

Florida

DEPARTMENT OF REVENUE

**Wholesaler/Distributor Reporting System
Import File Specifications for
Fixed-Length Flat File Web Import**

Ver. 2024_1.0

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Changes

Title	Description of Change	Revision Date
Documentation	Addition of a new Error Code and Description to table in the appendix.	6/19/2023
Documentation	Document name and version updated.	6/1/2022
Documentation	Addition of Appendix, Error Codes and Descriptions	6/1/2020
Documentation	Addition of three new Error Codes and Descriptions. Improved example.	6/4/2021

1 Introduction

The Florida Department of Revenue has established an electronic filing program for the wholesalers, distributors, and manufacturers of alcoholic beverages and/or tobacco products.

More information and resources regarding the Report Requirement for Sellers of Alcoholic Beverages or Tobacco Products to Florida Retailers are available on the Department's website at floridarevenue.com/taxes/wholesalereport.

To access the website, go to the Department's File and Pay Taxes, Fees, and Remittances webpage at floridarevenue.com/taxes/filepay. Follow the instructions in [Section 8 – Importing the Text File](#).

2 Purpose

This specification provides requirements for producing an accurate import file. The transmission method for importing the text file produced is through the Department's Wholesaler/Distributor Reporting website.

3 Definitions

- **ABT:** Florida Division of Alcoholic Beverages and Tobacco
- **BSWA:** The Department's service provider for intake and processing of electronic reports
- **FDOR or Department:** Florida Department of Revenue
- **FEIN:** Federal Employer Identification Number

4 Responsibilities

The following compliance requirements must be met:

- **FDOR**
 - Respond to inquiries within one to two business days.
 - Facilitate file submission efforts.
 - Communicate system changes.
- **BSWA**
 - Provide website application for electronic filing of reports.
- **User**
 - Correctly utilize the Import File Specifications to create an electronic import report file.
 - Generate the data file to be imported to the Florida Department of Revenue's Wholesaler/Distributor Reporting website.

5 About Electronic Report Filing

5.1 Accepted Forms and Schedules

The wholesaler report consists of the filing wholesaler/seller, retailers that the wholesaler sold products to, and sales records by month and product type. The report may be created by manually entering data or importing data into the website application.

For optimal website functionality, import files should not exceed 20,000 details. Exceeding this number can cause the website's import process to time out or cause a failure to create a confirmation page PDF.

5.2 Replacement Reports

The Department does not provide the ability to replace a previously submitted report in its entirety. Submitted report data can be added to but cannot be deleted or replaced.

5.3 Timely Filing

The information report is due annually on July 1 for the preceding reporting period and is delinquent if not received by FDOR by September 30 (section 212.133(3), Florida Statutes). The filing period is July 1 of the prior year up to June 30 of the current year.

6 Import File Format Requirements

Each import file must be in ASCII format (UTF-8). The file extension must be “.txt”.

6.1 Import File Structure

The ABT import file consists of five record types:

- Record Type 01 “Header Record” – Required record type. Only one allowed per file.
- Record Type 80 “Filer/Seller Annual Totals” – Required record type. Only one allowed per file.
- Record Type 81 “Retailer” – Requires one if “82” Retailer Monthly Sales record(s) exist for a retailer. Contains retailer/customer information of each retailer being reported.
- Record Type 82 “Retailer Monthly Sales” – Requires at least one for each “81” Retailer included in the file.
- Record Type 99 “Trailer” – Required record type. Only one allowed per file.

When constructing a file:

- The Seller License number used to populate the Record Type 01 “Header”, the Record Type 80 “Filer/Seller Annual Totals”, the Record Type 99 “Trailer”, and at least one Record Type 81 “Retailer” must match.
- Multiple sets of Record Type 81 “Retailer” with associated Record Type 82 “Retailer Monthly Sales” details may be included in a file. Duplicates will cause an import to reject.
- Each Record Type 81 “Retailer” must have at least one Record Type 82 “Retailer Monthly Sales” detail immediately following, with both Seller License number and Retailer License number matching.

6.2 Import File Field Descriptions and Restrictions

Each import file consists of fixed-length text. In the following tables, the position number is the place that the character must take within the line in the file.

There are two possible character types:

- N = numerical characters only
- X = alphanumerical and special characters. The special characters referred to are used for positive (+) or negative (-) signs associated with numeric amounts.

All amount fields must be numeric with an assumed two-decimal position, with a positive or negative sign trailing.

6.3 Record Type 01 – Header

Field Name	Field Type	Field Length	Position in Record		Field Description
Record Type	N	2	1	2	"01" (Header record)
Filler	N	4	3	6	Zero fill "0000"
Company Identifier	N	9	7	15	FEIN: NNNNNNNNN
Filler	N	4	16	19	Zero fill "0000"
Seller License/Permit Number	X	10	20	29	AAANNNNNNN

6.4 Record Type 80 – Filer/Seller Annual Totals

Field Name	Field Type	Field Length	Position in Record		Field Description
Record Type	N	2	1	2	"80" (Filer/Seller Annual Totals Detail)
Filler	N	4	3	6	Zero fill "0000"
Seller License/Permit Number	X	10	7	16	AAANNNNNNN
Filler	N	4	17	20	Zero fill "0000"
Report Begin Date	N	8	21	28	Format: CCYY0701, (July 01 tax year begin)
Filler	N	4	29	32	Zero fill "0000"
Report End Date	N	8	33	40	Format: CCYY0630, (June 30 tax year end)
Filler	N	4	41	44	Zero fill "0000"
Product Type 01	N	2	45	46	Beer = "01"
Filler	N	4	47	50	Zero fill "0000"
Annual Net Sales 01	N	11	51	61	999999999^99 assumed decimal
Amount Sign	X	1	62	62	Plus or Minus ("+" or "-")
Product Type 02	N	2	63	64	Wine = "02"
Filler	N	4	65	68	Zero fill "0000"
Annual Net Sales 02	N	11	69	79	999999999^99 assumed decimal
Amount Sign	X	1	80	80	Plus or Minus ("+" or "-")
Product Type 03	N	2	81	82	Spirits/Liquor = "03"
Filler	N	4	83	86	Zero fill "0000"
Annual Net Sales 03	N	11	87	97	999999999^99 assumed decimal
Amount Sign	X	1	98	98	Plus or Minus ("+" or "-")
Product Type 04	N	2	99	100	Cigars = "04"
Filler	N	4	101	104	Zero fill "0000"
Annual Net Sales 04	N	11	105	115	999999999^99 assumed decimal
Amount Sign	X	1	116	116	Plus or Minus ("+" or "-")
Product Type 05	N	2	117	118	Cigarette = "05"
Filler	N	4	119	122	Zero fill "0000"
Annual Net Sales 05	N	11	123	133	999999999^99 assumed decimal
Amount Sign	X	1	134	134	Plus or Minus ("+" or "-")
Product Type 06	N	2	135	136	Other Tobacco = "06"
Filler	N	4	137	140	Zero fill "0000"
Annual Net Sales 06	N	11	141	151	999999999^99 assumed decimal
Amount Sign	X	1	152	152	Plus or Minus ("+" or "-")

Product Type 07	N	2	153	154	Other = "07"
Filler	N	4	155	158	Zero fill "0000"
Annual Net Sales 07	N	11	159	169	999999999^99 assumed decimal
Amount Sign	X	1	170	170	Plus or Minus ("+" or "-")
Product Type 08	N	2	171	172	Combined = "08"
Filler	N	4	173	176	Zero fill "0000"
Annual Net Sales 08	N	11	177	187	999999999^99 assumed decimal
Amount Sign	X	1	188	188	Plus or Minus ("+" or "-")

6.5 Record Type 81 – Retailer

Field Name	Field Type	Field Length	Position in Record		Field Description
Record Type	N	2	01	02	"81" (Retailer Detail)
Filler	N	4	03	06	Zero fill "0000"
Retailer Name	X	40	07	46	Business Name of Retailer
Filler	N	4	47	50	Zero fill "0000"
Retailer Delivery Street	X	40	51	90	Location street address of delivery
Retailer Delivery City	X	26	91	116	Location City of delivery
Retailer Delivery State	X	2	117	118	Location State abbreviation of delivery
Retailer Delivery Zip	X	5	119	123	Location ZIP of delivery
Filler	N	4	124	127	Zero fill "0000"
Filler	X	1	128	128	Single Space
Retailer License/Permit Number	X	10	129	138	AAANNNNNNN
Filler	N	4	139	142	Zero fill "0000"
Retailer SUT Certificate Number	X	13	143	155	NNNNNNNNNNNN
Filler	N	4	156	159	Zero fill "0000"
Company Identifier	N	9	160	168	FEIN: NNNNNNNNN
Filler	N	4	169	172	Zero fill "0000"
Seller License/Permit Number	X	10	173	182	AAANNNNNNN

6.6 Record Type 82 – Retailer Monthly Sales

Field Name	Field Type	Field Length	Position in Record		Field Description
Record Type	N	2	01	02	"82" (Retailer Monthly Detail)
Filler	N	4	03	06	Zero fill "0000"
Month/Year of Sales	N	4	07	10	MMYY (example July 2019: 0719)
Filler	N	4	11	14	Zero fill "0000"
Product Type 01	N	2	15	16	Beer = "01"
Filler	N	4	17	20	Zero fill "0000"
Monthly Net Sales 01	N	11	21	31	999999999^99 assumed decimal
Amount Sign	X	1	32	32	Plus or Minus ("+" or "-")
Product Type 02	N	2	33	34	Wine = "02"
Filler	N	4	35	38	Zero fill "0000"
Monthly Net Sales 02	N	11	39	49	999999999^99 assumed decimal

Amount Sign	X	1	50	50	Plus or Minus (“+” or “-“)
Product Type 03	N	2	51	52	Spirits/Liquor = “03”
Filler	N	4	53	56	Zero fill “0000”
Monthly Net Sales 03	N	11	57	67	99999999^99 assumed decimal
Amount Sign	X	1	68	68	Plus or Minus (“+” or “-“)
Product Type 04	N	2	69	70	Cigars = “04”
Filler	N	4	71	74	Zero fill “0000”
Monthly Net Sales 04	N	11	75	85	99999999^99 assumed decimal
Amount Sign	X	1	86	86	Plus or Minus (“+” or “-“)
Product Type 05	N	2	87	88	Cigarette = “05”
Filler	N	4	89	92	Zero fill “0000”
Monthly Net Sales 05	N	11	93	103	99999999^99 assumed decimal
Amount Sign	X	1	104	104	Plus or Minus (“+” or “-“)
Product Type 06	N	2	105	106	Other Tobacco = “06”
Filler	N	4	107	110	Zero fill “0000”
Monthly Net Sales 06	N	11	111	121	99999999^99 assumed decimal
Amount Sign	X	1	122	122	Plus or Minus (“+” or “-“)
Product Type 07	N	2	123	124	Other = “07”
Filler	N	4	125	128	Zero fill “0000”
Monthly Net Sales 07	N	11	129	139	99999999^99 assumed decimal
Amount Sign	X	1	140	140	Plus or Minus (“+” or “-“)
Product Type 08	N	2	141	142	Combined = “08”
Filler	N	4	143	146	Zero fill “0000”
Monthly Net Sales 08	N	11	147	157	99999999^99 assumed decimal
Amount Sign	X	1	158	158	Plus or Minus (“+” or “-“)
Filler	X	1	159	159	Single Space
Retailer License/Permit Number	X	11	159	169	AAANNNNNNN
Filler	N	4	170	173	Zero fill “0000”
Seller License/Permit Number	X	10	174	183	AAANNNNNNN

6.7 Record Type 99 – Trailer

Field Name	Field Type	Field Length	Position in Record		Field Description
Record Type	N	2	1	2	“99” (Trailer record)
Filler	N	4	3	6	Zero fill “0000”
Company Identifier	N	9	7	15	FEIN: NNNNNNNNN
Filler	N	4	16	19	Zero fill “0000”
Seller License/Permit Number	X	10	20	29	AAANNNNNNN
Filler	N	4	30	33	Zero fill “0000”
Total number or 81 records	N	11	34	44	NNNNNNNNNN
Filler	N	4	45	48	Zero fill “0000”
Total number or 82 records	N	11	49	59	NNNNNNNNNN

7 Field Definitions and Usage

For all fields defined below, those marked with an asterisk (*) are required.

Alphanumeric fields are not case-sensitive and will accept letters, numbers, and the following special characters: # & () . @ ~ ` / \ : ; [] { } | , - * \$! % " ' " < > ^

Sales amount fields are numeric only with an assumed decimal with a plus or minus trailing sign.

Annual Net Sales [nn]* = the sum of all sales within the fiscal year, per product type.

For use in the 80 Filing Wholesaler/Seller Product Report Totals record to populate the annual sales amount field according to the product type.

The “**combined**” category is **NOT** for use as a **Grand Total** of all other categories.

Company Identifier* = nine-digit FEIN issued by the IRS.

For use in the 01 Header and 99 Trailer records as the Seller FEIN.

For use in the 81 Retailer Information record as the Retailer FEIN.

Month/Year of Sales* = the month and year for which you are reporting sales.

Example: For July 2017, use **0717**.

For use in the 82 Retailer Monthly Detail record to identify the month and year sales were made. This is the date of sale, not date of delivery (if these dates are not the same).

Monthly Net Sales [nn]* = the sum of all sales within each given month, per product type.

For use in the 82 Retailer Monthly Detail record to populate the monthly sales amount field according to the product type.

Product Type [nn]* = the numeric value used to identify each product.

“01” for Beer

“02” for Wine

“03” for Spirits/Liquor

“04” for Cigars

“05” for Cigarettes

“06” for Other Tobacco

“07” for Other Products

“08” for Combined (cannot be identified or categorized under any other product type)

For use in the 82 Retailer Monthly Detail record to identify the product field values and positions to populate for both the product type and the **monthly sales amount** for that product.

For use in the 80 Filing Wholesaler/Seller Product Report Totals record to identify the product field values and positions to populate for both the product type and the **annual sales amount** for that product.

NOTE:

The **Other Products** category is for non-alcoholic/non-tobacco products. **This field is seldom used.** You are **NOT required** to provide your net sales information for this category. It is included for your convenience to provide you with a means of reconciling your invoices if you wish to do so.

The **Combined** category is for reporting sales conducted for a product that cannot be identified or categorized by the actual product type. **This field is seldom used.**

Misuse of this category may cause your report to be rejected.

This field is **NOT** for use for a **summed total** of the net sales reported for all categories.

Report Begin Date* = reporting period begin date (ccyymmdd), example: 20190701.

For use in the 80 Filing Wholesaler/Seller Product Report Totals record to define the fiscal year begin date of the reporting period.

Report End Date* = reporting period ending date (ccyymmdd), example: 20200630.

For use in the 80 Filing Wholesaler/Seller Product Report Totals record to define the fiscal year end date of the reporting period.

Retailer Delivery Address* = the location address where the product was delivered.

Retailer Delivery City* = the location city where the product was delivered.

Retailer Delivery State* = the two-character location state abbreviation where the product was delivered.

Retailer Delivery ZIP* = the five-digit location ZIP code where the product is delivered.

For use in the 81 Retailer Information record to identify the delivery location for product sold.

Retailer License/Permit Number* = 10-character License/Permit number issued by DBPR/ABT.

- First three characters may be alpha; last seven digits must be numeric.

Example: WDE1234567

or

First two characters may be alpha; last seven digits must be numeric.

Example: _BC1234567 (one space, two alpha characters for Bottle Club license type.)

- First two of the last seven digits should be the numeric county code (11 through 77 or 79).

For use in the 81 Retailer Information and the associated 82 Retailer Monthly Detail records to identify the Retailer by License/Permit Number. The value in the 81 and 82 records must match.

Retailer Name* = the name of the Retailer/Customer.

For use in the 81 Retailer Information record to identify the Business name of the retailer/customer to whom product was sold.

Retailer SUT Certificate Number = 13-digit Sales Tax Certificate Number.

For use in the 81 Retailer Information record as an additional business credential for the retailer.

Seller License/Permit Number* = 10-character License/Permit number issued by DBPR/ABT.

- First three characters must be alpha; last seven digits must be numeric.

- First two of the last seven digits should be the numeric county code (11 through 77).

For use in the 01 Header, 80 Filing Wholesaler/Seller Product Report Totals, and 99 Trailer records to identify the Seller by License/Permit Number. The Seller License/Permit Number used in the 01 and 99 records must match.

For use in the 81 Retailer Information and the associated 82 Retailer Monthly Detail records to identify the Seller by License/Permit Number. The values in the 81 and 82 records must match, but do not have to match the Seller License/Permit Number in the 01 Header, 80 Filing Wholesaler/Seller Product Report Totals, or 99 Trailer records if filing multi-seller.

8 Importing the Text File

- Go to the Department’s [File and Pay](#) webpage.
- Under the File and Pay Taxes or Fees section, select “Wholesaler/Distributor Reporting System.”
- Enter your Florida Department of Revenue-issued user ID and password to log in.
- Once logged in, the Bulletin Board is displayed. Read the information provided and select “Next” to begin your report.
- The “Main Menu” offers the “Import” option for importing a text file.

9 Contact Information

Contact the Department with any questions or comments you have regarding our electronic filing of your report.

- Technical issues (email):
 - Wholesale_Information_Report@floridarevenue.com
 - Subject Line: ABT Report Template
- Florida Department of Revenue:
 - floridarevenue.com
- Taxpayer Assistance:
 - (850) 488-6800
- State of Florida website:
 - myflorida.com

10 Appendices and Accompaniments

10.1 Error Codes and Descriptions

The error codes and descriptions below detail errors that may be encountered when importing a flat file into the website application.

Error No	Error Message
n/a	Incorrect file format. Only text file format with .txt extension is accepted.
E00	Record Type 80 - Reporting period missing or invalid.
E01	Record Type 82 - One or more 82 records have bad syntax or incorrect format.
E02	Record Type field is invalid. Two zeroes, spaces, alpha or special characters are not acceptable.
E05	Record Type 82 - Month/Year missing or invalid.
E10	Record Type 01 - Non-numeric data in [].
E10	Record Type 80 - Non-numeric data in [].
E10	Record Type 81 - Non-numeric data in [].
E10	Record Type 82 - Non-numeric data in [].
E10	Record Type 99 - Non-numeric data in [].
E11	Record Type 01 - License/Permit number format is invalid.
E11	Record Type 80 - License/Permit number format is invalid.
E11	Record Type 81 - License/Permit number format is invalid
E11	Record Type 82 - License/Permit number format is invalid
E11	Record Type 99 - License/Permit number format is invalid.

E12	Record Type 81 - Sales tax certificate number format is invalid.
E12	Record Type 82 - Sales tax certificate number format is invalid.
E13	Record Type 01 - FEIN format is invalid.
E13	Record Type 81 - FEIN format is invalid
E13	Record Type 99 - FEIN format is invalid.
E14	Record Type 80 - Product type code is invalid.
E14	Record Type 82 - Product type code is invalid.
E17	Record Type 81 - Positions X-X must be alpha.
E18	Record Type 81 - no special characters allowed.
E35	Record Type 01 - Positions X-X must be a zero.
E35	Record Type 80 - Positions X-X must be a zero.
E35	Record Type 81 - Positions X-X must be a zero.
E35	Record Type 82 - Positions X-X must be a zero.
E35	Record Type 99 - Positions X-X must be a zero.
E45	Record Type 80 - Position XX must be + or blank.
E45	Record Type 82 - Position XX must be + or blank.
E50	Must include record type 01 (Header Record).
E51	Must include record type 80 (Filer/Seller Record).
E55	Must include record type 99 (Trailer Record).
E56	Record Type 81 - Count in record type 99 (trailer) does not match number of 81 records included in the file.
E57	Record Type 82 - Count in record type 99 (trailer) does not match number of 82 records included in the file.
E60	Must include the following: at least one record type 80 (filer); at least one record type 81 (retailer); and at least one record type 82 (monthly detail) for each record type 81 (retailer). <i>* This error can be caused by: A bad or unmatched license number - or - A special character in the business name.</i>
E65	Record type 01 - FEIN does not match record type 99 FEIN.
E85	Record Type 80 - Selected reporting period does not match reporting period in imported file.
E91	Record Type 82 - Import file cannot contain multiple entries for the same retailer, for the same month/year.
E92	The import file is not in the acceptable format.
E93	Import file cannot contain multiple entries for the same seller, for the same retailer, for the same month/year, for the same product type for Retailer License No: []
E96	You cannot include more than one record type 80 in the same file.
E97	License number included in record types 01, 80, and 99 must match.
E100	RecType 81 Seller License No: [] and Retailer License No: [] does not have RecType 82 Sales details in file
E101	RecType 82 Seller License No: [] and Retailer License No: [] does not have RecType 81 Retailer in file

10.2 Example:

```
010000123456789000TST1614476
800000TST16144760000202007010000202106300000100000000030000+0200000000070000+03000000000100000+0400000000000000+0500000000000000+0600000000000000+0700000000000000+0800000000000000+
810000Beer Barn 0000123 Beer Barn Road Tallahassee FL32399000 BEV11111100001181111111110000651111110000WDE1111111
8200000720000001000000000010000+0200000000000000+0300000000000000+0400000000000000+0500000000000000+0600000000000000+0700000000000000+0800000000000000+ BEV11111110000WDE1111111
820000082000000100000000000000+0200000000000000+0300000000000000+0400000000000000+0500000000000000+0600000000000000+0700000000000000+0800000000000000+ BEV11111110000WDE1111111
820000092000000100000000000000+0200000000000000+0300000000000000+0400000000000000+0500000000000000+0600000000000000+0700000000000000+0800000000000000+ BEV11111110000WDE1111111
820000102000000100000000000000+0200000000000000+0300000000000000+0400000000000000+0500000000000000+0600000000000000+0700000000000000+0800000000000000+ BEV11111110000WDE1111111
820000112000000100000000000000+0200000000000000+0300000000000000+0400000000000000+0500000000000000+0600000000000000+0700000000000000+0800000000000000+ BEV11111110000WDE1111111
820000122000000100000000000000+0200000000000000+0300000000000000+0400000000000000+0500000000000000+0600000000000000+0700000000000000+0800000000000000+ BEV11111110000WDE1111111
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820000142000000100000000000000+0200000000000000+0300000000000000+0400000000000000+0500000000000000+0600000000000000+0700000000000000+0800000000000000+ BEV11111110000WDE1111111
820000152000000100000000000000+0200000000000000+0300000000000000+0400000000000000+0500000000000000+0600000000000000+0700000000000000+0800000000000000+ BEV11111110000WDE1111111
820000162000000100000000000000+0200000000000000+0300000000000000+0400000000000000+0500000000000000+0600000000000000+0700000000000000+0800000000000000+ BEV11111110000WDE1111111
810000Carnival Cigarette 0000222 Carnival Drive Panama City FL33451000 BEV222222000013801236547850000593333330000WDE1111111
82000007200000010000000000010000+0200000000000000+0300000000000000+0400000000000000+0500000000000000+0600000000000000+0700000000000000+0800000000000000+ BEV22222220000WDE1111111
820000082000000100000000000000+02000000000020000+0300000000000000+0400000000000000+0500000000000000+0600000000000000+0700000000000000+0800000000000000+ BEV22222220000WDE1111111
820000092000000100000000000000+0200000000000000+03000000000030000+0400000000000000+0500000000000000+0600000000000000+0700000000000000+0800000000000000+ BEV22222220000WDE1111111
820000102000000100000000000000+0200000000000000+0300000000000000+0400000000000000+0500000000000000+0600000000000000+0700000000000000+0800000000000000+ BEV22222220000WDE1111111
820000112000000100000000000000+0200000000000000+0300000000000000+0400000000000000+0500000000000000+0600000000000000+0700000000000000+0800000000000000+ BEV22222220000WDE1111111
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820000132000000100000000000000+0200000000000000+0300000000000000+0400000000000000+0500000000000000+0600000000000000+0700000000000000+0800000000000000+ BEV22222220000WDE1111111
820000142000000100000000000000+0200000000000000+0300000000000000+0400000000000000+0500000000000000+0600000000000000+0700000000000000+0800000000000000+ BEV22222220000WDE1111111
820000152000000100000000000000+0200000000000000+0300000000000000+0400000000000000+0500000000000000+0600000000000000+0700000000000000+0800000000000000+ BEV22222220000WDE1111111
820000162000000100000000000000+0200000000000000+0300000000000000+0400000000000000+0500000000000000+0600000000000000+0700000000000000+0800000000000000+ BEV22222220000WDE1111111
990000123456789000TST1614476000000000000200000000000024
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