

# REVIEW PROCESS

10 SEPTEMBER 2022

This screenshot shows a Gmail interface with a search bar containing 'OAEF-peerreview@journals.tandf.co.uk'. The left sidebar shows folders like 'Compose', 'Inbox', 'Starred', 'Snoozed', 'Sent', 'Drafts', and 'More', along with labels for 'SKRIPSI Mahasiswa' and 'TUQ Mahasiswa'. The main email content is from 'rpsupport@tandf.co.uk' and is titled 'Submission received for Cogent Economics & Finance (Submission ID: 223432671)'. The email body features the Taylor & Francis logo and a message to 'Dear Suhal Kusairi'.

Submission received for Cogent Economics & Finance (Submission ID: 223432671)

Dear Suhal Kusairi,

Thank you for your submission.

Submission ID	223432671
Manuscript Title	ANALYSIS OF FISCAL DECENTRALISATION, HUMAN DEVELOPMENT, AND REGIONAL ECONOMIC GROWTH IN INDONESIA
Journal	Cogent Economics & Finance
Article Publishing Charge (APC)	USD \$635.00 (plus VAT or other local taxes where applicable in your country)

This screenshot shows a follow-up email from Taylor & Francis. The email body includes the same submission details as the previous email, plus a note that the APC is only payable if the article is accepted. It also provides instructions on how to check the submission progress via the Author Portal and contact information for queries.

Dear Suhal Kusairi,

Thank you for your submission.

Submission ID	223432671
Manuscript Title	ANALYSIS OF FISCAL DECENTRALISATION, HUMAN DEVELOPMENT, AND REGIONAL ECONOMIC GROWTH IN INDONESIA
Journal	Cogent Economics & Finance
Article Publishing Charge (APC)	USD \$635.00 (plus VAT or other local taxes where applicable in your country)

*\*APC only payable if your article is accepted*

You can check the progress of your submission, and make any requested revisions, on the [Author Portal](#)

Thank you for submitting your work to our journal  
If you have any queries, please get in touch with [OAEF-peerreview@journals.tandf.co.uk](mailto:OAEF-peerreview@journals.tandf.co.uk)

For any queries relating to your APC, please get in touch with [APC@tandf.co.uk](mailto:APC@tandf.co.uk)

Kind Regards,  
Cogent Economics & Finance Editorial Office

16 October 2022

The screenshot shows a Gmail interface with a search bar at the top containing "OAEF-peerreview@journals.tandf.co.uk". The left sidebar shows folders like "Compose", "Inbox" (32), "Starred", "Snoozed", "Sent", "Drafts", and "More". Below these are "Labels" including "SKRIPSI Mahasiswa" and "TUQ Mahasiswa". The main email content is from "Suhail Kusairi" to "OAEF-peerreview". The subject is "223432671 Manuscript". The email body says: "Dear Editor", "I see in your system that my paper, ID 223432672, has completed the review process. If you don't mind, please update me with the result.", "Thank you very much.", "Best regards", and contact information for Dr. Suhail Kusairi at Telkom University.

17 October 2022

The screenshot shows a Gmail interface with a search bar at the top containing "OAEF-peerreview@journals.tandf.co.uk". The left sidebar is partially visible. The main email content is a reply from "OAEF-peerreview@journals.tandf.co.uk" to "me". The subject is "Re: 223432671 Manuscript #TrackingId:13138256". The email body says: "Dear Dr Suhail Kusairi,", "Thank you for your email.", "I can see that your paper 223432671 has received the minimum number of reviews required for a decision to be made.", "The editor has been informed that they can made their decision now, provided that these completed reviews are sufficient to make a decision.", "We hope to get this to you as soon as possible.", "Kind Regards,", and contact information for Mr. Ricks Dalida at Taylor & Francis Group.

15 November 2022

Google Mail - SUHAL - Outlook Author Dashboard Re: 223432671 Manuscript #Tra... New Tab

https://mail.google.com/mail/u/0/#search/cogen/FMfcgzGqQwDLgZPnRGmFBZRTSfpPwwSM

Compose

Inbox 32

Starred

Snoozed

Sent

Drafts

More

Labels

- SKRIPSI Mahasiswa
- TUQ Mahasiswa

Search: cogen

Suhai Kusairi Nov 15, 2022, 1:25 PM

Dear Mr. Ricks Dalida Hopefully you are in good health Please update the current status of our article, hopefully your journal can accept it. Best regards

OAEF-peerreview@journals.tandf.co.uk via amazonses.com Nov 15, 2022, 2:16 PM

Dear Dr Suhai Kusairi,

Thank you for your email.

Currently, your manuscript 223432671 is with the editor. As soon as a decision is rendered, you will be notified immediately.

Rest assured that the editor is aware of the status of your submission and is giving the proper attention it needs.

Should you require further assistance, please do not hesitate to contact me.

Kind Regards,

Ricks Dalida - Journal Editorial Office

Thank you for your response. Thank you for the update. Noted with thanks.

5 December 2022

OAEF-peerreview@journals.tandf.co.uk

Active

Telkom University

1 of 10

223432671 (Cogent Economics and Finance) A revise decision has been made on your submission

External Inbox x

Cogent Economics and Finance <em@editorialmanager.com> Dec 5, 2022, 2:51 PM

to me

Ref. COGENTECON-2022-0965  
223432671  
ANALYSIS OF FISCAL DECENTRALISATION, HUMAN DEVELOPMENT, AND REGIONAL ECONOMIC GROWTH IN INDONESIA  
Cogent Economics and Finance

Dear Kusairi,

Your manuscript entitled "ANALYSIS OF FISCAL DECENTRALISATION, HUMAN DEVELOPMENT, AND REGIONAL ECONOMIC GROWTH IN INDONESIA", which you submitted to Cogent Economics and Finance, has now been reviewed.

The reviews, included at the bottom of the letter, indicate that your manuscript could be suitable for publication following revision. We hope that you will consider these suggestions, and revise your manuscript.

Please submit your revision by Jan 04, 2023, if you need additional time then please contact the Editorial Office.

To submit your revised manuscript please go to <https://rp.cogentoa.com/dashboard/> and log in. You will see an option to Revise alongside your submission record.

If you are unsure how to submit your revision, please contact us on [OAEF-peerreview@journals.tandf.co.uk](mailto:OAEF-peerreview@journals.tandf.co.uk)

You also have the option of including the following with your revised submission:

Please submit your revision by Jan 04, 2023, if you need additional time then please contact the Editorial Office.

To submit your revised manuscript please go to <https://rp.cogentia.com/dashboard/> and log in. You will see an option to Revise alongside your submission record.

If you are unsure how to submit your revision, please contact us on [OAEF-peerreview@journals.tandf.co.uk](mailto:OAEF-peerreview@journals.tandf.co.uk)

You also have the option of including the following with your revised submission:

\* public interest statement - a description of your paper of NO MORE THAN 150 words suitable for a non-specialist reader, highlighting/explaining anything which will be of interest to the general public

\* about the author - a short summary of NO MORE THAN 150 WORDS, detailing either your own or your group's key research activities, including a note on how the research reported in this paper relates to wider projects or issues.

\* photo of the author(s), including details of who is in the photograph - please note that we can only publish one photo

If you require advice on language editing for your manuscript or assistance with arranging translation, please do consider using the Taylor & Francis Editing Services ([www.tandfediting.com](http://www.tandfediting.com)).

Please ensure that you clearly highlight changes made to your manuscript, as well as submitting a thorough response to reviewers.

We look forward to receiving your revised article.

Best wishes,

Lanouar Charfeddine, Ph.D  
Editor  
Cogent Economics and Finance

The screenshot shows a Gmail interface with a search for 'cogen'. The email content is as follows:

Please ensure that you clearly highlight changes made to your manuscript, as well as submitting a thorough response to reviewers.

We look forward to receiving your revised article.

Best wishes,

Lanouar Charfeddine, Ph.D  
Editor  
Cogent Economics and Finance

Comments from the Editors and Reviewers:

Do you want to get recognition for this review on <https://publons.com/publisher/24/taylor-francis> target="\_blank">Publons</a>?<p><p><p><p> Don't let your reviewing work go unnoticed! Researchers the world over use Publons to effortlessly track their valuable peer review contributions for any journal. If you opt in, your Publons profile will automatically be updated to show a verified record of this review in full compliance with the journal's review policy. If you don't have a Publons profile, you will be prompted to create a free account. [<https://publons.com/publisher/24/taylor-francis> target="\_blank">Learn more</a>]</p></p>

Reviewer 1: No

Title, Abstract and Introduction – overall evaluation  
Reviewer 1: Sound with minor or moderate revisions

Methodology / Materials and Methods – overall evaluation  
Reviewer 1: Sound with minor or moderate revisions

Objective / Hypothesis – overall evaluation  
Reviewer 1: Sound

Comments from the Editors and Reviewers:

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Reviewer 1: No

Title, Abstract and Introduction – overall evaluation  
Reviewer 1: Sound with minor or moderate revisions

Methodology / Materials and Methods – overall evaluation  
Reviewer 1: Sound with minor or moderate revisions

Objective / Hypothesis – overall evaluation  
Reviewer 1: Sound

Figures and Tables – overall evaluation  
Reviewer 1: Sound with minor or moderate revisions

Results / Data Analysis – overall evaluation  
Reviewer 1: Sound with minor or moderate revisions

Results / Data Analysis – overall evaluation  
Reviewer 1: Sound with minor or moderate revisions

Interpretation / Discussion – overall evaluation  
Reviewer 1: Sound with minor or moderate revisions

Conclusions – overall evaluation  
Reviewer 1: Sound with minor or moderate revisions

References – overall evaluation  
Reviewer 1: Sound with minor or moderate revisions

Compliance with Ethical Standards – overall evaluation  
Reviewer 1: Not applicable

Writing – overall evaluation  
Reviewer 1: Sound with minor or moderate revisions

Supplemental Information and Data – overall evaluation  
Reviewer 1: Sound with minor or moderate revisions

Comments to author  
Reviewer 1: Review

Analysis of Fiscal Decentralization, Human Development, and Regional Economic Growth in Indonesia  
The paper

1. The introductory paragraph is very confusing. Several laws cited but syntax makes it difficult to follow principal point
2. Twenty years of fiscal decentralization is very little. Often times, the desired objectives of a decentralization process don't come until several decades after implementation
3. In figure 1 the grading scale on the left-hand axis is unclear. I think the authors mean 'bad' and 'very bad' instead of 'less' and 'very less'
4. I still don't quite understand the point of figures 1 and 2. What are they showing? For example, in figure 1, the authors state that the numbers on the charts indicate the decentralized

Comments to author

Reviewer 1: Review

Analysis of Fiscal Decentralization, Human Development, and Regional Economic Growth in Indonesia

The paper

1. The introductory paragraph is very confusing. Several laws cited but syntax makes it difficult to follow principal point
2. Twenty years of fiscal decentralization is very little. Often times, the desired objectives of a decentralization process don't come until several decades after implementation
3. In figure 1 the grading scale on the left-hand axis is unclear. I think the authors mean 'bad' and 'very bad' instead of 'less' and 'very less'
4. I still don't quite understand the point of figures 1 and 2. What are they showing? For example, in figure 1, the authors state that the numbers on the charts indicate the decentralized ratio, with higher values denoting greater financial capability. Why then are the biggest numbers by the 'very less' gradient? Shouldn't these numbers be a good thing? Also, what exactly are those charts showing? The share of counties deemed very good, good, etc? Same questions with figure 2. What exactly are those charts showing? The share of something in 5 different points in time?
5. The literature review is lacking. At the very least, the authors should include the following works that touch on many of the principal points of their argument:
  - a. Bojanic, A. N., Collins, L.A. Differential effects of decentralization on income inequality: evidence from developed and developing countries. *Empir Econ* 60, 1969–2004 (2021). <https://doi.org/10.1007/s00181-019-01813-2>
  - b. Bojanic, A. N. The impact of fiscal decentralization on growth, inflation and inequality in the Americas. *Cepal Review*, (2018). <https://repositorio.cepal.org/handle/11362/43951>
  - c. Nguyen Thanh Hung & Su Dinh Thanh | David McMillan (Reviewing editor) (2022) Fiscal decentralization, economic growth, and human development: Empirical evidence, *Cogent Economics & Finance*, 10:1, DOI: 10.1080/23322039.2022.2109279
  - d. Hao, Yu, et al. Impact of income inequality and fiscal decentralization on public health: Evidence from China, *Economic Modelling*, 94 (2021). <https://doi.org/10.1016/j.econmod.2020.02.034>
6. The authors should try to explain/justify why certain variables do not exert the expected impact on the outcome variable. For instance, based on the results for Model 1, table 1, fiscal decentralization actually dampens GDP growth. Why is that? Is it because the fiscal decentralization process in Indonesia is faulty? Incomplete? Too young? Institutionally weak? In other words, the authors have to rationalize their empirical findings
7. An interaction term between different indicators of decentralization and the HDI would also add to the empirical analysis. In other words, the authors try to argue that both decentralization and human development affect economic growth, yet they do not use an interactive term between those variables to test the hypothesis.
8. English syntax has to improve throughout the document

Comments to author for this submission: <https://doi.org/10.1016/j.econmod.2020.02.034>

The screenshot shows a Gmail interface with an email open. The email content includes:

- A list of 8 numbered comments from a reviewer, covering issues with the introductory paragraph, literature review, empirical findings, and syntax.
- A promotional message for a Publons profile, encouraging the author to get recognition for their review.
- A section for Reviewer 2's comments, which are:
  - Title, Abstract and Introduction – overall evaluation: Reviewer 2: Sound with minor or moderate revisions
  - Methodology / Materials and Methods – overall evaluation: Reviewer 2: Sound with minor or moderate revisions
  - Objective / Hypothesis – overall evaluation: Reviewer 2: Sound
  - Figures and Tables – overall evaluation: Reviewer 2: Sound



Reviewer 2: No

Title, Abstract and Introduction – overall evaluation  
Reviewer 2: Sound with minor or moderate revisions

Methodology / Materials and Methods – overall evaluation  
Reviewer 2: Sound with minor or moderate revisions

Objective / Hypothesis – overall evaluation  
Reviewer 2: Sound

Figures and Tables – overall evaluation  
Reviewer 2: Sound

Results / Data Analysis – overall evaluation  
Reviewer 2: Sound with minor or moderate revisions

Interpretation / Discussion – overall evaluation  
Reviewer 2: Sound

Conclusions – overall evaluation  
Reviewer 2: Sound

References – overall evaluation  
Reviewer 2: Sound with minor or moderate revisions

Compliance with Ethical Standards – overall evaluation  
Reviewer 2: Sound

Supplemental Information and Data – overall evaluation  
Reviewer 2: Sound

Comments to author  
Reviewer 2: This article examines the relationship between fiscal decentralization, human development, and economic growth. Overall, the findings of this study contribute to the theory of economic development and public finance. However, based on the results of a rigorous review, it was still found that several things needed to be improved.

1. The background has not well explained the significance of the study. The author only focuses more on the problems of regional financial capabilities and the level of regional fiscal independence. What about economic growth as the dependent variable? Is there any problem? Then why fiscal decentralization and human development are the two variables that the author chooses to encourage economic growth? The author needs to provide more explanation in the background.
2. The author has described the relationship between fiscal decentralization and economic growth in theory and previous empirical studies. The authors need to explain in detail indicators of fiscal decentralization are used and why they differ from the previous empirical studies. In addition, the authors should also describe the relationship between human development and economic growth in the theory and previous empirical studies.
3. Equations 1 and 2 show that capital and technology affect economic growth. Based on those equations, how to explain the effect of fiscal decentralization and human development on economic growth? There needs to be an explanation to understand the conceptual framework. Or is there an economic growth model that could show the relationship between the three variables? For instance, the endogenous growth model?
4. All symbols in each equation must be clearly explained and must be consistent from one equation to another. For example,  $y$  and  $Y$ ,  $k$  and  $K$ . Is  $y$  in equations 8 and 9 the same as  $y$  in equation 1?
5. The last paragraph on page 6 "Human resources development is the growth of the HDI, which is the level of social and economic development. It comprises three principal areas of interest: mean years of schooling, expected years of education, and life expectancy at birth." Did you intentionally exclude the economic aspect of the HDI? If yes, what is the definition of HDI itself? State the references used.
6. The empirical results and discussion found only one variable statistically insignificant for each estimation model. However, there are doubts about violating the classical assumption because there are two correlated independent variables, DD and RI. The initial data are from local revenue. The p-value is very high and the R square is close to 1. The authors should give reasoning to justify the results.

28 December 2022

OAEF-peerreview@journals.tandf.co.uk

Active

4 of 10

### Your revision is due soon

External Inbox x

**Cogent Economics and Finance** <em@editorialmanager.com>  
to me

Wed, Dec 28, 2022, 12:21PM

Ref: COGENTECON-2022-0965  
223432671  
ANALYSIS OF FISCAL DECENTRALISATION, HUMAN DEVELOPMENT, AND REGIONAL ECONOMIC GROWTH IN INDONESIA  
Cogent Economics and Finance

Dear Suhal Kusairi,

Following our recent decision letter, we would like to remind you that your paper, "ANALYSIS OF FISCAL DECENTRALISATION, HUMAN DEVELOPMENT, AND REGIONAL ECONOMIC GROWTH IN INDONESIA", 223432671, is due for revision on Jan 04, 2023.

Cogent Economics and Finance is eager to receive your revised submission. We are here to help you, should you need any support. Please contact us at [OAEF-peerreview@journals.tandf.co.uk](mailto:OAEF-peerreview@journals.tandf.co.uk) for assistance with your revised submission.

Alternatively, if you have decided not to continue with your revision, and would prefer to submit your manuscript elsewhere, please let us know by emailing [OAEF-peerreview@journals.tandf.co.uk](mailto:OAEF-peerreview@journals.tandf.co.uk).

Please ensure you include the following elements in your revised submission/Please check the attachment for information on what you will need to include in your revised submission. If you have any further questions about your submission, please do not hesitate to contact us. To submit your revised manuscript please go to <https://rp.tandfonline.com/submission/flow?submissionId=223432671&step=1> and log in. You will see an option to revise alongside your submission record.

Best wishes,  
[OAEF-peerreview@journals.tandf.co.uk](mailto:OAEF-peerreview@journals.tandf.co.uk)  
Cogent Economics and Finance

OAEF-peerreview@journals.tandf.co.uk

Active

3 of 10

### We are revising the paper

**Suhal Kusairi** <suhalkusairi@telkomuniversity.ac.id>  
to Cogent

Wed, Dec 28, 2022, 2:49PM

Dear Editor

Thank you so much for your reminder, I will submit the revision as soon as possible.

Best wishes

--  
Dr. Suhal Kusairi  
School of Economics and Business  
Room B02.02.09, Second Floor, Bandung Technoplex - Miossu Building,  
40257 Dayeuhkolot, Bandung, Jawa Barat  
Indonesia.  
HP: +6281285394875  
Email: [suhalkusairi@telkomuniversity.ac.id](mailto:suhalkusairi@telkomuniversity.ac.id)



3 Januari 2023

OAEF-peerreview@journals.tandf.co.uk


Active

Telkom University

Revised submission received for Cogent Economics & Finance (Submission ID: 223432671.R1)

External Inbox x

rpsupport@tandf.co.uk via amazonses.com to me Tue, Jan 3, 4:18 PM

 Taylor & Francis  
Taylor & Francis Group

Dear Suhal Kusairi,

Thank you for submitting your revised manuscript.

Submission ID           **223432671**  
Manuscript Title       **ANALYSIS OF FISCAL DECENTRALISATION, HUMAN DEVELOPMENT,  
AND REGIONAL ECONOMIC GROWTH IN INDONESIA**  
Journal                   **Cogent Economics & Finance**

You can check the progress of your submission, and make any requested revisions, on the [Author Portal](#).

OAEF-peerreview@journals.tandf.co.uk


Active

Telkom University

Revised submission received for Cogent Economics & Finance (Submission ID: 223432671.R1)

External Inbox x

rpsupport@tandf.co.uk via amazonses.com to me Jan 3, 2023, 4:18 PM

 Taylor & Francis  
Taylor & Francis Group

Dear Suhal Kusairi,

Thank you for submitting your revised manuscript.

Submission ID           **223432671**  
Manuscript Title       **ANALYSIS OF FISCAL DECENTRALISATION, HUMAN DEVELOPMENT,  
AND REGIONAL ECONOMIC GROWTH IN INDONESIA**  
Journal                   **Cogent Economics & Finance**

You can check the progress of your submission, and make any requested revisions, on the [Author Portal](#).

Thank you for submitting your work to our journal.  
If you have any queries, please get in touch with OAEF-peerreview@journals.tandf.co.uk.

Kind Regards,  
Cogent Economics & Finance Editorial Office

30 May 2023

----- Forwarded message -----  
From: [OAEF-production@journals.tandf.co.uk](mailto:OAEF-production@journals.tandf.co.uk) <[cats@taylorandfrancis.com](mailto:cats@taylorandfrancis.com)>  
Date: Tue, 30 May 2023 at 13:33  
Subject: Welcome to Taylor & Francis Production. Your co-authored article is OAEF 2220520  
To: <[eleonora@trisakti.ac.id](mailto:eleonora@trisakti.ac.id)>

Article: ANALYSIS OF FISCAL DECENTRALISATION, HUMAN DEVELOPMENT, AND REGIONAL ECONOMIC GROWTH IN INDONESIA  
Journal: *Cogent Economics & Finance* (OAEF)  
Article ID: OAEF 2220520

Dear Eleonora Soflida,

I am pleased to inform you that your article is now in production. As Production Editor, I will be liaising with the corresponding author (Kusairi) during the production process. If you have questions or corrections please ask the corresponding author to send these to me to ensure that I do not receive any conflicting instructions.

The corresponding author will be contacted when article proofs are ready for review. Please make any corrections via the corresponding author.

- The DOI of your paper is: 10.1080/23322039.2023.2220520. Once your article has published online, it will be available at the following permanent link: <https://doi.org/10.1080/23322039.2023.2220520>.

You will be sent a message alerting you to the publication of your article on Taylor & Francis Online (<https://cats.informa.com/PTS/n?t=lop&m=2220520&op=2>). To ensure that you receive your alerts and information from Taylor & Francis Online, please add [info@tandfonline.com](mailto:info@tandfonline.com) to your safe senders list.

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Yours sincerely,  
Annie Sophia  
[Email:OAEF-production@journals.tandf.co.uk](mailto:OAEF-production@journals.tandf.co.uk)

**From:** [em.cogentecon.0.83acd0.887bddbb@editorialmanager.com](mailto:em.cogentecon.0.83acd0.887bddbb@editorialmanager.com) <[em.cogentecon.0.83acd0.887bddbb@editorialmanager.com](mailto:em.cogentecon.0.83acd0.887bddbb@editorialmanager.com)> on behalf of Cogent Economics and Finance <[em@editorialmanager.com](mailto:em@editorialmanager.com)>  
**Sent:** Tuesday, May 30, 2023 12:45 PM  
**To:** SUHAL <[suhalkusairi@telkomuniversity.ac.id](mailto:suhalkusairi@telkomuniversity.ac.id)>  
**Subject:** 223432671 (Cogent Economics and Finance) Your submission has been accepted

Ref: COGENTECON-2022-0965R1  
223432671  
ANALYSIS OF FISCAL DECENTRALISATION, HUMAN DEVELOPMENT, AND REGIONAL ECONOMIC GROWTH IN INDONESIA  
Cogent Economics and Finance

Dear Suhal Kusairi,

I am pleased to tell you that your work was accepted for publication in Cogent Economics and Finance on May 30, 2023.

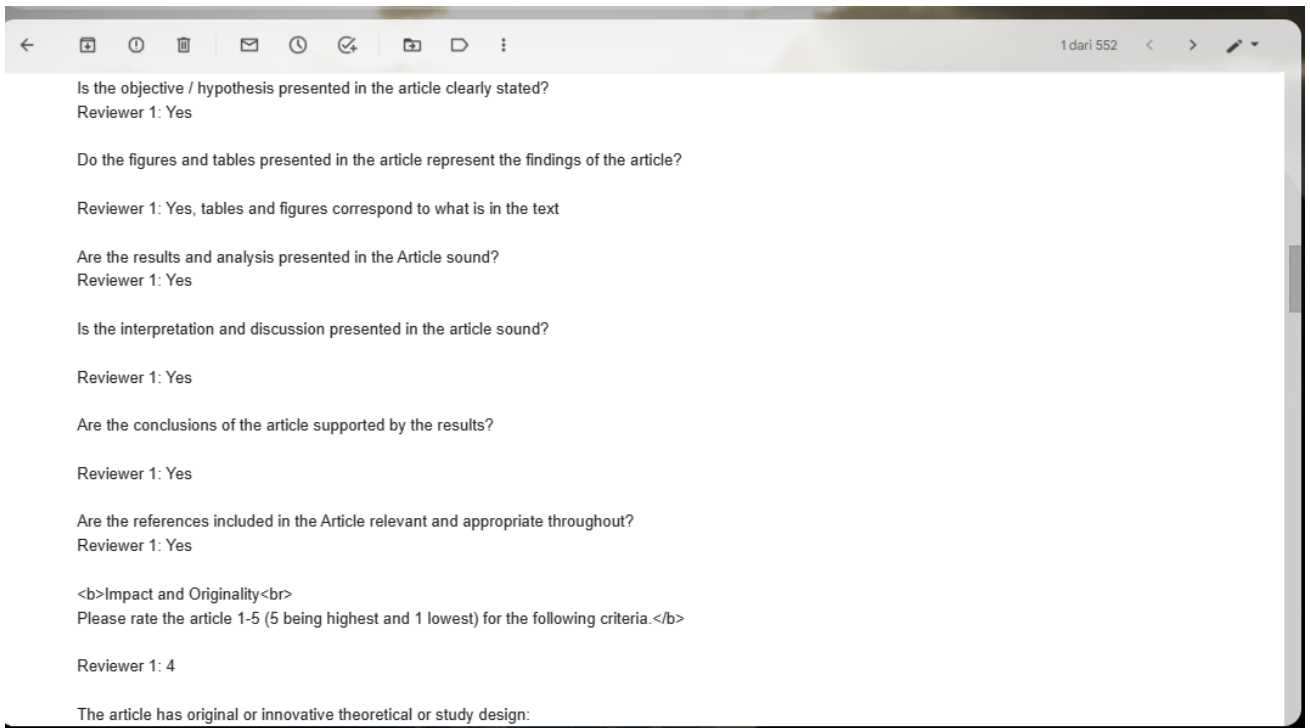
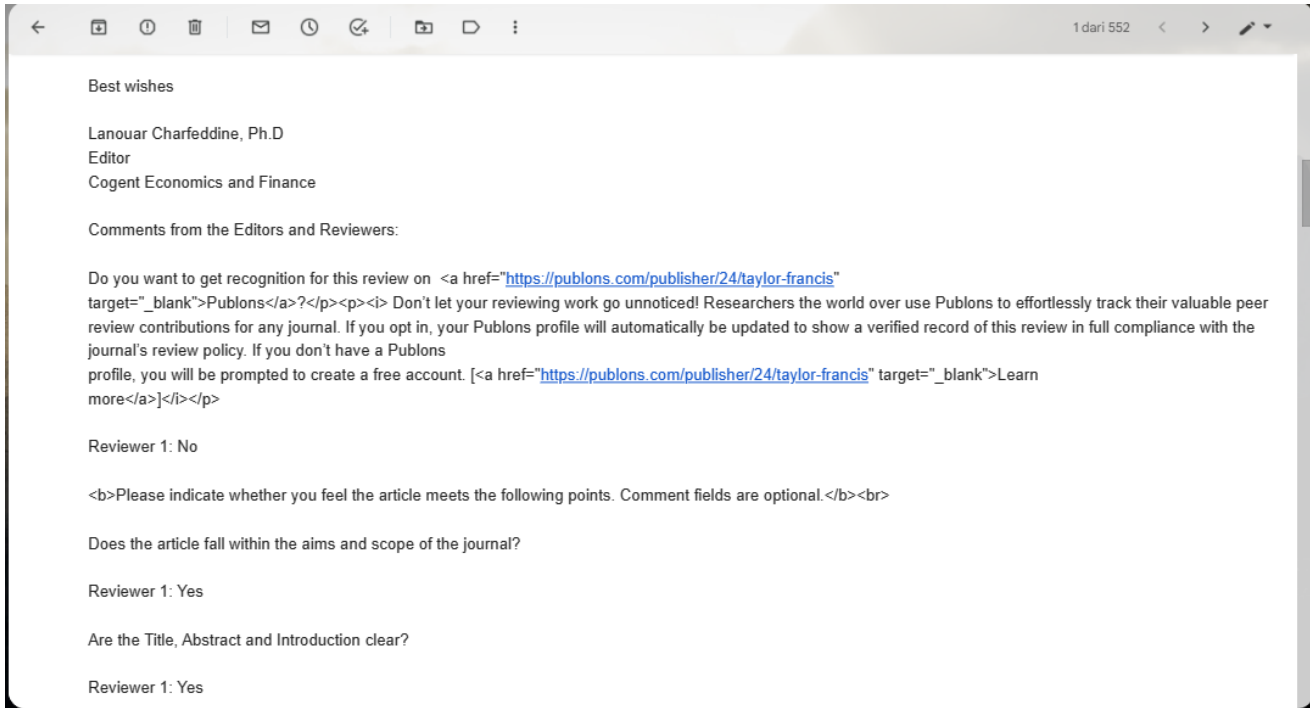
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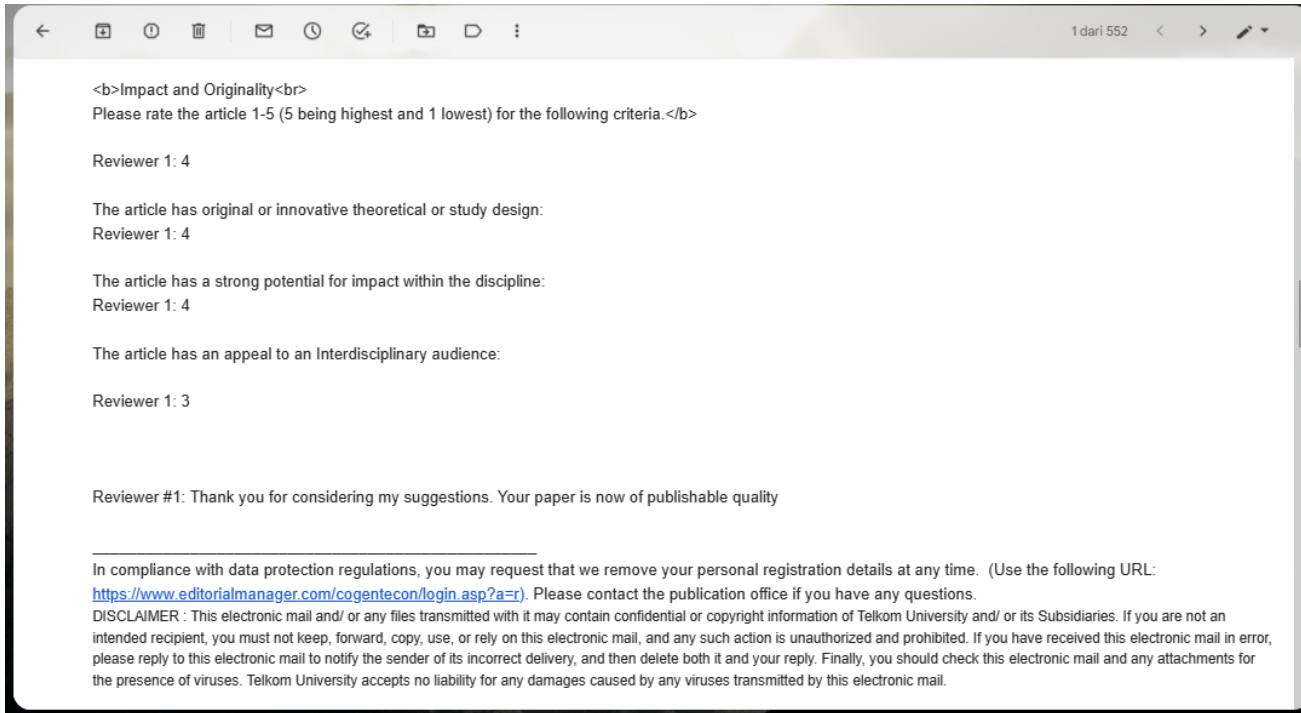
For your information, comments from the Editor and Reviewers can be found below if available, and you will have an opportunity to make minor changes at proof stage.

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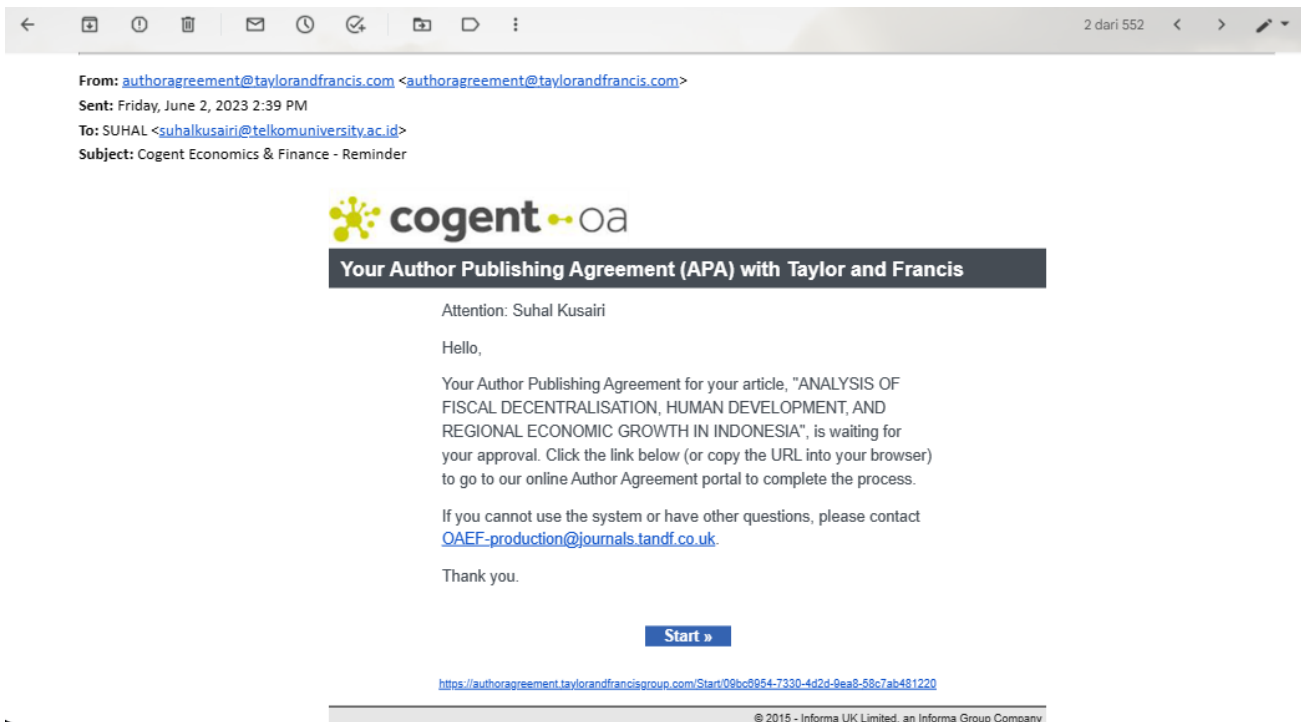
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2 Juni 2023



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Article (the "Article") entitled:	ANALYSIS OF FISCAL DECENTRALISATION, HUMAN DEVELOPMENT, AND REGIONAL ECONOMIC GROWTH IN INDONESIA
Article DOI:	10.1080/23322039.2023.2220520
Author(s):	Eleonora Sofilda, Muhammad Zilal Hamzah, Suhail Kusairi
To publish in the Journal:	Cogent Economics & Finance
Journal ISSN:	2332-2039

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