



## **§ 48/48E Investment Tax Credit Study Engagement Letter**

Prepared for:  
Lansing School District

January 27, 2026

Kristina Sleight  
Lansing School District  
519 West Kalamazoo Street  
Lansing, MI 48933

Dear Kristina:

SourceHOV Tax, LLC d/b/a Source Advisors ("Source Advisors") is pleased to offer Lansing School District (hereinafter 'Client') consulting services pertaining to the Section § 48 Investment Tax Credits. This letter confirms our understanding of the terms and objectives of this engagement and the nature and limitation of the services we will provide.

We look forward to working with you on this project.

Sincerely,

A handwritten signature in black ink, appearing to read "Al Schmitt". The signature is fluid and cursive, with a long horizontal stroke extending from the end.

Al Schmitt  
Director, Business Development  
Source Advisors  
Mobile: (469) 939-8291  
al.schmitt@sourceadvisors.com

## SCOPE OF WORK

Source Advisors will provide the following services to Client with respect to the projects listed in Appendix A.

- Prepare comprehensive document request for the purpose of verifying qualifying costs
- Review documents, advise on tax credit eligibility of projects and determine qualifying costs
- Provide an analysis of eligibility under the Domestic Content bonus requirements and roadmap for ensuring criteria are met; if applicable.
- Calculation of the Section 48 tax credit based on regulations and applicable rulings.
- Preparation of tax documentation (Form 3468) and provision of those documents to the client and CPA
- In the event of a subsequent audit, Source Advisors will provide analysis and data as needed to support Client's response to the audit.
- Source Advisors will not handle the filing of any tax documentation. The Client is responsible for filing all required paperwork in accordance with applicable federal deadlines. Source Advisors will provide all necessary and supporting documentation required to file for the Section 48 tax credit.

Services will be provided by a licensed Professional Engineer and, if necessary, other professionals who have sufficient training and expertise to deliver the Services in a complete and competent manner (e.g., CPA, tax attorney).

## PROPERTY DETAILS

| School                                  | Address                            | Placed In Service Date | §48 Tax Credit (%) | Scaled ITC Bonus | Study Type |
|---|------------------------------------|------------------------|--------------------|------------------|------------|
| LSD01 - Hill_Lansing MI Solar           | 5815 Wise Rd, Lansing MI           | Dec-25                 | 30%                | 10.00%           | Solar      |
| LSD02 - New Pattengill_Lansing MI Solar | 815 North Fairview Ave, Lansing MI | Aug-25                 | 30%                | 0.00%            | Solar      |
| LSD03 - North_Lansing MI Solar          | 333 E Miller Rd, Lansing MI        | Aug-25                 | 30%                | 7.97%            | Solar      |
| LSD04 - Cavanaugh_Lansing MI Solar      | 300 W Cavanaugh Rd, Lansing MI     | Aug-25                 | 30%                | 8.03%            | Solar      |
| LSD05 - Lyons_Lansing MI Solar          | 2901 Lyons Ave, Lansing MI         | Aug-25                 | 30%                | 10.00%           | Solar      |
| LSD06 - Wexford_Lansing MI Solar        | 5217 Wexford Rd, Lansing MI        | Aug-25                 | 30%                | 10.00%           | Solar      |
| LSD07 - Attwood_Lansing MI Solar        | 915 Attwood, Lansing MI            | Jun-26                 | 30%                | 9.50%            | Solar      |
| LSD8 - Gier Park_Lansing MI Solar       | 401 E Gier St, Lansing MI          | Dec-25                 | 30%                | 10.00%           | Solar      |
| LSD9 - Woodcreek_Lansing MI Solar       | 4000 Woodcreek Ln, Lansing MI      | Jun-26                 | 40%                | 8.26%            | Solar      |
| LSD11 - Willow_Lansing MI Solar         | 1025 Ontario St., Lansing MI       | Apr-26                 | 40%                | 10.00%           | Solar      |
| LSD12 - Willow_Lansing MI Geothermal    | 1025 Ontario St., Lansing MI       | Apr-26                 | 40%                | 0.00%            | Geothermal |

**SEE APPENDIX A FOR FULL PROJECT DETAILS**

## PROFESSIONAL FEES

Source Advisors' fees for the services described in this proposal will be based on the scope of work.

| Project Name                                     | Total Eligible Installation Cost (\$) | Section 48 Tax Credit (%) | Total Estimated Project Credit (\$) | Fee      |
|--|---------------------------------------|---------------------------|-------------------------------------|----------|
| Lansing School District §48 Portfolio (11 Sites) | \$15,573,279                          | 30%-50%                   | \$6,233,982                         | \$94,500 |

**40% Retainer due upon signing**

**\$37,800**

We request a retainer payment, as noted above, (equal to 40% of the Total Professional Fees) upon return of this signed Engagement Letter to Source Advisors. The balance of the Fees including expenses shall be billed upon completion of the project. All invoices are due within 30 days of receipt.

## PAYMENT TERMS

Invoices are due within 30 days of receipt. Source Advisors may charge Client interest at the rate of six percent 6% per annum) from the invoice due date, or the maximum permissible legal rate, whichever is lower, for undisputed invoices until paid.

## DELIVERY & CLIENT CONTACT

Client's contacts for the Services are the below identified Client Contact and CPA Contact or another person or persons who may be appointed from time to time by Client to address all questions regarding the Services. The completed study will be sent to these two contacts unless otherwise specified by Client in writing:

### Client Contact:

Name: Kristina Sleight  
Company: Lansing School District  
Address: 519 West Kalamazoo Street  
City, State, Zip: Lansing, MI 48933  
Phone: (517) 755-1000  
Email: kristina.tokar@lansingschools.net

### CPA Contact:

Name:  
Firm:  
Address:

City, State, Zip:  
Phone:  
Email:

Client hereby consents to Source Advisors' use and disclosure of Client's relevant tax information to the employees and owners of the firm identified under CPA Contact for their purpose of providing tax return preparation or other tax or accounting services.

**PLACE IN SERVICE YEAR:** \_\_\_\_\_

**TAX FILING DEADLINE** \_\_\_\_\_  
(March 15, April 15, Sept 15, Oct 15 or on Extension)

**SITE CONTACT:** \_\_\_\_\_  
Contact Name (print)  
\_\_\_\_\_  
Contact Telephone Number (print)  
\_\_\_\_\_  
Contact Email Address (print)

**BILLING INFORMATION**

**AP CONTACT:** \_\_\_\_\_  
Contact Name (print)  
\_\_\_\_\_  
Owning Entity/Company (print)  
\_\_\_\_\_  
Billing Address (print)  
\_\_\_\_\_  
City / State / Zip Code (print)  
\_\_\_\_\_  
Contact Telephone Number (print)  
\_\_\_\_\_  
Contact Email Address (print)

## AUTHORIZATION AND CONCLUSION

If this Engagement Letter correctly reflects the terms agreed to by SourceHOV Tax, LLC DBA Source Advisors and Client, please sign a copy of the Engagement Letter in the space provided below and return via email or DocuSign. Once executed, an invoice with electronic payment options will be emailed for payment to the Accounts Payable contact indicated in this Engagement Letter.

**Important Update: Our remittance address has changed, effective immediately, please send all check payments to the following updated address:**

**SourceHOV Tax, LLC  
P.O. Box 735707  
Dallas, TX 75373-5707**

We appreciate the opportunity to propose these professional services and look forward to assisting you with this important matter. If you have any questions, please contact the Director of Business Development via the contact details outlined below.

Sincerely yours,



Al Schmitt  
Director, Business Development  
Source Advisors  
Mobile: (469) 939-8291  
al.schmitt@sourceadvisors.com

**Lansing School District**

**SOURCEHOV TAX, LLC d/b/a SOURCE ADVISORS by**

Signature

Signature

Printed Name

Tim Whipple  
Printed Name

Title

CEO  
Title

Date

October 8, 2025  
Date

Reminder: A Retainer Invoice will be emailed to the Billing Contact named above. Please ensure an immediate payment is made. Failure to do so may delay the project.

## TERMS & CONDITIONS

**Client Information.** Client shall provide all available information requested by Source Advisors that is relevant and necessary for the Scope of Work., including any documentation identified under the “Scope” section and any additional information necessary for Source Advisors to provide the Services.

**Accuracy of Report.** Client shall review the report prepared under this Engagement Letter. When compared to the information provided by Client to Source Advisors, if Source Advisor has deleted or added anything that would understate Client's tax liability, Client shall inform Source Advisors of the understatement in writing immediately and Client may not use the report or allow the report to be used to prepare Client's federal income tax return or returns. The foregoing does not limit or reduce the standard of Services performed by Source Advisors, and Source Advisors remains responsible for performing Services within compliance of IRS rules and regulations.

**Access for Site Inspection.** Client shall provide site contact information and assist with any coordination and/or security protocols necessary for the Source Advisors representative to complete the required inspection(s). Any delay in completion of site inspection could result in a delay of project completion.

### Client representations

Client's information provided under this Engagement Letter is accurate and complete in all respects.

### Source Advisors Representations

Source Advisors represents that:

- (a) it restricts access to Client's information to those employees, associates, or independent contractors with whom Source Advisors maintains appropriate confidentiality agreements. Source Advisors takes reasonable steps to maintain physical, electronic, and procedural safeguards with respect to Client's information.
- (b) it is not a CPA firm.
- (c) it is not a valuation or appraisal firm.
- (d) due to state laws or peak volume periods, it may be required or necessary to use a third- party firm to certify work.
- (e) Qualified individuals will be performing work described in the Scope of Work in compliance with the IRS rules and regulations related to Section 48E.

### Other Terms and Conditions

Following are the terms and conditions of the Engagement Letter, by and between Source Advisors and Client. In the event of any conflict between these terms and conditions and any other provisions of the Engagement Letter, these terms and conditions shall control. Any capitalized terms used herein and not otherwise defined shall have the meaning ascribed thereto in the Engagement Letter.

**Services.** Upon acceptance of this Engagement Letter by an authorized officer of Source Advisors and subject to the terms and conditions set forth herein, Source Advisors agrees to provide to Client the Services as specified in this Engagement Letter.

**Fees.** In consideration for the Services, Client agrees to pay Source Advisors the rates and/or fees specified in the Engagement Letter (collectively “Fees”). All Fees shall be paid in United States dollars, exclusive of any and all taxes. Client reserves the right to dispute any invoice for accuracy or propriety (e.g. because the invoice reflects Services not performed).

**Related Expenses.** Fees do not include travel, lodging or other expenses related to the Services and shall not exceed \$2000.00. Client will be invoiced for travel, lodging, incidentals, and other expenses as they relate to the Services rendered by Source Advisors to Client. We will make every effort to coordinate our site visit with other work we have in your area to share travel expenses.

**Payment.** Source Advisors will invoice Client for the Services and related expenses as described in Fee Structure

Section.

Scope Limitation. The Services provided do not include any other consulting services such as appraisal, construction audit, consulting, law, and other tax-related services unless, and to the extent necessary to provide the Services.

Hazardous Substances. Source Advisors shall not investigate or assume any responsibility for the existence or impact of any hazardous substance that may be present on the property in the development of Source Advisors' conclusions.

Intellectual Property. Source Advisors retains all rights, including but not limited to, Intellectual Property Rights (as defined below) in any and all of the methods of computation, procedures, designs, drawings, models, trade secrets, know-how, source codes, software and other documentation, information and technology utilized by Source Advisors in performing the Services (including, without limitation, if created during the performance of Services under this Engagement Letter). "Intellectual Property Rights" shall mean all forms of intellectual property rights and protections that may be obtained including, without limitation, all right, title and interest in and to all foreign, federal, state and common law rights relating to: (i) Letters Patent and all filed, pending or potential applications for Letters Patent, including any reissue, reexamination, division, continuation or continuation-in-part applications now or hereafter filed; (ii) trade secret rights and equivalent rights; (iii) copyrights and other literary property and authors rights, whether or not protected by copyright; (iv) trademarks, trade names, symbols, logos, brand names and other proprietary indicia; and (v) any other proprietary rights.

Limited Warranty and Disclaimer. Source Advisors warrants that its Services will be performed with reasonable care in a diligent and competent manner within the compliance of IRS rules and regulations. . Qualified individuals will be performing work described in the Scope of Work in compliance with the IRS rules and regulations related to Section 48E. Client shall provide written notification to Source Advisors of any failure of Source Advisors to perform the Services in substantial conformance with the foregoing warranty within thirty (30) days of becoming aware of any defect in the provision by Source Advisors of such Services.

In the event of any material breach of the foregoing limited warranty by Source Advisors, Client shall provide written notice of such breach to Source Advisors. Source Advisors shall have thirty (30) days from receipt of such notice to cure the breach. If Source Advisors fails to cure within such period, Client shall have its choice of one of the following remedies: (i) the re-performance of the Services, at Source Advisors' expense, with respect to any material non-conformance; or (ii) the refund of any charges paid for the Services affected by such breach; or (iii) commencing legal action against Source Advisors for damages incurred by Client due to such breach. EXCEPT AS EXPRESSLY PROVIDED ABOVE, EACH PARTY DISCLAIMS ALL OTHER WARRANTIES, EXPRESS, STATUTORY OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, ANY IMPLIED WARRANTIES OF FITNESS FOR A PARTICULAR PURPOSE.

Confidentiality. Source Advisors agrees to implement and maintain reasonable and appropriate security measures and safeguards to protect the security and confidentiality of Client Information provided to Source Advisors by Client in connection herewith. Should Source Advisors ever be notified of any judicial order or other proceedings in which a third party seeks to obtain access to such Client Information, Source Advisors will promptly notify Client, unless prohibited by applicable law, and Client shall have the option to (1) provide legal representation at Client's expense to avoid such access or (2) promptly reimburse Source Advisors for any of its costs, including attorneys' fees, reasonably incurred in avoiding, attempting to avoid or providing such access and not paid by the entity seeking the data.

Marketing. Client hereby consents to Source Advisors' use and disclosure of anonymous Client data as it relates to the Services in connection with Source Advisors' marketing endeavors. Such marketing endeavors may include mailers, newsletters, and website content. Anonymous Client data is information that relates to Client, but does not specifically identify Client including, without limitation, Client's type of business, the state(s) in which such business is located, the benefits incurred through use of Source Advisors' services. Notwithstanding the foregoing, Source Advisors shall not be entitled to use Client's trade names, trademarks, service marks, or logos in connection with such marketing endeavors without the express written consent of Client with respect to such use.

Limitation on Liability. IN NO EVENT SHALL SOURCE ADVISORS BE LIABLE TO CLIENT FOR ANY SPECIAL, CONSEQUENTIAL, INCIDENTAL OR INDIRECT DAMAGES OF ANY KIND, INCLUDING WITHOUT LIMITATION, THE COST OF COVER, DAMAGES ARISING FROM LOSS OF DATA, OF USE, OF PROFITS, OR OF GOOD WILL,



PROPERTY DAMAGE, LOST REVENUES, OR LOSS OF PROSPECTIVE ECONOMIC ADVANTAGE, WHETHER OR NOT SOURCE ADVISORS HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES, HOWEVER CAUSED AND ON ANY THEORY OF LIABILITY ARISING OUT OF THIS ENGAGEMENT LETTER. NOTWITHSTANDING THE FOREGOING, THE MAXIMUM AGGREGATE LIABILITY OF SOURCE ADVISORS AND ANY OF ITS DIRECTORS, OFFICERS, EMPLOYEES, AGENTS AND AFFILIATES, FOR ANY DAMAGES, LOSSES OR INJURIES TO CLIENT, OR THOSE CLAIMING THROUGH THE CLIENT, SHALL NOT EXCEED AN AMOUNT EQUAL TO THE TOTAL CHARGES ACTUALLY PAID CLIENT TO SOURCE ADVISORS DURING THE THREE (3) MONTHS IMMEDIATELY PRECEDING THE EVENT FOR WHICH DAMAGES ARE CLAIMED. IN NO EVENT SHALL EITHER PARTY'S TOTAL AGGREGATE LIABILITY ARISING OUT OF OR RELATED TO THIS AGREEMENT EXCEED THREE (3) TIMES THE TOTAL AMOUNT PAID OR PAYABLE UNDER THIS AGREEMENT, EXCEPT FOR ACTIONS ARISING OUT OF FRAUD, WILLFUL MISCONDUCT, AND GROSS NEGLIGENCE, WHICH WILL BE UNLIMITED.

Basis of Bargain. Source Advisors and Client acknowledge that SOURCE ADVISORS has set its Fees and entered into this Engagement Letter in reliance upon the disclaimers of warranties and limitations of liability and damages as set forth in this Engagement Letter, and that such provisions form an essential basis of the bargain between the parties and do not cause this Engagement Letter, or the remedies available hereunder, to fail of its or their essential purpose.

Termination for Cause. If either party is in material default under this Engagement Letter and such default continues for (30) days after written notice thereof by the other party, then this Engagement Letter may thereupon be terminated by such other party; provided, however, that if the Client fails to pay any amount promptly when due, Source Advisors (in addition to any other rights it may have under this Engagement Letter, at law or in equity) may at its election and without notice: (i) terminate this Engagement Letter; (ii) suspend performance of this Engagement Letter until the outstanding invoice is paid; and/or (iii) declare any unpaid balances immediately due. Termination shall not relieve Client of any of its payment obligations under this Engagement Letter with respect to Services rendered prior to termination.

Force Majeure. To the extent performance by Source Advisors of any of its obligations hereunder is substantially prevented by reason of any act of God or by reason of any other matter beyond Source Advisors' reasonable control, then such performance shall be excused and this Engagement Letter, at Source Advisors' option, be deemed suspended during the continuation of such condition and for a reasonable time thereafter.

Survival. All accrued payment obligations hereunder, any remedies for breach of this Engagement Letter, this Section and sections titled Intellectual Property, Limited Warranty and Disclaimer, Confidentiality, Marketing, Limitation on Liability, Basis of Bargain, Termination of Cause and General will survive any expiration or termination of this Engagement Letter. Neither party may assert any cause of action under this Engagement Letter that accrued more than the period permitted by the applicable statute of limitations under Michigan law.

General. This Engagement Letter (including the terms and conditions set forth herein) is the complete statement of the agreement between the parties concerning the provision by Source Advisors of the Services, and supersedes all prior and simultaneous agreements, representations, and understandings between the parties (written and oral) with respect thereto. Source Advisors may act in reliance upon any instruction, instrument or signature believed to be genuine and may assume that any employee of Client giving any written notice or instruction in connection with this Engagement Letter has apparent authority and has been duly authorized to do so, until Source Advisors receives written instructions from Client indicating otherwise. This Engagement Letter, and any claim (whether in contract, tort or otherwise) arising from this Engagement Letter, shall be governed by, and interpreted in accordance with the laws of the State of Michigan, without regard to its conflict of laws principles. The parties hereto: (i) agree that any legal action or proceeding arising under this Engagement Letter shall be brought in the of Ingham County, Michigan, or in the United States District Court of Western Michigan (ii) irrevocably submit to the jurisdiction of such courts; (iii) agree not to assert any claim or defense that they are not subject to the jurisdiction of such courts, that any such forum is not convenient or the venue thereof is improper, or that this Engagement Letter or the subject matter hereof may not be enforced in such courts; and (iv) agree to accept service of process by certified or registered mail or by any other method authorized by law. This Engagement Letter may be amended only in a writing signed by both parties. No failure or delay on the part of a party in exercising any right hereunder will operate as a waiver of, or impair, any such right. No single or partial exercise of any such right will preclude any other or further exercise thereof or the exercise of any other right. No waiver of any such right will be effective unless given in a signed writing by the party to which such waiver is attributed. If any provision of this Engagement Letter is held by a court of competent

jurisdiction to be invalid or unenforceable, then that provision will be severed from this Engagement Letter and any remaining provisions will continue in full force and effect. All notices given hereunder shall be in writing and shall be sent by regular mail to the parties and to the addresses set forth in this Engagement Letter (and, in the case of Source Advisors, a copy (which shall not constitute notice) to 615 Freeport Parkway, Coppell, Texas, 75019, Attn: General Counsel) or at such other addresses of which either party may give notice. This Engagement Letter shall be binding upon and insure to the benefit of and be enforceable by the parties to this Engagement Letter and their respective successors and permitted assigns. This Engagement Letter may not be assigned by Client without the prior written consent of Source Advisors, which consent will not be unreasonably withheld. This Engagement Letter (and any amendment hereto) may be executed originally or by facsimile signature in multiple counterparts, each of which shall be deemed an original and all of which together shall constitute one instrument.

In addition, the prevailing party in any action to enforce the collection of any fees due under this Engagement Letter shall be entitled to recover from the non-prevailing party all costs and expenses incurred in connection with such action, including unpaid reasonable outside counsel attorneys' fees.

## APPENDIX A: LIST OF SOLAR AND GEOTHERMAL INSTALLATION SITES

| Placed in Service | Property Name                            | Type       | Installation Cost (\$) | ITC Tax Credit (%) | Roof Cost          | Total Project Cost  | Estimated Eligible Basis for Section 48 ITC (PV Cost + 25% of Roof Cost as Incremental Cost) | ITC Bonus - Low Income (as per client) | Estimated Eligible ITC | Fee             | Comment   |
|-------------------|--|------------|------------------------|--------------------|--------------------|---------------------|--|--|------------------------|-----------------|---|
| December 2025     | Hill - 5815 Wise Rd - 1250 KW            | Solar      | 4,898,711              | 30%                | -                  | 4,898,711           | 4,898,711  | 10.00%                                 | \$1,665,562            | Included        | PV Only ; Assuming PWA Compliance ; ITC Haircut   |
| August 2025       | New Pattengill - 815 N Fairview - 480 KW | Solar      | 1,827,052              | 30%                | -                  | 1,827,052           | 1,827,052  | 0.00%                                  | \$465,898              | Included        | PV Only ; ITC Haircut   |
| August 2025       | North - 333 E Miller Rd - 200 KW         | Solar      | 1,548,150              | 30%                | -                  | 1,548,150           | 1,548,150  | 7.97%                                  | \$587,833              | Included        | PV Only   |
| August 2025       | Cavanaugh - 300 W Cavanaugh Rd - 100 KW  | Solar      | 622,689                | 30%                | -                  | 622,689             | 622,689  | 8.03%                                  | \$236,809              | Included        | PV Only   |
| August 2025       | Lyons - 2901 Lyons Ave - 100 KW          | Solar      | 527,501                | 30%                | -                  | 527,501             | 527,501  | 10.00%                                 | \$211,000              | Included        | PV Only   |
| August 2025       | Wexford - 5217 Wexford Rd - 175 KW       | Solar      | 786,691                | 30%                | -                  | 786,691             | 786,691  | 10.00%                                 | \$314,676              | Included        | PV Only   |
| June 2026         | Attwood - 915 Attwood - 220 KW           | Solar      | 1,153,172              | 30%                | \$1,766,044        | 2,919,216           | 1,594,683  | 9.50%                                  | \$629,900              | Included        | \$1.7M Roof Costs ; Incremental Costs will be determined for the tax credit                                       |
| December 2025     | Gier Park - 401 E Gier ST - 160 KW       | Solar      | 811,089                | 30%                | \$1,677,185        | 2,488,274           | 1,230,385  | 10.00%                                 | \$418,331              | Included        | \$1.6M Roof Costs ; Incremental Costs will be determined for the tax credit ; ITC Haircut                         |
| June 2026         | Woodcreek - 4000 Woodcreek Ln - 240 KW   | Solar      | 1,178,139              | 40%                | \$1,585,112        | 2,763,251           | 1,574,417  | 8.26%                                  | \$759,814              | Included        | \$1.6M Roof Costs ; Incremental Costs will be determined for the tax credit ; Eligible for Energy Community Bonus |
| April 2026        | Willow - 1025 Ontario St. - 525.80 kW DC | Solar      | 963,000                | 40%                | -                  | 963,000             | 963,000  | 10.00%                                 | \$481,500              | Included        | PV Portion Only; Energy Community 10% Bonus   |
| April 2026        | Willow - 1025 Ontario St. - 515 kW DC    | Geothermal | 1,156,650              | 40%                | -                  | 1,156,650           | TBD  | 0.00%                                  | \$462,660              | Included        | Geothermal Portion Only; Energy Community 10% Bonus   |
| June 2026         | Everett HS - TBD - TBD                   | Solar      | TBD                    | 30%                | -                  | TBD                 | TBD  | TBD                                    | TBD                    | TBD             | Materials from Pleasant View and Forest View Projects; Need to rescope project based on new costs.                |
|                   | <b>Totals:</b>                           |            | <b>15,472,844</b>      |                    | <b>\$5,028,341</b> | <b>\$20,501,185</b> | <b>\$15,573,279</b>  |  | <b>\$6,233,982</b>     | <b>\$94,500</b> |   |