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## Internal Revenue Code Section 30D(f)(1)

### Clean vehicle credit

**Note:** Section 30D(a), below, applies to vehicles placed in service before 1/1/2023. See below for Section 30D(a), as it applies to vehicles placed in service after 12/31/2022.

(a) Allowance of credit.

There shall be allowed as a credit against the tax imposed by this chapter for the taxable year an amount equal to the sum of the credit amounts determined under subsection (b) with respect to each new qualified plug-in electric drive motor vehicle placed in service by the taxpayer during the taxable year.

**Note:** Section 30D(a), below, applies to vehicles placed in service after 12/31/2022. See above for Section 30D(a), as it applies to vehicles placed in service before 1/1/2023.

(a) Allowance of credit.

There shall be allowed as a credit against the tax imposed by this chapter for the taxable year an amount equal to the sum of the credit amounts determined under subsection (b) with respect to each new clean vehicle placed in service by the taxpayer during the taxable year.

(b) Per vehicle dollar limitation.

**Note:** Section 30D(b)(1), below, applies to vehicles placed in service before 1/1/2023. See below for Section 30D(b)(1), as it applies to vehicles placed in service after 12/31/2022.

(1) In general.

The amount determined under this subsection with respect to any new qualified plug-in electric drive motor vehicle is the sum of the amounts determined under paragraphs (2) and (3) with respect to such vehicle.

**Note:** Section 30D(b)(1), below, applies to vehicles placed in service after 12/31/2022. See above for Section 30D(b)(1), as it applies to vehicles placed in service before 1/1/2023.

(1) In general.

The amount determined under this subsection with respect to any new clean vehicle is the sum of the amounts determined under paragraphs (2) and (3) with respect to such vehicle.

**Note:** Section 30D(b)(2)-(3), below, applies to vehicles placed in service on or before the date as provided in Section 13401(k)(3) of the Inflation Reduction Act. See below for Section 30D(b)(2)-(3), as it applies to vehicles placed in service after that date.

(2) Base amount.

The amount determined under this paragraph is \$2,500.

(3) Battery capacity.

In the case of a vehicle which draws propulsion energy from a battery with not less than 5 kilowatt hours of capacity, the amount determined under this paragraph is \$417, plus \$417 for each kilowatt hour of capacity in excess of 5 kilowatt hours. The amount determined under this paragraph shall not exceed \$5,000.

**Note:** Section 30D(b)(2)-(3), below, applies to vehicles placed in service after the date as provided in Section 13401(k)(3) of the Inflation Reduction Act See above for Section 30D(b)(2)-(3), as it applies to vehicles placed in service on or before such date.

(2) Critical minerals.

In the case of a vehicle with respect to which the requirement described in subsection (e)(1)(A) is satisfied, the amount determined under this paragraph is \$3,750.

(3) Battery components.

In the case of a vehicle with respect to which the requirement described in subsection (e)(2)(A) is satisfied, the amount determined under this paragraph is \$3,750.

(c) Application with other credits.

(1) Business credit treated as part of general business credit.

So much of the credit which would be allowed under subsection (a) for any taxable year (determined without regard to this subsection) that is attributable to property of a character subject to an allowance for depreciation shall be treated as a credit listed in section 38(b) for such taxable year (and not allowed under subsection (a) ).

(2) Personal credit.

For purposes of this title, the credit allowed under subsection (a) for any taxable year (determined after application of paragraph (1) ) shall be treated as a credit allowable under subpart A for such taxable year.

**Note:** Section 30D(d), below, applies to vehicles placed in service before 1/1/2023. See below for Section 30D(d), as it applies to vehicles placed in service after 12/31/2022.

(d) New qualified plug-in electric drive motor vehicle.

For purposes of this section-

(1) In general.

The term "new qualified plug-in electric drive motor vehicle" means a motor vehicle-

(A) the original use of which commences with the taxpayer,

(B) which is acquired for use or lease by the taxpayer and not for resale,

(C) which is made by a manufacturer,

(D) which is treated as a motor vehicle for purposes of title II of the Clean Air Act,

- (E) which has a gross vehicle weight rating of less than 14,000 pounds,
- (F) which is propelled to a significant extent by an electric motor which draws electricity from a battery which-
  - (i) has a capacity of not less than 4 kilowatt hours, and
  - (ii) is capable of being recharged from an external source of electricity ,  
and
- (G) the final assembly of which occurs within North America.

(2) Motor vehicle.

The term "motor vehicle" means any vehicle which is manufactured primarily for use on public streets, roads, and highways (not including a vehicle operated exclusively on a rail or rails) and which has at least 4 wheels.

(3) Manufacturer.

The term "manufacturer" has the meaning given such term in regulations prescribed by the Administrator of the Environmental Protection Agency for purposes of the administration of title II of the Clean Air Act (42 U.S.C. 7521 et seq.).

(4) Battery capacity.

The term "capacity" means, with respect to any battery, the quantity of electricity which the battery is capable of storing, expressed in kilowatt hours, as measured from a 100 percent state of charge to a 0 percent state of charge.

(5) Final assembly.

For purposes of paragraph (1)(G) , the term "final assembly" means the process by which a manufacturer produces a new clean vehicle at, or through the use of, a plant, factory, or other place from which the vehicle is delivered to a dealer or importer with all component parts necessary for the mechanical operation of the vehicle included with the vehicle, whether or not the component parts are permanently installed in or on the vehicle.

**Note:** Section 30D(d), below, applies to vehicles placed in service after 12/31/2022. See above for Section 30D(d), as it applies to vehicles placed in service before 1/1/2023.

(d) New clean vehicle.

For purposes of this section-

(1) In general.

The term "new clean vehicle" means a motor vehicle-

- (A) the original use of which commences with the taxpayer,
- (B) which is acquired for use or lease by the taxpayer and not for resale,
- (C) which is made by a qualified manufacturer,

(D) which is treated as a motor vehicle for purposes of title II of the Clean Air Act,

(E) which has a gross vehicle weight rating of less than 14,000 pounds,

(F) which is propelled to a significant extent by an electric motor which draws electricity from a battery which-

(i) has a capacity of not less than 7 kilowatt hours, and

(ii) is capable of being recharged from an external source of electricity ,

(G) the final assembly of which occurs within North America , and

(H) for which the person who sells any vehicle to the taxpayer furnishes a report to the taxpayer and to the Secretary, at such time and in such manner as the Secretary shall provide, containing-

(i) the name and taxpayer identification number of the taxpayer,

(ii) the vehicle identification number of the vehicle, unless, in accordance with any applicable rules promulgated by the Secretary of Transportation, the vehicle is not assigned such a number,

(iii) the battery capacity of the vehicle,

**Note:** Section 30D(d)(1)(H)(iv)-(v), below, applies to vehicles placed in service after 12/31/2022 and before 1/1/2024. See below for Section 30D(d)(1)(H)(iv)-(vi), as it applies to vehicles placed in service after 12/31/2023.

(iv) verification that original use of the vehicle commences with the taxpayer, and

(v) the maximum credit under this section allowable to the taxpayer with respect to the vehicle.

**Note:** Section 30D(d)(1)(H)(iv)-(vi), below, applies to vehicles placed in service after 12/31/2023. See above for Section 30D(d)(1)(H)(iv)-(v), as it applies to vehicles placed in service after 12/31/2022 and before 1/1/2024.

(iv) verification that original use of the vehicle commences with the taxpayer,

(v) the maximum credit under this section allowable to the taxpayer with respect to the vehicle , and

(vi) in the case of a taxpayer who makes an election under subsection (g)(1), any amount described in subsection (g)(2)(C) which has been provided to such taxpayer.

(2) Motor vehicle.

The term "motor vehicle" means any vehicle which is manufactured primarily for use on public streets, roads, and highways (not including a vehicle operated exclusively on a rail or rails) and which has at least 4 wheels.

(3) Qualified manufacturer.

The term "qualified manufacturer" means any manufacturer (within the meaning of the regulations prescribed by the Administrator of the Environmental Protection Agency for purposes of the administration of title II of the Clean Air Act (42 U.S.C. 7521 et seq.) ) which enters into a written agreement with the Secretary under which such manufacturer agrees to make periodic written reports to the Secretary (at such times and in such manner as the Secretary may provide) providing vehicle identification numbers and such other information related to each vehicle manufactured by such manufacturer as the Secretary may require.

(4) Battery capacity.

The term "capacity" means, with respect to any battery, the quantity of electricity which the battery is capable of storing, expressed in kilowatt hours, as measured from a 100 percent state of charge to a 0 percent state of charge.

(5) Final assembly.

For purposes of paragraph (1)(G) , the term "final assembly" means the process by which a manufacturer produces a new clean vehicle at, or through the use of, a plant, factory, or other place from which the vehicle is delivered to a dealer or importer with all component parts necessary for the mechanical operation of the vehicle included with the vehicle, whether or not the component parts are permanently installed in or on the vehicle.

(6) New qualified fuel cell motor vehicle.

For purposes of this section, the term "new clean vehicle" shall include any new qualified fuel cell motor vehicle (as defined in section 30B(b)(3) ) which meets the requirements under subparagraphs (G) and (H) of paragraph (1) .

**Note:** Section 30D(d)(7), below, applies to vehicles placed in service after the date as provided in Section 13401(k)(3) of the Inflation Reduction Act

(7) Excluded entities.

For purposes of this section, the term "new clean vehicle" shall not include-

(A) any vehicle placed in service after December 31, 2024, with respect to which any of the applicable critical minerals contained in the battery of such vehicle (as described in subsection (e)(1)(A) ) were extracted, processed, or recycled by a foreign entity of concern (as defined in section 40207(a)(5) of the Infrastructure Investment and Jobs Act (42 U.S.C. 18741(a)(5))), or

(B) any vehicle placed in service after December 31, 2023, with respect to which any of the components contained in the battery of such vehicle (as described in subsection (e)(2)(A) ) were manufactured or assembled by a foreign entity of concern (as so defined).

**Note:** Section 30D(e), below, is repealed, applying to vehicles sold after 12/31/2022. See below for Section 30D(e), as it applies to vehicles placed in service after the date as provided in Section 13401(k)(3) of the Inflation Reduction Act

(e) Limitation on number of new qualified plug-in electric drive motor vehicles eligible for credit.

(1) In general.

In the case of a new qualified plug-in electric drive motor vehicle sold during the phaseout period, only the applicable percentage of the credit otherwise allowable under subsection (a) shall be allowed.

(2) Phaseout period.

For purposes of this subsection, the phaseout period is the period beginning with the second calendar quarter following the calendar quarter which includes the first date on which the number of new qualified plug-in electric drive motor vehicles manufactured by the manufacturer of the vehicle referred to in paragraph (1) sold for use in the United States after December 31, 2009, is at least 200,000.

(3) Applicable percentage.

For purposes of paragraph (1) , the applicable percentage is-

(A) 50 percent for the first 2 calendar quarters of the phaseout period,

(B) 25 percent for the 3d and 4th calendar quarters of the phaseout period, and

(C) 0 percent for each calendar quarter thereafter.

(4) Controlled groups.

Rules similar to the rules of section 30B(f)(4) shall apply for purposes of this subsection.

**Note:** Section 30D(e), below, applies to vehicles placed in service after the date as provided in Section 13401(k)(3) of the Inflation Reduction Act See above for Section 30D(e), which will be repealed, as it applies to vehicles sold after 12/31/2022.

(e) Critical mineral and battery component requirements.

(1) Critical minerals requirement.

(A) In general. The requirement described in this subparagraph with respect to a vehicle is that, with respect to the battery from which the electric motor of such vehicle draws electricity, the percentage of the value of the applicable critical minerals (as defined in section 45X(c)(6) ) contained in such battery that were-

(i) extracted or processed-

(I) in the United States, or

(II) in any country with which the United States has a free trade agreement in effect, or

(ii) recycled in North America,

is equal to or greater than the applicable percentage (as certified by the qualified manufacturer, in such form or manner as prescribed by the Secretary).

(B) Applicable percentage. For purposes of subparagraph (A) , the applicable percentage shall be-

(i) in the case of a vehicle placed in service after the date on which the proposed guidance described in paragraph (3)(B) is issued by the Secretary and before January 1, 2024, 40 percent,

(ii) in the case of a vehicle placed in service during calendar year 2024, 50 percent,

(iii) in the case of a vehicle placed in service during calendar year 2025, 60 percent,

(iv) in the case of a vehicle placed in service during calendar year 2026, 70 percent, and

(v) in the case of a vehicle placed in service after December 31, 2026, 80 percent.

(2) Battery components.

(A) In general. The requirement described in this subparagraph with respect to a vehicle is that, with respect to the battery from which the electric motor of such vehicle draws electricity, the percentage of the value of the components contained in such battery that were manufactured or assembled in North America is equal to or greater than the applicable percentage (as certified by the qualified manufacturer, in such form or manner as prescribed by the Secretary).

(B) Applicable percentage. For purposes of subparagraph (A) , the applicable percentage shall be-

(i) in the case of a vehicle placed in service after the date on which the proposed guidance described in paragraph (3)(B) is issued by the Secretary and before January 1, 2024, 50 percent,

(ii) in the case of a vehicle placed in service during calendar year 2024 or 2025, 60 percent,

(iii) in the case of a vehicle placed in service during calendar year 2026, 70 percent,

(iv) in the case of a vehicle placed in service during calendar year 2027, 80 percent,

(v) in the case of a vehicle placed in service during calendar year 2028, 90 percent,

(vi) in the case of a vehicle placed in service after December 31, 2028, 100 percent.

(3) Regulations and guidance.

(A) In general. The Secretary shall issue such regulations or other guidance as the Secretary determines necessary to carry out the purposes of this subsection, including regulations or other guidance which provides for requirements for recordkeeping or information reporting for purposes of administering the requirements of this subsection.

(B) Deadline for proposed guidance. Not later than December 31, 2022, the Secretary shall issue proposed guidance with respect to the requirements under this subsection.

(f) Special rules.

(1) Basis reduction.



For purposes of this subtitle, the basis of any property for which a credit is allowable under subsection (a) shall be reduced by the amount of such credit so allowed (determined without regard to subsection (c)).

(2) No double benefit.

The amount of any deduction or other credit allowable under this chapter for a vehicle for which a credit is allowable under subsection (a) shall be reduced by the amount of credit allowed under such subsection for such vehicle (determined without regard to subsection (c)).

Note: Section 30D(f)(3), below, is repealed, applying to for vehicles placed in service after 12/31/2023.

(3) Property used by tax-exempt entity.

In the case of a vehicle the use of which is described in paragraph (3) or (4) of section 50(b) and which is not subject to a lease, the person who sold such vehicle to the person or entity using such vehicle shall be treated as the taxpayer that placed such vehicle in service, but only if such person clearly discloses to such person or entity in a document the amount of any credit allowable under subsection (a) with respect to such vehicle (determined without regard to subsection (c) ). For purposes of subsection (c) , property to which this paragraph applies shall be treated as of a character subject to an allowance for depreciation.

(4) Property used outside United States not qualified.

No credit shall be allowable under subsection (a) with respect to any property referred to in section 50(b)(1) .

(5) Recapture.

The Secretary shall, by regulations, provide for recapturing the benefit of any credit allowable under subsection (a) with respect to any property which ceases to be property eligible for such credit.

(6) Election not to take credit.

No credit shall be allowed under subsection (a) for any vehicle if the taxpayer elects to not have this section apply to such vehicle.

(7) Interaction with air quality and motor vehicle safety standards.

A vehicle shall not be considered eligible for a credit under this section unless such vehicle is in compliance with-

(A) the applicable provisions of the Clean Air Act for the applicable make and model year of the vehicle (or applicable air quality provisions of State law in the case of a State which has adopted such provision under a waiver under section 209(b) of the Clean Air Act), and

(B) the motor vehicle safety provisions of sections 30101 through 30169 of title 49 , United States Code.

Note: Section 30D(f)(8), below, applies to vehicles placed in service after 12/31/2022 until 1/1/2024. See below for Section 30D(f)(8), as it applies to vehicles placed in service after 12/31/2023.

(8) One credit per vehicle.



In the case of any vehicle, the credit described in subsection (a) shall only be allowed once with respect to such vehicle, as determined based upon the vehicle identification number of such vehicle.

Note: Section 30D(f)(8), below, applies to vehicles placed in service after 12/31/2023.

(8) One credit per vehicle.

In the case of any vehicle, the credit described in subsection (a) shall only be allowed once with respect to such vehicle, as determined based upon the vehicle identification number of such vehicle, including any vehicle with respect to which the taxpayer elects the application of subsection (g).

Note: Section 30D(f)(9)-(11), below, applies to vehicles placed in service after 12/31/2022.

(9) VIN requirement.

No credit shall be allowed under this section with respect to any vehicle unless the taxpayer includes the vehicle identification number of such vehicle on the return of tax for the taxable year.

(10) Limitation based on modified adjusted gross income.

(A) In general. No credit shall be allowed under subsection (a) for any taxable year if-

(i) the lesser of-

(I) the modified adjusted gross income of the taxpayer for such taxable year, or

(II) the modified adjusted gross income of the taxpayer for the preceding taxable year, exceeds

(ii) the threshold amount.

(B) Threshold amount. For purposes of subparagraph (A)(ii), the threshold amount shall be-

(i) in the case of a joint return or a surviving spouse (as defined in section 2(a)), \$300,000,

(ii) in the case of a head of household (as defined in section 2(b)), \$225,000, and

(iii) in the case of a taxpayer not described in clause (i) or (ii), \$150,000.

(C) Modified adjusted gross income. For purposes of this paragraph, the term "modified adjusted gross income" means adjusted gross income increased by any amount excluded from gross income under section 911, 931, or 933.

(11) Manufacturer's suggested retail price limitation.

(A) In general. No credit shall be allowed under subsection (a) for a vehicle with a manufacturer's suggested retail price in excess of the applicable limitation.

(B) Applicable limitation. For purposes of subparagraph (A), the applicable limitation for each vehicle classification is as follows:

(i) Vans. In the case of a van, \$80,000.

(ii) Sport utility vehicles. In the case of a sport utility vehicle, \$80,000.

(iii) Pickup trucks. In the case of a pickup truck, \$80,000.

(iv) Other. In the case of any other vehicle, \$55,000.

(C) Regulations and guidance. For purposes of this paragraph, the Secretary shall prescribe such regulations or other guidance as the Secretary determines necessary for determining vehicle classifications using criteria similar to that employed by the Environmental Protection Agency and the Department of the Energy to determine size and class of vehicles.

Note: Section 30D(g), below, applies to vehicles placed in service before 1/1/2024. See below Section 30D(g), as it applies to vehicles placed in service after 12/31/2023.

(g) Credit allowed for 2- and 3-wheeled plug-in electric vehicles.

(1) In general.

In the case of a qualified 2- or 3-wheeled plug-in electric vehicle-

(A) there shall be allowed as a credit against the tax imposed by this chapter for the taxable year an amount equal to the sum of the applicable amount with respect to each such qualified 2- or 3-wheeled plug-in electric vehicle placed in service by the taxpayer during the taxable year, and

(B) the amount of the credit allowed under subparagraph (A) shall be treated as a credit allowed under subsection (a) .

(2) Applicable amount.

For purposes of paragraph (1) , the applicable amount is an amount equal to the lesser of-

(A) 10 percent of the cost of the qualified 2- or 3-wheeled plug-in electric vehicle, or

(B) \$2,500.

(3) Qualified 2- or 3-wheeled plug-in electric vehicle.

The term "qualified 2- or 3-wheeled plug-in electric vehicle" means any vehicle which-

(A) has 2 or 3 wheels,

(B) meets the requirements of subparagraphs (A) , (B) , (C) , (E) , and (F) of subsection (d)(1) (determined by substituting "2.5 kilowatt hours" for "4 kilowatt hours" in subparagraph (F)(i) ),

(C) is manufactured primarily for use on public streets, roads, and highways,

(D) is capable of achieving a speed of 45 miles per hour or greater, and

(E) is acquired-

(i) after December 31, 2011, and before January 1, 2014, or

(ii) in the case of a vehicle that has 2 wheels, after December 31, 2014, and before January 1, 2022.

Note: Section 30D(g), below, applies to vehicles placed in service after 12/31/2023. See above for Section 30D(g), as it applies to vehicles placed in service before 1/1/2024.

(g) Transfer of credit.

(1) In general.

Subject to such regulations or other guidance as the Secretary determines necessary, if the taxpayer who acquires a new clean vehicle elects the application of this subsection with respect to such vehicle, the credit which would (but for this subsection) be allowed to such taxpayer with

respect to such vehicle shall be allowed to the eligible entity specified in such election (and not to such taxpayer).

(2) Eligible entity.

For purposes of this subsection, the term "eligible entity" means, with respect to the vehicle for which the credit is allowed under subsection (a) , the dealer which sold such vehicle to the taxpayer and has-

(A) subject to paragraph (4) , registered with the Secretary for purposes of this paragraph, at such time, and in such form and manner, as the Secretary may prescribe,

(B) prior to the election described in paragraph (1) and not later than at the time of such sale, disclosed to the taxpayer purchasing such vehicle-

(i) the manufacturer's suggested retail price,

(ii) the value of the credit allowed and any other incentive available for the purchase of such vehicle, and

(iii) the amount provided by the dealer to such taxpayer as a condition of the election described in paragraph (1) ,

(C) not later than at the time of such sale, made payment to such taxpayer (whether in cash or in the form of a partial payment or down payment for the purchase of such vehicle) in an amount equal to the credit otherwise allowable to such taxpayer, and

(D) with respect to any incentive otherwise available for the purchase of a vehicle for which a credit is allowed under this section, including any incentive in the form of a rebate or discount provided by the dealer or manufacturer, ensured that-

(i) the availability or use of such incentive shall not limit the ability of a taxpayer to make an election described in paragraph (1) , and

(ii) such election shall not limit the value or use of such incentive.

(3) Timing.

An election described in paragraph (1) shall be made by the taxpayer not later than the date on which the vehicle for which the credit is allowed under subsection (a) is purchased.

(4) Revocation of registration.

Upon determination by the Secretary that a dealer has failed to comply with the requirements described in paragraph (2) , the Secretary may revoke the registration (as described in subparagraph (A) of such paragraph) of such dealer.

(5) Tax treatment of payments.

With respect to any payment described in paragraph (2)(C) , such payment-

(A) shall not be includible in the gross income of the taxpayer, and

(B) with respect to the dealer, shall not be deductible under this title.

(6) Application of certain other requirements.

In the case of any election under paragraph (1) with respect to any vehicle-

(A) the requirements of paragraphs (1) and (2) of subsection (f) shall apply to the taxpayer who acquired the vehicle in the same manner as if the credit determined under this section with respect to such vehicle were allowed to such taxpayer,

(B) paragraph (6) of such subsection shall not apply, and

(C) the requirement of paragraph (9) of such subsection (f) shall be treated as satisfied if the eligible entity provides the vehicle identification number of such vehicle to the Secretary in such manner as the Secretary may provide.

(7) Advance payment to registered dealers.

(A) In general. The Secretary shall establish a program to make advance payments to any eligible entity in an amount equal to the cumulative amount of the credits allowed under subsection (a) with respect to any vehicles sold by such entity for which an election described in paragraph (1) has been made.

(B) Excessive payments. Rules similar to the rules of section 6417(d)(6) shall apply for purposes of this paragraph.

(C) Treatment of advance payments. For purposes of section 1324 of title 31, United States Code, the payments under subparagraph (A) shall be treated in the same manner as a refund due from a credit provision referred to in subsection (b)(2) of such section.

(8) Dealer.

For purposes of this subsection, the term "dealer" means a person licensed by a State, the District of Columbia, the Commonwealth of Puerto Rico, any other territory or possession of the United States, an Indian tribal government, or any Alaska Native Corporation (as defined in section 3 of the Alaska Native Claims Settlement Act (43 U.S.C. 1602(m)) to engage in the sale of vehicles.

(9) Indian tribal government.

For purposes of this subsection, the term "Indian tribal government" means the recognized governing body of any Indian or Alaska Native tribe, band, nation, pueblo, village, community, component band, or component reservation, individually identified (including parenthetically) in the list published most recently as of the date of enactment of this subsection pursuant to section 104 of the Federally Recognized Indian Tribe List Act of 1994 (25 U.S.C. 5131).

(10) Recapture.

In the case of any taxpayer who has made an election described in paragraph (1) with respect to a new clean vehicle and received a payment described in paragraph (2)(C) from an eligible entity, if the credit under subsection (a) would otherwise (but for this subsection) not be allowable to such taxpayer pursuant to the application of subsection (f)(10), the tax imposed on such taxpayer under this chapter for the taxable year in which such vehicle was placed in service shall be increased by the amount of the payment received by such taxpayer.

Note: Section 30D(h), below, applies to vehicles placed in service after 12/31/2022.

(h) Termination.

No credit shall be allowed under this section with respect to any vehicle placed in service after December 31, 2032.

