

TAX RETURN FILING INSTRUCTIONS

REPORT OF FOREIGN BANK AND FINANCIAL ACCOUNTS - TAXPAYER

Prepared for	LEON D. BLACK [REDACTED]
Prepared by	RAICH ENDE MALTER & CO., LLP [REDACTED]
Form must be filed on or before	JUNE 30, 2015
Special Instructions	THE TAXPAYER'S FORM 114 HAS BEEN PREPARED FOR ELECTRONIC FILING. PLEASE SIGN, DATE, AND RETURN FORM 114A TO OUR OFFICE. WE WILL THEN TRANSMIT THE TAXPAYER'S FORM TO THE FINCEN.

Form 114a Department of the Treasury Financial Crimes Enforcement Network (FinCEN) October 2013	<h2 style="margin: 0;">Record of Authorization to Electronically File FBARs</h2> <p style="margin: 0;">(See instructions below for completion)</p> <p style="margin: 0;">Do not send to FinCEN. Retain this form for your records.</p> <p style="margin: 0;">LEONDBL20140001</p>
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Part I Persons who have an obligation to file a Report of Foreign Bank and Financial Account(s)		
1. Owner last name or entity's legal name BLACK	2. Owner first name LEON	3. Owner <input type="checkbox"/> D
4. Spouse last name (if jointly filing FBAR - see instructions below)	5. Spouse first name	6. Spouse <input type="checkbox"/>

I/we declare that I/we have provided information concerning 16 (enter number of accounts) foreign bank and financial account(s) for the filing year ending December 31, 2014 to the preparer listed in Part II; that this information is to the best of my/our knowledge true, correct, and complete; that I/we authorize the preparer listed in Part II to complete and submit to the Financial Crimes Enforcement Network (FinCEN) a Report of Foreign Bank and Financial Accounts (FBAR) based on the information that I/we have provided; and that I/we authorize the preparer listed in Part II to receive information from FinCEN, answer inquiries and resolve issues relating to this submission. I/we acknowledge that, notwithstanding this declaration, it is my/our legal responsibility, not that of the preparer listed in Part II, to timely file an FBAR if required by law to do so.

7. Owner signature (Authorized representative if entity)	8. Date MM DD YYYY	9. Owner or entity TIN 056381069	10. TIN type a <input type="checkbox"/> EIN b <input checked="" type="checkbox"/> SSN/ITIN c <input type="checkbox"/> Foreign
11. Spouse signature	12. Date MM DD YYYY	13. Spouse TIN	14. TIN type a <input type="checkbox"/> EIN b <input type="checkbox"/> SSN/ITIN c <input type="checkbox"/> Foreign

Part II Individual or Entity Authorized to File FBAR on behalf of Persons who have an obligation to file.			
15. Preparer last name TURRIN	16. Preparer first name THOMAS	17. Preparer <input type="checkbox"/>	18. Preparer PTIN [REDACTED]
19. Address [REDACTED]	20. City [REDACTED]	21. State [REDACTED]	22. ZIP/postal code [REDACTED]
23. Country code US	24. Preparer's (item 15) employer's (Entity) name RAICH ENDE MALTER & CO., LLP	25. Employer EIN 11-2336434	26. Preparer's signature

Instructions for completing the FBAR Signature Authorization Record

This record may be completed by the individual or entity granting such authorization (Part I) OR the individual/entity authorized to perform such services. The completed record must be signed by the individual(s)/entity granting the authorization (Part I) and the individual/entity that will file the FBAR. The Preparer/filing entity must be registered with FinCEN BSA E-File system. (See <http://bsaeiling.fincen.treas.gov/main.html> for registration).

Read and complete the account owner statement in Part I.

To authorize a third party to file the Foreign Bank and Financial Accounts Report (FBAR), the account owner should complete Part I, items 1 through 3 (as required), sign and date the document in Part I, items 7/8 and complete items 9 and 10.

Accounts Jointly Owned by Spouses (see exceptions in the FBAR instructions)

If the account owner is filing an FBAR jointly with his/her spouse, the spouse must also complete Part I, items 4 through 6. The spouse must also sign and date the report in items 11/12, and complete items 13 and 14. A third party preparer may be one of the spouses of the jointly owned foreign account. In this case, both spouses must complete Part I of form 114a in its entirety. The third party preparer (spouse) that will file the FBAR on behalf of both spouses will complete Part II in its entirety (do not use such terms as *see above*, or *same as item number x*).

Complete Part II, items 15 through 18 with the preparer's information. The address, items 19 through 23, is that of the preparer or the preparer's employer if the preparer is an employee. Record the employer's information (if any) in items 24 and 25. If the preparer does not have a PTIN, leave item 18 blank. The third party preparer must sign in item 26 of Part II indicating that the FBAR will be filed as directed by the authorizing authority.

The person(s) listed in Part I, and the person listed in Part II as authorized to file on behalf of the person(s) listed in Part I, should retain copies of this record of authorization and the filing itself, both for a period of 5 years. See 31 CFR 1010.430(d).

DO NOT SEND THIS RECORD TO FinCEN UNLESS REQUESTED TO DO SO.

BSA E-Filing - Report of Foreign Bank and Financial Accounts (FBAR)

LEONDBL20140001

Version Number: 1.1

FinCEN Form 114
OMB Control Number: 1506-0009
Effective January 1, 2014

Filing Name LEON D. BLACK

Submission Type NEW

PIN NOT REQUIRED

Check here if this report is submitted by an authorized third party, and complete the 3rd party preparer section on page one of the report. The E-file system will auto complete item 46.

NOTE: The FBAR must be received by the Department of the Treasury on or before June 30th of the year immediately following the calendar year being reported. The June 30th filing date may not be extended.

This report filed late for the following reason (Check only one):

- a. Forgot to file
- b. Did not know that I had to file
- c. Thought account balance was below reporting threshold
- d. Did not know that my account qualified as foreign
- e. Account statement not received in time
- f. Account statement lost (Replacement requested)
- g. Late receiving missing required account information
- h. Unable to obtain joint spouse signature in time
- i. Unable to access BSA E-filing system
- z. Other (please provide explanation below)

REPORT OF FOREIGN BANK AND FINANCIAL ACCOUNTS

Do NOT file with your Federal Tax Return
Do not use previous editions of this form

1 This report is for calendar
year ended 12/31

2014

Amended

Part I Filer information LEONDBL20140001

2 Type of filer

a Individual b Partnership c Corporation d Consolidated e Fiduciary or other - Enter type _____

3 U.S. Taxpayer Identification Number 056381069 <u>If filer has no U.S. Identification number complete item 4</u>	3a TIN type <input checked="" type="checkbox"/> SSN/ITIN <input type="checkbox"/> EIN	4 Foreign identification (Complete only if item 3 is not applicable) a Type: <input type="checkbox"/> Passport <input type="checkbox"/> Foreign TIN <input type="checkbox"/> Other _____ b Number _____ c Country of Issue _____	5 Individual's date of birth MM/DD/YYYY 07/31/1951
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6 Last name or organization name BLACK	7 First name LEON	8 Middle initial D	8a Suffix
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9 Mailing address (number, street, and apt. or suite no.)
[REDACTED]

10 City [REDACTED]	11 State [REDACTED]	12 ZIP/Postal Code [REDACTED]	13 Country USA
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14 a) Does the filer have a financial interest in 25 or more financial accounts?
Yes Enter number of accounts _____ Do not complete Part II or Part III, but maintain records of the information.
No

b) Does the filer have signature authority over but no financial interest in 25 or more financial accounts?
Yes Enter number of accounts _____ Comp. Part IV, items 34 through 43 for each person on whose behalf the filer has sign. authority.
No

Part II Information on financial account(s) owned separately

15 Maximum value of account during calendar year **4,492,426.** 15a Amount unknown 16 Type of account a Bank b Securities c Other - Enter type below _____

17 Name of financial institution in which account is held
BANK OF SCOTLAND

18 Account number or other designation [REDACTED]	19 Mailing address (number, street, apt. or suite no.) of financial institution in which account is held THE MOUND		
20 City EDINBURGH	21 State, if known	22 Foreign postal code, if known [REDACTED]	23 Country UNITED KINGDOM

Signature 44a Check here if this report is completed by a third party preparer and complete the third party preparer section.

44 Filer signature <small>The report will be electronically signed when filed</small>	45 Filer title, if not reporting a personal account	46 Date (MM/DD/YYYY) <small>This date will auto-fill when the FBAR is electronically signed</small>
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Third Party Preparer Use Only	47 Preparer's last name TURRIN	48 First name THOMAS	49 MI	50 Check <input type="checkbox"/> if self-employed	51 TIN [REDACTED]	51a TIN type <input checked="" type="checkbox"/> PTIN <input type="checkbox"/> SSN/ITIN <input type="checkbox"/> Foreign
	52 Contact phone no. 212-944-4433	52a Ext.	53 Firm's name RAICH ENDE MALTER &		54 Firm's TIN 11-2336434	54a TIN type <input checked="" type="checkbox"/> EIN <input type="checkbox"/> Foreign
	55 Mailing address (number, street, apt. or suite no.) [REDACTED]		56 City [REDACTED]	57 State [REDACTED]	58 ZIP/Postal Code [REDACTED]	59 Country US

This form should be used to report a financial interest in, signature authority, or other authority over one or more financial accounts in foreign countries, as required by the Department of the Treasury Regulations 31 CFR 1010.350. No report is required if the aggregate value of the accounts did not exceed \$10,000. See instructions for definitions.

PRIVACY ACT AND PAPERWORK REDUCTION ACT NOTICE

Pursuant to the requirements of Public Law 93-579 (Privacy Act of 1974), notice is hereby given that the authority to collect information on FinCEN Form 114 in accordance with 5 USC 552a (e) is Public Law 91-508; 31 USC 5314; 5 USC 301; 31 CFR 1010.350. The principal purpose for collecting the information is to assure maintenance of reports where such reports or records have a high degree of usefulness in criminal, tax, or regulatory investigations or proceedings. The information collected may be provided to those officers and employees of any constituent unit of the Department of the Treasury who have a need for the records in the performance of their duties. The records may be referred to any other department or agency of the United States upon the request of the head of such department or agency for use in a criminal, tax, or regulatory investigation or proceeding. The information collected may also be provided to appropriate state, local, and foreign law enforcement and regulatory personnel in the performance of their official duties. Disclosure of this information is mandatory. Civil and criminal penalties, including in certain circumstances a fine of not more than \$500,000 and imprisonment of not more than five years, are provided for failure to file a report, for failure to supply information, and for filing a false or fraudulent report. Disclosure of the Social Security number is mandatory. The authority to collect is 31 CFR 1010.350. The Social Security number will be used as a means to identify the individual who files the report. The estimated average burden associated with this collection of information is 60 minutes per respondent or record keeper, depending on individual circumstances. Comments regarding the accuracy of this burden estimate, and suggestions for reducing the burden should be directed to the Financial Crimes Enforcement Network, [REDACTED] Box 39, Vienna, VA 22183, Attn: Office of Regulatory Policy.

Part II Continued - Information on Financial Account(s) Owned Separately

FORM 114

Complete a Separate Block for Each Account Owned Separately

Page Number

1 of 3

1 Filing for calendar year 2014	3-4 Check appropriate Identification Number <input checked="" type="checkbox"/> Taxpayer Identification Number <input type="checkbox"/> Foreign Identification Number Enter identification number here: 056381069	6 Last Name or Organization Name BLACK
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15 Maximum value of account during calendar year 3,568,777.	15a Amount Unknown <input type="checkbox"/>	16 Type of account a <input checked="" type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other - Enter type below
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17 Name of Financial Institution in which account is held BANK OF SCOTLAND
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18 Account number or other designation [REDACTED]	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held THE MOUND
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20 City EDINBURGH	21 State, if known	22 ZIP/Postal Code, if known [REDACTED]	23 Country UNITED KINGDOM
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15 Maximum value of account during calendar year 1,130,145.	15a Amount Unknown <input type="checkbox"/>	16 Type of account a <input checked="" type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other - Enter type below
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17 Name of Financial Institution in which account is held BANK OF SCOTLAND
--

18 Account number or other designation [REDACTED]	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held THE MOUND
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20 City EDINBURGH	21 State, if known	22 ZIP/Postal Code, if known [REDACTED]	23 Country UNITED KINGDOM
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15 Maximum value of account during calendar year 688,824.	15a Amount Unknown <input type="checkbox"/>	16 Type of account a <input checked="" type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other - Enter type below
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17 Name of Financial Institution in which account is held BANK OF SCOTLAND
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18 Account number or other designation [REDACTED]	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held THE MOUND
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20 City EDINBURGH	21 State, if known	22 ZIP/Postal Code, if known [REDACTED]	23 Country UNITED KINGDOM
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15 Maximum value of account during calendar year 92,325.	15a Amount Unknown <input type="checkbox"/>	16 Type of account a <input checked="" type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other - Enter type below
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17 Name of Financial Institution in which account is held BANK OF SCOTLAND
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18 Account number or other designation [REDACTED]	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held THE MOUND
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20 City EDINBURGH	21 State, if known	22 ZIP/Postal Code, if known [REDACTED]	23 Country UNITED KINGDOM
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15 Maximum value of account during calendar year 189,864.	15a Amount Unknown <input type="checkbox"/>	16 Type of account a <input checked="" type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other - Enter type below
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17 Name of Financial Institution in which account is held BANK OF SCOTLAND
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18 Account number or other designation [REDACTED]	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held THE MOUND
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20 City EDINBURGH	21 State, if known	22 ZIP/Postal Code, if known [REDACTED]	23 Country UNITED KINGDOM
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15 Maximum value of account during calendar year 70,788.	15a Amount Unknown <input type="checkbox"/>	16 Type of account a <input checked="" type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other - Enter type below
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17 Name of Financial Institution in which account is held BANK OF SCOTLAND
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18 Account number or other designation [REDACTED]	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held THE MOUND
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20 City EDINBURGH	21 State, if known	22 ZIP/Postal Code, if known [REDACTED]	23 Country UNITED KINGDOM
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420015 05-01-14

Part II Continued - Information on Financial Account(s) Owned Separately

FORM 114

Complete a Separate Block for Each Account Owned Separately

Page Number

2 of 3

1 Filing for calendar year <u>2014</u>	3-4 Check appropriate Identification Number <input checked="" type="checkbox"/> Taxpayer Identification Number <input type="checkbox"/> Foreign Identification Number Enter identification number here: <u>056381069</u>	6 Last Name or Organization Name <u>BLACK</u>
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15 Maximum value of account during calendar year <u>34,276.</u>	15a Amount Unknown <input type="checkbox"/>	16 Type of account a <input checked="" type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other - Enter type below
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17 Name of Financial Institution in which account is held <u>BANK OF SCOTLAND</u>		
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18 Account number or other designation [REDACTED]	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held <u>THE MOUND</u>		
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20 City <u>EDINBURGH</u>	21 State, if known	22 ZIP/Postal Code, if known [REDACTED]	23 Country <u>UNITED KINGDOM</u>
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15 Maximum value of account during calendar year <u>3,005.</u>	15a Amount Unknown <input type="checkbox"/>	16 Type of account a <input checked="" type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other - Enter type below
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17 Name of Financial Institution in which account is held <u>LA CAIXA</u>		
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18 Account number or other designation [REDACTED]	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held <u>DIAGONAL-CARLES III, AV DIAGONAL 621-629</u>		
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20 City <u>BARCELONA</u>	21 State, if known	22 ZIP/Postal Code, if known <u>08028</u>	23 Country <u>SPAIN</u>
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15 Maximum value of account during calendar year <u>172,285.</u>	15a Amount Unknown <input type="checkbox"/>	16 Type of account a <input checked="" type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other - Enter type below
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17 Name of Financial Institution in which account is held <u>COMMERZBANK AG</u>		
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18 Account number or other designation [REDACTED]	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held <u>16 KAISERSTRASSE</u>		
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20 City <u>FRANKFURT</u>	21 State, if known	22 ZIP/Postal Code, if known <u>AM MAIN</u>	23 Country <u>GERMANY</u>
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15 Maximum value of account during calendar year <u>628,375.</u>	15a Amount Unknown <input type="checkbox"/>	16 Type of account a <input checked="" type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other - Enter type below
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17 Name of Financial Institution in which account is held <u>SOCIETE GENERALE</u>		
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18 Account number or other designation [REDACTED]	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held <u>BERCY ENTR 10 AVENUE LEDRU ROLLIN</u>		
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20 City <u>PARIS</u>	21 State, if known	22 ZIP/Postal Code, if known <u>75012</u>	23 Country <u>FRANCE</u>
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15 Maximum value of account during calendar year <u>34,468.</u>	15a Amount Unknown <input type="checkbox"/>	16 Type of account a <input checked="" type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other - Enter type below
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17 Name of Financial Institution in which account is held <u>COMMONWEALTH BANK OF AUSTRALIA</u>		
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18 Account number or other designation [REDACTED]	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held <u>48 MARTIN PL</u>		
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20 City <u>SYDNEY</u>	21 State, if known	22 ZIP/Postal Code, if known <u>NSW 2000</u>	23 Country <u>AUSTRALIA</u>
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15 Maximum value of account during calendar year <u>30,555.</u>	15a Amount Unknown <input type="checkbox"/>	16 Type of account a <input checked="" type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other - Enter type below
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17 Name of Financial Institution in which account is held <u>BANK OF TOKYO-MITSUBISHI UFJ LTD</u>		
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18 Account number or other designation [REDACTED]	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held <u>1-22-8 NISHI-IKEBUKURO TOSHIMA-KU</u>		
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20 City <u>TOKYO</u>	21 State, if known	22 ZIP/Postal Code, if known <u>171-0021</u>	23 Country <u>JAPAN</u>
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420015 05-01-14

Part II Continued - Information on Financial Account(s) Owned Separately

FORM 114

Complete a Separate Block for Each Account Owned Separately

Page Number

3 of 3

1 Filing for calendar year 2014	3-4 Check appropriate Identification Number <input checked="" type="checkbox"/> Taxpayer Identification Number <input type="checkbox"/> Foreign Identification Number Enter identification number here: 056381069	6 Last Name or Organization Name BLACK
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15 Maximum value of account during calendar year 36,703.	15a Amount Unknown <input type="checkbox"/>	16 Type of account a <input checked="" type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other - Enter type below
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17 Name of Financial Institution in which account is held BANK OF TOKYO-MITSUBISHI UFJ LTD
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18 Account number or other designation [REDACTED]	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held 1-22-8 NISHI-IKEBUKURO TOSHIMA-KU
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20 City TOKYO	21 State, if known	22 ZIP/Postal Code, if known 171-0021	23 Country JAPAN
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15 Maximum value of account during calendar year 69,052.	15a Amount Unknown <input type="checkbox"/>	16 Type of account a <input checked="" type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other - Enter type below
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17 Name of Financial Institution in which account is held CREDIT SUISSE AG
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18 Account number or other designation [REDACTED]	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held POSTFACH 357,
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20 City ZUG	21 State, if known	22 ZIP/Postal Code, if known 6301	23 Country SWITZERLAND
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15 Maximum value of account during calendar year 1.	15a Amount Unknown <input type="checkbox"/>	16 Type of account a <input checked="" type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other - Enter type below
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17 Name of Financial Institution in which account is held BANK OF TOKYO-MITSUBISHI UFJ, LTD

18 Account number or other designation [REDACTED]	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held 1-22-8 NISHI-IKEBUKURO TOSHIMA-KU
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20 City TOKYO	21 State, if known	22 ZIP/Postal Code, if known 171-0021	23 Country JAPAN
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15 Maximum value of account during calendar year	15a Amount Unknown <input type="checkbox"/>	16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other - Enter type below
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17 Name of Financial Institution in which account is held
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18 Account number or other designation	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held
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20 City	21 State, if known	22 ZIP/Postal Code, if known	23 Country
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15 Maximum value of account during calendar year	15a Amount Unknown <input type="checkbox"/>	16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other - Enter type below
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17 Name of Financial Institution in which account is held
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18 Account number or other designation	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held
---	--

20 City	21 State, if known	22 ZIP/Postal Code, if known	23 Country
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15 Maximum value of account during calendar year	15a Amount Unknown <input type="checkbox"/>	16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other - Enter type below
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17 Name of Financial Institution in which account is held
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18 Account number or other designation	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held
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20 City	21 State, if known	22 ZIP/Postal Code, if known	23 Country
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