

7861.0270 BINGO.

Subpart 1. **Restrictions and definitions.** In addition to the restrictions and requirements in part 7861.0260, the following restrictions and definitions apply to the conduct of bingo.

A. The term "bingo paper" means bingo paper sheets, linked bingo paper sheets, bingo paper sheet packets, bingo paper sheet packages, or facsimile of a bingo paper sheet.

B. The term "packet" means bingo paper sheet packets.

C. The term "package" means bingo paper sheet packages.

D. The term "sealed paper" means a sealed bingo paper sheet.

Subp. 2. **Posting of bingo information and house rules.** In addition to the information required by part 7861.0260, subpart 2, an organization must prominently post at the point of sale, display on all active electronic linked bingo devices, or state in its bingo program the following information:

A. house rules which include, at a minimum:

(1) policy on declaring bingo and last bingo number called; and

(2) reasons for potentially canceling bingo occasions; and

B. a notice that includes:

(1) the price for each bingo hard card, bingo paper, and electronic bingo device;

(2) a statement that only cash sales are permitted;

(3) if duplicate bingo hard cards are in play, unless the organization has otherwise notified all players before purchase of bingo hard cards for a game or number of games; and

(4) if breakopen bingo games are conducted, that identical sealed bingo paper sheet faces may occur during the game, the color of all original sealed paper, and the price at which the original and trade-in, if any, sealed paper must be sold.

Subp. 3. **Bingo equipment to be used.** An organization must comply with the following for the conduct of bingo.

A. If bingo balls are used, the 75 bingo balls must be available for inspection and inspected by at least one player before a bingo occasion begins to determine that all are present and in operating condition. Each bingo ball may bear no more than one letter and one number. Each bingo ball in the set must be equal in size, weight, shape, balance, and all other characteristics that control their selection, and must be free from any defects. Except for continuation bingo games, each bingo ball must be present in the bingo ball selection device before each bingo game begins.

B. If a bingo board is used, the bingo board must be available for inspection and be inspected by at least one player before a bingo occasion begins to determine that the placard seals have not been altered or tampered with, and are free from defects.

C. Video cameras and monitors may be used.

D. An organization must maintain in sound working condition all equipment used in the conduct of a bingo game.

E. Linked bingo paper sheets or facsimiles of linked bingo paper sheets must not be included as part of a packet or package. All linked bingo paper sheets or facsimiles of linked bingo paper sheets must be sold as a separate item.

F. An organization must not reserve bingo cards, bingo paper, or an electronic bingo device for any person.

G. An organization must not use sets of bingo paper sheets or packets containing identical faces during a single bingo game, except that identical faces may occur on sealed bingo paper sheet faces during a breakopen bingo game. Identical faces may not occur on facsimiles of sealed bingo paper sheet faces used with an electronic bingo device during a breakopen bingo game.

H. Sealed paper sheets or facsimiles of sealed paper sheets must be used for any bingo game for which, prior to the selection of the first bingo number, a person could determine whether a particular bingo face is more likely to win the game than another bingo face or more likely to win a higher alternative prize.

I. An organization or its employees or agents must not:

- (1) duplicate or make copies of bingo hard cards or bingo paper;
- (2) cut bingo paper sheets (case paper);
- (3) separate or cut packets (collated paper); or
- (4) break open any part of a bingo board, including seals, or otherwise alter or tamper with a bingo board prior to the start of a game.

J. An organization with gross bingo receipts exceeding \$150,000 in its last fiscal year, after any coupon discounts have been applied by the organization, may not use bingo hard cards. This restriction does not apply to the use of Braille bingo hard cards.

K. An organization may permit a player who is legally blind to bring and use a Braille or large print hard card. A Braille hard card must contain the letters and numbers required by part 7861.0210, subpart 3, in a format that can be verified by sight by a person who is not able to read Braille. An organization may disallow the use of a Braille or large print hard card that does not comply with requirements for bingo hard cards or linked bingo paper. For the use of a personal Braille or large print hard card, an organization must charge a person who is visually impaired the same price charged for a bingo hard card or bingo paper sheet face. Large print hard cards may not be used to participate in electronic linked bingo games.

Subp. 3a. **Use of electronic bingo devices.** An organization may offer electronic bingo devices, as defined by part 7861.0210, subpart 15c, and Minnesota Statutes, section 349.12, subdivision 12a, to be used by players if the following requirements are met.

A. The number of bingo faces that may be played per game must be limited to 36 for each device.

B. A player is limited to the use of not more than two electronic bingo devices so long as one is used exclusively for the play of electronic linked bingo.

C. The device may be used with a facsimile of a bingo paper sheet. If a facsimile is used, the organization must provide the player with a sales receipt at the point of sale. This item does not apply to electronic bingo devices used to conduct electronic linked bingo.

D. Once a bingo game has begun, no additional bingo faces may be sold for that game.

E. The device must be used as part of a bingo occasion and must not have any other games or interactive entertainment programs stored in or on the device according to part 7864.0230, subpart 6, except that an electronic bingo device that is used for electronic linked bingo games may be used as an electronic pull-tab device.

F. The organization must offer the use of an electronic bingo device for the same price options to all players.

G. The organization must record all voids before the start of the second bingo game in a bingo occasion. For a malfunction that occurs after the start of the second bingo game, the organization must record and document the reason for the void and report the voids to the board within three business days.

H. Only licensed manufacturers, linked bingo game providers, distributors, or authorized organization employees may perform service or maintenance on an electronic bingo device.

I. An organization must not modify the assembly or operational functions of an electronic bingo device or any of its components. If the electronic bingo device has an audio function, the organization may activate the audio function for all players or may limit the use of the audio function to players who are visually impaired.

J. If a player has the option of using credits on a device that may be used for both electronic linked bingo and electronic pull-tabs, the device counts as both an electronic pull-tab device and an electronic linked bingo device for the purposes of device count under Minnesota Statutes, sections 349.17, subdivision 9, paragraph (b), and 349.1721, subdivision 4, paragraph (b).

Subp. 4. **Hard card and paper bingo programs made available.** Hard card and paper bingo programs must be made available to all players before the start of each bingo occasion and must include at a minimum the following information:

A. organization's name, name of the permitted premises, and license number;

B. for each game, a written description and illustration of the winning bingo pattern or bingo game requirement;

C. for bingo games played on bingo paper sheets, a description of the bingo paper to be used, including:

- (1) color of the paper, and a description of the border, if any;
- (2) number of bingo faces on each sheet;
- (3) for packets, the number of sheets in each packet; and
- (4) for packages, the number and type of bingo paper sheets added by the organization to the packets;

D. prizes to be offered by the organization and any factors used to determine the prize payout structure for each game;

E. date the program is implemented;

F. days and times the program will be used; and

G. explanation of limiting bingo number counts, if used.

The organization must maintain a copy of the hard card or paper bingo program in use for each bingo occasion conducted and must make the program available to the board upon request.

Subp. 4a. **Electronic linked bingo program information.** Electronic linked bingo program information must be made available to all players on each electronic device and must include at a minimum the following:

A. the name and license number of the linked bingo game provider;

B. for each game, a written description and an illustration of the winning bingo pattern or bingo game requirements;

C. prizes to be offered and any factors used to determine the prize payout structure for each game;

D. an explanation of winning bingo number counts, if used; and

E. player eligibility verification stating:

(1) that the player is age 18 or older;

(2) that the player is eligible to participate in the conduct of lawful gambling pursuant to part 7861.0260, subpart 1, item C, and Minnesota Statutes, section 349.181, subdivisions 3 to 5;

(3) that the player will not claim a prize on behalf of another person, or by means of fraud, deceit, or misrepresentation; and

(4) that the player will report the winnings to the Internal Revenue Service, if required.

Subp. 5. **Sales to bingo players; use of coupons.** An organization must comply with the following for sales made to bingo players.

A. Coupons may be used to reduce the selling price of bingo paper to the players from the price stated on the distributor invoice or to reduce the selling price of hard cards to the players if the following information is maintained for each redeemed coupon:

- (1) the person's name and address;
- (2) the monetary difference between the price of the bingo paper as listed on the distributor's invoice and the price paid by the person redeeming the coupon; and
- (3) the printed name and signature, in ink, of the person redeeming the coupon.

B. The sale of bingo hard cards or bingo paper and the rental of electronic bingo devices must comply with the following.

(1) The sales must be on a cash basis and take place at the permitted premises during or immediately preceding the bingo occasion for which they are sold. Sales of gift certificates for bingo hard cards, bingo paper, or for the use of an electronic bingo device may be conducted at any time at the permitted premises.

(2) All linked bingo paper sheets must be sold for the same price to all players.

(3) Before the start of a specific bingo game, players must pay for bingo hard cards and bingo paper. This restriction does not pertain to the sale of sealed paper used in a breakopen bingo game.

(4) Before selling packets or packages after the first game in a bingo occasion has started, an organization must deface the bingo paper for games already played or in play.

(5) Bingo paper is valid only for the bingo occasion for which it was purchased by a player.

(6) The price of a bingo face played on a device may not be less than the price of a face on a bingo paper sheet sold for the same game at the same occasion.

(7) An organization must not offer free or discounted bingo hard cards or bingo paper, unless the price is reduced with a coupon.

Subp. 6. **Beginning a bingo game.** A bingo game begins with the first letter and number called.

A. Before the start of a bingo game, the bingo pattern or bingo game requirement must be described and verbally announced to the players. In games where players fill in the numbers on bingo paper sheet faces or facsimiles used with an electronic bingo device, the numbers must correspond to the appropriate columns on a bingo paper sheet face and the required pattern. Only the numbers 1 to 15 may be placed in the "B" column, 16 to 30 in the "I" column, 31 to 45 in the "N" column, 46 to 60 in the "G" column, and 61 to 75 in the "O" column. A bingo pattern or bingo game requirement may not be completed with fewer than three bingo numbers having been drawn.

B. Before the start of a bingo game, the prize amount must be verbally announced to players. For games with alternative prize levels, the factors determining the prize amount must be verbally announced to players before the start of the game.

C. All numbers and letters announced must be clearly and audibly called.

D. Immediately following the selection of each bingo number:

(1) if a bingo ball selection device is used, the caller must display that portion of the bingo ball that shows the letter and the number to the players. After a bingo ball has been drawn, it must not be returned to the receptacle until the game is completed;

(2) except for bar bingo, the caller must make sure that the majority of players are able to see the selected letter and number during the game; and

(3) the corresponding letter and number on the flashboard, if used, must be lit.

E. If a bingo board is used, the caller must do the following:

(1) sequentially open one seal on the bingo board, starting with the number 1; and

(2) immediately announce the letter and number revealed.

No additional windows may be opened after a winning bingo has been called and verified, unless the game is a continuation game.

F. For bingo conducted with a bingo board, the caller must make sure that at least two players are able to see the selected letter and number during the game.

G. If the bingo caller discovers a wrong number has been called, the caller must:

(1) announce that a wrong number has been called;

(2) call the correct number; and

(3) correct the flashboard, if used, and continue the game.

H. The letter and number selected must be called before the next bingo number is selected, except when conducting a bingo game where the selected letter and number do not pertain to the pattern being played.

I. In a bingo game with a pattern that does not require all available bingo numbers, the caller must verbally state before the game begins that selected bingo numbers not pertaining to the pattern will not be called.

Subp. 7. Closing a bingo game. Except for linked bingo games, an organization must close each bingo game with the following procedure.

A. The game must be stopped after a player has declared a valid bingo.

B. The next bingo ball out of the device for selecting bingo numbers must be removed from the device before shutting the device off, and must be the next bingo ball called if the bingo is not valid.

(1) In a continuation bingo game, the next bingo ball out of the device must be held and used as the first bingo ball called for the next game.

(2) In a bingo game where a drawn ball does not pertain to the pattern being played, the bingo ball must be removed from the device before shutting the machine off. If the drawn ball pertains to the pattern being played, the bingo ball must be the next bingo ball called if the bingo is not valid.

C. Every winning bingo face must be verified by at least one neutral player who is not an immediate family member of the player declaring bingo plus an organization employee must read aloud the numbers in the winning bingo if an electronic verification device is not used.

D. After a bingo winner has been determined and verified, the bingo caller must ask the players at least twice if there are any other bingos. If no one answers, the caller must announce that the game is completed.

Subp. 8. **Awarding bingo prizes.** When awarding bingo prizes, an organization must comply with the following.

A. An organization must award a prize if:

(1) the serial number and face number of the winning bingo paper or the face number on the winning bingo hard card was sold at that occasion;

(2) the player completed a predetermined bingo pattern or bingo game requirement with the letters and numbers called; and

(3) the bingo is verified by the organization.

An organization may not award a prize or consolation prize based upon any other method, including any element of chance.

B. If there are multiple winners for a cash prize, the organization must divide the cash amount into equal amounts and award the divided amount for each verified winning bingo face. The organization may round fractional dollars to the nearest higher dollar.

C. If there are multiple winners for a merchandise prize that cannot be divided, the organization must award substitute prizes of equal value for each verified winning bingo. Cash may be awarded as a substitute prize.

Subp. 9. **Breakopen bingo game.** In addition to other requirements contained in this part, a breakopen bingo game must also comply with the following.

A. At the start of the breakopen bingo game an organization must announce:

(1) the color of all original sealed paper; and

(2) the price of original sealed paper, and the price of trade-in sealed paper, if used.

B. A breakopen bingo game begins when, in the presence of players, the organization calls and posts, either manually or by use of a flashboard, a predetermined quantity of bingo numbers.

C. For each breakopen game held during a bingo occasion, the organization must use a separate set of bingo balls and one of the following:

- (1) a separate bingo ball selection device;
- (2) a separate tray within a bingo ball selection device; or
- (3) a separate bingo ball container.

If an organization uses a separate tray or bingo ball container, the bingo balls must be in view of the players at all times during the game.

D. If using a bingo board, the board or placard must be in view of players and seals must be opened in numerical order or as indicated on the board or placard.

E. Sealed paper or facsimiles of sealed paper may be sold throughout the bingo occasion. However, no sealed paper or facsimiles of sealed paper for the game may be sold after the organization has resumed calling bingo numbers for the breakopen game.

F. After the predetermined quantity of bingo numbers has been called and posted and immediately before the selection of the next bingo number, the caller must ask if any player has completed the designated pattern or bingo game requirement.

(1) All players who complete the pattern or bingo game requirement within the predetermined quantity of bingo numbers called are considered winners, regardless of the last number called.

(2) If a player or players declare bingo based on the predetermined quantity of numbers selected and the bingo is verified, the player or players must be awarded the designated prize and the game ends.

(3) If no bingo is declared and verified, the organization must resume calling bingo numbers until one or more players declare bingo, the bingo is verified, and the designated prize or consolation prize is awarded.

G. Except for progressive breakopen bingo games, a breakopen bingo game must be played at a bingo occasion until the game is completed.

H. An organization may allow players to trade in sealed paper. The organization must account for the trade-in of sealed paper in the following manner.

(1) If a trade-in sealed paper is used, the organization must use two sets of sealed paper for each game. One set, known as the "original set," must be a different color than the second set, known as the "trade-in set."

(2) All sealed paper in the original set must be sold for the same price. All sealed paper in the trade-in set must be sold for the same price as other sealed paper in the trade-in set.

(3) After purchasing sealed paper from the original set, players may continue to purchase sealed paper from the original set. Players may trade in sealed paper from the original set for sealed paper from the trade-in set.

I. An electronic bingo device as defined in part 7861.0210, subpart 15c, item A, may be used with facsimiles of sealed bingo paper for a breakopen bingo game. The organization may not allow trade-ins of facsimiles of sealed bingo paper for use with electronic bingo devices.

Subp. 10. **Linked bingo game.** In addition to other requirements in this part and in conjunction with a licensed linked bingo game provider under parts 7863.0250 and 7863.0260, an organization must also comply with the following for the conduct of a linked bingo game.

A. An organization must only sell approved linked bingo paper sheets or facsimiles of linked bingo paper sheets for a linked bingo game. Duplicate linked bingo paper sheet faces or duplicate facsimiles of linked bingo paper sheet faces are not allowed in the same linked bingo game.

B. All bingo numbers must be selected at a location approved by the board.

C. The bingo numbers must be recorded in the order in which they were selected.

D. An organization must be registered and approved by the linked bingo game provider before participating in any linked bingo game.

E. The organization must report the sales to the linked bingo game provider before the first bingo number is selected.

F. A linked bingo game may be stopped once a winning bingo pattern has been completed.

G. A winning pattern or bingo game requirement must be verified in the following manner:

(1) after a winning pattern or bingo game requirement has been declared by a player for a linked bingo game conducted with paper bingo sheets, the winning linked bingo paper face or facsimile of the winning linked bingo paper face must be verified by the participating organization and confirmed by the linked bingo game provider; or

(2) after a winning pattern or bingo game requirement has been achieved by a player for an electronic linked bingo game, the winning linked bingo face must be electronically verified by the linked bingo game provider.

H. After a winner has been declared and verified for a linked bingo game conducted with paper bingo sheets, the participating organization at the permitted premises where the win occurred must notify the linked bingo game provider of the winner's name, address, and all information required for federal and Minnesota tax requirements before any payment is issued. If applicable, any participating organization other than the organization at the winning location may continue play of the game at the permitted premises and award a consolation prize.

I. After a winner has been declared and verified for a linked bingo game conducted on an electronic bingo device, the participating organization at the permitted premises where the win occurred must notify the linked bingo game provider of the winner's name, address, and all information required for federal and Minnesota tax requirements before any payment is issued to a winner of a prize of \$600 or greater. For any prize won of less than \$600, the prize amount must be credited to the player's account on the electronic device.

Subp. 11. **Bingo records and reports.** Bingo records and reports must be completed in ink by the organization, and kept for 3-1/2 years following the end of the month in which the occasion was conducted and reported on the tax return. Each organization using bingo paper must maintain inventory records in a format prescribed by the board. Any changes or amendments made to bingo records and reports must contain the initials, in ink, of the person making the changes or amendments. With the exception of completed prize receipt forms, coupons, and unplayed bingo boards, records and reports may be maintained or converted and stored in an electronic format. Upon request, records and reports must be made available in paper format to the board, the commissioner of revenue, the commissioner of public safety, or their agents.

Subp. 12. **Perpetual inventory records required for case paper.** For each case of bingo paper sheets, the organization must include in its inventory records, at a minimum, the following information:

- A. organization name and premises permit number;
- B. serial number;
- C. control number assigned by the organization;
- D. color;
- E. series;
- F. number of faces per sheet (ON's);
- G. description of face patterns, if any;
- H. distributor name, invoice number, and date of invoice;
- I. distributor's invoiced bingo paper price, and number of bingo paper sheets being invoiced;
- J. retail selling price for each bingo paper sheet; and
- K. perpetual inventory information for each case of bingo paper sheets (case paper).

Subp. 13. **Perpetual inventory records required for linked bingo paper.** For linked bingo paper sheets, the organization must include in its inventory records, at a minimum, the following information:

- A. organization name and premises permit number;
- B. serial number;

- C. control number assigned by the organization;
- D. color;
- E. linked bingo game provider name, invoice number, and date of invoice;
- F. linked bingo game provider's invoiced bingo price and number of bingo paper sheets being invoiced;
- G. retail selling price for each linked bingo paper sheet; and
- H. perpetual inventory information for linked bingo paper sheets.

Subp. 14. **Perpetual inventory records required for packets.** For each set of packets, the organization must include in its inventory records, at a minimum, the following information:

- A. organization name and premises permit number;
- B. serial number;
- C. control number assigned by the organization to the packet. The control number may be the serial number of each bingo sheet in the packet, or the serial number from the top sheet in each packet if the invoice shows that only the serial number from the top sheet is provided;
- D. distributor name, invoice number, and date of invoice;
- E. distributor's invoiced bingo paper price, and number of packets being invoiced;
- F. number of sheets per packet (UP's);
- G. number of faces per sheet (ON's);
- H. description of face patterns, if any;
- I. color of each sheet in the packet, in the order of collation;
- J. retail selling price for each packet; and
- K. perpetual inventory information for each set of packets.

Subp. 15. **Perpetual inventory records required for packages.** For each package, the organization must assign a control number and account for all components of the package. The organization must include in its inventory records, at a minimum, the following information:

- A. organization name and premises permit number;
- B. serial number;
- C. control numbers of the paper used to build the package;
- D. for each component of the package, the color, series number, number of faces per sheet (ON's), number of sheets per packet (UP's), and distributor invoiced cost;
- E. retail selling price for the package;

- F. control number assigned to the package; and
- G. perpetual inventory information for each type of package.

Subp. 16. **Physical inventory records and discrepancy report required for all bingo paper.** For bingo paper, the organization must include in its monthly physical inventory summary, at a minimum, the following information:

- A. organization name and premises permit number;
- B. by type, the quantity of bingo paper sheets, packets, and packages;
- C. control numbers;
- D. distributor's invoiced cost for bingo paper sheets and packets; and
- E. date and signature, in ink, of the person completing the form.

The organization must reconcile the monthly physical inventory to the perpetual inventory. Any discrepancies of more than \$50 in the selling price of inventory must be reported to the board, in a format prescribed by the board, by the 20th of the month following the completion of month-end physical inventory records.

Subp. 17. **Bingo occasion records required for hard cards.** For bingo hard cards, the organization must maintain the following information for each bingo occasion:

- A. copy of the caller verification form prescribed by the board;
- B. total number of bingo hard cards sold for each game and the selling price of each card;
- C. total amount of cash collected for all sales of bingo hard cards, and the total dollar amount of all redeemed coupons and all gift certificates sold and redeemed;
- D. dollar amount of the cash prize, or the actual cost of the merchandise prize awarded for each bingo game and the face number of each winning card;
- E. cash on hand at the beginning and end of the occasion;
- F. completed prize receipts, redeemed coupons, and redeemed gift certificates;
- G. copy of the checker's record that includes the number of cards played in each game, the face number of each winning card, and prize awarded to the winning card, with the date and signature, in ink, of the checker; and
- H. name of each volunteer or employee working at the occasion.

Subp. 18. **Bingo occasion records required for all bingo paper and facsimiles of bingo paper sheets.** For bingo paper, including facsimiles of bingo paper sheets, the organization must maintain the following information for each bingo occasion and include:

A. the total amount by control number of packages, packets, or sheets available for sale at the occasion and returned to inventory at the end of the occasion. Each seller working at the bingo occasion must complete a separate form;

B. a summary of total admission sales, including total cash on hand at the beginning of the occasion, total cash receipts from admission sales, quantity by dollar value of all coupons redeemed and gift certificates sold and redeemed, and net admission sales;

C. for each bingo game conducted, the number of bingo paper sheets and selling price of each bingo paper sheet sold by each floor seller;

D. a summary of income from the rental of electronic bingo devices, including quantity rented and amount charged per unit;

E. the total value of prizes awarded for each game and the serial number and face number of each winning bingo paper sheet face, and for linked bingo games the amount contributed to the jackpot prize;

F. a copy of the caller verification form prescribed by the board;

G. a bingo occasion summary, including total gross and net sales and any cash discrepancies;
and

H. completed prize receipts, redeemed coupons, and redeemed gift certificates.

Subp. 19. Gross receipt and discrepancy report required for bingo hard cards and bingo paper. An organization must prepare a gross receipt and discrepancy report for each bingo occasion in a format prescribed by the board.

A. For bingo hard cards, an organization employee must compare the gross receipts to the checker's records. The gambling manager must verify the records. If a discrepancy of more than \$50 is found, the organization must submit a discrepancy report to the board within five days of the bingo occasion.

B. For bingo paper, an organization employee must reconcile the gross receipts of each bingo occasion to the occasion records. The gambling manager must verify the records. If a discrepancy of more than \$50 is found, the organization must submit a discrepancy report to the board within five days of the bingo occasion.

Subp. 20. Records required for electronic bingo devices. For electronic bingo devices, the following information, at a minimum, must be maintained:

A. the quantity of devices in inventory;

B. the quantity of devices rented for each occasion, amount charged for each device, number of voids, and total amount collected which must be reported as prescribed by the commissioner of revenue; and

C. the distributor or linked bingo game provider name, invoice date, and invoice number for the lease of electronic bingo devices.

Subp. 21. **Disposal of bingo records.** The following items apply to the disposal and destruction of records.

A. An organization is required to keep records for 3-1/2 years following the end of the month in which the occasion was conducted and reported on the tax return.

B. The organization may destroy bingo records after the retention period in item A expires, except as required in item C.

C. An organization must keep the records after the retention period in item A expires if they are notified by the board, commissioner of revenue, commissioner of public safety, or their agents that an audit, compliance review, or investigation is being conducted.

Statutory Authority: *MS s 14.055; 349.12; 349.151; 349.154; 349.155; 349.16; 349.162; 349.163; 349.1635; 349.165; 349.166; 349.167; 349.169; 349.17; 349.1711; 349.1721; 349.173; 349.19; 349.191; 349.211*

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