

2023 Form 3, pg. 2

XXXXXXXXXXXXXX

Massachusetts Partnership Return of Income
FEDERALIDNUM

6.	Income apportionment percentage			6	X . XXXXXX
7.	Check if this partnership in this partnership file as part of a nonresident composite income tax return	7	X		
	If Yes, enter Federal Identification number under which the composite return is filed				XXXXXXXXXXXXXX
	Number of partners included in composite return				XXXX
8.	Check if this partnership under audit by the IRS, or has it been audited in a prior year	8	X		
9.	Withholding amount			9	XXXXXXXXXXXXXX
10.	Payments made with composite return			10	XXXXXXXXXXXXXX
11.	Credit for amounts withheld by lower-tier entity(ies)			11	XXXXXXXXXXXXXX
12.	Payments made with a composite filing by lower-tier entity(ies)			12	XXXXXXXXXXXXXX

Massachusetts Ordinary Income or Loss

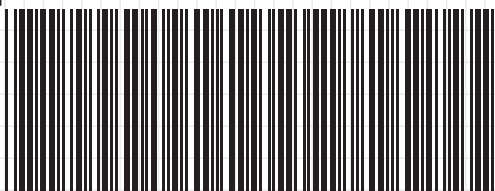
13.	Ordinary income or loss from U.S. Form 1065, line 22			13	-XXXXXXXXXXXXXX
14.	Other income or loss from U.S. Form 1065, Schedule K, line 11			14	-XXXXXXXXXXXXXX
15.	State, local and foreign income and unincorporated business taxes or excises			15	XXXXXXXXXXXXXX
16.	Subtotal. Add lines 13 through 15			16	-XXXXXXXXXXXXXX
17.	Section 1231 gains or losses included in line 16			17	-XXXXXXXXXXXXXX
18.	Subtotal			18	-XXXXXXXXXXXXXX
19.	Adjustments, if any, to line 18. Enter the applicable line number from U.S. Form 1065 and the amount of the adjustment.				
	a. Line number XX Amount -XXXXXXXXXXXXXX				
	b. Line number XX Amount -XXXXXXXXXXXXXX				
	Total adjustments	19			-XXXXXXXXXXXXXX
20.	Massachusetts ordinary income or loss			20	-XXXXXXXXXXXXXX
21.	Net income or loss from rental real estate activities from U.S. Form 1065, Schedule K, line 2			21	-XXXXXXXXXXXXXX
22.	Adjustments, if any, to line 21. Enter the applicable line number from U.S. Form 8825 and the amount of the adjustment.				
	a. Line number XX Amount -XXXXXXXXXXXXXX				
	b. Line number XX Amount -XXXXXXXXXXXXXX				
	Total adjustments	22			-XXXXXXXXXXXXXX
23.	Adjusted Massachusetts net income or loss from rental real estate activities			23	-XXXXXXXXXXXXXX
24.	Net income or loss from other rental activities from U.S. Form 1065, Schedule K, line 3c			24	-XXXXXXXXXXXXXX
25.	Adjustments, if any, to line 24. Enter the applicable line number from U.S. Form 1065 and the amount of the adjustment.				
	a. Line number XX Amount -XXXXXXXXXXXXXX				
	b. Line number XX Amount -XXXXXXXXXXXXXX				
	Total adjustments	25			-XXXXXXXXXXXXXX
26.	Adjusted Massachusetts net income or loss from rental activities			26	-XXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

04
05
06
07
08
09
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63

04
05
06
07
08
09
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63



2023 Form 3, pg. 3

XXXXXXXXXXXXXX

Massachusetts Partnership Return of Income

FEDERALIDNUM

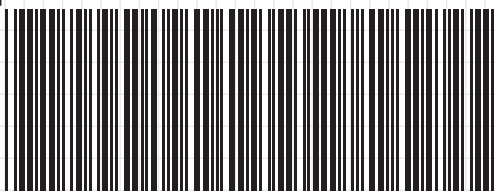
27.	U.S. interest, dividend & royalty income, not including capital gains from U.S. Form 1065, Sch. K, lines 5, 6a & 7	27	XXXXXXXXXXXXXX
28.	Interest on U.S. debt obligations included in line 27	28	XXXXXXXXXXXXXX
29.	5.0% interest from Massachusetts banks included in line 27	29	XXXXXXXXXXXXXX
30.	Interest (other than Massachusetts bank interest) and dividend income included in line 27	30	XXXXXXXXXXXXXX
31.	Non-Massachusetts state and municipal bond interest	31	XXXXXXXXXXXXXX
32.	Royalty income included in line 27	32	XXXXXXXXXXXXXX
33.	Total short-term capital gains included in U.S. Form 1065, Schedule D, line 7	33	XXXXXXXXXXXXXX
34.	Total short-term capital losses included in U.S. Form 1065, Schedule D, line 7	34	-XXXXXXXXXXXXXX
35.	Gain on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less from U.S. Form 4797	35	-XXXXXXXXXXXXXX
36.	Loss on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less from U.S. Form 4797	36	-XXXXXXXXXXXXXX
37.	Net long-term capital gain or loss from U.S. Form 1065, Schedule K, line 9a	37	-XXXXXXXXXXXXXX
38.	Long-term section 1231 gains or losses not included in line 37	38	-XXXXXXXXXXXXXX
39.	Long-term gains on collectibles and pre-1996 installment sales included in line 37	39	-XXXXXXXXXXXXXX
40.	Adjustments, if any, to lines 33 through 39, including any gain or loss from Massachusetts fiduciaries. Enter the line number from U.S. Form 1065 that the adjustment applies to and enter the amount.		
	a. Line number XX Amount -XXXXXXXXXXXXXX		
	a. Line number XX Amount -XXXXXXXXXXXXXX		
	Total adjustments	40	-XXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

04
05
06
07
08
09
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63

04
05
06
07
08
09
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63



2023 Form 3, pg. 5

XXXXXXXXXXXXXX

Massachusetts Partnership Return of Income

FEDERALIDNUM



AREA RESERVED
FOR 2-D BARCODE

Partnership Credits

47. Credits available

a. Taxes due to another jurisdiction (full-year and part-year residents only)

47a

XXXXXXXXXXXXXX

b. Other credits (from Schedule CMS)

47b

XXXXXXXXXXXXXX

48. Credit recapture (from Schedule CRS)

48

XXXXXXXXXXXXXX

Miscellaneous Federal Information

49. Gross receipts or sales (from Part 2, Federal Information, line 1a)

49

XXXXXXXXXXXXXX

50. Total income or loss (from Part 2, Federal Information, line 8)

50

-XXXXXXXXXXXXXX

51. Bad debts (from Part 2, Federal Information, line 12)

51

XXXXXXXXXXXXXX

52. Interest (from Part 2, Federal Information, line 15)

52

XXXXXXXXXXXXXX

53. Fill in if, during the tax year, the partnership had any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt **X**

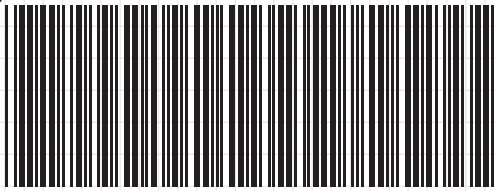
54. Investment interest expense (from Part 2, Federal Information, line 51b)

54

XXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX



2023 Form 3, pg. 6

XXXXXXXXXXXXXX

Massachusetts Partnership Return of Income
FEDERALIDNUM

Part 2. Federal Information

Income. From U.S. Form 1065

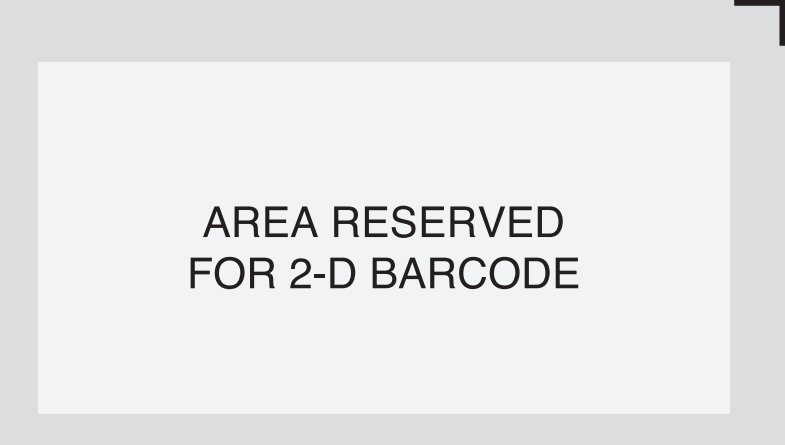
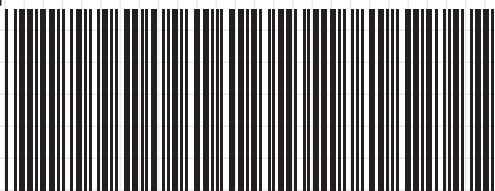
21	1a.	Gross receipts or sales	1a	XXXXXXXXXXXXXX
22	b.	Returns and allowances	1b	XXXXXXXXXXXXXX
23	c.	Total. Subtract line 1b from line 1a	1c	-XXXXXXXXXXXXXX
24	2.	Cost of goods sold (enclose U.S. 1125-A)	2	XXXXXXXXXXXXXX
25	3.	Gross profit. Subtract line 2 from line 1c	3	-XXXXXXXXXXXXXX
26	4.	Ordinary income or loss from other partnerships, estates and trusts (attach statement)	4	-XXXXXXXXXXXXXX
27	5.	Net farm profit or loss (from U.S. Form 1040, Schedule F)	5	-XXXXXXXXXXXXXX
28	6.	Net gain or loss (from U.S. Form 4797, Part II, I line 17; attach U.S. Form 4797)	6	-XXXXXXXXXXXXXX
29	7.	Other income or loss (attach statement)	7	-XXXXXXXXXXXXXX
30	8.	Total income or loss. Combine lines 3 through 7	8	-XXXXXXXXXXXXXX

Deductions. From U.S. Form 1065

32	9.	Salaries and wages (other than to partners, less employment credits)	9	XXXXXXXXXXXXXX
33	10.	Guaranteed payments to partners	10	XXXXXXXXXXXXXX
34	11.	Repairs and maintenance	11	XXXXXXXXXXXXXX
35	12.	Bad debts	12	XXXXXXXXXXXXXX
36	13.	Rent	13	XXXXXXXXXXXXXX
37	14.	Taxes and licenses	14	XXXXXXXXXXXXXX
38	15.	Interest	15	XXXXXXXXXXXXXX
39	16a.	Depreciation (from U.S. Form 4562)	16a	XXXXXXXXXXXXXX
40	b.	Depreciation reported on U.S. Form 1125-A and elsewhere on return	16b	XXXXXXXXXXXXXX
41	c.	Total. Subtract line 16b from line 16a	16c	XXXXXXXXXXXXXX
42	17.	Depletion (do not deduct oil and gas depletion)	17	XXXXXXXXXXXXXX
43	18.	Retirement plans, etc.	18	XXXXXXXXXXXXXX
44	19.	Employee benefit programs	19	XXXXXXXXXXXXXX
45	20.	Energy efficient commercial buildings deduction (enclose U.S. Form 7205)	20	XXXXXXXXXXXXXX
46	21.	Other deductions (attach statement)	21	XXXXXXXXXXXXXX
47	22.	Total deductions. Add lines 9 through 21 (do not include lines 16a and 16b)	22	XXXXXXXXXXXXXX
48	23.	Ordinary business income or loss. Subtract line 22 from line 8	23	-XXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX



2023 Form 3, pg. 7

XXXXXXXXXXXXXXXXXX

Massachusetts Partnership Return of Income

FEDERALIDNUM

PARTNERSHIPNAMEXXXXXXXXXXXXXXXXXXXX FEDERALIDNO

Cost of Goods Sold. From U.S. Form 1125-A

24.	Inventory at beginning of year	24	XXXXXXXXXXXXXXXXXX
25.	Purchases less cost of items withdrawn for personal use	25	XXXXXXXXXXXXXXXXXX
26.	Cost of labor	26	XXXXXXXXXXXXXXXXXX
27.	Additional Section 263A costs (attach statement)	27	XXXXXXXXXXXXXXXXXX
28.	Other costs (attach statement)	28	XXXXXXXXXXXXXXXXXX
29.	Total. Add lines 24 through 28	29	XXXXXXXXXXXXXXXXXX
30.	Inventory at end of year	30	XXXXXXXXXXXXXXXXXX
31.	Cost of goods sold. Subtract line 30 from line 29	31	XXXXXXXXXXXXXXXXXX

Other Information. From U.S. Form 1065, Schedule B

32.	Type of entity filing this return (check one):		<input checked="" type="checkbox"/> Domestic general partnership	<input checked="" type="checkbox"/> Domestic limited partnership	<input checked="" type="checkbox"/> Domestic limited liability company	<input checked="" type="checkbox"/> Domestic limited liability partnership	<input checked="" type="checkbox"/> Foreign partnership	<input checked="" type="checkbox"/> REIT	<input checked="" type="checkbox"/> Other	XXXXXXXXXXXXXXXXXXXX
33.	Fill in if at any time during the tax year, any partner in the partnership was a disregarded entity, a partnership (including an entity treated as a partnership), a trust, an S corporation, an estate (other than an estate of a deceased partner) or a nominee or similar person									X
34.	Fill in if this partnership is a publicly traded partnership as defined in Section 469(k)(2)									X
35.	Fill in if during the tax year, the partnership had any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt									X
36.	Fill in if the partnership is making, or had previously made (and not revoked), a Section 754 election									X
37.	Fill in if the partnership made for this tax year an optional basis adjustment under Section 743(b) or 734(b)									X
	If Yes, attach a statement showing the computation and allocation of the basis adjustment.									
38.	Fill in if during the current or prior tax year, the partnership engaged in a like-kind exchange or distributed any property received in a like-kind exchange, or contributed such property to another entity (other than entities wholly-owned by the partnership throughout the tax year)									X

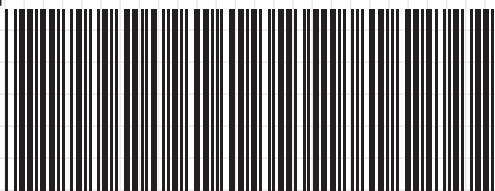
Partners' Distributive Share Items. From U.S. Form 1065, Schedule K

Income or Loss

39.	Ordinary business income or loss	39	-XXXXXXXXXXXXXXXXXX
40.	Net rental real estate income or loss (from U.S. Form 8825)	40	-XXXXXXXXXXXXXXXXXX
41a.	Other gross rental income or loss	41a	-XXXXXXXXXXXXXXXXXX
41b.	Expenses from other rental activities (attach statement)	41b	XXXXXXXXXXXXXXXXXX
41c.	Other net rental income or loss. Subtract line 41b from line 41a	41c	-XXXXXXXXXXXXXXXXXX
42.	Guaranteed payments	42	XXXXXXXXXXXXXXXXXX
43.	Interest income	43	XXXXXXXXXXXXXXXXXX
44a.	Ordinary dividends	44a	XXXXXXXXXXXXXXXXXX
44b.	Qualified dividends	44b	XXXXXXXXXXXXXXXXXX
45.	Royalties	45	XXXXXXXXXXXXXXXXXX
46.	Net short-term capital gain or loss (from U.S. Form 1065, Schedule D)	46	-XXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXX



2023 Form 3, pg. 8

XXXXXXXXXXXXXX

Massachusetts Partnership Return of Income

FEDERALIDNUM

47a. Net long-term capital gain or loss (from U.S. Form 1065, Schedule D) 47a -XXXXXXXXXXXXXX

b. Collectibles (28%) gain or loss 47b XXXXXXXXXXXXXXXX

c. Unrecaptured Section 1250 gain (attach statement) 47c XXXXXXXXXXXXXXXX

48. Net Section 1231 gain or loss (from U.S. Form 4797) 48 -XXXXXXXXXXXXXX

49. Other income or loss (see instructions). Type XXXXXXXXXXXXXXXX 49 -XXXXXXXXXXXXXX

Deductions

50. Section 179 deduction (from U.S. Form 4562) 50 XXXXXXXXXXXXXXXX

51a. Contributions 51a XXXXXXXXXXXXXXXX

b. Investment interest expense 51b XXXXXXXXXXXXXXXX

c. Section 59(e)(2) expenditures. Type XXXXXXXXXXXXXXXX 51c XXXXXXXXXXXXXXXX

d. Other deductions (see instructions). Type XXXXXXXXXXXXXXXX 51d XXXXXXXXXXXXXXXX

Other Information

52a. Tax-exempt interest income 52a XXXXXXXXXXXXXXXX

b. Other tax-exempt income 52b XXXXXXXXXXXXXXXX

c. Nondeductible expenses 52c XXXXXXXXXXXXXXXX

53a. Distributions of cash and marketable securities 53a XXXXXXXXXXXXXXXX

b. Distributions of other property 53b XXXXXXXXXXXXXXXX

54a. Investment income 54a XXXXXXXXXXXXXXXX

b. Investment expenses 54b XXXXXXXXXXXXXXXX

c. Other items and amounts (attach statement) 54c XXXXXXXXXXXXXXXX

Analysis of Net Income or Loss

55. Net income or loss. Combine U.S. Form 1065, Schedule K, lines 1 through 11. From the result, subtract the sum of U.S. Form 1065, Schedule K, lines 12 through 13d, and 16p 55 -XXXXXXXXXXXXXX

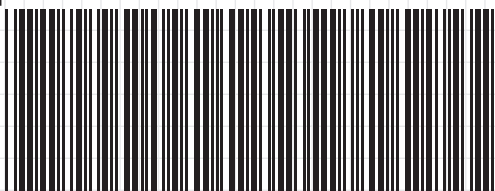
56. Analysis by partner type Corporate Individual (active) Individual (passive) Partnership Exempt organization Nominee/ other

a. General partners XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX

b. Limited partners XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXX



AREA RESERVED FOR 2-D BARCODE

2023 Form 3, pg. 9

XXXXXXXXXXXXXX

Massachusetts Partnership Return of Income

FEDERALIDNUM

Balance Sheets Per Books. From U.S. Form 1065, Schedule L

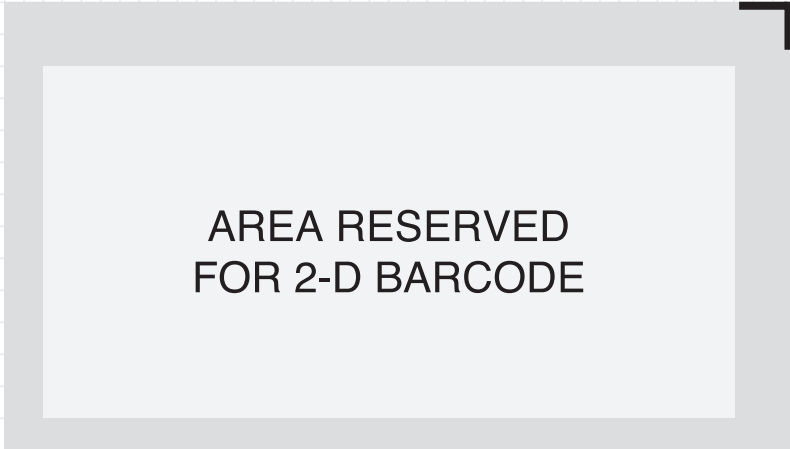
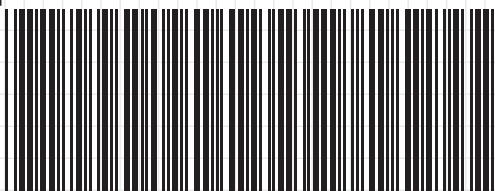
Assets	Beginning of tax year		End of tax year	
	a	b	c	d
57. Cash		XXXXXXXXXXXXXX		XXXXXXXXXXXXXX
58a. Trade notes and accounts receivable	XXXXXXXXXXXXXX		XXXXXXXXXXXXXX	
58b. Less allowance for bad debts	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
59. Inventories		XXXXXXXXXXXXXX		XXXXXXXXXXXXXX
60. U.S. government obligations		XXXXXXXXXXXXXX		XXXXXXXXXXXXXX
61. Federally tax-exempt securities		XXXXXXXXXXXXXX		XXXXXXXXXXXXXX
62. Other current assets		XXXXXXXXXXXXXX		XXXXXXXXXXXXXX
63a. Loans to partners (or persons related to partners)		XXXXXXXXXXXXXX		XXXXXXXXXXXXXX
63b. Mortgage and real estate loans		XXXXXXXXXXXXXX		XXXXXXXXXXXXXX
64. Other investments		XXXXXXXXXXXXXX		XXXXXXXXXXXXXX
65a. Buildings and other depreciable assets	XXXXXXXXXXXXXX		XXXXXXXXXXXXXX	
65b. Less accumulated depreciation	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
66a. Depletable assets	XXXXXXXXXXXXXX		XXXXXXXXXXXXXX	
66b. Less accumulated depletion	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
67. Land (net of any amortization)		XXXXXXXXXXXXXX		XXXXXXXXXXXXXX
68a. Intangible assets (amortizable only)	XXXXXXXXXXXXXX		XXXXXXXXXXXXXX	
68b. Less accumulated amortization	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
69. Other assets		XXXXXXXXXXXXXX		XXXXXXXXXXXXXX
70. Total assets		XXXXXXXXXXXXXX		XXXXXXXXXXXXXX
Liabilities and Capital	a	b	c	d
71. Accounts payable		XXXXXXXXXXXXXX		XXXXXXXXXXXXXX
72. Mortgages, notes, bonds payable in less than one year		XXXXXXXXXXXXXX		XXXXXXXXXXXXXX
73. Other current liabilities		XXXXXXXXXXXXXX		XXXXXXXXXXXXXX
74. All nonrecourse loans		XXXXXXXXXXXXXX		XXXXXXXXXXXXXX
75a. Loans from partners (or persons related to partners)		XXXXXXXXXXXXXX		XXXXXXXXXXXXXX
75b. Mortgages, notes, bonds payable in one year or more		XXXXXXXXXXXXXX		XXXXXXXXXXXXXX
76. Other liabilities		XXXXXXXXXXXXXX		XXXXXXXXXXXXXX
77. Partners' capital accounts		XXXXXXXXXXXXXX		XXXXXXXXXXXXXX
78. Total liabilities and capital		XXXXXXXXXXXXXX		XXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

04
05
06
07
08
09
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63

04
05
06
07
08
09
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63



2023 Form 3, pg. 10

XXXXXXXXXXXXXX

Massachusetts Partnership Return of Income

FEDERALIDNUM

AREA RESERVED
FOR 2-D BARCODE

Reconciliation of Income or Loss Per Books With Income or Loss Per Return

From U.S. Form 1065, Schedule M-1. Note: If filing U.S. Form 1065, Schedule M-3, you still must complete this section.

79.	Net income or loss per books	79	-XXXXXXXXXXXXXX
80.	Income included in Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10 and 11, not recorded on books this year	80	XXXXXXXXXXXXXX
81.	Guaranteed payments (other than health insurance)	81	XXXXXXXXXXXXXX
82.	Expenses recorded on books this year not included in Schedule K, lines 1 through 13d and 21	82	XXXXXXXXXXXXXX
82a.	Depreciation	82a	XXXXXXXXXXXXXX
82b.	Travel and entertainment	82b	XXXXXXXXXXXXXX
83.	Add lines 79 through 82 (do not include lines 82a and 82b)	83	-XXXXXXXXXXXXXX
84.	Income recorded on books this year not included in Schedule K, lines 1 through 11	84	XXXXXXXXXXXXXX
84a.	Federally tax-exempt interest	84a	XXXXXXXXXXXXXX
85.	Deductions included in Schedule K, lines 1 through 13d and 21, not charged against book income this year	85	XXXXXXXXXXXXXX
85a.	Depreciation	85a	XXXXXXXXXXXXXX
86.	Add lines 84 and 85 (do not include lines 84a and 85a)	86	XXXXXXXXXXXXXX
87.	Income or loss	87	-XXXXXXXXXXXXXX

Analysis of Partners' Capital Accounts. From U.S. Form 1065, Schedule M-2

88.	Balance as of beginning of year	88	XXXXXXXXXXXXXX
89a.	Capital contributed: cash	89a	XXXXXXXXXXXXXX
89b.	Capital contributed: property	89b	XXXXXXXXXXXXXX
90.	Net income or loss per books	90	-XXXXXXXXXXXXXX
91.	Other increases	91	XXXXXXXXXXXXXX
92.	Add lines 88 through 91	92	-XXXXXXXXXXXXXX
93a.	Distributions: cash	93a	XXXXXXXXXXXXXX
93b.	Distributions: property	93b	XXXXXXXXXXXXXX
94.	Other decreases	94	XXXXXXXXXXXXXX
95.	Add lines 93a, 93b and 94	95	XXXXXXXXXXXXXX
96.	Balance at end of year. Subtract line 95 from line 92	96	-XXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXX