintenance and Operating Expenses-Other Maintenance and Operating Expenses	5 02 99 990 - 99	370,715.92	-
TOTAL		3,139,096,723.91	3,139,096,723.91

Certified Correct:


MARILOU A. CABIGON
Acting Chief Accountant
Accounting Division
Financial Management Office

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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

September 6, 2018

The Resident Auditor
Bureau of Customs
Port Area, Manila

Madam:

Pursuant to **COA Circular No. 2013-002** dated January 30, 2013, as amended by **COA Circular No. 2014-003** dated April 15, 2014; **COA-DBM-DOF Joint Circular No. 2013-1** dated August 6, 2013, **COA-DBM-DOF Joint Circular No. 2014-1** dated November 7, 2014; and **COA Circular No. 2015-002** dated March 09, 2015, we are submitting our **one (1) page Trial Balance, Fund Cluster 07-Trust Fund, Regular Agency (RA) Books as of July 31, 2018.**

Thank you.

Very truly yours,

Jacay Cabigon
MARILOU A. CABIGON
Acting Chief Accountant
Accounting Division
Financial Management Office

COA – Resident Auditor
Dept. of Budget and Management
File



Republic of the Philippines
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

TRIAL BALANCE
Fund Cluster 07
Trust Fund
As of July 31, 2018

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	8,139,230.75	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,443,753,815.01	-
Cash in Bank - Local Currency, Savings Accounts- LBP	1 01 02 030 - 01	487,199,700.00	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	15,317,296,272.15	-
Semi-Expandable Furniture and Fixtures	1 04 06 010 - 00	6,900.00	-
Information and Communication Technology Equipment	1 06 05 030 - 00	112,000.00	-
Advances for Operating Expenses	1 99 01 010 - 00	1,886,912.96	-
Awards and Rewards Payable	2 01 01 080 - 00	-	1,315,027,209.43
Tax Refunds Payable	2 01 03 010 - 00	-	12,946,623,569.59
Due to BIR	2 02 01 010 - 00	-	56,554,859.43
Trust Liabilities	2 04 01 010 - 00	-	2,932,986,685.31
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	2,485,827.41
Other Payables	2 99 99 990 - 00	-	3,108,958.59
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	1,607,721.11
TOTAL		17,258,394,830.87	17,258,394,830.87

Certified Correct:

MARILOU A. CABIGON
Acting Chief Accountant
Accounting Division
Financial Management Office

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