



# CANADIAN REVENUE NEWSLETTER

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 Editor – Chris Ryan, 569 Jane Street, Toronto, Ontario, Canada, M6S 4A3

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Number 65

## MEMBERSHIP NOTES

### New Members:

- ✉ Dale Speirs, Calgary, Alberta
- ✉ Peter Martin, Naugatuck, Connecticut
- ✉ John Jamieson, Saskatoon, Saskatchewan

### Rediscovered:

- ✉ David W. Pitel, Utopia, Ontario

## Officers of the Revenue Study Group

### Chairman:

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### Treasurer and Newsletter Editor:

Chris Ryan, 569 Jane Street, Toronto, Ontario, Canada, M6S 4A3

## Revenue Exhibits at Edmonton and Ottawa

Several exhibits of Canadian revenue stamps won awards at National-level Shows in Edmonton, Alberta and Ottawa, Ontario.

Edmonton Spring National, March 27-29

- David Bartlett – *Newfoundland War Savings Stamps* – Gold
- Earle Covert – *1897 Tobacco Stamps of Canada* – Vermeil

ORAPEX, May 2-3, Ottawa

- Peter de Groot – *Lady of the Light: The Effigy Light Inspection Stamps of Canada* – Gold
- Terry Harris – *Newfoundland Revenue Usages* – Vermeil
- John Walsh – *Newfoundland 1898 Queen Victoria Revenue Issue: First Issue used on Documents* – Silver



Peter de Groot (left) and Dave Hannay discuss Peter's Gold-award exhibit at ORAPEX 2009 in Ottawa. (Photograph courtesy of Erling van Dam.)



### Canada Embossed Revenue Stamps Census Underway



The Canadian embossed red revenue stamps (van Dam FCH 1-6) were used on cheques and insurance receipts from 1915 to 1953. Many of the stamps were cut from the documents and are preserved as cut-squares.

To determine how many stamps have survived on complete cheques and documents, as well as to identify all known users, I am conducting a census of these issues. Based on input from dealers and collectors I will identify all banks and companies that used the embossed stamps.

The database will also identify each cheque or document by bank and branch; company; date; denomination; check number, type, color and size; payer and payee and other pertinent information.

Collectors and dealers can assist in this project by providing scans or photocopies of items in their possession. Contributors will be listed in the acknowledgments of the final report unless anonymity is requested. Write:

**Peter Martin**  
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**GORDON  
 BROOKS  
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CANADIAN AND FOREIGN REVENUE STAMPS  
 P.O. BOX 100 - STATION N.D.G.  
 MONTREAL, QUEBEC, CANADA H4A 3P4  
 Telephone (514) 722 3077

## Revenue Stamp Varieties Illustrated (1): Consular Fee and Overprinted Québec Law

Dave Hannay

The 2009 edition of *The Canadian Revenue Stamp Catalogue* by **E.S.J. van Dam** is receiving much deserved praise for the expanded listings, increased descriptive information and significantly improved colour photos of the revenues over previous editions. The author has included photos of certain listed varieties that help the reader to differentiate from the normal stamps. For example, the photos of two of the First Bill Stamp issue varieties, FB8a and FB10a, and the close-up of the 'hairlines' shown on QL57a will help collectors recognize the features of these varieties.

Due to space and cost limitations, photos of most varieties were not included by **van Dam**. By showing examples from my collection, and with contributions from other members to this column, it is hoped that many other listed varieties, as well as varieties yet to be reported, will complement the catalogue information.

### Federal Consular Fee

The first two items are different versions of the 'Deformed \$1' variety in the federal Consular Fee stamps. In each case, there are irregularities in the printing of what would otherwise be the uniform vertical portions of the numeral. In the first stamp, ink protrudes from both sides of the '1', while in the second, the excess ink is found only on the right.



Deformities on both vertical sides of the numeral



Deformity on the right vertical side of the numeral.

### Québec Law Overprint

The next item is a photo of QL74c, a listed but unpriced Québec Law stamp with an inverted red 'Honoraires/Fees' overprint. This stamp is perf 10.9 and the length of the 'Honoraires' is 19 mm. It has a pair of letter 'E' punch cancels, as well as a straight-line 'cash register' cancel, introduced just before 1924. These are same measurements reported by **Edward Zaluski** for inverted overprints on other values from post-1920 printings of Québec Law stamps. (Zaluski, E. *Canadian Revenues, Volume 6, Ontario and Québec*, April 1993, pp. 72-75)

This gem was offered by **Erling van Dam** at ORAPEX 2009 in Ottawa. It is unknown if any of the other stamps on the sheet that was inadvertently fed upside down into the press have survived, or if this stamp is unique. Please contact the Editor of *CRN* if you know of any other copies.



20¢ Québec Law stamp with inverted overprint.

## Second Annual STAMP CAMP AT THE LAKE

September 19, 2009  
Hosted by Dave Hannay  
RR # 1, Kincardine, Ontario

Continuing a tradition initiated by the late Bill Rockett many years ago when he hosted annual get-togethers at his home in Willow Grove, Pennsylvania, you are invited to join us at the **2009 Stamp Camp at the Lake**.

Great fellowship, wonderful stories and a chance to show your favourite revenues and see some of the nicest new discoveries and collections. Bring only a few items to show off to others and your enthusiasm! Local motels and B&Bs available for any requiring overnight accommodation. E-mail me for information and directions and to confirm your attendance.

**Dave Hannay** – [dhannay@sympatico.ca](mailto:dhannay@sympatico.ca)

## Labels for Packages of Québec Unemployment Tax Stamps

Dave Hannay

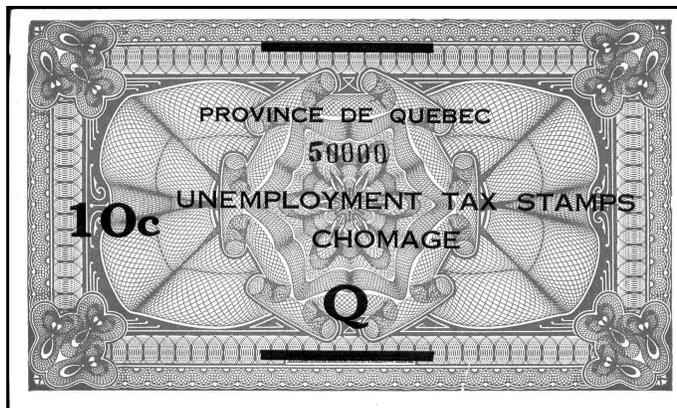
The first three items shown here were an unexpected purchase at the recent ORAPEX show in Ottawa. They are labels for packages of 50,000 of the Québec Unemployment Tax stamps. The colour of the

background design is similar of that of the respective stamp: 5-cent orange, 10-cent green, 15-cent violet. The quantity of enclosed stamps is marked in blue, while the rest of the overprinting is black.

*(Text continues at lower-left of page.)*



(Actual size.)



(60% of actual size.)



(60% of actual size.)

*(Continued from above-right.)*

A similar label was illustrated as a multi-generational photocopy in *CRN* № 152 (First Series) of November 1985. This item is reproduced at right. It was described in 1985 as orange, with a red control number and black overprinting.

The 'old' label has the letter 'M' at centre-bottom as part of the overprint, while my labels have the letter 'Q'. It is surmised that these letters might represent local offices of the Provincial Revenue Department: 'M' for Montréal, 'Q' for Québec City.

# MOVED? MOVING?

PLEASE SEND YOUR NEW ADDRESS  
TO THE EDITOR.



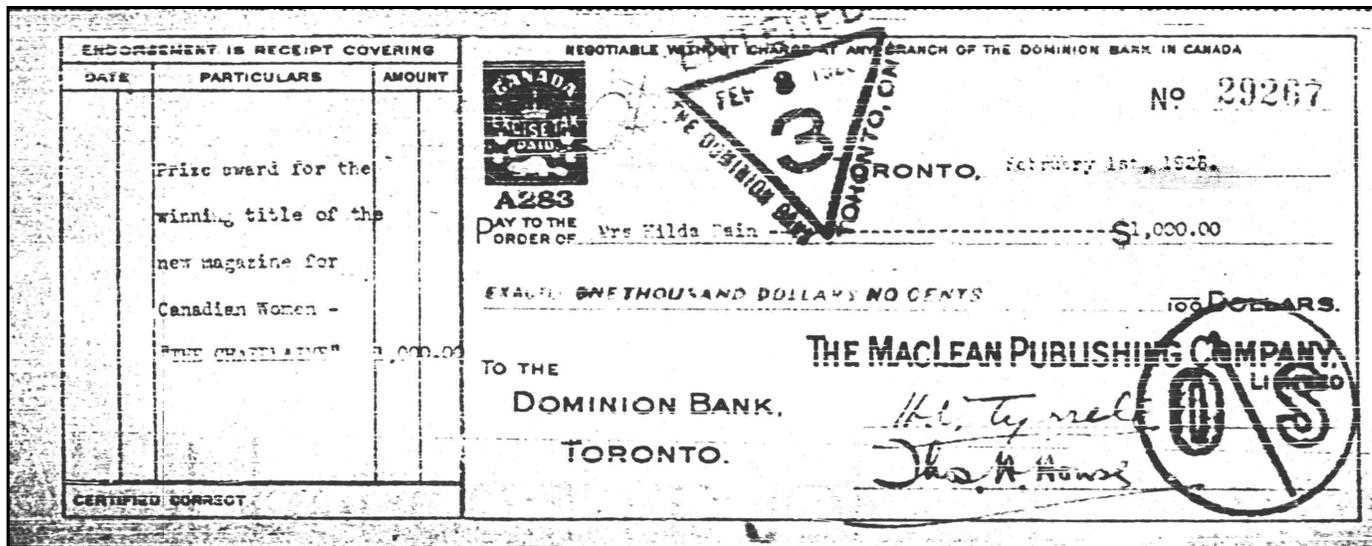
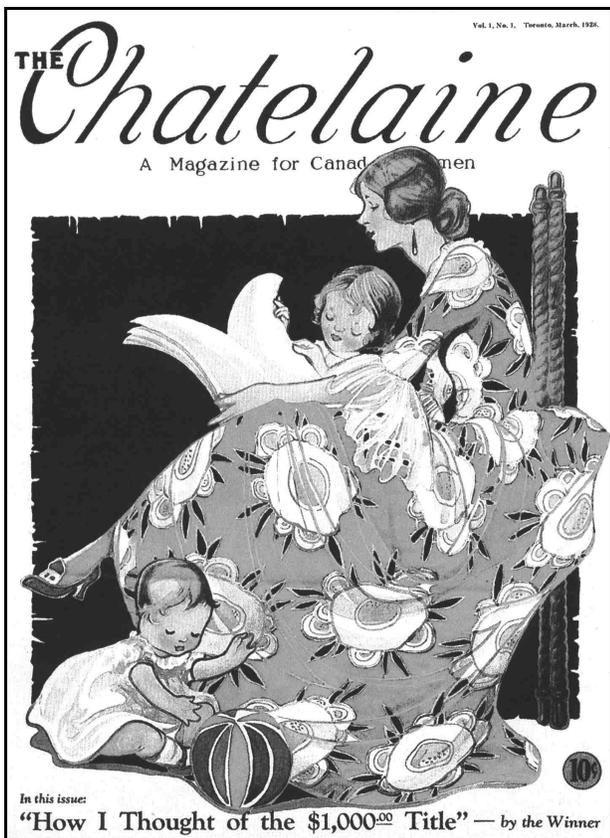
# Revenue Stamp Information in the Oddest Place!

Brian H. Peters

The May 2008 issue of *Chatelaine* magazine (Vol. 81, No 5) was a special issue celebrating the publication's 80<sup>th</sup> anniversary. As part of this celebration, the original cover of the first issue was reproduced along with the results of a contest held to name the new magazine. The naming contest had been originally advertised in the December 1927 issue of *MacLean's* magazine. The grand-prize winner was top awarded with a cheque for \$1000 and this is where it becomes interesting for us collectors.

Page 322 of the 2008 anniversary issue has a reduced reproduction (shown below at right) of page 30 from the premier issue of March

1928 (Vol. 1, No 1). At the centre of this old page was a copy of the cancelled cheque cashed by the winner. On inspection, it was evident that this cheque was stamped with the square embossed excise tax stamp (van Dam FCH2), which was one means of paying the duty. But imagine my delight when a visit to the library to look up the 1928 issue on microfilm revealed this uncommon stamp to be one with a previously unreported licence number, 'A283'. (See microfilm image at bottom of page.) This licence number can now be assigned to The MacLean Publishing Company, Limited of Toronto, Ontario.

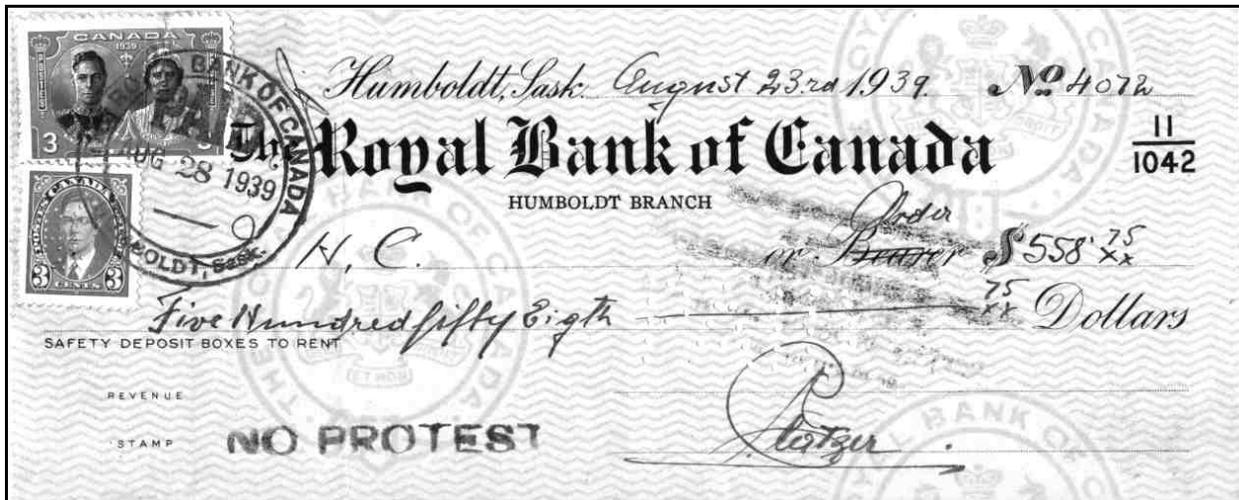
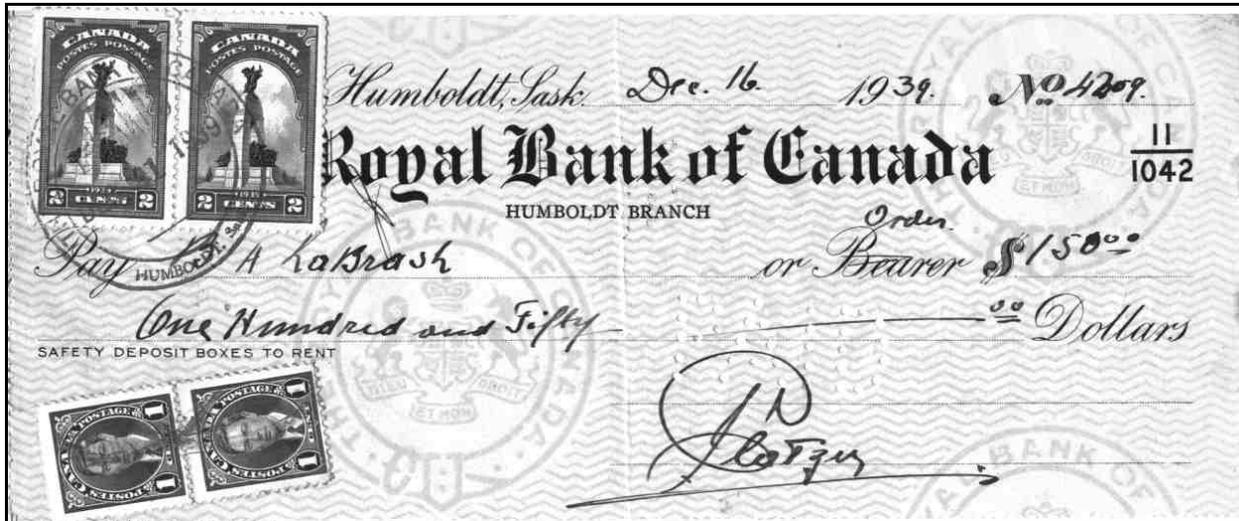
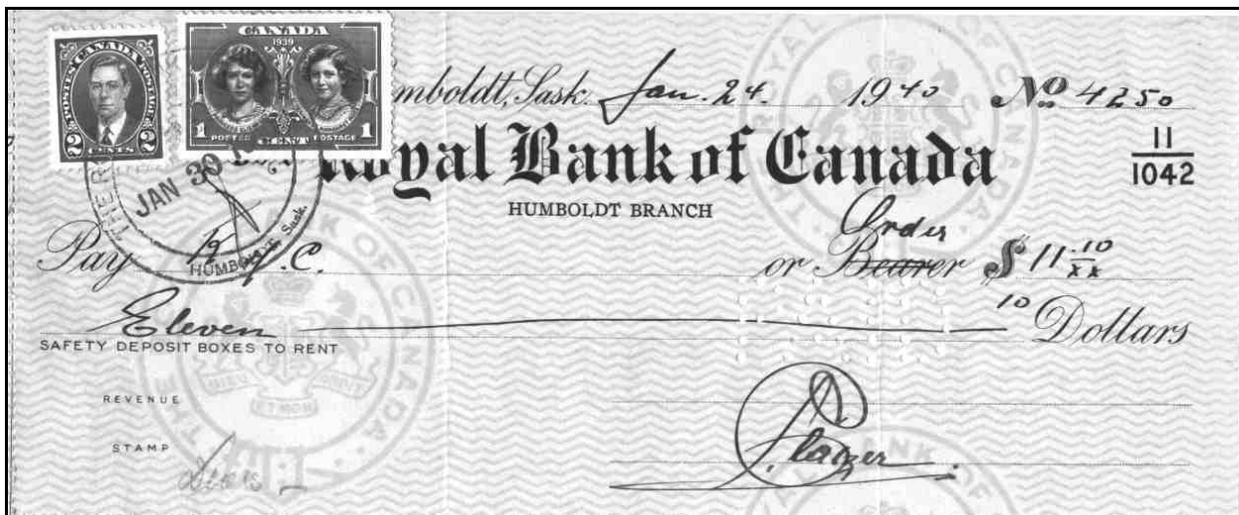


## Cheques with 1939 Royal Visit Postage Stamps

Christopher D. Ryan

The current year marks the seventieth anniversary of the first visit to Canada by a reigning monarch. The May-June 1939 visit of King George VI and Queen Elizabeth was commemorated in that year by a series of three postage stamps at 1, 2 and 3 cents.

Illustrated here are three cheques from 1939/40. The excise tax of three or six cents on each cheque is paid by one denomination of the Royal Visit stamps in combination with one denomination of the definitive 1937 George VI postage stamps.



# Canada's Excise Tax on Certain Entertainments, 1942-1948

Christopher D. Ryan

As of July 1<sup>st</sup>, 1942, an excise stamp tax, the Entertainment Tax<sup>†</sup>, was levied on patrons of certain places of entertainment, such as nightclubs, dance halls and cabarets, where the establishment provided at least two of the following items: Sales of alcoholic beverages, dancing by patrons, entertainment by paid performers. This tax was added to all expenditures by patrons, such as admission fees, cover charges, meals, tobacco, beverages, services and miscellaneous merchandise. The initial tax-rate was 20%. It was increased to 25% on March 3<sup>rd</sup>, 1943.[1]

Operators of places of entertainment, as well as their agents and/or employees and independent vendors, were required to present patrons with bills, checks or invoices for all purchases and to affix thereto excise tax stamps covering the tax paid. The stamps were to be cancelled by the operator, agent, employee or independent vendor.[1]

A 1944 amendment to the tax, effective June 27<sup>th</sup>, gave the Minister of National Revenue the authority to permit the stamping of daily statements of all purchases by patrons. This permission was to be granted on an individual, case-by-case basis, unlike the situation with the concurrent Retail Purchase Tax for which stamped daily statements were the required norm. Wherever stamped daily statements were in use for the Entertainment Tax, patrons were still to be issued bills and invoices covering the purchases and tax paid by them.[2]

The Entertainment Tax was repealed as of May 19<sup>th</sup>, 1948. This was done as part of an agreement with provincial governments under which the federal government relinquished certain fields of taxation.[3]

## Explanatory Note

<sup>†</sup> The Entertainment Tax was a separate levy from the existing federal Amusement Tax. The latter tax had been introduced in 1941, was repealed in 1948, and applied to paid admissions to places of amusement such as theatres, cinemas, amusement rides, concerts, dances, circuses, professional sporting events, *et cetera*. Amusements such as agricultural fairs, amateur sporting events and charitable fund-raisers were exempt from the tax.[1a, 3, 4, 5]

Operators of places of amusement were required to collect the Amusement Tax in cash and remit same each week to the local office of the Revenue Department. Unlike the Entertainment Tax, revenue stamps were not used for

the Amusement Tax. However, operators were allowed the option of using their own private 'tax-tickets' to account in their records for the Amusement Tax collected. These 'tax-tickets' were not used by the Revenue Department to compute the amount of Amusement Tax owing.[4, 5]

Tax Auditors were instructed as follows regarding the private 'tax-tickets':

*"SEPARATE TAX TICKETS. In the case of the larger chains of theatres the sale of a separate tax ticket is proposed, whereas the smaller exhibitors are opposed due to the additional printing costs involved, and this is a question for the determination of the individual exhibitor."* [5c]

*"Where a separate tax ticket, computed at the statutory rate is sold with each admission, the total number of [admission] tickets sold in each price category (as evidenced by the admission ticket numbers) multiplied by the amount collected on each paid admission will be the amount of tax payable. For example, where the admission price is 25¢, and a separate tax ticket is sold for 5¢ and 100 admission tickets are sold, the amount of tax payable will be \$5.00 (100x5¢)." [5d]*

## Reference Notes

- [1] a- Canada, *Statutes*, 1942, 6 Geo. V, Chap. 32; 1943, 7 Geo. V, Chap. 11.  
b- Canada, National Revenue, un-numbered Circular of June 24<sup>th</sup>, 1942, National Archives of Canada, Records of the Department of National Revenue, RG 16, Vol. 890.
- [2] - Canada, *Statutes*, 1944, 8 Geo. V, Chapter 48
- [3] a- Canada, *Debates of the House of Commons*, 1948, p. 4068.  
b- Canada, *Statutes*, 1948, 11-12 Geo. V, Chapter 50.
- [4] - Canada, *Statutes*, 1940-41, 5 Geo. V, Chapter 27.
- [5] a- Canada, National Revenue, un-numbered Circular of April 29<sup>th</sup>, 1941, National Archives, RG 16, Vol. 890.  
b- Canada, National Revenue, un-numbered Circular of June 7<sup>th</sup>, 1941, National Archives, RG 16, Vol. 890.  
c- Bishop, R.A., National Revenue Chief Auditor's Circular CA15, July 14<sup>th</sup>, 1941, National Archives, RG 16, Accession 1993-94/542, Vol. 7, File *Chief Auditor's Circulars, Part 3*, Folio 330.  
d- Bishop, R.A., National Revenue Chief Auditor's Circular CA16, July 14<sup>th</sup>, 1941, National Archives, RG 16, Accession 1993-94/542, Vol. 7, File *Chief Auditor's Circulars, Part 3*, Folio 331.
- [6] - Beaulac, E., Memo of May 5<sup>th</sup>, 1941, re: Quebec Allied Theatrical Industries, National Archives, RG 19, Vol. 134, File 164E-111 (1941).

**EL MOROCCO CAFE**  
1410 METCALFE ST. - MONTREAL

No. of Customer's Check 5334  
Waiter No. 3 Table No. 6v Date Mar. 11/46

Total Spent	\$ 16.40
25% Federal Excise Tax	\$ 4.10
5% Hospital Tax	\$ 0.82
<b>Total</b>	<b>\$ 21.32</b>

Figure 1: A check from the *El Morocco Café* in Montréal, Québec, representing the total amount spent by a patron on March 11<sup>th</sup>, 1946. The \$16.40 spent was subject to \$4.10 in Entertainment Tax at the March 3<sup>rd</sup>, 1943 rate of 25%. The expenditure was also subject to a 5% provincial tax in support of hospitals. The provincial tax was not paid in stamps. (93% of actual size)

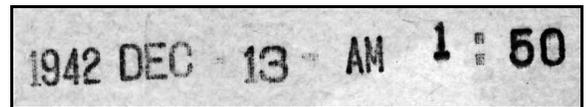
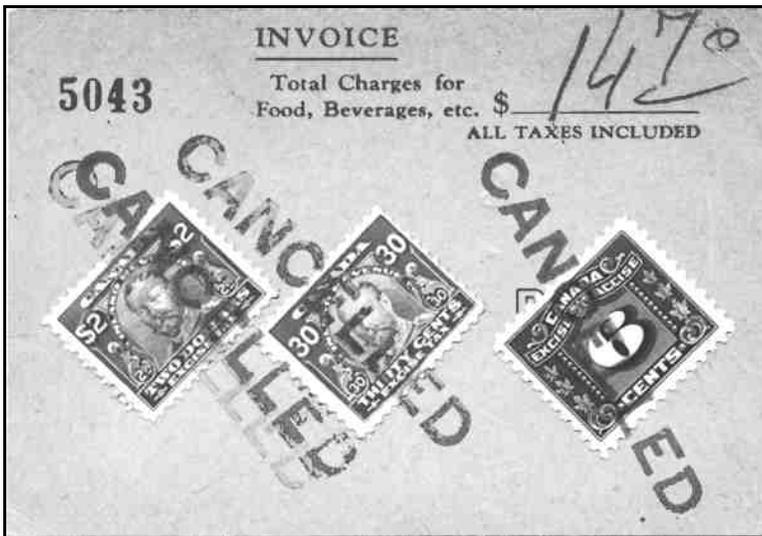


Figure 2: Shown at left is what appears to be a stub from a larger bill of an unknown establishment, representing the total amount spent by a patron on December 13<sup>th</sup>, 1942. The \$14.70 charged included \$2.36 in Entertainment Tax at the July 1<sup>st</sup>, 1942, rate of 20%. A comparison of the amount of excise tax with the total, tax-included amount of the bill indicates that a provincial tax was also paid. The latter was possibly the Québec Hospital Tax, as was the case in Figure 1. The detail shown above is the date-stamp applied to the reverse of the stub.

(Stub shown at 100%, detail 150%)



Figure 3: Part of an apparent admission ticket, marked 'Cover Charge Only', to a taxable venue at the Chateau Frontenac Hotel in Québec City. The Frontenac was part of the Canadian Pacific Railway chain of Hotels; thus, the 20-cent stamp is perforated 'CPR'. The amount of Entertainment Tax was \$0.21. The stamps were cancelled by a hand-stamp reading: 'INCLUDES AMUSEMENT TAX [AND?] EXCISE [TAX?]'. At the time, the Province of Québec levied both a 10% Amusement Tax and a 2½% Amusement Surtax on such admissions. Each tax was calculated separately and each was rounded up in favour of the Province.[6] (99%)

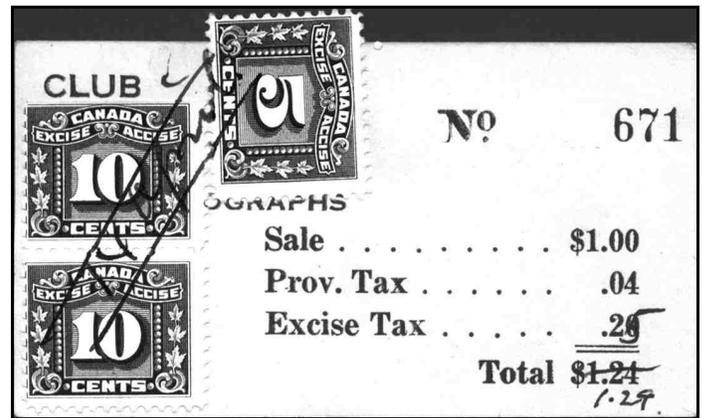


Figure 4: A receipt for an April 14<sup>th</sup> purchase from Club Photographs. This appears to be an example of an independent vendor who took photographs on the premises of a taxable entertainment establishment. The printing on the card reflects the original 20% rate of the Entertainment Tax; this was altered by manuscript to match the March 3<sup>rd</sup>, 1943, increase to 25%. Thus, the year of this usage might be 1943. (99%)

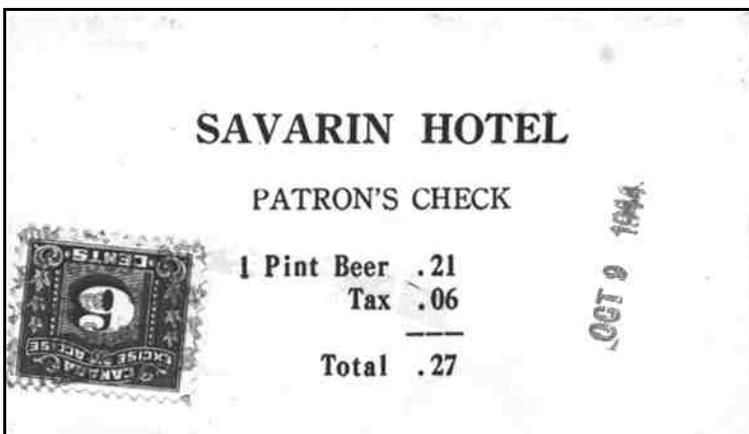


Figure 5: Receipt of October 9<sup>th</sup>, 1944, for the individual purchase of one pint of beer at the Savarin Hotel, likely in Toronto, Ontario. Six cents of Entertainment Tax is paid at the March 3<sup>rd</sup>, 1943, rate of 25%. (100%)

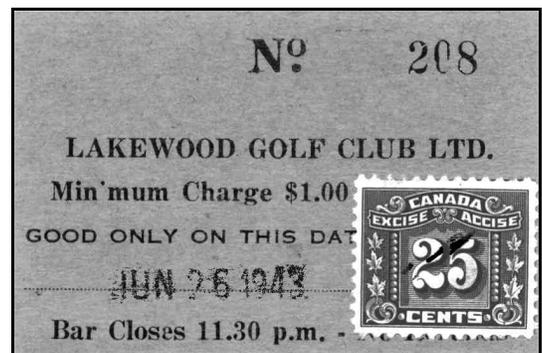


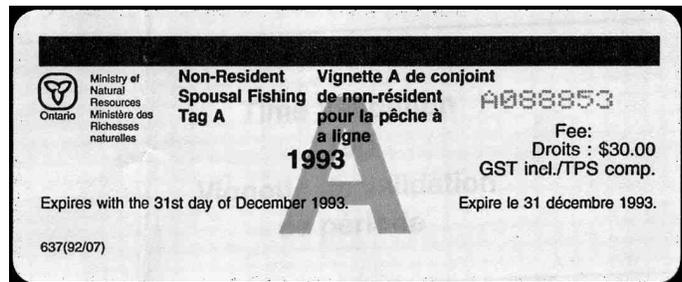
Figure 6: Check stub of June 26<sup>th</sup>, 1943, from the Lakewood Golf Club. Twenty-five cents in Entertainment Tax is paid at the March 3<sup>rd</sup>, 1943, rate of 25%. (100%)

# Ontario Fishing Stamps for Non-Resident Sport Licences, 1988-2008

Fritz Angst

This is a listing of Ontario fee stamps (officially called 'fishing tags') for sport fishing licences for non-residents of Canada. All of the stamps are in my collection, with the exception of two items marked by the symbol §. I have earlier stamps, starting in 1984, but they are of a different design and will be listed separately. Stamps for non-resident sport fishing licences were discontinued in 2009.

There are many blanks in this listing. Please send any additions to the Editor of *CRN* for a future update. All illustrations are courtesy of **Erling van Dam**. Stamps are shown at actual size, full licence at 80%.



Ontario 1993 \$30 fee-stamp (fishing tag) for part 'A' of a spousal sport fishing licence. Spousal stamps were issued in pairs with the same serial number, but different prefix letters, e.g. 'A87094' and 'B87094'.

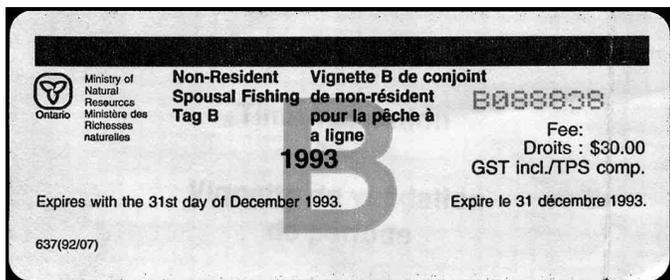
Type of Licence	Designation Symbol (Colour)	Background Colour	Text Colour	Bar Colour	Serial Number Colour	Price	Form №
<b>1988</b>							
Four Day	4 (Pink)	White	Brown	Red	Red	\$11.00	668 (87/07)
Twenty-One Day	21 (Pink)	White	Black	Red	Red	\$22.00	660 (87/07)
Seasonal	S (Pink)	White	Black	Red	Red	\$33.00	644 (87/07)
Lake Trout	L (Pink)	White	Blue	Red	Red	\$5.50	643 (87/07)
Muskellunge							
Spousal							
<b>1989</b>							
Four Day	4 (Pink)	White	Brown	Black	Red	\$11.00	668 (88/07)
Twenty-One Day	21 (Pink)	White	Black	Black	Red	\$22.00	660 (88/07)
Seasonal	S (Pink)	White	Black	Black	Red	\$33.00	644 (88/07)
Lake Trout	L (Pink)	White	Blue	Black	Red	\$5.50	643 (88/07)
Muskellunge							
Spousal							
<b>1990</b>							
Four Day	4 (Pink)	White	Brown	Red	Red	\$16.25	668 (89/06)
Twenty-One Day	21 (Pink)	White	Black	Red	Red	\$28.75	660 (89/06)
Seasonal	S (Pink)	White	Black	Red	Red	\$34.50	644 (89/06)
Lake Trout	L (Pink)	White	Blue	Red	Red	\$6.50	643 (89/06)
Muskellunge							
Spousal							

Above: Front of a 1994 Ontario Non-Resident Seasonal Conservation Sport Fishing Licence issued to a resident of Detroit, Michigan, USA.

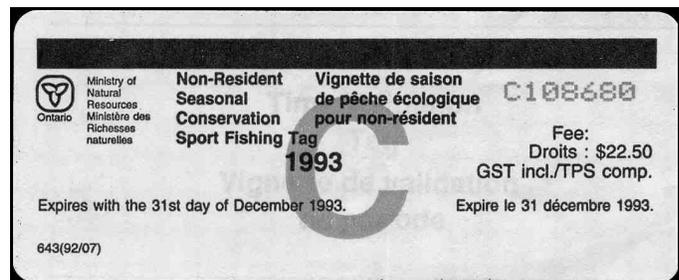
Right: Back of the licence affixed with the appropriate \$22.50 'C' fee stamp.

Type of Licence	Designation Symbol (Colour)	Background Colour	Text Colour	Bar Colour	Serial Number Colour	Price	Form №
<b>1991</b>							
Four Day	4 (Orange)	Yellow	Brown	Black	Red	\$16.25	668 (90/06)
Twenty-One Day	21 (Orange)	Yellow	Green	Black	Red	\$28.75	660 (90/06)
Seasonal	S (Orange)	Yellow	Black	Black	Red	\$34.50	644 (90/06)
Muskellunge	M (Orange)	Yellow	Green	Black	Red	\$6.50	636 (90/06)
Lake Trout	L (Orange)	Yellow	Green	Black	Red	\$6.50	643 (90/06)
Spousal							
<b>1992</b>							
Four Day	4 (Orange)	Yellow	Brown	Red	Red	\$16.25	668 (91/06)
Twenty-One Day	21 (Orange)	Yellow	Black	Red	Red	\$28.75	660 (91/06)
Seasonal	S (Orange)	Yellow	Black	Red	Red	\$34.50	644 (91/06)
Muskellunge							
Lake Trout							
Spousal	A (Orange)	Yellow	Black	Red	Red	\$23.00	637 (91/06)
Spousal	B (Orange)	Yellow	Black	Red	Red	\$23.00	637 (91/06)
<b>1993 – New paper licence format – 12.75 cm high x 10 cm long</b>							
One Day							
Seven Day	7 (Orange)	Yellow	Black	Black	Red	\$30.00	660 (92/07)
Seven Day Conservation	7C (Orange)	Yellow	Black	Black	Red	\$15.00	668 (92/07)
Seasonal	S (Orange)	Yellow	Black	Black	Red	\$45.00	644 (92/07)
Seasonal Conservation §	C (Orange) §	Yellow	Black	Black	Red	\$22.50	643 (92/07)
Spousal	A (Orange)	Yellow	Black	Black	Red	\$30.00	637 (92/07)
Spousal	B (Orange)	Yellow	Black	Black	Red	\$30.00	637 (92/07)
<b>1994</b>							
One Day							
Seven Day	7 (Gold)	Green	Black	Black	Red	\$30.00	660 (93/07)
Seven Day Conservation	7C (Gold)	Green	Black	Black	Red	\$15.00	668 (93/07)
Seasonal §	S (Gold) §	Green	Black	Black	Red	\$45.00	644 (93/07)
Seasonal Conservation	C (Gold)	Green	Black	Black	Red	\$22.50	643 (93/07)
Spousal	A (Gold)	Green	Black	Black	Red	\$30.00	637 (93/07)
Spousal	B (Gold)	Green	Black	Black	Red	\$30.00	637 (93/07)
<b>1995</b>							
One Day							
Seven Day	7 (Red)	Orange	Black	Black	Black	\$30.00	660 (94/06)
Seven Day Conservation	7C (Red)	Yellow	Black	Black	Black	\$15.00	668 (94/06)
Seasonal	S (Red)	Green	Black	Black	Black	\$45.00	644 (94/06)
Seasonal Conservation							
Spousal							
<b>1996</b>							
One Day							
Seven Day	7 (Red)	Light Blue	Black	Black	Black	\$30.00	660 (95/06)
Seven Day Conservation							
Seasonal							
Seasonal Conservation							
Spousal							
<b>1997</b>							
One Day	1 (Red)	Pink	Black	Black	Black	Not listed	636 (96/07)
Seven Day							
Seven Day Conservation							
Seasonal							
Seasonal Conservation							
Spousal							
<b>1998</b>							
One Day							
Seven Day	7 (Red)	Goldenrod	Black	Black	Black	Not listed	660 (97/06)
Seven Day Conservation							
Seasonal							
Seasonal Conservation							
Spousal							

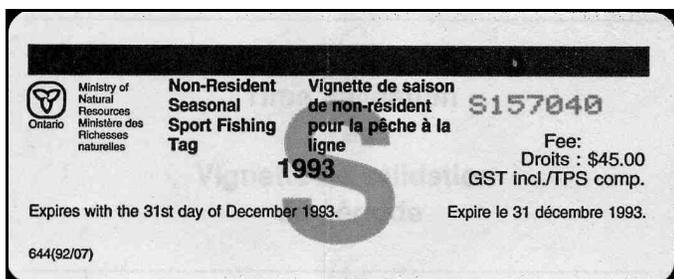
Type of Licence	Designation Symbol (Colour)	Background Colour	Text Colour	Bar Colour	Serial Number Colour	Price	Form №
<b>1999</b>							
<b>2000 – New paper licence format – 20 cm high x 10 cm long</b>							
Seven Day							
Seven Day Seasonal							
Seasonal Conservation	C (Green)	Orange	Black	Green	Black	\$33.00	FN5512 (99/09)
Spousal							
<b>2001</b>							
Seven Day	7 (Purple)	Light Brown	Black	Purple	Black	\$36.00	FN5513 (00/10)
Seven Day Conservation							
Seasonal Conservation							
<b>2002</b>							
<b>2003</b>							
<b>2004</b>							
<b>2005</b>							
Seven Day	7 (Grey)	Pink	Black	Gray	Black	\$40.00	FN5513 (09/04)
Seven Day Conservation							
Seasonal Conservation							
<b>2006</b>							
Eight Days	8 (Fuchsia)	Orange	Black	Fuchsia	Black	\$41.00	FN5513 (09/05)
Eight Days Conservation	8C (Fuchsia)	Yellow-Green	Black	Fuchsia	Black	\$24.00	FN5514 (09/05)
Seasonal Conservation							
<b>2007</b>							
<b>2008</b>							



Ontario 1993 \$30 fee-stamp (fishing tag) for part 'B' of a Spousal sport fishing licence. Spousal stamps were issued in pairs with the same serial number, but different prefix letters, eg. 'A87094' and 'B87094'.



Ontario 1993 \$22.50 fee-stamp (fishing tag) for a Seasonal Conservation ('C') sport fishing licence.



Ontario 1993 \$45.00 fee-stamp (fishing tag) for a Seasonal ('S') sport fishing licence.

**The number one source for**  
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 Comprehensive price lists on request  
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[www.esjvandam.com](http://www.esjvandam.com)  
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