



**Report on the individual review of the report upon expiration of the additional period for fulfilling commitments (true-up period) for the first commitment period of the Kyoto Protocol of Ukraine**

**Note by the secretariat**

The report on the individual review of the report upon expiration of the additional period for fulfilling commitments (true-up period) for the first commitment period of the Kyoto Protocol of Ukraine was published on 8 April 2016. An advance version of the report is contained in the annex to this note. You may also wish to take note of the report upon expiration of the additional period for fulfilling commitments for the first commitment period of the Kyoto Protocol submitted on 9 March 2016 as part of the written comment on the draft true-up period review report and the true-up period assessment report referred to in paragraph 5 of the true-up period review report.<sup>1</sup>

In accordance with section VII, paragraph 1, of the annex to decision 27/CMP.1 and rule 19, paragraph 1, of the “Rules of procedure of the Compliance Committee of the Kyoto Protocol” (annex to decision 4/CMP.2, as amended by decisions 4/CMP.4 and 8/CMP.9; hereinafter referred to as the rules of procedure), the report, which lists questions of implementation in paragraphs 11 and 12, will be forwarded to the bureau for allocation to the appropriate branch. Upon allocation by the bureau, the secretariat will notify members and alternate members of the appropriate branch of the questions of implementation and send them all available materials in accordance with rule 19, paragraph 2, of the rules of procedure, and notify the members and alternate members of the other branch of the questions of implementation in accordance with rule 19, paragraph 3, of the rules of procedure.

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<sup>1</sup> Available on [http://unfccc.int/kyoto\\_protocol/reporting/true-up\\_period\\_reports\\_under\\_the\\_kyoto\\_protocol/items/9049.php](http://unfccc.int/kyoto_protocol/reporting/true-up_period_reports_under_the_kyoto_protocol/items/9049.php)



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**Report on the individual review of the report upon expiration of the additional period for fulfilling commitments (true-up period) for the first commitment period of the Kyoto Protocol of Ukraine**

According to decisions 13/CMP.1 and 3/CMP.10, each Party included in Annex I with a commitment inscribed in Annex B to the Kyoto Protocol (Annex B Party) shall submit to the secretariat prior to 2 January 2016 a report upon expiration of the additional period for fulfilling commitments for the first commitment period of the Kyoto Protocol (hereinafter referred to as the true-up period report). The true-up period report, prepared individually for each Annex B Party, aims to facilitate the assessment of whether the aggregate anthropogenic greenhouse gas emissions for the first commitment period exceed the quantities of Kyoto Protocol units valid for the first commitment period in the retirement account of that Party. This report presents the results of the individual review of the true-up period report submission of Ukraine conducted by an expert review team in accordance with Article 8 of the Kyoto Protocol.

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## I. Introduction

1. This report covers the review of the report upon expiration of the additional period for fulfilling commitments for the first commitment period of the Kyoto Protocol (hereinafter referred to as the true-up period report) of Ukraine, conducted in accordance with the “Guidelines for review under Article 8 of the Kyoto Protocol” (hereinafter referred to as the Article 8 review guidelines).<sup>1</sup> The centralized review took place from 8 to 12 February 2016 in Bonn, Germany, and was conducted by the following team of nominated experts from the UNFCCC roster of experts: Mr. Dario Gomez (Argentina); Ms. Duduzile Nhlengethwa-Masina (Swaziland); Ms. Helen Plume (New Zealand) and Ms. Daniela Romano (Italy). Ms. Plume and Mr. Gomez were the lead reviewers. The review was coordinated by Mr. Vlad Trusca (UNFCCC secretariat).

2. In accordance with the Article 8 review guidelines, a draft version of this report was sent to the Government of Ukraine, which made no comment on it. However, in replying to the draft version of the report, Ukraine officially submitted the true-up period report and accompanying documents, which were considered in the preparation of this final version of the report.

## II. Summary and general assessment of the review

3. Table 1 provides a summary of the assessment by the expert review team (ERT) of the true-up period report submission and additional documents submitted during the review, with respect to timeliness, completeness, consistency and compliance with the commitment under Article 3, paragraph 1, of the Kyoto Protocol. Specific findings to support this assessment are presented in more detail in table 2.

Table 1

### The expert review team’s overall assessment of the true-up period report submission

<i>Element</i>	<i>Item</i>	<i>Fulfilled</i>	<i>Comments</i>
Timeliness	Did the Party submit the true-up period report and accompanying documents by 2 January 2016?	No	The report was submitted on 9 March 2016, one month after the review week and two months after the official deadline
Completeness	Is the submission complete?	No	See table 2 for more details
	Is the information reported in accordance with decision 13/CMP.1?	No	See table 2 for more details
Consistency	Is the reported information consistent with the compilation and accounting database and the Party’s registry?	No	See table 2 for more details
	Is the information provided by the Party (SEF tables, R2–R5 reports <sup>a</sup> ) consistent with the ITL information?	No	See table 2 for more details
Compliance	Are the aggregate anthropogenic greenhouse gas emissions below or equal to the quantities of ERUs, CERs, tCERs,	No	The information regarding the total quantity of units in the retirement account, provided by Ukraine in its

<sup>1</sup> Annex to decision 22/CMP.1.

<i>Element</i>	<i>Item</i>	<i>Fulfilled</i>	<i>Comments</i>
	ICERs, AAUs and RMUs in the retirement account?		true-up period report and the SEF tables for 2015, does not correspond with the figure provided by the ITL. Consequently, the ERT assessed the fulfilment of this requirement on the basis of the information available from the ITL and published by the secretariat on 25 November 2015 <sup>b</sup> in accordance with paragraph 4 of decision 3/CMP.10 (see table 2 and paragraph 8 for more details)

*Abbreviations:* AAU = assigned amount unit, CER = certified emission reduction, ERT = expert review team, ERU = emission reduction unit, ITL = international transaction log, ICER = long-term CER, RMU = removal unit, SEF = standard electronic format, tCER = temporary CER.

<sup>a</sup> Report R2 (list of discrepant transactions) provides information on any discrepancies identified by the ITL, and additional information required under decision 15/CMP.1, annex, paragraph 12; report R3 (list of clean development mechanism (CDM) notifications) provides information on any notification received by the Party from the Executive Board of the CDM, directing the Party to replace ICERs, in accordance with decision 15/CMP.1, annex, paragraphs 13 and 14; report R4 (list of non-replacements) provides information on any record of non-replacement identified by the ITL, and the additional information required under decision 15/CMP.1, annex, paragraph 15; and report R5 (list of invalid units) provides information on the quantities of Kyoto Protocol units held in the national registry that are not valid for use towards compliance with commitments under Article 3, paragraph 1, of the Kyoto Protocol, in accordance with decision 15/CMP.1, annex, paragraph 16.

<sup>b</sup> Available at <[http://unfccc.int/kyoto\\_protocol/reporting/items/9044.php](http://unfccc.int/kyoto_protocol/reporting/items/9044.php)>.

### III. Technical assessment of the elements reviewed

4. Ukraine had not submitted the true-up period report either by the deadline of 2 January 2016 as set out in decision 3/CMP.10 or by the time the centralized review of the true-up period reports for all Annex B Parties was carried out in February 2016. That situation was reflected in the draft review report sent to Ukraine for comments on 23 February 2016. In response to the draft review report, Ukraine made its true-up period report submission on 9 March 2016. The submission contains the true-up period report, the standard electronic format (SEF) tables for the period 1 January to 18 November 2015, the list of serial numbers for the Kyoto Protocol units “which should have been transferred to the retirement account at the end of the true-up period” and the list of serial numbers for the emission reduction units (ERUs), certified emission reductions (CERs) and assigned amount units (AAUs) that Ukraine requests to be carried over to the second commitment period.

5. Table 2 contains the ERT assessment of the true-up period report submission of Ukraine with respect to all elements reviewed. In that assessment, the ERT took note of the findings included in the true-up period independent assessment report (TUPAR) for the first commitment period of the Kyoto Protocol prepared by external assessors (registry system administrators). The TUPAR of Ukraine was prepared and forwarded to the ERT during the review, pursuant to paragraph 5(a) of decision 16/CP.10.

Table 2  
**The expert review team's assessment of the elements reviewed**

<i>Mandate<sup>a</sup></i>	<i>Reporting requirements</i>	<i>Fulfilled</i>	<i>Comments</i>
Decision 3/CMP.10, paragraph 3	The true-up period report for the first commitment period was submitted by 2 January 2016	No	The true-up period report was submitted on 9 March 2016, one month after the review week and two months after the official deadline
Decision 22/CMP.1, annex, paragraph 89(a)	The Party submitted information in accordance with decision 13/CMP.1, annex, paragraph 49	No	The information regarding the total quantity and serial numbers of units in the retirement account, as indicated in the SEF tables for 2015, and the total quantity and serial numbers of units requested to be carried over, as indicated in the true-up period report provided by Ukraine, is not consistent with the information provided by the ITL and therefore cannot be considered as accurate
Decision 13/CMP.1, annex, paragraph 49(a)	The Party submitted and made available to the public the SEF tables for 2015 and the total quantities of the categories of ERUs, CERs, AAUs and RMUs valid for the first commitment period listed in decision 13/CMP.1, annex, paragraph 47(a–j), for the period 1 January to 18 November 2015	No	The SEF tables for 2015 and the additional information requested were submitted and made available to the public. However, the information provided by Ukraine is not consistent with the information provided by the ITL and therefore cannot be considered as accurate
Decision 13/CMP.1, annex, paragraph 49(b)	The Party submitted and made available to the public the SEF tables for 2015 and the total quantity and serial numbers of ERUs, CERs, AAUs and RMUs valid for the first commitment period in its retirement account	No	The SEF tables for 2015 and the additional information requested were submitted and made available to the public. However, the information provided by Ukraine in the SEF tables for 2015 on the total quantity and serial numbers of units in the retirement account is not consistent with the information provided by the ITL and therefore cannot be considered as accurate
Decision 13/CMP.1, annex, paragraph 49(c)	The Party submitted and made available to the public the SEF tables for 2015 and the total quantity and serial numbers of ERUs, CERs and AAUs valid for the first commitment period which the Party requested to be carried over to the subsequent commitment period	No	The SEF tables for 2015 and the additional information requested were submitted and made available to the public. However, the information provided by Ukraine in the true-up period report on the total quantity and serial numbers of units requested to be carried over is not consistent with the information provided by the ITL and therefore cannot be considered as accurate
Decision 22/CMP.1, annex, paragraph 89(b)	The information submitted by the Party is consistent with the information contained	No	The information provided by Ukraine in the SEF tables for 2015 on the total

<i>Mandate<sup>a</sup></i>	<i>Reporting requirements</i>	<i>Fulfilled</i>	<i>Comments</i>
	in the compilation and accounting database and with the information contained in the Party's registry		quantity and serial numbers of units in the retirement account is not consistent with the information provided by the ITL and with the information contained in Ukraine's national registry as of August 2015
Decision 22/CMP.1, annex, paragraph 89(c)	Is the information submitted by the Party in accordance with decision 22/CMP.1, annex, paragraph 88, free of inconsistencies and problems?	No	The information submitted by Ukraine is not consistent with the information provided by ITL, in particular in relation to the total quantity of units retired, as indicated in the SEF tables for 2015, and therefore cannot be considered as accurate
Decision 22/CMP.1, annex, paragraph 89(d), and decision 5/CMP.1, annex, paragraph 59(a)	The information submitted by the Party shows that the quantity of AAUs, CERs, tCERs, ERUs and RMUs transferred into the tCER replacement account for the commitment period is equal to the quantity of tCERs in the retirement account, and in the tCER replacement account, that expired at the end of the commitment period	Yes	
Decision 22/CMP.1, annex, paragraph 89(e), and decision 5/CMP.1, annex, paragraph 59(b)	The information submitted by the Party shows that the quantity of AAUs, CERs, ICERs, ERUs and RMUs transferred into the ICER replacement account for the commitment period is equal to the sum of the quantity of ICERs in the retirement account, and the quantity of ICERs in the ICER replacement account, that expired at the end of the commitment period, and the quantity of ICERs identified by the Executive Board of the CDM as requiring replacement within the registry for the commitment period	Yes	
Decision 22/CMP.1, annex, paragraph 90	The Party submitted the information requested in accordance with decision 15/CMP.1, annex, paragraph 20, and decision 22/CMP.1, annex, paragraph 88	No	The information submitted by Ukraine is not consistent with the information provided by the ITL, in particular in relation with the total quantity of units retired, as indicated in the SEF tables for 2015, and therefore cannot be considered as accurate
Decision 15/CMP.1, annex, paragraph 20	The Party submitted the R2–R5 <sup>b</sup> reports for 2015 or provided a reference in the true-up period report (section II), and the information is accurate	No	Ukraine did not submit the R2–R5 reports for 2015 and mentioned in the true-up period report that no discrepancies have occurred so the reports R2–R5 have not been included in the report. The ERT was unable to assess the accuracy of this information because the national registry of

<i>Mandate<sup>a</sup></i>	<i>Reporting requirements</i>	<i>Fulfilled</i>	<i>Comments</i>
			Ukraine has been disconnected from the ITL since August 2015
Decision 15/CMP.1, annex, paragraph 11	The Party submitted the SEF tables for 2014 or provided a reference in the true-up period report (section II), and the information is accurate	Yes	
Decision 15/CMP.1, annex, paragraphs 12–16	The Party submitted the R2–R5 reports for 2014 or provided a reference in the true-up period report (section II), and the information is accurate	Yes	
Decision 15/CMP.1, annex, paragraph 17	The Party provided information in the true-up period report on actions to correct discrepancies, changes to the national registry to prevent discrepancies from reoccurring and resolution of previous questions of implementation pertaining to transactions (section IV.a), and the information is accurate	No	Ukraine reports in the true-up period report that no discrepancies were identified by the ITL during the period 1 January to 18 November 2015 or the period 1 January to 31 December 2014; therefore there was no need to take any action or make any change to its registry with regard to this issue. The ERT was unable to determine whether this information is accurate because the national registry of Ukraine has been disconnected from the ITL since August 2015
Decision 15/CMP.1, annex, paragraph 18, and decision 22/CMP.1, annex, paragraph 88(h)	The Party provided information in the true-up period report on the calculation of the commitment period reserve (section IV.b), and the information is accurate	Yes	
Decision 22/CMP.1, annex, paragraph 91	The aggregate anthropogenic greenhouse gas emissions in the first commitment period are below or equal to the quantities of ERUs, CERs, tCERs, ICERs, AAUs and RMUs in the retirement account of the Party for the first commitment period	No	The information regarding the total quantity of units in the retirement account, provided by Ukraine in its true-up period report and the SEF tables for 2015, does not correspond with the figure provided by the ITL. Consequently, the ERT assessed the fulfilment of this requirement on the basis of the information available from the ITL and published by the secretariat on 25 November 2015 <sup>c</sup> in accordance with paragraph 4 of decision 3/CMP.10

*Abbreviations:* AAU = assigned amount unit, CDM = clean development mechanism, CER = certified emission reduction, ERT = expert review team, ERU = emission reduction unit, ITL = international transaction log, ICER = long-term CER, RMU = removal unit, SEF = standard electronic format, tCER = temporary CER.

<sup>a</sup> The requirement in decision 15/CMP.1, annex, paragraph 19, relating to the access of the expert review team to the information held in the national registry is voluntary and will be checked upon request; the requirement in decision 22/CMP.1, annex, paragraph 88(i), relating to the calculation of the assigned amount to avoid double accounting for some activities under Article 3, paragraph 4, of the Kyoto Protocol (cropland management, grazing land management and revegetation) is not part of the true-up period assessment because the requirement is assessed annually as a precondition for issuing RMUs for the selected activities.



<sup>b</sup> Report R2 (list of discrepant transactions) provides information on any discrepancies identified by the ITL, and additional information required under decision 15/CMP.1, annex, paragraph 12; report R3 (list of CDM notifications) provides information on any notification received by the Party from the Executive Board of the CDM, directing the Party to replace ICERs, in accordance with decision 15/CMP.1, annex, paragraphs 13 and 14; report R4 (list of non-replacements) provides information on any record of non-replacement identified by the ITL, and the additional information required under decision 15/CMP.1, annex, paragraph 15; and report R5 (list of invalid units) provides information on the quantities of Kyoto Protocol units held in the national registry that are not valid for use towards compliance with commitments under Article 3, paragraph 1, of the Kyoto Protocol, in accordance with decision 15/CMP.1, annex, paragraph 16.

<sup>c</sup> Available at <[http://unfccc.int/kyoto\\_protocol/reporting/items/9044.php](http://unfccc.int/kyoto_protocol/reporting/items/9044.php)>.

## IV. Conclusions and recommendations

6. The ERT concluded that the information provided by Ukraine in its true-up period report submission covers only some elements as required by decisions 13/CMP.1, 15/CMP.1 and 3/CMP.10 and other relevant decisions of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol.

7. The ERT noted that the true-up period report was submitted by Ukraine on 9 March 2016, two months after the official deadline (2 January 2016) and one month after the review week (8–12 February 2016). The ERT recommends that Ukraine ensure the timely preparation and submission of its national reports in the future.

8. Considering that the national registry of Ukraine has been disconnected from the ITL since August 2015, Ukraine has not retired any ERUs, CERs, temporary CERs (tCERs), long-term CERs (ICERs), AAUs and removal units (RMUs) for the purpose of demonstrating its compliance with its commitment under Article 3, paragraph 1, of the Kyoto Protocol. In addition, the information provided in the Party's true-up period report and in the SEF tables for 2015 is not consistent with the information provided by the ITL, and therefore cannot be considered as accurate. The ERT concluded that the aggregate anthropogenic greenhouse gas emissions of Ukraine for the first commitment period exceed the quantities of ERUs, CERs, tCERs, ICERs, AAUs and RMUs in the retirement account of Ukraine for the first commitment period.

9. The aggregate anthropogenic greenhouse gas emissions of Ukraine for the first commitment period exceed the quantity of retired units by 1,999,434,250 t CO<sub>2</sub> eq.

10. In its true-up period report submission, Ukraine requests to carry over 2,001,107,853 AAUs and 533,410 ERUs to the second commitment period of the Kyoto Protocol. The ERT concluded that the quantities of AAUs and ERUs requested to be carried over by Ukraine to the second commitment period are not consistent with the requirements set out in decision 13/CMP.1, annex, paragraph 15. Considering that Ukraine has not retired any units for demonstrating compliance with its commitment under Article 3, paragraph 1, of the Kyoto Protocol, the ERT was unable to determine the quantity of units that Ukraine has available to carry over to the second commitment period.

## V. Questions of implementation

11. **Question of implementation relating to reporting requirements:** The ERT notes that Ukraine submitted the true-up period report submission after the deadline of 2 January 2016, which was set out in decision 3/CMP.9, and after the centralized review of the true-up period reports for all Annex B Parties (February 2016). In addition, the information submitted is not consistent with the information provided by the ITL and therefore the ERT concludes that Ukraine does not fully comply with the requirements included in the modalities for the accounting of assigned amounts under Article 7, paragraph 4, of the

Kyoto Protocol (decision 13/CMP.1) and/or the “Guidelines for the preparation of the information required under Article 7 of the Kyoto Protocol” (decision 15/CMP.1). The ERT concludes that this is an unresolved problem pertaining to language of a mandatory nature, and therefore considers this as a question of implementation.

12. **Question of implementation relating to Article 3, paragraph 1, of the Kyoto Protocol:** As referred to in paragraphs 6–9 above, the ERT concludes that the aggregate anthropogenic greenhouse gas emissions of Ukraine for the first commitment period exceed the quantities of ERUs, CERs, tCERs, ICERs, AAUs and RMUs in the retirement account of Ukraine for the first commitment period. In particular, the ERT concludes that this is an unresolved problem pertaining to language of a mandatory nature, and therefore considers this as a question of implementation.

## Annex I

## Key relevant data for the Party in the first commitment period

Table 3  
Summary of key information for Ukraine in the first commitment period

<i>Key parameters</i>	<i>Values<sup>a</sup></i>
Base year defined under the Kyoto Protocol <sup>b</sup> – CO <sub>2</sub> , CH <sub>4</sub> and N <sub>2</sub> O/F-gases	1990/1990
Base year GHG emissions <sup>c</sup> (t CO <sub>2</sub> eq)	920 836 933
Quantified emission limitation or reduction commitment in the first commitment period – Annex B (% of base year level)	100
Assigned amount established in accordance with Article 3, paragraph 7, of the Kyoto Protocol (t CO <sub>2</sub> eq)	4 604 184 663
Total GHG emissions in the first commitment period (t CO <sub>2</sub> eq)	1 999 434 250
Total amount of Kyoto Protocol units retired in the first commitment period (units)	0
Quantities of AAUs, CERs and ERUs that were available to be carried over to the second commitment period (units) on 19 November 2015	Unknown <sup>d</sup>
Quantities of AAUs, CERs and ERUs that are requested to be carried over to the second commitment period (units)	2 001 107 853 AAUs; 533 410 ERUs

*Abbreviations:* AAU = assigned amount unit, CER = certified emission reduction, ERU = emission reduction unit, GHG = greenhouse gas, F-gases = fluorinated gases, t CO<sub>2</sub> eq = tonnes of carbon dioxide equivalent.

<sup>a</sup> Source: compilation and accounting database, international transaction log or true-up period report submitted by the Party.

<sup>b</sup> Parties included in Annex I may choose to use 1995 as the base year for total emissions of F-gases (hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride), in accordance with Article 3, paragraph 8, of the Kyoto Protocol.

<sup>c</sup> Refers to the total base year GHG emissions used for the calculation of the assigned amount pursuant to Article 3, paragraphs 7 and 8, of the Kyoto Protocol.

<sup>d</sup> The total quantity of units available in the national registry of Ukraine (4,000,542,103 AAUs; 533,410 ERUs) may not be considered for carry over to the second commitment period of the Kyoto Protocol, because it includes the quantity of units required to be retired for compliance with the quantified emission limitation or reduction commitment in the first commitment period. The process of retiring units for compliance purposes has not yet been performed in the national registry of Ukraine which has been disconnected from ITL since August 2015.

## Annex II

### Documents and information used during the review

#### Reference documents

“Modalities for the accounting of assigned amounts under Article 7, paragraph 4, of the Kyoto Protocol”. Annex to decision 13/CMP.1. Available at <http://unfccc.int/resource/docs/2005/cmp1/eng/08a02.pdf#page=23>.

“Guidelines for the preparation of the information required under Article 7 of the Kyoto Protocol”. Annex to decision 15/CMP.1. Available at <http://unfccc.int/resource/docs/2005/cmp1/eng/08a02.pdf#page=56>.

“Guidelines for review under Article 8 of the Kyoto Protocol”. Annex to decision 22/CMP.1. Available at <http://unfccc.int/resource/docs/2005/cmp1/eng/08a03.pdf#page=51>.

“Modalities and procedures for afforestation and reforestation project activities under the clean development mechanism in the first commitment period of the Kyoto Protocol”. Annex to decision 5/CMP.1. Available at <http://unfccc.int/resource/docs/2005/cmp1/eng/08a01.pdf#page=61>.

“Issues relating to registry systems under Article 7, paragraph 4, of the Kyoto Protocol”. Decision 16/CP.10. Available at <http://unfccc.int/resource/docs/cop10/10a02.pdf#page=64>.

“Date of the completion of the expert review process under Article 8 of the Kyoto Protocol for the first commitment period”. Decision 3/CMP.10. Available at <http://unfccc.int/resource/docs/2014/cmp10/eng/09a01.pdf#page=13>.

FCCC/ARR/2014/UKR. Report on the individual review of the annual submission of Ukraine submitted in 2014. Available at <http://unfccc.int/resource/docs/2015/arr/ukr.pdf>.

## Annex III

### Acronyms and abbreviations

AAU	assigned amount unit
CDM	clean development mechanism
CER	certified emission reduction
ERT	expert review team
ERU	emission reduction unit
GHG	greenhouse gas
ITL	international transaction log
ICER	long-term certified emission reduction
Report R2	list of discrepant transactions identified by the international transaction log
Report R3	list of notifications received from the Executive Board of the CDM directing the Party to replace long-term CERs
Report R4	list of non-replacements identified by the international transaction log
Report R5	list of units held in the national registry that are not valid for use towards compliance
RMU	removal unit
SEF	standard electronic format
tCER	temporary certified emission reduction
TUPAR	true-up period independent assessment report
UNFCCC	United Nations Framework Convention on Climate Change

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