IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re:	)	Chapter 11
	)	
ARTRA GROUP, INCORPORATED,	)	Case No. 02 B 21522
	)	
Debtor.	)	Honorable Pamela S. Hollis

NOTICE OF FILING

PLEASE TAKE NOTICE that on April 30, 2013, the ARTRA 524(g) Asbestos Trust filed the **ARTRA 524(g) Asbestos Trust Special-Purpose Financial Statements and Report of Independent Auditors for Years Ended December 31, 2012 and 2011 and Related Information** with the United States Bankruptcy Court for the Northern District of Illinois, Eastern Division.

Dated: April 30, 2013

ARTRA 524(g) ASBESTOS TRUST

By: /s/ *Frances Gecker*
One of its attorneys

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ARTRA 524(g) ASBESTOS TRUST

Special-Purpose Financial Statements
and
Report of Independent Auditors

Years Ended December 31, 2012 and 2011

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ARTRA 524(g) ASBESTOS TRUST

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REPORT OF INDEPENDENT AUDITORS

To the Trustee of
ARTRA 524(G) Asbestos Trust

We have audited the accompanying special-purpose financial statements of the ARTRA 524(G) Asbestos Trust (the Trust), which comprise the special-purpose statement of net claimants' equity as of December 31, 2012, and the related special-purpose statement of changes in net claimants' equity and cash flows for the year then ended, and the related notes to the special-purpose financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the special-purpose basis of accounting methods adopted by the Trust and the Trustee, as described in Note 2. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the special-purpose financial statements referred to above present fairly, in all material respects, the net claimants' equity of the Trust as of December 31, 2012, and the changes in net claimants' equity and cash flows for the year then ended in conformity with the special-purpose basis of accounting.

Other Matter

The special-purpose financial statements of the Trust as of December 31, 2011, were audited by other auditors whose report dated April 17, 2012, expressed an unmodified opinion on those statements.

Basis of Accounting

We draw attention to Note 2 of the special-purpose financial statements, which describes the basis of accounting. These financial statements are prepared on a special-purpose basis of accounting and are not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America. The special-purpose basis of accounting has been used in order to present the amount of equity presently available to current and future claimants and the changes in equity during the period.

Restriction on Use

This report is intended solely for the information and use of the management of the Trust, the Trustee, the beneficiaries of the Trust, and the United States Bankruptcy Court for the Northern District of Illinois, and should not be used for any other purpose.

BKM Sowan Horan, LLP

Certified Public Accountants
Addison, Texas
April 18, 2013

ARTRA 524(g) ASBESTOS TRUST

Special-Purpose Statements of Net Claimants' Equity

	December 31,	
	2012	2011
ASSETS		
Cash and cash equivalents	$ **2,263,899**	$ 3,076,621
Investments, at fair market value	**23,300,216**	23,497,837
Investment income receivable	**213,569**	211,520
Prepaid expenses	**27,422**	31,817
Total assets	**25,805,106**	26,817,795
LIABILITIES AND NET CLAIMANTS' EQUITY		
Accounts payable and accrued expenses	**46,621**	58,984
Settled claims payable	**1,828,034**	346,824
Total liabilities	**1,874,655**	405,808
Net claimants' equity	$ **23,930,451**	$ 26,411,987

See accompanying notes to special-purpose financial statements

ARTRA 524(g) ASBESTOS TRUST

Special-Purpose Statements of Changes in Net Claimants' Equity

	Years Ended December 31,	
	2012	2011
ADDITIONS		
Insurance settlements	$ **2,500,000**	$ -
Contributions from Entrade, Inc.	**-**	500,000
Adjustment to claims settled payable	**-**	26,161,153
Investment income, net:		
Interest and dividends	**740,286**	1,084,941
Investment advisory fees	**(43,917)**	(43,055)
Realized gain on investments, net	**46,564**	247,678
Unrealized loss on investments, net	**(109,720)**	(622,417)
Total additions	**3,133,213**	27,328,300
DEDUCTIONS		
Claims settled	**4,658,552**	12,864,434
Claim processing fees and consulting	**187,389**	885,850
Operating expenses	**768,808**	3,214,207
Total deductions	**5,614,749**	16,964,491
Net (decrease) increase in net claimants' equity	**(2,481,536)**	10,363,809
Net claimants' equity:		
Beginning of year	**26,411,987**	16,048,178
End of year	$ **23,930,451**	$ 26,411,987

See accompanying notes to special-purpose financial statements

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Special-Purpose Statements of Cash Flows

	Years Ended December 31,	
	2012	2011
Cash flows from operating activities		
Net (decrease) increase in net claimants' equity	$ **(2,481,536)**	$ 10,363,809
Adjustments to reconcile net (decrease) increase to net cash provided by (used in) operating activities:		
Net unrealized loss on investments	**109,720**	622,417
Net realized gains on investments	**(46,564)**	(247,678)
Allowance for Entrade, Inc. note receivable	**-**	2,500,000
Changes in assets and liabilities:		
Comforce receivable	**-**	3,455,269
Prepaid assets	**4,395**	(22,563)
Investment income receivable	**(2,049)**	23,610
Settled claims payable	**1,481,210**	(26,161,153)
Accounts payable and accrued expenses	**(12,363)**	31,059
Net cash used in operating activities	**(947,187)**	(9,435,230)
Cash flows from investing activities		
Increase in note receivable - Entrade, Inc.	**-**	(500,000)
Proceeds from sale of investments	**15,732,415**	21,406,218
Purchase of investments	**(15,597,950)**	(16,247,053)
Net cash provided by investing activities	**134,465**	4,659,165
Net decrease in cash and cash equivalents	**(812,722)**	(4,776,065)
Cash and cash equivalents, beginning of year	**3,076,621**	7,852,686
Cash and cash equivalents, end of year	$ **2,263,899**	$ 3,076,621

See accompanying notes to special-purpose financial statements

Note 1 – Description of the Trust

General

The ARTRA 524(g) Asbestos Trust (the Trust) was established on April 2, 2007 and is a "qualified settlement fund" pursuant to Section 1.468B-1 et seq. of the Treasury Regulations promulgated under section 468B of the Internal Revenue Code. The Trust assumed all Asbestos Personal Injury Claims (as defined in the Amended Joint Reorganization Plan of ARTRA Group, Incorporated) whether now existing or arising at any time hereafter, and uses the Trust assets to pay holders of such Asbestos Personal Injury Claims in accordance with the Asbestos Trust Agreement and the Asbestos Trust Distribution Procedures (TDP).

The TDP established the framework and criteria for allowance and payment of asbestos-related claims by the Trust. There are six disease levels specified in the TDP. Each claimant who meets the medical and exposure requirements of the TDP for a particular disease level may apply for expedited review and a specified payment amount. Claimants also have an alternative, under the TDP, to submit additional documentation and request a more expansive review of their claim (TDP – 5.2b Individual Review Process) in which case claims may be paid within a range of amounts.

The Trust's assets consist primarily of cash and cash equivalents and investments, which, with the earnings (or losses) on such investments, are intended to be totally consumed by the allowance and payment of claims and operation of the Trust. The percentage of the amount of each allowed claim that will actually be paid will be determined by projections of total allowed Asbestos Claims and operational expenses of the Trust, on the one hand, and total assets and net earnings (or losses), on the other. Pursuant to the TDP, the initial payment percentage was established at 7.5% percent. Effective September 13, 2011, pursuant to the Amended and Restated Asbestos Trust Distribution Procedures, the Trustee adjusted the payment percentage from 7.5% to 0.5%. Unpaid settled claims will receive payment on the gross liquidated value of their claims at the percentage in effect at the time of payment.

Termination

Section 8.2 of the Trust Agreement provides that the Trust shall automatically terminate on the date (the Dissolution Date) ninety (90) days after the first to occur of the following events:

- The Trustee decides to dissolve the Trust because (A) the Trustee deems it unlikely that any new Asbestos Claims will be filed against the Trust, (B) all Asbestos PI Claims filed with the Trust have been liquidated and, to the extent possible based upon the funds available to the Trust through the Plan, paid to the extent provided in the Trust

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Note 1 – Description of the Trust

Termination - continued

Agreement and the Asbestos PI Trust Distribution Procedures or disallowed by a final, non-appealable order, and (C) twelve (12) consecutive months have elapsed during which no new Asbestos PI Claim has been filed with the Trust; or

- If the Trustee has procured and has in place irrevocable insurance policies and has established claims handling agreements and other necessary arrangements with suitable third parties adequate to discharge all expecting remaining obligations and expenses of the Trust in a manner consistent with the Trust Agreement and the Asbestos PI Trust Distribution Procedures, the date on which the Bankruptcy Court enters an order approving such insurance and other arrangements and such order becomes a final order; or

- To the extent that any rule against perpetuities shall be deemed applicable to the Trust, that date which is twenty-one (21) years less ninety-one (91) days after the death of the last survivor of all of the descendants of the late Joseph P. Kennedy, Sr., father of the late President John F. Kennedy, living on the date hereof.

On the dissolution date or as soon as reasonably practicable, after the wind-up of the Trust's affairs by the Trustee and payment of all the Trusts liabilities, any remaining assets of the Trust shall be applied to such charitable purposes as the Trustee in their reasonable discretion shall determine, which charitable purposes, if practicable shall be related to the treatment of, research on or the relief of suffering of individuals suffering from asbestos-related lung diseases or disorders.

Note 2 - Summary of Significant Accounting Policies

Basis of accounting

The Trust's financial statements are prepared using special-purpose accounting methods adopted by the Trustee which differ from accounting principles generally accepted in the United States of America (GAAP). The special-purpose accounting methods were adopted in order to communicate to the beneficiaries of the Trust the net assets available for the payment of claims and related operating expenses of the Trust. Since the accompanying financial statements and transactions are not based upon GAAP, accounting treatment by other parties for these same

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Note 2 - Summary of Significant Accounting Policies - (Continued)

Basis of accounting - continued

transactions may differ as to timing and amount. These special-purpose accounting methods and the differences from GAAP are summarized as follows:

- Net claimants' equity represents funds available to pay asbestos and bankruptcy related claims that have been submitted but not processed or not yet submitted. Trusts expenses are also paid from net claimants' equity. Under GAAP, net claimants' equity would be reduced for estimates of amounts to be paid for claims that have been submitted, but not processed, or not yet submitted.

- Claims are expenses in the period in which the confirmed claims are approved. Under GAAP, a liability would be recorded for an estimate of the amount to be paid for the claims that have been incurred but not yet reported, and for those claims that have been submitted but not yet approved for payment by the Trust.

- Payments for services to be received over an extended period in the future are expensed as paid since these amounts are no longer available for the payment of claims. Under GAAP, an asset would be recorded and amortized over the period in which the related benefits are received.

Subsequent events

The Trust has evaluated events and transactions subsequent to the date of the special-purpose financial statements for matters requiring recognition or disclosure in the special-purpose final statements. The accompanying special-purpose financial statements consider events through April 18, 2013, the date which the special-purpose financial statements were available to be issued.

Use of estimates

The preparation of the special-purpose financial statements requires the Trustee and management of the Trust to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the special-purpose financial statements, and the reported amounts of additions and deductions to the net claimants' equity during the reporting periods. Significant items subject to such estimates and assumptions include the fair market value of investments as well as the payment percentage of claims. Actual results could differ from these estimates.

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Note 2 - Summary of Significant Accounting Policies - (Continued)

Reclassifications

Certain reclassifications have been made to the prior period to conform with current year reporting.

Financial instruments

The Trust's primary financial instruments are cash and cash equivalents, investments, and investment income receivable. The carrying amount of cash and cash equivalents and investment income receivable approximate their fair values based on their short-term nature. The carrying amount of marketable securities is based on fair value.

Cash and cash equivalents

The Trust considers all short-term investments with a maturity of three (3) months, or less to be cash equivalents.

Concentrations of credit risk

Financial instruments, which potentially subject the Trust to concentrations of credit risk, consist primarily of cash, cash equivalents, and investments. The Trust maintains its cash and cash equivalents, which at times may exceed federally insured limits, with financial institutions.

The Trust has not experienced any losses in such accounts, and management does not believe it is exposed to any significant credit risk on cash and cash equivalents.

The Trust's investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the value of investment securities will occur in the near term and such changes could materially affect the value of the Trust's portfolio.

Investments and related income (loss)

Investments are reported at fair value in the statements of net claimants' equity and changes in the fair value of investments, as well as realized gains and losses and foreign currency translation, are included in net gain (loss) on investments reported in the statements of changes in net claimants' equity. All marketable securities are deemed by management to be available for sale and are reported at fair value based on their quoted market prices with net holding unrealized gains or losses reported within net claimants' equity.

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Note 2 - Summary of Significant Accounting Policies - (Continued)

Investments and related income (loss) - continued

Realized gains and losses on disposals of investments are determined by the specific identification method. Interest and dividend income are recognized on the accrual basis.

Investments considered to be permanently impaired in value are written down to their estimated net realizable value and the write down is recorded as a realized loss on investments. Unrealized losses that are other-than-temporary based upon management's estimates using quantitative and qualitative criteria are recognized as realized investment losses. Actual results could differ from those estimates.

Settled claims payable

Settled claims payable consist of certain injury claims that are settled but unpaid at year end. In 2011, The Trust recorded an addition of approximately $26,161,000 related to the reduction in the claim payment percentage of previously settled claims.

Net claimants' equity

The Trust, under the adopted special-purpose accounting convention, does not record the liability for future claims expected to be filed over the life of the Trust. The net claimants' equity is available for (i) the payments of allowed asbestos-related claims and (ii) operational expenses of the Trust.

Income taxes

The Trust is treated as a Qualified Settlement Fund under the Internal Revenue Code and Regulations. As a result, the Trust is subject to federal income taxes based on modified gross income. In the opinion of management, the Trust is not subject to state income taxes, and therefore, the financial statements do not include any provision or liability for state income taxes. The Trust is taxed at the highest rate applicable to trusts under Section 1(e) of the Code, which is currently 35% at December 31, 2012 and increasing to 39.6% on January 1, 2013.

Deferred tax assets and liabilities are recorded based on temporary differences between the carrying amounts of assets and liabilities for financial reporting and income tax purposes using the tax rates currently in effect. A valuation allowance is established when it is not more likely than not that the deferred tax assets may be realized. Funds received by the Trust from settlements and distributions paid to settle asbestos claims are not taxable or deductible by the Trust.

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Note 2 - Summary of Significant Accounting Policies - (Continued)

Income taxes - continued

The Trustee's estimate of the potential outcome of any uncertain tax issues is subject to management's assessment of relevant risks, facts, and circumstances existing at that time. The Trust uses a more likely than not threshold for financial statement recognition and measurement of tax positions taken or expected to be taken in a tax return. To the extent that the Trustee's assessment of such tax position changes, the change in estimate is recorded in the period in which the determination is made. The Trust reports tax-related interest and penalties as a component of income tax expense and operating expenses, respectively. The Trust has not identified any uncertain tax positions as of December 31, 2012 and 2011.

Note 3 – Investments

The Trust measures its investments, at fair value, according to a hierarchy of valuation techniques. The following are the levels of the hierarchy and a brief description of the type of valuation information ("inputs") that qualifies an investment for each level:

Level 1 – Quoted prices are available in active markets for identical investments as of the reporting date. The type of investments in Level 1 includes short-term investments and securities that are traded in an active exchange.

Level 2 – Pricing inputs are other than quoted market prices included in Level 1, however, are observable indirectly for the investment. The Trust includes its corporate and municipal bonds, asset backed securities and other fixed income in Level 2, because these pricing inputs are indirectly evident through interest rates for commonly quoted credit risks.

Level 3 – Pricing inputs are unobservable for the investment and include situations where there is little, if any, market activity for the investment. The inputs into the determination of fair value require significant management judgment or estimation. The Trust does not carry any Level 3 investments.

Fair value estimates are made at a specific point in time, based on available market information and judgments about the financial asset, including estimates of timing, amount of expected future cash flows and the credit standing of the issuer. In some cases, the fair value estimates cannot be substantiated by comparison to independent markets. In addition, the disclosed fair

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Note 3 – Investments - (Continued)

value may not be realized in the immediate settlement of the financial asset. In addition, the disclosed fair values do not reflect any premium or discount that could result from offering for sale at one time an entire holding of a particular financial asset. Potential taxes and other expenses that would be incurred in an actual sale or settlement are not reflected in amounts disclosed.

The valuations of the Trust's investments by the above fair value hierarchy levels and the corresponding cost of the investments are as follows:

		December 31, 2012		
	Level	Market Value	Cost	Unrealized Gains (Losses)
Mutual funds	**1**	**$ 6,633,388**	**$ 6,678,835**	**$ (45,447)**
Municipal bonds	**2**	**16,666,828**	**16,793,386**	**(126,559)**
Total		**$ 23,300,216**	**$ 23,472,221**	**$ (172,006)**

		December 31, 2011		
	Level	Market Value	Cost	Unrealized Gains (Losses)
Mutual funds	1	$ 5,236,238	$ 5,183,016	$ 53,222
Municipal bonds	2	18,261,599	18,377,106	(115,507)
Total		$ 23,497,837	$ 23,560,122	$ (62,285)

Note 3– Investments - (Continued)

Maturities of the Trust's debt securities at December 31, 2012 are as follows:

	Fair Value	Cost	Unrealized Gains (Losses)
Due in one year or less	$ 1,841,728	$ 1,873,468	$ (31,741)
Due after one year through five years	9,521,375	9,599,891	(78,516)
Due after five years through ten years	4,550,605	4,546,417	4,188
Due after ten year through twenty years	753,120	773,610	(20,490)
Total	$ 16,666,828	$ 16,793,386	$ (126,559)

Note 4 – Note Receivable from Entrade, Inc.

Under a promissory note dated April 9, 2007, Entrade, Inc. is indebted to the Trust in the amount of $2,500,000, due without interest, on April 9, 2012. Under the terms of the promissory note, either party has the right to convert $500,000 of principal under the note into 200,000 shares of Entrade, Inc. common stock. The debtor may only elect conversion if specified share price and trading volume thresholds are met.

Entrade, Inc. did not remit the outstanding balance of $2,500,000 on April 9, 2012, as required under promissory note. The trust is evaluating its options for pursuing payment. Therefore, the Trust has established a reserve of $2,500,000 against the amount due.

Note 5 – Taxation

There was no federal income tax expense for the years ended December 31, 2012 and 2011. Temporary differences between financial reporting income and taxable income generate deferred tax assets related to net operating loss carryforwards and unrealized holding losses on investments. The Trust has established a valuation allowance of approximately $1,689,000 and $1,362,000 at December 31, 2012 and 2011, to reduce its net deferred tax assets to zero, since the Trust's realization of the related income tax benefits is uncertain.

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Note 5 – Taxation - (Continued)

At December 31, 2012, Trust had approximately $4,654,000 of net operating loss carryforwards that start to expire in 2027. The amount of income taxes the Trust pays is subject to ongoing audits by federal authorities. The Trust's federal income tax returns for years beginning 2009 remain subject to examination by the Internal Revenue Service.

Note 6 – Trust Advisory Committee and Futures Representative

The Trust Agreement sets forth the role and responsibility of the Trust Advisory Committee (TAC) and Futures Representative (FR). The members of the TAC serve in a fiduciary capacity representing all holders of present Asbestos Claims (Current Claimants). The Trustees are required to consult with or obtain the consent of the TAC on certain matters identified in the Trust Agreement and the TDP. The TAC is comprised of five attorneys who are engaged by Current Claimants.

The FR serves in a fiduciary capacity, representing the interests of the individuals who may file as Asbestos Claim in the future, but who at this time are unknown to the Trust (Future Asbestos Claimants). This role, in part, is to protect rights of the Future Asbestos Claimants. The Trustee is required to consult with or obtain the consent of FR on certain matters identified in the Trust Agreement and the TDP.

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ARTRA 524(g) ASBESTOS TRUST

Report of Compensation and Expense Reimbursement
(January 1 through December 31, 2012)

	Compensation	Expense Reimbursement
Hon. Alfred Wolin (Trustee)	$ 149,148.10	$ 412.91
Erwin I. Katz, Ltd. (Future Claims Representative)	$ 4,200.00	$ 1,970.26
Kazan, McClain, Abrams, Lyons, Greenwood & Harley, PLC (TAC Expenses)	$ 1,250.00	$ -
Wilmington Trust (Registered Agent)	$ 3,250.00	$ -

ARTRA 524(g) Asbestos Trust

Report of Asbestos Claim Activity and Disposition during Period from January 1, 2012 through December 31, 2012

Type of Claim	Number of Claims Filed	Number of Claims Approved for Payment	Number of Claims Withdrawn or Rejected	Liquidated Value of Approved Claims	Number of Approved Claims Paid	Amount Paid on Approved Claims after Application of Payment Percentage
Pre-Petition Liquidated Claims	24	24	0	$650,211	24	$24,383
Category A Claims (Disease Levels III – VI)	5,103	6,226	10,841	$961,093,188	3,647	$3,154,048
Category B Claims (Disease Levels I and II)	3,810	0	14,498	0	0	$0
Unspecified Disease Level Claims	2,028	0	185	$0	0	$0

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CERTIFICATE OF SERVICE

I, Frances Gecker, an attorney, hereby certify that on April 30, 2013, the foregoing **Notice of Filing ARTRA 524(g) Asbestos Trust Special-Purpose Financial Statements and Report of Independent Auditors for Years Ended December 31, 2012 and 2011 and Related Information** was electronically filed with the United States Bankruptcy Court for the Northern District of Illinois, Eastern Division. Notice of the filing will be sent to all parties who are currently on the attached Court's Electronic Mail Notice List by operation of the Court's Electronic Filing System. Parties who are not on the Court's Electronic Mail Notice List and are listed on the attached Service List were served via electronic mail.

By: */s/ Frances Gecker*

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