## Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee **Benefit Plan** 

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

2010

OMB Nos. 1210-0110 1210-0089

This Form is Open to Public Inspection

	ension Benefit Guaranty Corporation	▶ Complete all entries in accor	rdance wit	n the instructions to the Form 550	0-SF.		•	
		lentification Information						
For	calendar plan year 2010 or fisca	al plan year beginning 01/01/201	10	and ending 1	2/31/2	2010		
Α -	This return/report is for:	single-employer plan	multiple-e	employer plan (not multiemployer)		one-participa	ant plan	
	This return/report is for:	first return/report	final retur					
		an amended return/report	short plar	year return/report (less than 12 mo	nths)			
C	Check box if filing under:	Form 5558	automatio	extension		DFVC progra	am	
		special extension (enter descripti	on)					
Pa	rt II Basic Plan Inforn	nation—enter all requested inform	nation					
1a	Name of plan	·			1b	Three-digit		
HIGE	ONS FOODTOWN INC EMPLO	OYEE 401K RETIREMENT PLAN A	ND TRUST			plan number	001	
						(PN) <b>•</b>		
					1c	Effective date of 10/01/2		
	Plan enoneor's name and addre	ess (employer, if for single-employer	r nlan)		2h	Employer Ident		her
	ONS FOODTOWN INC	cas (employer, ir for single employer	ι ριατι)			(EIN) 61-121		DCI
507 V	VEOT MAIN OTREET				2c	Plan sponsor's	telephone nu	ımber
	VEST MAIN STREET NON, KY 40033				0-1		2-3881	
					<b>2</b> a	Business code 445110	(see instructi )	ons)
3a	Plan administrator's name and	address (if same as Plan sponsor, e	enter "Same	e")	3b	Administrator's	EIN	
HIGE	ONS FOODTOWN INC	507 WEST N LEBANON,		ET	_	61-121		
		,			3с	Administrator's 270-69	telephone nu 2-3881	ımber
4 1	the name and/or EIN of the pla	an sponsor has changed since the la	ast return/re	port filed for this plan, enter the	4h	EIN		
	•	r from the last return/report. Sponso		,				
						PN		
5a	Total number of participants at	the beginning of the plan year			5a			14
b	Total number of participants at	the end of the plan year			5b			0
С		ith account balances as of the end c		` .	5c			0
6a				(See instructions.)			X Yes	No
	Are you claiming a waiver of th	ne annual examination and report of	an indeper	dent qualified public accountant (IQ	PA)		<u> </u>	_
				ons.)			^ Yes	No
D-			orm 5500-	SF and must instead use Form 55	00.			
Pa -		ation						
1	Plan Assets and Liabilities			(a) Beginning of Year	1	(b) End	of Year	0
	Total plan assets		7a	30007	•			-
				308071	1			0
	·	b from line 7a)	7с					-
8	Income, Expenses, and Transf			(a) Amount		(b)	Total	
а	Contributions received or recei  (1) Employers	vable from:	8a(1)					
	• • • • • • • • • • • • • • • • • • • •		` '					
	• • • • • • • • • • • • • • • • • • • •	)	` '					
b	, ,	, 	` '	5253	3			
С	Total income (add lines 8a(1),	8a(2), 8a(3), and 8b)						5253
d	Benefits paid (including direct r	rollovers and insurance premiums		313324	1			
^		ivo diatributiona (ana inatruationa)		31002-				
e f		ive distributions (see instructions)rs (salaries, fees, commissions)						
g h	·	Re 8f and 8a)					3	13324
n i		Be, 8f, and 8g)						08071
i		e 8h from line 8c)ee instructions)						
,	(oc		n XI					

	Form 5500-SF 2010 Page <b>2-</b>					
ar	t IV Plan Characteristics					
l	If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Charac $2E$ $2G$ $2J$ $3D$	cteris	tic Co	des in	the instructions:	
)	If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics.	cterist	ic Cod	des in t	he instructions:	
rt	V Compliance Questions					
	During the plan year:		Yes	No	Amount	
а	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X		
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	·	
С	Was the plan covered by a fidelity bond?	10c	X			25000

а	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X			
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		Х			
С	Was the plan covered by a fidelity bond?	10c	X				25000
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X			
е	Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X			
f	Has the plan failed to provide any benefit when due under the plan?	10f		X			
g	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X			
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		X			
i	If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i					
Part	VI Pension Funding Compliance						
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and com 5500))	•			`	Ye	s X No
a If	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)  If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruction granting the waiver	ıth					•
_	Enter the minimum required contribution for this plan year			12b			
С	Enter the amount contributed by the employer to the plan for this plan year			12c			
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left negative amount)		[	12d			
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?				Yes	No	N/A
Part	VII Plan Terminations and Transfers of Assets						
13a	Has a resolution to terminate the plan been adopted during the plan year or any prior year?					Ye	s X No
	If "Yes," enter the amount of any plan assets that reverted to the employer this year			13a			
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought of the PBGC?					X Ye	s No
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the which assets or liabilities were transferred. (See instructions.)	he pla	n(s) to	) 			
1	3c(1) Name of plan(s):		13	c(2) Ell	V(s)	13c(	<b>3)</b> PN(s)
		+					

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN	Filed with authorized/valid electronic signature.	07/21/2011	JAMES C. HIGDON
HERE	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN			
HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

## Filing Authorization for the 2010 Form 5500 / Form 5500-SF

Name of Plan: Higdon's Foodtown Inc Employee 401K Retirement Plan and Trust EIN / PIN: 61-1210796 Plan Year Ending: 12/31/10 PART I Authorization of McGregor and Associates to Electronically Sign and File I hereby authorize McGregor and Associates to electronically sign and file the above – named return/ report through EFAST2. I understand that in granting this authority: I/we must manually sign and date page 1 of the Form 5500 and / or page 2 of Form 5500-SF and provide a scanned copy of that signature page to McGregor and Associates before the electronic filing can be initiated. McGregor and Associates will retain a copy of this written authorization in its records. McGregor and Associates will notify the individual(s) signing below as plan administrator/employer about and inquiries and information it receives from EFAST2, DOL, IRS, or PBGC regarding this annual return/ report; and A copy of my signature, as it appears on page 1 of the Form 5500 and / or page 2 of Form 5500-SF, will be included with the return/report posted by the Department of Labor on the Internet for public disclosure. McGregor and Associates shall not be deemed an administrator or other fiduciary with respect to any Plan solely on account of the services performed under this authorization. This authorization is applicable only to the filing for the above-named Plan and applies only for Plan year end stated above. Plan Administrator: Employer/Plan Sponsor (if/not Plan Administrator) Date: PART II Acknowledgement of Receipt of Authorization On behalf of McGregor and Associates, I hereby certify that the firm will use the authority granted only for the express purposes described above; that the firm will not disclose confidential information to any parties other than the DOL, as required for EFAST filing; and that the firm will take reasonable steps to assure that confidential information provided by the Plan Administrator or Plan Sponsor is protected from unauthorized disclosure.

The designated service provider must retain this authorization.

Do not submit the form to the DOL unless requested to do so.

For McGregor and Associates:

## Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Eabor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

## Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the

Internal Revenue Code (the Code).

OMB Nos. 1210-0110 1210-0089

2010

This Form is Open to Public Inspection

account.		dance wit	n the instructions to the Form 55	00-SF.		
	art Annual Report Identification Information calendar plan year 2010 or fiscal plan year beginning	1/01/2	010 and ending		12/31/201	0
	This return/report is for:		employer plan (not multiemployer)		one-participa	
	This return/report is for:   first return/report   X	final retur				թ.ա
	an amended return/report		ryear return/report (less than 12 me	onths)		
_	Check box if filing under: Form 5558		extension	,,,,,	DFVC progra	ım
Ü	special extension (enter description)		, 471601101011			
	Basic Plan Information—enter all requested information		- M M M M M M M M.			***************************************
Territories.	Name of plan	20011		1b	Three-digit	
	HIGDONS FOODTOWN INC EMPLOYEE 401K RETIR	EMENT			plan number	
	PLAN AND TRUST			<b> </b>	(PN) ▶	001
				10	Effective date of 10/01/1993	
2a	Plan sponsor's name and address (employer, if for single-employer HIGDONS FOODTOWN INC	pian)	, and a second property of the second propert	2b	Employer Identif	
	HIGDONS FOODTOWN INC	<b>P</b> 7			(EIN) 61-121	0796
				2c	Plan sponsor's t (270) 692-3	elephone number
	507 WEST MAIN STREET			2d		see instructions)
	LEBANON		KY 40033		445110	
3a	Plan administrator's name and address (if same as Plan sponsor, e $_{\mathrm{SAME}}$	nter "Same	e")	3b	Administrator's I	EIN
				3c	Administrator's I	telephone number
				00	Marining ator 9	
	f the name and/or EIN of the plan sponsor has changed since the last		port filed for this plan, enter the	4b	EIN	
	name, EIN, and the plan number from the last return/report. Sponso	r's name		4c	PN	
5a	Total number of participants at the beginning of the plan year	*************		5a		14
b	Total number of participants at the end of the plan year					0
С	Total number of participants with account balances as of the end of					
	complete this item)					0
	Were all of the plan's assets during the plan year invested in eligib		•			X Yes No
D	Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility a					X Yes No
	If you answered "No" to either 6a or 6b, the plan cannot use Fe					
P	rt III Financial Information	[sighina hadalari da bid		-,-		
7	Plan Assets and Liabilities		(a) Beginning of Year		(b) End	
a	Total plan assets		308,0	71		0
	Total plan liabilities		200 0	7.1	,	<del>_</del>
	Net plan assets (subtract line 7b from line 7a)	7c	308,0	/1		0
8 a	Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from:		(a) Amount	3233	(b) T	otal
a	(1) Employers	8a(1)				
	(2) Participants	8a(2)				
	(3) Others (including rollovers)	8a(3)				
b	Other income (loss)	8b	5,2	53		
C	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c				5,253
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	313,3	24		
е	Certain deemed and/or corrective distributions (see instructions)	8e				
f	Administrative service providers (salaries, fees, commissions)	8f		- 21/07		
g	Other expenses	8g				
h	Total expenses (add lines 8d, 8e, 8f, and 8g)					313,324
i	Net income (loss) (subtract line 8h from line 8c)	8i				(308,071)
2	Transfers to (from) the plan (see instructions)	<u> </u>				

Form	CENC	CE	20.	1 2
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Page	2-	l

Part 9a	If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Char $2E = 2G = 2J = 3D$	racteris	stic Co	ides in	the inst	ruction	S:
b	ZE ZG ZO 3D If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Chara The plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Chara	acteris	tíc Co	des in	the instr	uctions	:
art	V Compliance Questions						
0	During the plan year:		Yes	No		Am	ount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in	1		v			
	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X			TOR
C	Was the plan covered by a fidelity bond?	10c	Х				25,0
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		Х			23,0
8	Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)	i0e		Х		•	
	Has the plan failed to provide any benefit when due under the plan?	10f		X	1		
	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)					···	
	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR	10g		Х		diamentin	
	2520.101-3.)  If 10h was answered "Yes," check the box if you either provided the required notice or one of the	10h		Х			
	exceptions to providing the notice applied under 29 CFR 2520.101-3	10i					
art	Pension Funding Compliance						
	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and com 5500))						Yes 🗓
2	is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code	e or se	ction 3	302 of	ERISA?	٠ L	Yes X
a	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code (If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.).  If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruggranting the waiver.  Monous completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.	ctions, nth	and e	enter th		of the le	etter ruling
a If y	(if "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.).  If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions the waiver	ctions, nth	and e	enter th	ne date d	of the le	etter ruling
a If y b	(if "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.).  If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruction of the waiver.  Monou completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.  Enter the minimum required contribution for this plan year.  Enter the amount contributed by the employer to the plan for this plan year.	ctions,	and e	enter th	ne date d	of the le	etter ruling
a If y b c d	(if "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.).  If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruction of the waiver.  Monou completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13. Enter the minimum required contribution for this plan year.  Enter the amount contributed by the employer to the plan for this plan year.  Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left negative amount).	ctions,	and e	Day 12b 12c 12d	ne date o	of the le	etter ruling
a If y b c d	(if "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.).  If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruction of the waiver.  Monou completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.  Enter the minimum required contribution for this plan year.  Enter the amount contributed by the employer to the plan for this plan year.  Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left negative amount).  Will the minimum funding amount reported on line 12d be met by the funding deadline?	ctions,	and e	Day 12b 12c 12d	ne date d	of the le	etter ruling
a If y b c d e	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)  If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruction of the waiver.  Monou completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.  Enter the minimum required contribution for this plan year.  Enter the amount contributed by the employer to the plan for this plan year.  Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left negative amount).  Will the minimum funding amount reported on line 12d be met by the funding deadline?	of a	and e	12b 12c 12d	ne date o	of the le	otter ruling
a If y b c d e	(if "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.).  If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruction of the waiver.  Monou completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.  Enter the minimum required contribution for this plan year.  Enter the amount contributed by the employer to the plan for this plan year.  Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left negative amount).  Will the minimum funding amount reported on line 12d be met by the funding deadline?	of a	and e	12b 12c 12d	ne date o	of the le	etter ruling arNo
a lfy b c d e art	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.).  If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instrugranting the waiver.  Monou completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13. Enter the minimum required contribution for this plan year.  Enter the amount contributed by the employer to the plan for this plan year.  Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left negative amount).  Will the minimum funding amount reported on line 12d be met by the funding deadline?  VIII Plan Terminations and Transfers of Assets  Has a resolution to terminate the plan been adopted during the plan year or any prior year?  If "Yes," enter the amount of any plan assets that reverted to the employer this year.	of a	and e	12b 12c 12d	ne date o	of the le	otter ruling
a  If y b c d e art 3a	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)  If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruction of the waiver.  Monous completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13. Enter the minimum required contribution for this plan year.  Enter the amount contributed by the employer to the plan for this plan year.  Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left negative amount).  Will the minimum funding amount reported on line 12d be met by the funding deadline?  Will the minimum funding amount reported on line 12d be met by the funding deadline?  If "Yes," enter the amount of any plan assets that reverted to the employer this year.  Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought of the PBGC?	of a	and e	12b 12c 12d 13a entrol	ne date o	of the le	No N.
a lfy b c d e art.) 3a b c	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)  If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions the waiver.  Monou completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.  Enter the minimum required contribution for this plan year.  Enter the amount contributed by the employer to the plan for this plan year.  Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left negative amount).  Will the minimum funding amount reported on line 12d be met by the funding deadline?.  Plan Terminations and Transfers of Assets  Has a resolution to terminate the plan been adopted during the plan year or any prior year?  If "Yes," enter the amount of any plan assets that reverted to the employer this year.  Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought of the PBGC?  If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the which assets or liabilities were transferred. (See instructions.)	of a	and e	12b 12c 12d 13a nntrol	Yes	of the le	No No N
a  If y b c d e art 3a b	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)  If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruction of the waiver.  Monous completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13. Enter the minimum required contribution for this plan year.  Enter the amount contributed by the employer to the plan for this plan year.  Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left negative amount).  Will the minimum funding amount reported on line 12d be met by the funding deadline?  Will the minimum funding amount reported on line 12d be met by the funding deadline?  If "Yes," enter the amount of any plan assets that reverted to the employer this year.  Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought of the PBGC?  If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan is a plan to another plan(s), identify the during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan is a plan to another plan(s), identify the during this plan to another plan(s), identify the during this plan year.	of a	and e	12b 12c 12d 13a entrol	Yes	of the le	No No Yes X
a lfy b c d e art.) 3a b c	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)  If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions the waiver.  Monou completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.  Enter the minimum required contribution for this plan year.  Enter the amount contributed by the employer to the plan for this plan year.  Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left negative amount).  Will the minimum funding amount reported on line 12d be met by the funding deadline?.  Plan Terminations and Transfers of Assets  Has a resolution to terminate the plan been adopted during the plan year or any prior year?  If "Yes," enter the amount of any plan assets that reverted to the employer this year.  Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought of the PBGC?  If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the which assets or liabilities were transferred. (See instructions.)	of a	and e	12b 12c 12d 13a nntrol	Yes	of the le	No No N
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