IN THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF FLORIDA
Case No. 0:18-CV-63155

UNITED STATES OF AMERICA,	)
	)
Plaintiff,	)
	)
v.	)
	)
GUARY LOUIMA;	)
GUY TELFORT; and	)
TAX HOUSES AND ACCOUNTING	)
SERVICES, INC.	)
	)
Defendant.	)
_____	)

COMPLAINT

The United States of America, by and through undersigned counsel, complains and alleges as follows:

1. Plaintiff, the United States, brings this action to permanently enjoin Guary Louima ("Louima"), Guy Telfort ("Telfort"), and Tax Houses and Accounting Services, Inc. ("THA") from:

(a) Preparing, assisting in the preparation of, or directing the preparation of federal tax returns, amended returns, or other tax-related documents and forms, including any electronically submitted tax returns or tax-related documents, for any entity or person other than themselves;

(b) Owning, managing, assisting, or working at a business that prepares or assists in the preparation of tax returns, amended returns, or other tax-related documents and forms, including any electronically submitted tax returns or tax-related documents, for any entity or person other than themselves;

(c) Engaging in activity subject to penalty under 26 U.S.C. §§ 6694; 6695; and/or 6701; and

(d) Engaging in conduct that substantially interferes with the proper administration and enforcement of the tax laws.

2. This action also seeks an order, under 2 U.S.C.§ 7402(a), requiring the Defendants to disgorge to the United States the gross receipts they have obtained for the preparation of federal tax returns making grossly incompetent, negligent, reckless, and/or fraudulent claims.

AUTHORIZATION

3. This action is authorized and requested by the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury of the United States, and is commenced at the direction of the Attorney General of the United States under 26 U.S.C. § 7401.

JURISDICTION AND VENUE

4. This Court has jurisdiction pursuant to 26 U.S.C. § 7402(a) and 28 U.S.C. §§ 1340 and 1345.

5. Venue is proper in this Court pursuant to 26 U.S.C. §§ 7407(a), 7408(a), and 28 U.S.C. § 1391, because the Defendants prepare tax returns within this judicial district and a substantial part of the events giving rise to this claim occurred within this judicial district.

DEFENDANTS

6. Louima lives in Coconut Creek, Florida. He has been a paid tax return preparer since at least 2008. He obtained a Preparer Tax Identification Number ("PTIN") from the IRS on March 24, 2011.

7. Telfort lives in Pompano Beach, Florida. He has been a paid tax return preparer since at least 2008. He obtained a PTIN from the IRS on October 29, 2010.

8. THA is a return preparation business that is owned and operated by Louima and Telfort. It was incorporated in the state of Florida in 2013. The business is located at 4249 North State Road 7, Lauderdale Lakes, Florida 33319. Louima is the president and registered agent. Telfort is the vice-president and only other officer.

DEFENDANTS' ACTIVITIES

9. THA obtained an Electronic Filing Identification Number ("EFIN") from the IRS in 2013. Louima and Telfort use THA's EFIN to electronically file returns they prepare for their customers.

10. In addition to Louima and Telfort, THA employs 4–5 tax return preparers who act at the direction of Louima and Telfort.

11. Louima and Telfort filed 3,113 federal income tax returns under the THA EFIN between 2015 and 2017. It is impossible to know the exact number of returns Louima and Telfort prepared because they do not consistently use their PTINs on returns they prepare.

12. The IRS examined some of the tax returns filed under THA's EFIN. Many of the returns understated the tax owed by THA's customers or overstated the refunds those taxpayers were entitled to claim.

13. Interviews of THA's customers revealed that Louima and Telfort, individually and through THA, purposefully understated the tax that they actually owed. THA's customers advised the IRS that their returns contained information the customer did not provide, but instead the return preparer fabricated. Examples of the defendants' conduct

are discussed in the paragraphs that follow. To protect the customer's identities, a number, e.g., C1, C2, identifies them below etc.

Schedule A Schemes

14. One of the schemes used by the Defendants to understate THA's customers' tax liabilities is to overstate or fabricate deductions claimed on Schedule A filed with the tax return. The most common scheme they used was to falsely claim that THA customers use their personal vehicles for business purposes. Louima and Telfort prepared for their customers Forms 2106, Employee Business Expenses, attached to Schedule A. The Forms 2106 fabricate business miles for customers who drove their vehicles to commute to and from work. Commuting mileage is not deductible as an employee business expense. Louima and Telfort claimed deductions for the fabricated business mileage without their customers' knowledge.

15. Louima prepared tax returns for C1, C2, C3, C4, and C6 that falsely claimed business miles when those customers drove their vehicles to commute to and from work. The table below details the fabricated or overinflated mileage numbers that Louima reported on Forms 2106, Employee Business Expenses, he prepared.

Customer	Tax Year	Business Miles Claimed	Total Miles Claimed	Average Total Miles per Day*
C1	2014	32,651	132,665	363
	2015	35,621	98,565	270
C1 Spouse	2014	23,620	152,450	417
	2015	32,565	123,656	338
C2	2014	32,365	123,623	338
	2015	25,631	165,622	453
	2016	21,623	25,621	70

C3	2014	42,362	195,663	536
	2015	45,262	85,465	234
C4	2014	32,562	123,656	338
C6	2015	29,830	89,620	245

*This column is not reported on Form 2106. It is the total miles claimed divided by 365 days.

16. Telfort also prepared tax returns that falsely claimed his customers use their personal vehicles for business purposes. Telfort prepared tax returns for C7, C9, C10, C11, and C13 that claimed business miles when they drove their vehicles to commute to and from work. The table below details the fabricated or overinflated mileage numbers that Telfort reported on Form 2106 he prepared.

Customer	**Tax Year**	**Business Miles Claimed**	**Total Miles Claimed**	**Average Total Miles per Day***
C7	2014	24,530	126,520	246
C9	2014	23,500	125,480	343
	2015	28,560	89,630	245
C10	2014	26,532	162,530	445
	2015	28,630	98,690	270
C11	2014	21,522	132,560	363
	2015	32,451	69,451	190
C13	2014	24,520	133,250	365
	2015	28,690	98,869	270

*This column is not reported on Form 2106. It is the total miles claimed divided by 365 days.

17. By claiming false or overstated deductions on their customers' Schedule A, Louima and Telfort knowingly understated their customers' taxable income and, consequently, the tax they reported.

18. Louima and Telfort continue to use this scheme. Collectively, they prepared 226 tax returns in 2017 and 269 returns in 2018 that claimed over 25,000 business miles driven for customers with jobs that traditionally do not require business travel, such as nurses, hairdressers, teachers, waiters, and cooks.

Schedule C Schemes

19. Louima and Telfort also understate THA's customers' tax liabilities is by fabricating or inflating losses claimed on a Schedule C–Profit or Loss from Business. Most of these Schedules C report zero or little gross receipts, while fabricating large losses. The result is that the tax returns Louima and Telfort prepare for their customers underreport the customers' income and the tax they owe.

20. C1, C3, and C4 are all wage earners who did not own businesses or tell Louima that they did. Louima prepared tax returns in 2015 and 2016 for them that included a Schedule C. In each case described below, Louima's customer did not provide the information included on the Schedule C and did not know how Louima arrived at the reported figures. In all cases, the fabricated expenses far exceeded the reported gross receipts, which in most cases were zero.

Customer	Tax Year	Reported Gross Receipts	Reported Loss	Loss as a % of Wages
C1	2014	$1,000	$13,377	12%
	2015	$0	$40,486	37%
C3	2014	$0	$15,474	30%
	2015	$0	$14,927	32%
C4	2014	$0	$9,322	22%
	2015	$0	$12,507	25%

0

21. Similarly, Louima included a Schedule C with the tax returns he prepared for C2 in 2015–2017. C2 was a wage earner that had a side business selling makeup. Louima prepared a Schedule C that failed to report the income C2 earned from selling makeup but included fictitious expenses that C2 did not incur, resulting in fabricated losses being reported on the return.

Customer	Tax Year	Reported Gross Receipts	Reported Loss	Loss as a % of Wages
C2	2014	$0	$4,058	17%
	2015	$0	$4,518	16%
	2016	$0	$8,425	26%

22. C7, C9, C10, C11, C12, and C13 are all wage earners who did not own businesses and did not tell Telfort that they did. Telfort prepared tax returns for them that included a Schedule C. In each case described below, Telfort's customer did not provide the information included on the Schedule C and did not know how Telfort arrived at the reported figures. In all cases the fabricated expenses far exceeded the reported gross receipts, which in most cases were zero

Customer	Tax Year	Reported Gross Receipts	Reported Loss	Loss as a % of Wages
C7	2014	$0	$6,321	18%
	2015	$0	$10,870	29%
C9	2014	$0	$8,866	17%
	2015	$0	$8,150	16%
C10	2014	$0	$7,171	19%
	2015	$130	$8,780	22%
C11	2014	$0	$8,355	27%
	2015	$0	$5,578	20%
C12	2014	$0	$8,469	30%
	2015	$100	$10,392	31%

C13	2014	$0	$15,150	28%
	2015	$100	$12,852	26%

23. An IRS Revenue Agent found that, on 29 of 31 returns he reviewed, Louima and Telfort underreported the tax shown on returns they prepared for their customers by over $120,000.

EITC Schemes

24. The inflated and fabricated losses claimed on the tax returns that Louima and Telfort prepared and/or filed not only improperly reduced the taxable income shown on their customers' returns—they brought many customers' claimed income into the range that qualifies for the Earned Income Tax Credit (EITC) or increased the amount of EITC they were otherwise entitled to claim:

a. The EITC is a benefit for working taxpayers with low to moderate income. The amount of EITC for which taxpayers may qualify depends upon several factors including the taxpayer's filing status, number of dependents, and amount of "earned income." The amount of EITC increases in relation to the taxpayer's "earned income" to a certain threshold, over which the taxpayer becomes ineligible to claim the credit.

b. One way unscrupulous return preparers manipulate earned income is by fabricating losses claimed on Schedule C that lower their customers' earned income, usually wages, in order to claim more of the EITC than the customer is entitled.

25. Louima and Telfort knowingly claimed overstated EITCs on returns they prepared by fabricating Schedule C losses for customers. To illustrate, Louima and Telfort

used the artificial losses described in paragraphs 19–23, above, to claim bogus EITCs for their customers.

26. Another way unscrupulous return preparers manipulate EITC is by claiming an incorrect filing status. This affects the amount of EITC claimed because single and head of household filers are entitled to different amounts of EITC than married filers. An example is the 2014 and 2015 tax returns Louima prepared for C2 that claimed a niece or nephew as a dependent. C2 told Louima that these were C2's brother's children, and they all lived in the same household. C2's brother allowed C2 to claim the child in exchange for childcare. This does not qualify C2 to claim the child as a dependent on the tax returns. These tax returns then improperly claimed EITC and Child Tax Credits.

27. The number of dependent children a taxpayer has affects their EITC calculation. An unscrupulous return preparer can claim an inflated amount of EITC by including children on the return that the taxpayer is not entitled to claim. Telfort prepared 2014 and 2015 tax returns for C13 and C14 who are married. Telfort prepared separate returns for them that claimed a filing status of single. The result was dramatically inflated EITC claimed on their returns even though they did not qualify to claim any EITC.

28. An IRS Revenue Agent found that, on 26 of 31 returns he reviewed, Louima and Telfort falsely claimed over $40,000 in EITC on returns they prepared for their customers.

Other Violations

29. The Defendants' violations are not limited to the items claimed on the return. Louima and Telfort engaged in conduct subject to penalty under 26 U.S.C. § 6695(c) by preparing and/or filing tax returns that did not accurately identify the return preparer, as

required by 26 U.S.C. § 6109(a)(4). IRS interviews of THA customers indicate that Louima and Telfort did not use their PTINs to identify themselves on returns they prepared. Instead, the defendants identified others as the preparer. The table below describes examples:

Customer	Return Year	Preparer Identified by Customer	Preparer Identified on Return
C1	2014	Louima	McDonald
C2	2016	Louima	Sanchez
C3	2014	Louima	McDonald
C5	2014	Louima	Lacroze
C6	2015	Louima	Telfort
C7	2015	Telfort	McDonald
C8	2014	Telfort	McDonald
C9	2014	Telfort	Louima
	2015	Telfort	McDonald
C10	2014	Telfort	McDonald
	2015	Telfort	McDonald
C11	2014	Telfort	McDonald
C12	2015	Telfort	McDonald
C13	2015	Telfort	McDonald
C14	2014	Telfort	McDonald

HARM TO THE UNITED STATES

30. The Defendants' pattern of preparing returns that understate their customers' taxes and/or overstate their refunds, through the schemes described above, has resulted in the loss of significant federal tax revenue.

31. In many instances, the Defendants' understatement of their customers' liabilities and their other negligent, reckless, or fraudulent practices caused the United States to issue refunds that the customers were not entitled to receive. In many cases, these refunds included tax credits such as the EITC for which the taxpayer did not actually qualify.

32. As described in paragraphs 23 and 28 above, all of the returns that the IRS reviewed that identified Louima and Telfort as the preparer either understated tax that their

customers owed or overstated the EITC to which they were entitled. In most cases, the returns they prepared were false on both accounts. Given the number of returns that Louima and Telfort prepared through THA in recent years (834 in 2015, 1171 in 2016, and 1108 in 2017), the loss in tax revenue to the United States as a result of their conduct could be in the millions of dollars. In addition, the United States has had to bear the substantial cost of examining the returns the defendants prepared and filed, and collecting the understated liabilities and overstated refunds from their customers.

33. In addition to the direct harm caused by preparing tax returns that understate customers' tax liabilities and/or overstate their refunds, the Defendants' activities undermine confidence in the federal tax system. The Defendants' activities also encourage noncompliance with the internal revenue laws by failing to confirm with their customers that their returns were honest and accurately reflected the information they provided.

34. Similarly, the Defendants' improper use of the EITC undermines public confidence in a statutory credit meant to encourage low-income workers with young children to maintain employment.

COUNT I: INJUNCTION UNDER 26 U.S.C. § 7407 FOR CONDUCT SUBJECT TO PENALTY UNDER 26 U.S.C. §§ 6694 AND 6695

35. The United States incorporate by reference the allegations in paragraphs 1 through 34.

36. Section 7407 of the Internal Revenue Code authorizes a district court to enjoin a person who is a tax return preparer from engaging in certain conduct or from further acting as a tax return preparer. The prohibited conduct justifying an injunction includes, inter alia, the following:

(a) Engaging in conduct subject to penalty under 26 U.S.C. § 6694(a), which penalizes a tax return preparer who prepares a return that contains an understatement of tax liability or an overstatement of a refund due to an unreasonable position that the preparer knew or should have known was unreasonable;

(b) Engaging in conduct subject to penalty under 26 U.S.C. § 6694(b), which penalizes a tax return preparer who prepares a return that contains an understatement of tax liability or an overstatement of a refund due to willful or reckless conduct;

(c) Engaging in conduct subject to penalty under 26 U.S.C. § 6695(c), which penalizes a tax return preparer who fails to furnish their identifying number as required under 26 U.S.C. § 6109(a).

(d) Engaging in any other fraudulent or deceptive conduct that substantially interferes with the proper administration of the internal revenue laws.

37. In order for a court to issue such an injunction, the court must find that:

(a) The tax return preparer engaged in the prohibited conduct; and

(b) Injunctive relief is appropriate to prevent the recurrence of such conduct.

38. If a tax return preparer's conduct is continual or repeated and the court finds that a narrower injunction would not be sufficient to prevent the preparer's interference with the proper administration of the internal revenue laws, the court may permanently enjoin the person from acting as a tax return preparer. *See* 26 U.S.C. § 7407(b).

39. The Defendants have continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. § 6694 by preparing returns that understate their customers' tax liabilities and overstate their refunds. As described above, the Defendants and tax return preparers under their supervision have prepared returns that claim deductions for expenses that were not incurred by the taxpayers and credits to which the taxpayers are not entitled. The Defendants have done so with the knowledge that the positions taken on the returns were unreasonable and lacked substantial authority. The Defendants have thus engaged in conduct subject to penalty under 26 U.S.C. § 6694(a).

40. Additionally, the Defendants have engaged in conduct subject to penalty under 26 U.S.C. § 6694(b) by willfully understating their customers' liabilities and acting with a reckless and intentional disregard of rules and regulations.

41. The Defendants have also engaged in conduct subject to penalty under 26 U.S.C. § 6695(c) by repeatedly filing tax returns with incorrect identifying numbers.

42. A narrower injunction would be insufficient to prevent the Defendants' interference with the administration of the internal revenue laws. The Defendants prepare returns understating the filers' liabilities through multiple schemes that report false information on their customers' tax returns. In addition, the IRS may not yet have identified all of the schemes the Defendants use to understate liabilities. Failure to permanently enjoin the Defendants will require the IRS to spend additional resources to uncover all of their future schemes. The harm resulting from these schemes includes both the expenditure of these resources and the revenue loss caused by the improper deductions and credits the Defendants claim on returns they prepare. Accordingly, only a permanent injunction is sufficient to prevent future harm. The Defendants should be permanently enjoined from

acting as tax return preparers or owning, operating, advising, or working in a business involved in tax preparation.

COUNT II: INJUNCTION UNDER 26 U.S.C. § 7408 FOR CONDUCT SUBJECT TO PENALTY UNDER 26 U.S.C. § 6701

43. The United States incorporates by reference the allegations contained in paragraphs 1 through 33.

44. Section 7408 of the Internal Revenue Code authorizes a district court to enjoin any person from engaging in conduct subject to penalty under 26 U.S.C. § 6701, which penalizes a person who aids or assists in the preparation of tax returns that the person knows will result in an understatement of tax liability.

45. The Defendants have engaged in conduct subject to penalty under 26 U.S.C. § 6701 by preparing income tax returns that claim credits and deductions that they knew to be improper, false, and/or inflated.

46. The Defendants' repeated actions fall within 26 U.S.C. § 7408, and injunctive relief is appropriate to prevent recurrence of this conduct.

COUNT III: INJUNCTION UNDER 26 U.S.C. § 7402 FOR UNLAWFUL INTERFERENCE WITH THE ENFORCEMENT OF INTERNAL REVENUE LAWS

47. The United States incorporates by reference the allegations contained in paragraphs 1 through 34.

48. Section 7402(a) of the Internal Revenue Code authorizes a court to issue orders of injunction as may be necessary or appropriate for the enforcement of the internal revenue laws.

49. The Defendants have repeatedly and continually engaged in conduct that interferes substantially with the administration and enforcement of the internal revenue laws.

50. If the Defendants continue to act as tax return preparers or supervise tax return preparers, their conduct will result in irreparable harm to the United States, and the United States has no adequate remedy at law.

51. The Defendants' conduct has caused and will continue to cause substantial tax losses to the United States Treasury, much of which may be undiscovered and unrecoverable. Moreover, unless the Defendants are enjoined from preparing returns and supervising return preparers, the IRS will have to devote substantial and unrecoverable time and resources auditing their customers individually to detect understated liabilities and overstated refund claims.

52. The detection and audit of erroneous tax credits and deductions claimed on returns prepared by the Defendants and their employees would be a significant burden on IRS resources.

COUNT IV: DISGORGEMENT UNDER 26 U.S.C. § 7402

53. The United States incorporates by reference the allegations contained in paragraphs 1 through 34.

54. Section 7402(a) of the Internal Revenue Code authorizes a court to issue orders of injunction as may be necessary or appropriate for the enforcement of the internal revenue laws.

55. The Defendants' conduct substantially interferes with the enforcement of the internal revenue laws. Specifically, the Defendants have caused the United States to issue

tax refunds to individuals not entitled to receive them. Without the Defendants' conduct, the United States would not have issued these bogus refunds.

56. The Defendants have unjustly profited from their misconduct at the expense of the United States. In particular, they frequently subtracted their fees from their customers' improper refunds.

57. The Defendants are not entitled to these ill-gotten gains. Using its broad authority under § 7402(a), the Court should enter an order requiring the Defendants to disgorge to the United States the gross receipts (in the form of fees subtracted from customers' tax refunds) they have obtained for the preparation of federal tax returns that make grossly incompetent, negligent, reckless, and/or fraudulent claims.

RELIEF REQUESTED

Plaintiff, the United States of America, respectfully prays for the following:

A. That the Court find that Guary Louima, Guy Telfort, and Tax Houses and Accounting Services, Inc. have repeatedly and continually engaged in conduct subject to penalty under 26 U.S.C. §§ 6694 and 6695 and that injunctive relief is appropriate under 26 U.S.C. § 7407 to prevent recurrence of that conduct;

B. That the Court find that Guary Louima, Guy Telfort, and Tax Houses and Accounting Services, Inc. have repeatedly and continually engaged in conduct subject to penalty under 26 U.S.C. § 6701 and that injunctive relief is appropriate under 26 U.S.C. § 7408 to prevent recurrence of that conduct;

C. That the Court find that Guary Louima, Guy Telfort, and Tax Houses and Accounting Services, Inc. have repeatedly and continually engaged in conduct that substantially interferes with the proper enforcement and administration of the internal

revenue laws and that injunctive relief is appropriate under 26 U.S.C. § 7402(a) to prevent recurrence of that conduct;

D. That the Court enter a permanent injunction prohibiting Guary Louima, Guy Telfort, and Tax Houses and Accounting Services, Inc. and any other persons working in concert or participation with them from directly or indirectly:

(1) Preparing, assisting in the preparation of, or directing the preparation of federal tax returns, amended returns, or other tax-related documents or forms, including any electronically submitted tax returns or tax-related documents, for any entity or person other than themselves;

(2) Transferring, selling, or assigning their customer lists and/or other customer information;

(3) Engaging in activity subject to penalty under 26 U.S.C. §§ 6694, 6695, and/or 6701;

(4) Engaging in conduct that substantially interferes with the proper administration and enforcement of the tax laws.

E. That the Court enter an injunction requiring Guary Louima, Guy Telfort, and Tax Houses and Accounting Services, Inc. at their own expense:

(1) To send by email or certified mail, return receipt requested, a copy of the final injunction entered against them in this action, as well as a copy of the Complaint setting forth the allegations as to how Guary Louima, Guy Telfort, and Tax Houses and Accounting Services, Inc. negligently, recklessly, or fraudulently prepared federal income tax returns, to each person for whom they prepared federal income tax returns or any other federal tax forms after January 1, 2018;

(2) To turn over to the United States copies of all returns and claims for refund that Guary Louima, Guy Telfort, and Tax Houses and Accounting Services, Inc. or their employees prepared after January 1, 2018;

(3) To surrender to the Secretary of the Treasury or his delegate any and all PTINs held by, assigned to, or used by Guary Louima, Guy Telfort, and Tax Houses and Accounting Services, Inc. have pursuant to 26 U.S.C. § 6109, as well as any EFINs held by, assigned to, or used by them;

(4) To prominently post a copy of the injunction in Guary Louima, Guy Telfort, and Tax Houses and Accounting Services, Inc.'s place of business where tax returns were prepared by them or their employees;

(5) To post, on all social media accounts and websites used to advertise their tax preparation services, a statement that they have been enjoined from the preparation of tax returns and a hyperlink to any press release regarding the injunction that the Department of Justice may issue;

(6) To deliver a copy of the injunction to Guary Louima, Guy Telfort, and Tax Houses and Accounting Services, Inc.'s employees, contractors, and vendors;

(7) To file a sworn statement with the Court evidencing Guary Louima, Guy Telfort, and Tax Houses and Accounting Services, Inc.'s compliance with the foregoing directives within forty-five (45) days of entry of the final injunction in this action; and

(8) To keep records of Guary Louima, Guy Telfort, and Tax Houses and Accounting Services, Inc.'s compliance with the foregoing directives, which may be

produced to the Court, if requested, or the United States pursuant to paragraph G, infra;

F. That the Court ender an order, pursuant to 26 U.S.C. § 7402(a), requiring Guary Louima, Guy Telfort, and Tax Houses and Accounting Services, Inc. to disgorge to the United States the gross receipts (the amount of which is to be determined by the Court) that Guary Louima, Guy Telfort, and Tax Houses and Accounting Services, Inc. have obtained (in the form of fees subtracted from customers' tax refunds) for the preparation of federal tax returns that make grossly incompetent, negligent, reckless, and/or fraudulent claims.

G. That the Court enter an order allowing the United States to monitor Guary Louima, Guy Telfort, and Tax Houses and Accounting Services, Inc.'s compliance with the injunction and to engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure; and

H. That the Court grant the United States such other and further relief as the Court deems appropriate.

Dated: December 27, 2018

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