

OLSHAN

As of October 15, 2020

Federal and State Responses to COVID-19:
Source Materials and Practical Advice

Presented By:

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Olshan COVID-19 Response Team

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COVID Related Laws

Federal

1. [Families First Coronavirus Response Act](#) (March 18, 2020)
2. [The CARES Act](#) (March 27, 2020)
3. [The Paycheck Protection Program and Health Care Enhancement Act](#) (April 24, 2020)
4. [Paycheck Protection Program Flexibility Act of 2020](#) (June 5, 2020)
5. [S.4014 \(Prioritized Paycheck Protection Program Act\)](#) (Introduced June 18, 2020 – Waiting for Senate Approval)
6. [S.4116 \(August 8 Extension\)](#) (July 4, 2020)
7. [S.4117 \(Paycheck Protection Small Business Forgiveness Act\)](#) (Introduced June 30, 2020 – Waiting for Senate Approval)
8. HEALS Act (Introduced July 27, 2020) – The HEALS Act includes the following proposals:
 - [Safely Back to School and Back to Work Act](#)
 - [American Workers, Families, and Employers Assistance Act](#)
 - [Continuing Small Business Recovery and Paycheck Protection Program Act](#)
 - [TRUST Act](#)
 - [Restoring Critical Supply Chains and Intellectual Property Act](#)
 - [SAFE TO WORK Act](#)
9. [HOPE Act \(H.R. 7809\)](#) (Introduced July 29, 2020)
10. [Memorandum on Deferring Payroll Tax Obligations in Light of the Ongoing COVID-19 Disaster](#) (August 8, 2020) (Treasury provided further guidance [Here](#) (September 1, 2020))
11. [Memorandum on Authorizing the Other Needs Assistance Program for Major Disaster Declarations Related to Coronavirus Disease](#) (August 8, 2020)
12. [Executive Order on Fighting the Spread of COVID-19 by Providing Assistance to Renters and Homeowners](#) (August 8, 2020)
13. [Eviction Moratorium](#) (September 1, 2020)
14. [Temporary Rule: Paid Leave Under the Families First Coronavirus Response Act](#) (September 11, 2020) (Additional guidance provided [Here](#) (September 16, 2020))

New York State

1. [Executive Order 202.28](#) (May 7, 2020)
2. [Executive Order 202.48](#) (July 6, 2020)
3. [Executive Order 202.55](#) (August 5, 2020) (extends Executive Order 202.28 through September 4, 2020)
4. [Executive Order 202.60](#) (September 4, 2020) (extends Executive Order 202.28/202.48 through October 4, 2020)
5. [Executive Order 202.64](#) (September 18, 2020) (extends Executive Order 202.28/202.48 through October 20, 2020)

Paycheck Protection Program

FAQs

1. [PPP FAQs](#) (October 7, 2020)
2. [PPP Loan Forgiveness FAQs](#) (October 13, 2020)

Interim Final Rules

1. [Applicable Affiliation Rules – Rules and Regulations](#) (April 3, 2020)
2. [Applicable Affiliation Rules](#) (April 15, 2020)
3. [Initial Interim Final Rule](#) (April 15, 2020)
4. [Additional Eligibility Criteria and Requirements for Certain Pledges of Loans](#) (April 20, 2020)
5. [Requirements for Promissory Notes, Authorizations, Affiliation, and Eligibility](#) (April 28, 2020)
6. [Additional Criterion for Seasonal Employers](#) (April 30, 2020)
7. [Disbursements](#) (May 4, 2020)
8. [Corporate Groups and Non-Bank and Non-Insured Depository Institution Lenders](#) (May 4, 2020)
9. [Nondiscrimination and Additional Eligibility Criteria](#) (May 8, 2020)
10. [Extension of Limited Safe Harbor with Respect to Certification Concerning Need for PPP Loan Request](#) (May 19, 2020)
11. [Loan Increase](#) (May 19, 2020)
12. [Eligibility of Certain Electric Cooperatives](#) (May 19, 2020)
13. [Treatment of Entities with Foreign Affiliates](#) (May 21, 2020)
14. [Second Extension of Limited Safe Harbor with Respect to Certification Concerning Need for PPP loan and Lender Reporting](#) (May 26, 2020)
15. [Loan Forgiveness](#) (June 1, 2020)
16. [SBA Loan Review Procedures and Related Borrower and Lender Responsibilities](#) (June 1, 2020)
17. [Eligibility for Certain Telephone Cooperatives](#) (June 11, 2020)

18. [Revisions to First Interim Final Rule](#) (June 16, 2020)
19. [Additional Revisions to First Interim Final Rule](#) (June 18, 2020)
20. [Interim Final Rule on Revisions to the Third and Sixth Final Rules](#) (June 19, 2020)
21. [Interim Final Rule on Revisions to Loan Forgiveness Interim Final Rule and SBA Loan Review Procedures Interim Final Rule](#) (June 26, 2020)
22. [Interim Final Rule on Additional Eligibility Revisions to First Interim Final Rule](#) (June 26, 2020)
23. [Interim Final Rule on Certain Eligible Payroll Costs](#) (June 30, 2020)
24. [Appeals of SBA Loan Review Decisions Under Paycheck Protection Program](#) (August 27, 2020)
25. [Treatment of Owners and Forgiveness of Certain Nonpayroll Costs](#) (August 27, 2020)
26. [Interim Final Rule on Additional Revisions to Loan Forgiveness and Loan Review Procedures](#) (October 8, 2020)

Additional Guidance

1. [Guidance on Whole Loans Sales of PPP Loans](#) (April 8, 2020)
2. [PPP Lending Operations Update](#) (April 26, 2020)
3. [SBA Guidance on Submission of Bulk PPP Applications](#) (April 27, 2020)
4. [Notice 20-32 - Deductibility of Eligible Section 1106 Expenses](#) (April 30, 2020)
5. [Guidance on PPP Lender Processing Fee Payment and 1502 Reporting Process](#) (May 21, 2020)
6. [How to Calculate PPP Loan Amount](#) (June 26, 2020)
7. [Guidance on Extension of Authority to Guarantee PPP Loans](#) (July 6, 2020)
8. [Guidance on Updated PPP Lender Processing Fee Payment and 1502 Reporting Process](#) (July 13, 2020)
9. [SBA PPP Procedural Notice](#) (July 23, 2020)
10. [Information Reporting Requirements for Paycheck Protection Program Loans Forgiven under the CARES Act](#) (September 22, 2020)
11. [PPP Loans and Changes of Ownership](#) (October 2, 2020)

Forms

1. [Loan Forgiveness Application](#) (SBA Form 3508) (June 16, 2020)
2. [Loan Forgiveness Application Form Instructions](#) (June 16, 2020)
3. [Loan Forgiveness Application Form EZ](#) (SBA Form 3508EZ) (June 16, 2020)
4. [Loan Forgiveness Application Form EZ Instructions](#) (June 16, 2020)
5. [Borrower Application Form](#) (SBA Form 2483) (June 24, 2020)
6. [Lender Application Form](#) (SBA Form 2484) (June 24, 2020)
7. [Lender Application Form for Federally Insured Depository Institutions, Federally Insured Credit Unions, and Farm Credit System Institutions](#) (SBA Form 3506) (July 20, 2020)
8. [Lender Application Form for Non-Bank and Non-Insured Depository Institution Lenders](#) (SBA Form 3507) (July 20, 2020)

Economic Injury Disaster Loan and Advance Program

1. [COVID-19 Economic Injury Disaster Loan Application](#) (June 15, 2020)
2. [Guidance on Refinance of EIDL Loans with PPP Loan Proceeds and Lender Remittance of EIDL Refinance Proceeds to SBA](#) (June 22, 2020)

Press Releases and Other Items

1. [SBA to Provide Disaster Assistance Loans for Small Businesses Impacted by Coronavirus \(COVID-19\)](#) (March 12, 2020)
2. [SBA Updates Criteria on States for Requesting Disaster Assistance Loans for Small Businesses Impacted by Coronavirus \(COVID-19\)](#) (March 17, 2020)
3. [CARES Act Statement from SBA Administrator Jovita Carranza](#) (March 27, 2020)
4. [With \\$349 Billion in Emergency Small Business Capital Cleared, SBA and Treasury Begin Unprecedented Public-Private Mobilization Effort to Distribute Funds](#) (April 2, 2020)
5. [SBA's Paycheck Protection Program for Small Businesses Affected by the Coronavirus Pandemic Launches](#) (April 3, 2020)
6. [SBA Clarifies Eligibility of Faith-Based Organizations to Participate in Paycheck Protection and Economic Injury Disaster Loan Programs](#) (April 4, 2020)
7. [Statement by Secretary Mnuchin and Administrator Carranza on the Paycheck Protection Program and Economic Injury Disaster Loan Program](#) (April 15, 2020)

8. [SBA PPP Loan Report](#) (April 16, 2020)
9. [Statement from Secretary Steven T. Mnuchin and Administrator Jovita Carranza on the Success of the Paycheck Protection Program](#) (April 17, 2020)
10. [Joint Statement by SBA Administrator Jovita Carranza and Treasury Secretary Steven T. Mnuchin on the Resumption of the Paycheck Protection Program](#) (April 24, 2020)
11. [Joint Statement by Secretary Steven T. Mnuchin and Administrator Jovita Carranza on the Review Procedure for Paycheck Protection Program Loans](#) (April 28, 2020)
12. [Joint Statement by Administrator Jovita Carranza and Secretary Steven T. Mnuchin on Establishing Dedicated Hours for Small Lender Submissions of PPP Applications](#) (April 29, 2020)
13. [SBA PPP Loan Report for Round 2](#) (May 1, 2020)
14. [Joint Statement by Administrator Jovita Carranza and Secretary Steven T. Mnuchin on the Success of the Paycheck Protection Program](#) (May 4, 2020)
15. [SBA and Treasury Release Paycheck Protection Program Loan Forgiveness Application](#) (May 16, 2020)
16. [SBA and Treasury Department Announce \\$10 Billion for CDFIs to Participate in the Paycheck Protection Program](#) (May 28, 2020)
17. [SBA's Economic Injury Disaster Loans and Advance Program Reopened to All Eligible Small Businesses and Non-Profits Impacted by COVID-19 Pandemic](#) (June 18, 2020)
18. [SBA and Treasury Announce New EZ and Revised Full Forgiveness Applications for the Paycheck Protection Program](#) (June 18, 2020)
19. [SBA Rolls Out Dedicated Tool for Small Businesses to Connect with CDFIs, Small Asset Lenders Participating in PPP](#) (June 19, 2020)
20. [SBA and Treasury Announce Enhanced Transparency Regarding the Paycheck Protection Program](#) (June 19, 2020)
21. [SBA Paycheck Protection Program Loan Level Data](#) (Release of Borrowers' Identities) (July 6, 2020)
22. [Federal Reserve Board Announces Extension of Rule Change to Bolster Effectiveness of the SBA's PPP](#) (July 15, 2020)
23. [Notice: Paycheck Protection Program closed August 8, 2020](#) (August 8, 2020)
24. [SBA Paycheck Protection Program Report – Approvals through August 8, 2020](#) (August 11, 2020)

Main Street Lending Program

FAQs

1. [Main Street \(for profit\) FAQs](#) (September 18, 2020)
2. [Main Street Lending Nonprofit Organizations FAQs](#) (September 18, 2020)

Main Street New Loan Facility

1. [Report to Congress](#) (April 16, 2020)
2. [Term Sheet](#) (July 28, 2020)
3. [Term Sheet for Nonprofit Organizations](#) (July 28, 2020)

Main Street Expanded Loan Facility

1. [Report to Congress](#) (April 16, 2020)
2. [Term Sheet](#) (July 28, 2020)
3. [Term Sheet for Nonprofit Organizations](#) (July 28, 2020)

Main Street Priority Loan Facility

1. [Term Sheet](#) (July 28, 2020)

Primary Market Corporate Credit Facility

1. [Report to Congress](#) (March 30, 2020)
2. [Term Sheet](#) (April 9, 2020)
3. [Report to Congress](#) (April 29, 2020)

Secondary Market Corporate Credit Facility

1. [Report to Congress](#) (March 30, 2020)
2. [Term Sheet](#) (April 9, 2020)
3. [Report to Congress](#) (April 28, 2020)

Press Releases and Other Items

1. [Federal Reserve announces extensive new measures to support the economy](#) (March 23, 2020)

2. [Federal Reserve takes additional actions to provide up to \\$2.3 trillion in loans to support the economy](#) (April 9, 2020)
3. [Federal Reserve Board announces it is expanding the scope and eligibility for the Main Street Lending Program](#) (April 30, 2020)
4. [Federal Reserve Board announces it will be seeking public feedback on proposal to expand its Main Street Lending Program to provide access to credit for nonprofit organizations](#) (June 15, 2020)
5. [Proposed Term Sheet for Nonprofit Organization New Loan Facility](#) (June 15, 2020)
6. [Proposed Term Sheet for Nonprofit Organization Expanded Loan Facility](#) (June 15, 2020)
7. [Lender Registration](#) (June 15, 2020)
8. [Main Street Lending Program is Fully Operational](#) (July 6, 2020)
9. [Main Street Lending Program List of Participating Lenders](#) (July 7, 2020)
10. [Statement from Secretary Steven T. Mnuchin on the Expansion of the Main Street Lending Program to Support Lending to Nonprofit Organizations](#) (July 17, 2020)
11. [Federal Reserve Board modifies Main Street Lending Program to provide greater access to credit for nonprofit organizations such as educational institutions, hospitals, and social service organizations](#) (July 17, 2020)
12. [Federal Reserve Board announces an extension through December 31 of its lending facilities that were scheduled to expire on or around September 30](#) (July 28, 2020)

Legal Documents

1. [Lender Wire Instructions](#) (May 27, 2020)
2. [MSNLF Lender Transaction Specific Certifications and Covenants](#) (June 11, 2020)
3. [MSELF Lender Transaction Specific Certifications and Covenants](#) (June 11, 2020)
4. [MSPLF Lender Transaction Specific Certifications and Covenants](#) (June 11, 2020)
5. [MSNLF Borrower Certifications and Covenants](#) (June 11, 2020)
6. [MSELF Borrower Certifications and Covenants](#) (June 11, 2020)
7. [MSPLF Borrower Certifications and Covenants](#) (June 11, 2020)

8. [NONLF Borrower Certifications and Covenants](#) (July 31, 2020)
9. [NOELF Borrower Certifications and Covenants](#) (July 31, 2020)
10. [Lender Registration Certifications and Covenants](#) (July 31, 2020)
11. [Participation Agreement Transaction Specific Terms](#) (July 31, 2020)
12. [Participation Agreement Standard Terms and Conditions](#) (July 31, 2020)
13. [Servicing Agreement](#) (July 31, 2020)
14. [Form of Assignment and Assumption](#) (July 31, 2020)
15. [Co-Lender Agreement Transaction Specific Terms](#) (July 31, 2020)
16. [Co-Lender Agreement Standard Terms and Conditions](#) (July 31, 2020)
17. [NONLF Lender Transaction Specific Certifications and Covenants](#) (July 31, 2020)
18. [NOELF Lender Transaction Specific Certifications and Covenants](#) (July 31, 2020)
19. [Instructions for Lender Required Documentation](#) (September 18, 2020)

Tax

Federal

1. [Notice 2020-18](#) – Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019 Pandemic (March 20, 2020)
2. [Notice 2020-20](#) - Update to Notice 2020-18, Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019 Pandemic, Related to Gift and Generation-Skipping Transfer Tax Filing and Payment Deadlines (March 27, 2020)
3. [Notice 2020-21](#) - Effective Date for Employment Tax Credits Under the Families First Coronavirus Response Act (April 1, 2020)
4. [Notice 2020-22](#) - Relief from Penalty for Failure to Deposit Employment Taxes (March 27, 2020)
5. [Notice 2020-23](#) - Update to Notice 2020-18, Additional Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019 Pandemic (April 9, 2020)
6. [Notice 2020-54](#) - Guidance on Reporting Qualified Sick Leave Wages and Qualified Family Leave Wages Paid Pursuant to the Families First Coronavirus Response Act (July 8, 2020)
7. [Employment Tax Deferral IRS FAQs](#) (July 30, 2020)
8. [FATCA IRS FAQs](#) (April 29, 2020)
9. [Employee Retention Credit IRS FAQs](#) (September 20, 2020)
10. [FFCRA DOL FAQs](#)

State and City

1. California State Franchise Tax Board [News Release](#) – Taxpayer Filing and Payment Extension (March 18, 2020)
2. New York City Department of Finance – [Finance Memorandum](#) - Business Tax Filing Extensions and the COVID-19 Outbreak (March 19, 2020)
3. New York City Department of Finance – [Finance Memorandum](#) - Real Property Transfer Tax Filing Extensions and the COVID-19 Outbreak (March 20, 2020)
4. New York State [Executive Order 202.8](#) – Certain Taxpayer Relief for Sales Tax (March 20, 2020)
5. New York State [Notice 2020-1](#) - Announcement Regarding the Abatement of Penalties and Interest for Sales and Use Tax due to the Novel Coronavirus, COVID-19 (March 2020)

6. New York State [Notice 2020-2](#) - Announcement Regarding Relief from Certain Filing and Payment Deadlines due to the Novel Coronavirus, COVID-19 (March 2020)
7. Illinois State Department of Revenue [Information Bulletin](#) – Illinois Income Taxpayer Filing and Payment Extension (March 2020)
8. Illinois State Attorney General Office – [Estate Tax Filing and Payment Extension](#)
9. New Jersey State Legislation [Senate No. 2338](#) –Taxpayer Filing and Payment Extension (Approved April 14, 2020)
10. Connecticut State Department of Revenue Services – [Overview of Connecticut Taxpayer Filing and Payment Extensions](#)

Reopening Protocols

New York

1. [New York State Department of Health - Interim Guidance for Office-Based Work During the COVID-19 Public Health Emergency](#) (May 28, 2020)
2. [New York Forward Business Reopening Lookup Tool](#) (June 8, 2020)
3. [New York Forward Industry Guidance and Reopening](#) (June 22, 2020)
4. [Gyms and Fitness Centers Can Reopen Starting August 24](#) (August 17, 2020)

New Jersey

1. [New Jersey Covid-19 Information Hub](#) (June 5, 2020)
2. [Strategic Restart Plan](#)

Connecticut

1. [Reopen Connecticut](#) (May 20, 2020)

Webinar Recordings

1. [Bronx Business Forum Q & A on the Federal Paycheck Protection Program](#) (April 16, 2020)
2. [PPP Funding Renewal](#) (April 23, 2020)
3. [Main Street Lending Program](#) (May 5, 2020)
4. [Paycheck Protection Program – Loan Forgiveness](#) (May 12, 2020)
5. [Paycheck Protection Program – Loan Forgiveness 2.0](#) (May 28, 2020)
6. [Paycheck Protection Program – Loan Forgiveness 3.0](#) (June 11, 2020)
7. [The New York Forward Loan Fund](#) (June 12, 2020)

Olshan Client Alerts and Blog Posts

1. [Navigating Defaults, Foreclosures, Evictions and Workouts in the Wake of the Coronavirus Pandemic](#) (March 17, 2020)
2. [Force Majeure? Contractual Performance During the Coronavirus Pandemic](#) (March 18, 2020)
3. [Force Majeure? Contractual Performance During the Coronavirus Pandemic - Updated March 18](#) (March 19, 2020)
4. [COVID-19, Business Losses and Risk Mitigation - Is Your Business Interruption Insurance Sufficient?](#) (March 19, 2020)
5. [SEC Provides Temporary Relief and Guidance Due to COVID-19 Pandemic](#) (March 20, 2020)
6. [New York State and Federal Governments Enact and Modify Paid and Unpaid Leave Laws as Part of COVID-19 Response](#) (March 20, 2020)
7. [401\(k\) Strategies During the COVID-19 Pandemic](#) (March 25, 2020)
8. [Force Majeure? Contractual Performance During the Coronavirus Pandemic - Updated March 27](#) (March 27, 2020)
9. [SEC Extends Period for Delayed Filings Due to COVID 19 and Provides COVID 19 Disclosure Guidance](#) (March 27, 2020)
10. [CARES Act Provides Significant Relief for Employee Benefit Plan Participants and Sponsors](#) (March 30, 2020)
11. [Opening Day Update on Paycheck Protection Program Loans](#) (April 3, 2020)
12. [COVID 19 Pandemic Relief — Small Business Insurance Update](#) (April 3, 2020)
13. [Proposed Amendments to Delaware Law That Would Allow Corporations to Postpone Annual Meetings in Light of COVID-19 Pandemic May Undermine Stockholder Democracy](#) (April 3, 2020)
14. [SBA Loans Available Under the CARES Act \(Updated April 4, 2020\)](#) (April 4, 2020)
15. [Delaware Governor Issues Emergency Order Intended to Facilitate Corporations' Pivot From In-Person Stockholder Meetings to Remote Communication Meetings in Light of COVID-19 Precautions](#) (April 7, 2020)
16. [NY Executive Order 202.8 Should Not Stop Commercial Lease Enforcement](#) (April 13, 2020)

17. [Update – COVID-19 Hardship Distributions from Qualified Retirement Plans](#) (April 14, 2020)
18. [“Main Street” Loan Facilities under the CARES Act](#) (April 14, 2020)
19. [COVID-19: Quarantine-Caused Vacancy Could Jeopardize Your Property Insurance Coverage](#) (April 17, 2020)
20. [COVID 19 – Update on Federal and State Leave Laws](#) (April 22, 2020)
21. [Paycheck Protection Program Update – SBA Adds New Restrictions on Access](#) (April 24, 2020)
22. [Paycheck Protection Program Loans Capped at \\$20 Million per Single Corporate Group](#) (May 1, 2020)
23. [COVID-19 Estate Planning Strategies](#) (May 4, 2020)
24. [Main Street Loan Facilities](#) (May 5, 2020) (Superseded by item 39 below)
25. [Update On PPP Loans - Major Change to Employee Counting Rules and Due Date Extension](#) (May 7, 2020)
26. [Living with a PPP Loan](#) (May 12, 2020)
27. [State Statutory Pandemic-Related Insurance Relief Efforts](#) (May 12, 2020)
28. [CMBS Loan Restructurings: COVID 19 Causing Immediate Need for Loan Workouts](#) (May 14, 2020)
29. [Important Update: SBA Eases Certification Requirements for PPP Loan](#) (May 14, 2020)
30. [PPP Loan Update – SBA Allows LLCs and Partnerships to Seek PPP Loan Increase](#) (May 19, 2020)
31. [Employee Benefits Update – DOL Guidance](#) (May 20, 2020)
32. [Living with a PPP Loan \(Part II\)](#) (May 28, 2020)
33. [PPP LOAN UPDATE: Extension of Safe Harbor Repayment Date to May 18](#) (May 28, 2020)
34. [SEC Brings Enforcement Actions Against Companies for Misleading COVID-19 Claims](#) (May 28, 2020)
35. [Congresswoman Proposes Federal Pandemic Insurance Plan](#) (May 28, 2020)
36. [COVID-19-Related Telemarketing Developments](#) (May 29, 2020)

37. [Main Street Loan Facilities](#) (June 4, 2020) (Superseded by item 39 below)
38. [New York State Courts](#) (June 5, 2020)
39. [Main Street Loan Facilities](#) (June 10, 2020)
40. [The Paycheck Protection Program Flexibility Act of 2020](#) (H.R. 7010) (June 10, 2020)
41. [Paycheck Protection Program Flexibility Act](#) (June 11, 2020)
42. [COVID 19 Health and Welfare Benefit Plans Update](#) (June 15, 2020)
43. [New York's Executive Orders 202.8 and 202.28 Should Not Stop Commercial Lease Enforcement, Though New York City Legislation Sets Limitations on Landlords Seeking Recovery From Personal Guarantors for Tenant Defaults](#) (June 18, 2020)
44. [PPP Loan Forgiveness Application Revised](#) (June 18, 2020)
45. [The Continuing Reopening of New York – An Overview of Relevant New York, CDC, OSHA and EEOC Guidelines](#) (July 16, 2020)
46. [Tax Decoupling During COVID-19](#) (July 31, 2020)
47. [Your Estate Tax Exemption – Use It or Lose It](#) (August 25, 2020)
48. [Sweepstakes and Promotions During a Pandemic](#) (September 15, 2020)
49. [Federal Enforcement against Marketers Making Allegedly Deceptive Coronavirus-Related Health Claims](#) (September 15, 2020)

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