





ANERA helps create jobs and build a better future.

AN INTRODUCTION

American Near East Refugee Aid (ANERA) is a non-profit charitable organization working to increase assistance in cash and kind from Americans to Palestinians and Lebanese, Concerned Americans founded ANERA in 1968 in response to the needs of Palestinian refugees after the 1967 war. Over the years ANERA has evolved into an organization principally concerned with the long-term development needs of Palestinians and Lebanese. ANERA assists grassroots organizations to provide their communities with crucial health and welfare services in addition to increasing employment and educational opportunities. ANERA promotes peace by increasing American understanding of the region.

American Middle East Rehabilitation (AMER) is the medical division of ANERA. Before becoming part of ANERA in 1971, AMER was the oldest non-sectarian American voluntary agency providing assistance to Palestinian refugees and other needy individuals in the Arab World. AMER assists medical programs in meeting their annual requirements of drugs and medical supplies and with emergency shipments in times of war.



ANERA assists health care for mothers and children.

PRESIDENT'S LETTER



Dear Friends of ANERA:

For ANERA, the past year has been one of considerable progress. We were able to develop and implement many valuable and beneficial projects as well as assist in the provision of relief and services in our areas of operation: West Bank. Gaza Strip, and Lebanon. A detailed list of these projects and activities appears in the body of this report. We anticipate that the coming year will witness a continuation of this pattern. Unfortunately, one cannot say the same for the prospects for peace in the region with respect to both the Arab-Israeli and Lebanese conflicts. Essentially no progress was made in the past year and the outlook for the coming months is not hopeful. This makes ANERA's work with the Palestinians and the Lebanese in the Holy Land that much more important.

The ANERA projects are divided into three basic categories: health, community and economic development, and education. Each of the projects is planned and developed with a local Palestinian or Lebanese institution or organization. When it is implemented, ANERA provides technical assistance and partial funding; the local organization, though, is the one who actually undertakes or operates the project. At ANERA we believe strongly that it is very important to work with local groups in this manner,

because by doing so it helps to strengthen the fabric of the local society, making it more viable and better able to meet the needs of its people. In addition, we believe that the projects and the attendant social and economic development contribute to the search for peaceful and just resolutions to the conflicts.

Another essential aspect of our program is people. The most important, naturally, are the Palestinians and Lebanese, the people who undertake the projects, and it is they who benefit directly from them. Another very important group of people is you. With your support and assistance, ANERA is able to implement its program, help the people in need, and contribute to the eventual and hoped for peace. In this manner, it is truly a people to people effort. And it is you who make this effort possible. We at ANERA and our friends in the Middle East, the Holy Land, wish to extend our thanks to you.

Peter Failves

Peter Gubser President



Dr. Gubser visits the rainwater conservation project in Gaza.



PROJECT ACTIVITY

In fiscal year 1986, extending from June 1, 1985 through May 31, 1986, ANERA and its AMER Medical Division gave assistance totalling \$1,821,532 to institutions providing economic and community development, education, and health services to Palestinians and Lebanese in the West Bank, Gaza Strip and Lebanon. Of the total, \$1,571,650 was in grants and services and \$249,882 was in medical supplies and shipping.

Below is a brief description of ANERA's work in health care, education, and community and economic development.

HEALTH

People in the West Bank, Gaza Strip and Lebanon live without many of the requirements of good health. Disease is encouraged by poor nutrition and by inadequate sanitation facilities. Medical care, on the other hand, is hampered by a lack of basic diagnostic equipment and treatment facilities.

ANERA's main effort in health assistance rests with its AMER medical division, which last year donated pharmaceuticals to four agencies serving Palestinians and poor Lebanese. ANERA gave grants to four other agencies to assist their mother/child health care, out-patient clinics and other services.

Improving health standards is not only achieved by aiding hospitals and clinics. In Gaza City, ANERA is working with the municipal government to improve environmental health conditions by building storm water sewers to conserve rainwater for crop irrigation and drinking purposes. Contaminated water is often a cause of many gastrointestinal illnesses suffered by the children of Gaza, who play in the streets where water collects and is allowed to stagnate. The new sewers will remove much of the rainwater from the streets of the city and deposit it into a man-made reservoir.

EDUCATION

ANERA is committed to increasing educational opportunities for the Palestinians in the West Bank, Gaza and Lebanon. The future of the population of this area depends on the advantages education can offer. A population seeking development requires educational opportunities for a variety of reasons — concrete skills in specific fields but also the analytic skills and leadership capabilities needed. Recognizing this, ANERA works to aid the education available to Palestinians and poor Lebanese on a variety of levels:

Elementary school: Poor and orphaned children are cared for and educated by local charitable institutions. In two schools in East Jerusalem ANERA donors provide scholarship funds for needy children.

Vocational school: A technical high school run by the Salesian Fathers in Bethlehem and an Islamic orphanage in Jerusalem provide carpentry, printing, and other specialized training.

University: Scholarship aid to local universities in Lebanon and the West Bank is provided to needy students.

Special populations: Mentally handicapped children are educated in Gaza and disabled children receive rehabilitation and vocational training in Beirut.

Through this variety of programs ANERA assists local agencies in addressing the many educational needs of the population. In this way, the poorest and most disadvantaged child can be trained to be self supporting. Likewise, the most talented university student can be trained to use his or her special skills for the good of the community. In both cases each can look forward to a brighter future.

DEVELOPMENT

In the third aspect of ANERA's work, the emphasis is on long term change — increased opportunities for the future of the largest possible number of people. To this end our projects last fiscal year were undertaken with community institutions with long range plans for the area in which they live.

Cooperatives were helped to experiment with new crops and to produce food locally to feed more people in the towns and to increase income.

Sixteen cooperatives, both large and small, were assisted in obtaining mechanized units to increase production of crops on their limited land.

Revolving loan funds were assisted in Lebanon and the West Bank to give small low interest loans to poor farmers, shopkeepers and artisans. With the loans they can purchase equipment or materials to make their work more productive.

Through the updating of both methods and machinery, farmers, laborers and others increase their skills and their ability to control their own economic future. It is this increased self-sufficiency that is at the root of all ANERA's projects.



PROJECT LIST

COMMUNITY & ECONOMIC DEVELOPMENT GRANTS

nstitution/Service	Purpose	Amount
Agricultural Engineers' Cooperative Jericho, West Bank	equipment for experimentation and introduction of new crops for farmers' use in Jordan Valley	
Agricultural Service Cooperatives West Bank	establishment of small agricultural mechanized units (tractors, implements) with 13 West Bank cooperatives in the villages of Abou Asja, Assi Qibalia, Baqar, Barta'a, Beit Nuba, Burj El-Bire Ein Yabroud, Jourt El-Shama'a, Kufr Malik, Nassariya, Nazlah Sharqiya, Yassid, and Yasso	≺ ra eh,
Arab Women's Society Jerusalem, West Bank	mother/child health care, food for the needy, vocational training for Palestinian women	\$ 5,000
Arab Women's Union Bethlehem, West Bank	mother/child health care, food for the needy, vocational training for Palestinian women, and cultural programs	\$ 5,000
Arab Women's Union Jerusalem, West Bank	mother/child health care, home for the elderly, food for the needy, vocational training for Palestinian women	\$ 5,000
Association for the Development of Palestinian Camps Beirut, Lebanon	revolving loan fund to assist Palestinian artisa and shopkeepers to generate employment	ns \$ 5,000
Bethlehem Societies Committee for Rehabilitation and Development Bethlehem, West Bank	funding for revolving loan fund to assist artisa and shopkeepers to generate employment	ins \$ 5,000
Irrigation Cooperatives West Bank	establishment of irrigation infrastructures in Nazlah Sharqiya and Wadi Fouqin for the villa farmers	\$ 70,000 ge's
Jenin Livestock Cooperative Jenin, West Bank	establishment of a model feedlot and breeding center for raising and improving sheep in the West Bank	\$ 50,000
Kalandia Refugee Camp Handicraft Cooperative Kalandia, West Bank	support for the cooperative's employment and income generation program for refugee wome	
Khan Younis Municipal Slaughter House Khan Younis, Gaza	construction of a slaughter house and training of its personnel	\$ 50,000
Nablus Agricultural Cooperative Nablus, West Bank	funding for a revolving loan fund to help farme reclaim land	ers \$ 31,000
Palestine Women's Union Gaza, Gaza Strip	library, training programs, health and dental care community activities in refugee camps	\$ 5,000
Ramallah Poultry Cooperative Ramallah, West Bank	expansion of the cooperative's chicken feed mill	\$100,000
Red Crescent Society Gaza, Gaza Strip	libraries, daycare centers, literacy programs, training of refugee women, and other special projects	\$ 5,000
Regional Agricultural Cooperatives West Bank and Gaza Strip	establishment of major agricultural mechanize units to serve the farmers of Khan Younis, Qalqiliya, and Tulkarem regions	ed \$325,000

	TOTAL, COMMUNITY & ECONOMIC DEVELOPMENT:	\$1,205,59
Y.M.C.A. Amman, Jordan	summer camp expenses for orphaned refugees	\$ 2,000
Women's Charitable Society Hebron, West Bank	mother/child health care, food for the needy, literacy courses, vocational training for Pales- tinian women	\$ 5,000
Sheltered Workshops for the Blind Bethlehem and Jerusalem, West Bank	generation of employment and income for the blind	\$ 5,000
Services to Farmers West Bank and Gaza Strip	provision of consultants in cooperatives and agronomy. The cooperative program is jointly conducted with the Near East Foundation	\$ 62,592

EDUCATION GRANTS	Purpose	Amou	ınt
Institution/Service American University of Beirut Beirut, Lebanon	scholarships for needy students in Lebanon	\$ 5	5,000
Beirut University College Beirut, Lebanon	scholarships for needy students in Lebanon	\$ 5	5,000
Bethlehem University Bethlehem, West Bank	scholarships for needy Palestinian students	\$ 5	5,000
Birzeit University Birzeit, West Bank	scholarships for needy Palestinian students and general support of the University	\$ 20	0,165
Dar El-Tifl Jerusalem, West Bank	elementary scholarships for destitute children	\$ 2	5,490
Industrial Islamic Orphanage Jerusalem, West Bank	food, clothing, shelter, general education and vocational training in carpentry, painting, furniture-making, tailoring and shoe making for Palestinian orphans	\$ 5	5,000
Jeel al-Amal Bethany, West Bank	education, food, clothing and shelter for orphaned and destitute Palestinian children	\$	5,000
Kafa' at Rehabilitation Institute Beirut, Lebanon	diversified programs and extensive training for physically and mentally handicapped children	\$ 1	0,000
Legacy International Youth Program	scholarships for the participation of Palestinian and Lebanese youth in the program	\$	6,000
Rawdat El-Zuhur Jerusalem, West Bank	elementary scholarships for orphans and destitute children	\$ 2	5,495
Society for the Care of Handicapped Children Gaza City, Gaza	educational assistance for retarded children in Gaza Strip	\$ 1	0,500
United Nations Relief & Works Agency (UNRWA) West Bank and Gaza	scholarships for refugees in teaching, carpentry, mechanics, welding and business education	\$	2,000
	TOTAL, EDUCATION:	\$12	4,650

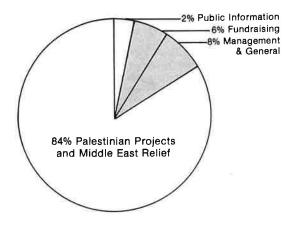
HEALTH SERVICES GRANTS

Institution/Service	Purpose	Amount
Amel — Lebanese Association for Popular Action Lebanon	clinics serving Lebanon	\$ 10,000
Gaza Municipality Rainwater Conservation Project Gaza City, Gaza	storm water sewers to improve environment health and conserve rainwater for irrigation and drinking purposes	al \$200,000
Engineering Services Gaza City, Gaza	provision of a consultant to improve Gaza Municipal water collection project	\$ 6,408
Lebanese Red Cross Beirut, Lebanon	aid for victims of the Lebanese conflict	\$ 10,000
The Nazareth Hospital Nazareth, Galilee, Israel	construction of the hospital's outpatient clin	ic \$ 5,000
Secours Populair Lebanon	clinics and relief activities in Lebanon	\$ 10,000
•	TOTAL, HEALTH SERVICES:	\$241,408

IN-KIND GRANTS

Institution/Service		Purpose	Amount	
American University of Beirut Hospital Beirut, Lebanon		pharmaceuticals to assist civilian victims of war in Lebanon	\$	135,451
Patient's Friends Society Gaza City, Gaza		pharmaceuticals for aid of the poor and refugees	\$	13,774
RAP, Inc. and Zacchaeus Clinic Washington, D.C.		Washington, D.C. community service agencies	\$	6,026
United Nations Relief & Works Agency (UNRWA) West Bank and Gaza		pharmaceuticals and medical supplies for for refugee relief	\$	51,154
World Health Organization Lebanon		pharmaceuticals to assist civilian victims of war in Lebanon	\$	38,977
		Shipping costs:	\$	4,500
	4	TOTAL, IN-KIND:	\$2	249,882
	1	TOTAL	\$1,	821,532

FINANCIAL REVIEW



Contributions to ANERA are tax deductible and ANERA is audited annually by the firm of Feddeman, Lesche and Tate. ANERA is registered with and adheres to the standards of the Advisory Committee on Voluntary Foreign Aid of the U.S. Agency for International Development, the National Charities Information Bureau, and the New York State Office of Charities Registration. ANERA is also a member of Interaction, the American Council for Voluntary International Action.

ANERA receives support from more than 24,000 individual Americans, small businesses and churches, and from over 60 private foundations and corporations. As in previous years, ANERA received a grant from the U.S. Agency for International Development and continued participation in the Combined Federal Campaign through its membership in the International Service Agencies.









With ANERA's help, children have better opportunities for the future.

AUDITED FINANCIAL STATEMENT

FEDDEMAN, LESCHE & TATE CERTIFIED PUBLIC ACCOUNTANTS

W KENT FEDDEMAN CPA ROBERT F LESCHE, CPA CHARLES F TATE CPA

2021 K STREET NW SUITE 750 WASHINGTON, D.C. 20006 (202) 466 5876

Board of Directors American Near East Refugee Aid Washington, D.C.

We have examined the balance sheet of American Near East Refugee Aid as of May 31, 1986, and the related statements of support, revenue and expenses, of functional expenses, and of changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the financial statements referred to above present fairly the financial position of American Near East Refugee Aid at May 31, 1986, and the results of its operations and changes in its financial position for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Veddemon, Seasher Tate

\$218,033

Washington, D.C. July 25, 1986

BALANCE SHEET

AMERICAN NEAR EAST REFUGEE AID

May 31, 1986

ASSETS

Cash and short-term investments: Petty cash	\$ 159
Demand deposits	\$ 159 25,434
Short-term investments	42,995
	68,588
	00,500
Receivable from Agency for International Development - Note B	05.000
Pledges receivable - Note C	85,000
Inventory of drugs and medical supplies	10,000
Advances and prepaid items	18,325
Furniture, equipment, and automobile, net of	4,263
allowances for depreciation of \$59,407	21 057
allowances for depreciation of \$35,407	31,857
	\$218,033
	\$210,033
	, , , , , , , , , , , , , , , , , , , ,
LIABILITIES AND FUND BALANCES	
LIABILITIES	
Accounts payable	\$ 5,035
Payroll taxes payable	6,324
Deferred public support revenue	1,260
Grant commitments - Note B	71,650
	84,269
FUND BALANCES	
Unrestricted	124,337
Restricted	9,427
	133,764
COMMITMENTS - Note F	

STATEMENT OF SUPPORT, REVENUE AND EXPENSES

AMERICAN NEAR EAST REFUGEE AID

Year Ended May 31, 1986

	Unrestricted	Restricted	Total
PUBLIC SUPPORT AND REVENUE			
Public Support: Donor contributions Contributions-in-kind United States Government grants Total Public Support Revenue - interest TOTAL PUBLIC SUPPORT AND REVENUE	\$414,771 207,278 622,049 12,009 634,058	\$ 116,995 1,716,000 1,832,995 1,832,995	\$ 531,766 207,278 1,716,000 2,455,044 12,009 2,467,053
EXPENSES			
Program Services: Community and economic development Education Health services Public information Total Program Services	49,398 52,796 304,323 65,672 472,189	1,408,118 74,475 242,613	1,457,516 127,271 546,936 65,672 2,197,395
Supporting Services: Fund raising Management and general Total Supporting Services TOTAL EXPENSES	140,041 108,483 248,524 720,713	105,476 105,476 1,830,682	140,041 213,959 354,000 2,551,395
EXCESS (DEFICIT) OF PUBLIC SUPPORT AND REVENUE OVER EXPENSES	(86,655)	2,313	(84,342)
Fund balances, June 1, 1985	210,992	7,114	218,106
FUND BALANCES, MAY 31, 1986	\$124,337	\$ 9,427	\$ 133,764

See notes to financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION

AMERICAN NEAR EAST REFUGEE AID

Year Ended May 31, 1986

SOURCES OF FUNDS From operations:	
Excess of expenses over public support and revenue Adjustments to derive cash effect:	\$(84,342)
Depreciation expense Contributions of drugs, medical supplies and	5,194
services to ANERA Donations of drugs, medical supplies and	(207,278)
services to Middle East Projects	246,560
Decrease in receivable from AID - Note B	939,000
Decrease in advances and prepaid items	1,098
(Decrease) in accounts payable	(5,956)
Increase in payroll taxes payable	655
Increase in deferred public support revenue	460
(Decrease) in grant commitments - Note B	(853,350)
Total Sources of Funds	42,051
APPLICATIONS OF FUNDS	
Purchases of fixed assets, net	1,093
Total Applications of Funds	1,093
INCREASE IN CASH	40,958
Cash and short-term investments, June 1, 1985	27,630
CASH AND SHORT-TERM INVESTMENTS, MAY 31, 1986	\$ 68,588

See notes to financial statements.

See notes to financial statements.

STATEMENT OF FUNCTIONAL EXPENSES

AMERICAN NEAR EAST REFUGEE AID

Year Ended May 31, 1986

	PROGRAM SERVICES						SUPPORTING SERVICES				
	Community & Economic Development	Education	Health Services		Public Information	Total Program Services	Fund Raising	Management and General	Total Supporting Services	TOTAL EXPENSES	
Salaries	\$ 119,166	\$ 801	\$ 25,862		\$ 14,696	\$ 160,525	\$ 5,388	\$123,233	\$128,621	\$ 289,146	
Payroll taxes	8,240	46	1,800		996	11,082	362	8,297	8,659	19,741	
Medical insurance and			12.								
retirement plan	11,294	72	2,451		1,367	15,184	510	11,459	11,969	27,153	
Total salaries and			20 112			104 701		142 000	149,249	336,040	
related expenses	138,700	919	30,113		17,059	186,791	6,260	142,989	149,249	330,040	
Professional and											
contract services	5,347		944		8.037	14,328	12,309	11,748	24,057	38,385	
Occupancy	27,056	146	8,766		2,830	38,798	1,042	23,748	24,790	63,588	
Office supplies and											
equipment	24,178	53	4,664		1,118	30,013	446	9,838	10,284	40,297	
Telephone and telegraph	7,626	71	1,941		264	9,902	191	2,584	2,775	12,677	
Postage, shipping and										20 105	
storage	898	1,000	3,458		10,001	15,357	46,708	8,360	55,068	70,425	
Printing					23,596	23,596	49,283	3,959	53,242	76,838	
Lettershop and computer					. (21	1 (2)	22,072	272	22,344	23,975	
services	39,127	126	6,931		1,631	1,631 46,605	1,419	304	1,723	48,328	
Travel	1,624	125 47	374		422 448	2,493	1,417	6,885	6,885	9,378	
Meetings & memberships Cooperative, agricultura		47	3/4		440	2,473		0,003	0,003	,,,,,	
& engineering services			6,408			69,000				69,000	
Depreciation	2,961	260	1,091		156	4,468	311	415	726	5,194	
Miscellaneous	4,407		686		110	5,203		2,857	2,857	8,060	
Grants	1,143,000	124,650	235,000		•	1,502,650				1,502,650	
Grants-in-kind			246,650			246,560				246,560	
TOTAL EXPENSES	\$1,457,516	\$127,271	\$546,936		\$ 65,672	\$2,197,395	\$140,041	\$213,959	\$354,000	\$2,551,395	

NOTES TO FINANCIAL STATEMENTS

AMERICAN NEAR EAST REFUGEE AID

NOTE A - SIGNIFICANT ACCOUNTING PRINCIPLES

Organizational Data: American Near East Refugee Aid (ANERA), is a nonprofit corporation organized for the purpose of extending direct financial assistance and/or gifts in kind to Palestinian Arab refugees and other needy individuals in the Arab world. Consistent with this purpose is the support of developmental, educational, and vocational training programs in that area. ANERA is exempt from the payment of Federal income tax on its exempt activities under Section 501(c)(3) of the Internal Revenue Code.

See notes to financial statements.

Method of Accounting: ANERA maintains its records on the accrual basis. Accordingly, revenue is recorded as earned and expenses as incurred.

<u>Functional Allocations of Expenses:</u> ANERA allocates salaries to various program and supporting services based on time worked on those services. Other expenses are allocated to the services on the basis of salary allocations.

Restricted Funds: ANERA receives restricted grant funding from the Agency for International Development (AID) and also receives contributions restricted for specific projects. Income from the AID grant is recognized only to the extent of allowable expenditures.

Receivable from AID: The receivable from AID represents unreimbursed administrative expenses at May 31, 1986.

Grant Commitment: Grant commitments represent the liability for grant contracts open at May 31, 1986.

Furniture, Equipment, and Automobile: Furniture, equipment, and automobile are carried on the balance sheet at cost. Depreciation on furniture, equipment, and automobile is computed on a straight-line basis over the estimated useful lives of the assets (3-10 years).

Drugs and Medical Supplies: Drugs and medical supplies are received by the American Middle East Rehabilitation (AMER) division of AMERA as a result of appeals made to manufacturers and doctors. These items are in turn donated to hospitals and relief agencies in the Middle East. Receipts and contributions of drugs and medical supplies are recorded at the value as established by the donors. Drugs and medical supplies that have not been donated at May 31, 1986 are shown as inventory.

NOTE B - ACCOUNTING CHANGE

During 1986 ANERA changed its method of recording grant revenue and expense related to the AID contract. In prior years revenue and expense were recorded when a commitment to pay the grants was made by ANERA. However, since all grants are cancelable at the option of ANERA, the grants should be recorded only as the funds are disbursed. The effect of this new treatment is to reduce assets and liabilities by \$785,000. There is no effect on results of operations.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AMERICAN NEAR EAST REFUGEE AID

NOTE C - PLEDGES RECEIVABLE

Pledges receivable at May 31, 1986 represent expense advances under the International Service Agencies Contribution Warranty Program. ANERA participates in the combined Federal Campaign through its membership in the International Service Agencies.

NOTE D - AGENCY FOR INTERNATIONAL DEVELOPMENT (AID) GRANTS

At May 31, 1986, ANERA has awards from AID totaling \$7,281,275 to assist economic development, health, and educational programs in the West Bank and Gaza Strip. At May 31, 1986, \$1,059,693 of this total is not obligated and is not recorded in AMERA's financial statements.

NOTE E - PENSION PLAN

ANERA has a defined contribution pension plan that covers substantially all of its employees. The plan is fully funded through the purchase of annulty contracts. Contributions under the plan were approximately \$11,000 for the year ended May 31, 1986.

NOTE F - COMMITMENT

ANERA occupies office space in Washington, D.C., under a lease agreement effective September 1, 1984 through August 31, 1989 for a monthly rental of approximately \$2,600.

CORPORATE AND FOUNDATION SUPPORT

ANERA wishes to recognize and express its gratitude to the following corporations and foundations. They, among others, have contributed generously to ANERA and helped make many humanitarian and emergency relief projects possible.

ALIA — The Royal Jordanian Airline Arab Petroleum Investments Corporation Arabian American Oil Company **Bechtel Power Corporation** Black & Veatch International Engineers — Architects CH2M Hill International The Chevron Fund Conoco Inc. Eli Lilly and Company Esso Middle East Ford Middle East & Africa, Inc. Foundation for Middle East Peace G. D. Searle George Frederick Jewett Foundation Gulf + Western Industries Kramer Body & Equipment Company, Inc. Lederle Laboratories Lockheed Corporation International Marion Laboratories, Inc. Mobil Oil Corporation The Olavan Group of Companies Pfizer, Inc. Raytheon Company Riggs National Bank Seaver Institute Shell Companies Foundation, Inc. Teledyne Industries, Inc. Texaco Middle East/Far East Upjohn Company Western Geophysical Company

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