



News Release

Encompass Health reports results for first quarter 2024

4/24/2024

Increases full-year guidance

BIRMINGHAM, Ala., April 24, 2024 /PRNewswire/ -- Encompass Health Corporation (NYSE: EHC), the largest owner and operator of inpatient rehabilitation hospitals in the United States, today reported its results of operations for the first quarter ended March 31, 2024.

Summary results

	Q1 2024	Q1 2023	Growth	
			Dollars	Percent
	(In Millions, Except Per Share Data)			
Net operating revenue	\$ 1,316.0	\$ 1,160.4	\$ 155.6	13.4 %
Income from continuing operations attributable to Encompass Health per diluted share	1.11	0.88	0.23	26.1 %
Adjusted earnings per share	1.12	0.88	0.24	27.3 %
Cash flows provided by operating activities	238.8	227.9	10.9	4.8 %
Adjusted EBITDA	273.0	229.0	44.0	19.2 %
Adjusted free cash flow	167.6	158.7	8.9	5.6 %
(Actual Amounts)				
Discharges	61,111	55,557		10.0 %
Same-store discharge growth				6.7 %
Net patient revenue per discharge	\$ 20,990	\$ 20,415		2.8 %

See attached supplemental information for calculations of non-GAAP measures and reconciliations to their most comparable GAAP measure.

"We are pleased with our first quarter performance," said President and Chief Executive Officer of Encompass Health Mark Tarr. "Revenue growth of 13.4% driven primarily by strong discharge growth combined with prudent expense management to drive Adjusted EBITDA growth of 19.2%. Our value proposition and operating strategy continue to be validated and we remain highly optimistic about the long-term prospects of our business."

- Revenue growth of 13.4% resulted primarily from discharge growth of 10.0%, including same-store growth of 6.7%. Net revenue per discharge grew 2.8%.
- Cash flows provided by operating activities increased 4.8% to \$238.8 million, primarily due to an increase in net income partly offset by changes in working capital.
- Adjusted EBITDA increased 19.2%, primarily from increased revenue and overall expense management.

2024 Guidance

The Company increased its full-year guidance as follows:

	Full-Year 2024 Guidance	
	Previous Guidance	Updated Guidance
	(In Millions, Except Per Share Data)	
Net operating revenue	\$5,200 to \$5,300	\$5,250 to \$5,325
Adjusted EBITDA	\$1,015 to \$1,055	\$1,030 to \$1,065
Adjusted earnings per share from continuing operations attributable to Encompass Health	\$3.77 to \$4.06	\$3.86 to \$4.11

For considerations regarding the Company's 2024 guidance, see the supplemental information posted on the Company's website at <http://investor.encompasshealth.com>. See also the "Other information" section below for an explanation of why the Company does not provide guidance for comparable GAAP measures for Adjusted EBITDA and adjusted earnings per share.

Earnings conference call and webcast

The Company will host an investor conference call at 10:00 a.m. Eastern Time on Thursday, April 25, 2024 to discuss its results for the first quarter of 2024. For reference during the call, the Company will post certain supplemental information at <http://investor.encompasshealth.com>.

The conference call may be accessed by dialing 800 579-2543 and giving the conference ID EHCQ124. International callers should dial 785 424-1699 and give the same conference ID. Please call approximately ten minutes before the start of the call to ensure you are connected. The conference call will also be webcast live and will be available for on-line replay at <http://investor.encompasshealth.com> by clicking on an available link.

About Encompass Health

Encompass Health (NYSE: EHC) is the largest owner and operator of inpatient rehabilitation hospitals in the United States. With a national footprint that includes 160 hospitals in 37 states and Puerto Rico, the Company provides high-quality, compassionate rehabilitative care for patients recovering from a major injury or illness, using advanced technology and innovative treatments to maximize recovery. Encompass Health is ranked as one of Fortune's World's Most Admired Companies and Modern Healthcare's Best Places to Work in Healthcare. For more

information, visit encompasshealth.com, or follow us on our newsroom, Twitter, Instagram and Facebook.

Other information

The information in this press release is summarized and should be read in conjunction with the Company's Quarterly Report on Form 10-Q for the quarter ended March 31, 2024 (the "March 2024 Form 10-Q"), when filed, as well as the Company's Current Report on Form 8-K filed on April 24, 2024 (the "Q1 Earnings Form 8-K"), to which this press release is attached as Exhibit 99.1. In addition, the Company will post supplemental information today on its website at <http://investor.encompasshealth.com> for reference during its April 25, 2024 earnings call.

The financial data contained in the press release and supplemental information include non-GAAP financial measures, including the Company's adjusted earnings per share, leverage ratio, Adjusted EBITDA, and adjusted free cash flow. Reconciliations to their most comparable GAAP measure, except with regard to non-GAAP guidance, are included below or in the Q1 Earnings Form 8-K. Readers are encouraged to review the "Note Regarding Presentation of Non-GAAP Financial Measures" included in the Q1 Earnings Form 8-K which provides further explanation and disclosure regarding the Company's use of these non-GAAP financial measures.

Excluding net operating revenues, the Company does not provide guidance on a GAAP basis because it is unable to predict, with reasonable certainty, the future impact of items that are deemed to be outside the control of the Company or otherwise not indicative of its ongoing operating performance. Such items include government, class action, and related settlements; professional fees—accounting, tax, and legal; mark-to-market adjustments for stock appreciation rights; gains or losses related to hedging instruments; loss on early extinguishment of debt; adjustments to its income tax provision (such as valuation allowance adjustments and settlements of income tax claims); items related to corporate and facility restructurings; and certain other items the Company believes to be not indicative of its ongoing operations. These items cannot be reasonably predicted and will depend on several factors, including industry and market conditions, and could be material to the Company's results computed in accordance with GAAP.

However, the following reasonably estimable GAAP measures for 2024 would be included in a reconciliation for Adjusted EBITDA if the other reconciling GAAP measures could be reasonably predicted:

- Interest expense and amortization of debt discounts and fees - approximately \$145 million
- Amortization of debt-related items - approximately \$10 million

The Q1 Earnings Form 8-K and, when filed, the March 2024 Form 10-Q can be found on the Company's website at <http://investor.encompasshealth.com> and the SEC's website at <https://www.sec.gov/>.

Encompass Health Corporation and Subsidiaries
Condensed Consolidated Statements of Comprehensive Income
(Unaudited)

	Three Months Ended March 31,	
	2024	2023
	(In Millions, Except Per Share Data)	
	\$	\$
Net operating revenues	1,316.0	1,160.4
Operating expenses:		
Salaries and benefits	711.6	629.0
Other operating expenses	203.9	177.9
Occupancy costs	14.0	13.8
Supplies	58.5	53.8
General and administrative expenses	50.2	43.4
Depreciation and amortization	70.3	63.9
Total operating expenses	1,108.5	981.8
Interest expense and amortization of debt discounts and fees	35.2	36.4
Other income	(5.4)	(3.6)
Equity in net income of nonconsolidated affiliates	(0.7)	(0.4)
Income from continuing operations before income tax expense	178.4	146.2
Provision for income tax expense	38.3	31.9
Income from continuing operations	140.1	114.3
Loss from discontinued operations, net of tax	(1.3)	(1.0)
Net and comprehensive income	138.8	113.3
Less: Net and comprehensive income attributable to noncontrolling interests	(26.3)	(25.6)
Net and comprehensive income attributable to Encompass Health	\$ 112.5	\$ 87.7
Weighted average common shares outstanding:		
Basic	99.8	99.4
Diluted	102.2	100.9
Earnings per common share:		
Basic earnings per share attributable to Encompass Health common shareholders:		
Continuing operations	\$ 1.13	\$ 0.89
Discontinued operations	(0.01)	(0.01)
Net income	\$ 1.12	\$ 0.88
Diluted earnings per share attributable to Encompass Health common shareholders:		
Continuing operations	\$ 1.11	\$ 0.88
Discontinued operations	(0.01)	(0.01)
Net income	\$ 1.10	\$ 0.87
Amounts attributable to Encompass Health common shareholders:		
Income from continuing operations	\$ 113.8	\$ 88.7
Loss from discontinued operations, net of tax	(1.3)	(1.0)
Net income attributable to Encompass Health	\$ 112.5	\$ 87.7

Encompass Health Corporation and Subsidiaries
Condensed Consolidated Balance Sheets
(Unaudited)

	March 31, 2024	December 31, 2023
	(In Millions)	
Assets		
Current assets:		
Cash and cash equivalents	\$ 134.4	\$ 69.1
Restricted cash	38.3	35.1
Accounts receivable	619.3	611.6
Other current assets	137.8	126.0
Total current assets	929.8	841.8
Property and equipment, net	3,370.3	3,301.0
Operating lease right-of-use assets	199.1	208.5
Goodwill	1,281.3	1,281.3
Intangible assets, net	272.2	278.2
Other long-term assets	178.7	191.6
Total assets	\$ 6,231.4	\$ 6,102.4
Liabilities and Shareholders' Equity		
Current liabilities:		
Current portion of long-term debt	\$ 25.6	\$ 24.8

Current operating lease liabilities	25.4	24.1
Accounts payable	166.1	170.0
Accrued expenses and other current liabilities	463.2	437.5
Total current liabilities	680.3	656.4
Long-term debt, net of current portion	2,682.6	2,687.8
Long-term operating lease liabilities	185.8	196.1
Deferred income tax liabilities	93.5	87.0
Other long-term liabilities	185.8	177.9
Total liabilities	3,828.0	3,805.2
Commitments and contingencies		
Redeemable noncontrolling interests	41.1	42.0
Shareholders' equity:		
Encompass Health shareholders' equity	1,741.9	1,647.5
Noncontrolling interests	620.4	607.7
Total shareholders' equity	2,362.3	2,255.2
Total liabilities and shareholders' equity	\$ 6,231.4	\$ 6,102.4

Encompass Health Corporation and Subsidiaries
Condensed Consolidated Statements of Cash Flows
(Unaudited)

	Three Months Ended March 31,	
	2024	2023
	(In Millions)	
Cash flows from operating activities:		
Net income	\$ 138.8	\$ 113.3
Loss from discontinued operations, net of tax	1.3	1.0
Adjustments to reconcile net income to net cash provided by operating activities—		
Depreciation and amortization	70.3	63.9
Stock-based compensation	9.3	7.9
Deferred tax expense	6.5	4.0
Other, net	14.9	1.2
Change in assets and liabilities, net of acquisitions—		
Accounts receivable	(7.7)	23.7
Other assets	(16.0)	(3.7)
Accounts payable	(3.8)	1.2
Other liabilities	25.9	16.7
Net cash used in operating activities of discontinued operations	(0.7)	(1.3)
Total adjustments	98.7	113.6
Net cash provided by operating activities	238.8	227.9
Cash flows from investing activities:		
Purchases of property, equipment, and intangible assets	(139.4)	(99.8)
Proceeds from sale of restricted investments	16.0	0.2
Other, net	(6.3)	(4.4)
Net cash used in investing activities	(129.7)	(104.0)
Cash flows from financing activities:		
Principal payments on debt, including pre-payments	(1.0)	(0.6)
Borrowings on revolving credit facility	50.0	30.0
Payments on revolving credit facility	(50.0)	(45.0)
Taxes paid on behalf of employees for shares withheld	(12.1)	(7.7)
Contributions from noncontrolling interests of consolidated affiliates	18.4	17.0
Dividends paid on common stock	(15.9)	(15.6)
Distributions paid to noncontrolling interests of consolidated affiliates	(24.7)	(31.8)
Other, net	(5.3)	(4.3)
Net cash used in financing activities	(40.6)	(58.0)
Increase in cash, cash equivalents, and restricted cash	68.5	65.9
Cash, cash equivalents, and restricted cash at beginning of period	104.2	53.4
Cash, cash equivalents, and restricted cash at end of period	\$ 172.7	\$ 119.3
Reconciliation of Cash, Cash Equivalents, and Restricted Cash		
Cash and cash equivalents at beginning of period	\$ 69.1	\$ 21.8
Restricted cash at beginning of period	35.1	31.6
Cash, cash equivalents, and restricted cash at beginning of period	\$ 104.2	\$ 53.4
Cash and cash equivalents at end of period	\$ 134.4	\$ 85.0
Restricted cash at end of period	38.3	34.3
Cash, cash equivalents, and restricted cash at end of period	\$ 172.7	\$ 119.3

Encompass Health Corporation and Subsidiaries
Supplemental Information
Earnings Per Share

	Three Months Ended March 31,	
	2024	2023
	(In Millions, Except Per Share Data)	
Adjusted EBITDA	\$ 273.0	\$ 229.0
Depreciation and amortization	(70.3)	(63.9)
Interest expense and amortization of debt discounts and fees	(35.2)	(36.4)
Stock-based compensation	(9.3)	(7.9)
Loss on disposal or impairment of assets	(13.7)	(0.7)
	<u>144.5</u>	<u>120.1</u>
Items not indicative of ongoing operating performance:		
Change in fair market value of equity securities	0.3	0.5
Asset impairment impact on noncontrolling interests	7.3	—
Pre-tax income	<u>152.1</u>	<u>120.6</u>
Income tax expense	(38.3)	(31.9)
Income from continuing operations ⁽¹⁾	<u>\$ 113.8</u>	<u>\$ 88.7</u>
Basic shares	99.8	99.4
Diluted shares	102.2	100.9
Basic earnings per share ⁽¹⁾	\$ 1.13	\$ 0.89
Diluted earnings per share ⁽¹⁾	\$ 1.11	\$ 0.88

⁽¹⁾ Income from continuing operations attributable to Encompass Health

Encompass Health Corporation and Subsidiaries
Supplemental Information
Adjusted Earnings Per Share

	Q1	
	2024	2023
Earnings per share, as reported	\$ 1.11	\$ 0.88
Adjustments, net of tax:		
Asset impairment impact	0.02	—
Income tax adjustments	(0.01)	—
Adjusted earnings per share*	<u>\$ 1.12</u>	<u>\$ 0.88</u>

* Adjusted EPS may not sum due to rounding.

Encompass Health Corporation and Subsidiaries
Supplemental Information
Reconciliation of Net Cash Provided by Operating Activities to Adjusted EBITDA

Three Months Ended March 31,

	2024	2023
	(In Millions)	
Net cash provided by operating activities	\$ 238.8	\$ 227.9
Interest expense and amortization of debt discounts and fees	35.2	36.4
Gain on sale of investments, excluding impairments	1.3	1.7
Equity in net income of nonconsolidated affiliates	0.7	0.4
Net income attributable to noncontrolling interests in continuing operations	(26.3)	(25.6)
Amortization of debt-related items	(2.4)	(2.3)
Distributions from nonconsolidated affiliates	(0.8)	(0.1)
Current portion of income tax expense	31.8	27.9
Change in assets and liabilities	1.6	(37.9)
Cash used in operating activities of discontinued operations	0.7	1.3
Asset impairment impact on noncontrolling interests	(7.3)	—
Change in fair market value of equity securities	(0.3)	(0.5)
Other	—	(0.2)
Adjusted EBITDA	\$ 273.0	\$ 229.0

Encompass Health Corporation and Subsidiaries
Supplemental Information

Reconciliation of Income from Continuing Operations Attributable to Encompass Health per Diluted Share to Adjusted Earnings Per Share

For the Three Months Ended March 31, 2024

	Adjustments				
	As Reported	Asset Impairment Impact	Income Tax Adjustments	Change in Fair Market Value of Equity Securities	As Adjusted
	(In Millions, Except Per Share Amounts)				
Adjusted EBITDA*	\$ 273.0	\$ —	\$ —	\$ —	\$ 273.0
Depreciation and amortization	(70.3)	—	—	—	(70.3)
Interest expense and amortization of debt discounts and fees	(35.2)	—	—	—	(35.2)
Stock-based compensation	(9.3)	—	—	—	(9.3)
Loss on disposal or impairment of assets	(13.7)	10.4	—	—	(3.3)
Change in fair market value of equity securities	0.3	—	—	(0.3)	—
Asset impairment impact on noncontrolling interests	7.3	(7.3)	—	—	—
Income from continuing operations before income tax expense	152.1	3.1	—	(0.3)	154.9
Provision for income tax expense	(38.3)	(1.3)	(0.6)	0.1	(40.1)
Income from continuing operations attributable to Encompass Health	\$ 113.8	\$ 1.8	\$ (0.6)	\$ (0.2)	\$ 114.8
Diluted earnings per share from continuing operations**	\$ 1.11	\$ 0.02	\$ (0.01)	\$ —	\$ 1.12
Diluted shares used in calculation	102.2				

* See reconciliation of net income to Adjusted EBITDA.

** Adjusted EPS may not sum across due to rounding.

Encompass Health Corporation and Subsidiaries
Supplemental Information

Reconciliation of Income from Continuing Operations Attributable to Encompass Health per Diluted Share to Adjusted Earnings
Per Share

For the Three Months Ended March 31, 2023

	Adjustments			
	As Reported	Income Tax Adjustments	Change in Fair Market Value of Equity Securities	As Adjusted
	(In Millions, Except Per Share Amounts)			

Adjusted EBITDA*	\$ 229.0	\$ —	\$ —	\$ 229.0
Depreciation and amortization	(63.9)	—	—	(63.9)
Interest expense and amortization of debt discounts and fees	(36.4)	—	—	(36.4)
Stock-based compensation	(7.9)	—	—	(7.9)
Loss on disposal or impairment of assets	(0.7)	—	—	(0.7)
Change in fair market value of equity securities	0.5	—	(0.5)	—
Income from continuing operations before income tax expense	120.6	—	(0.5)	120.1
Provision for income tax expense	(31.9)	0.3	0.1	(31.5)
Income from continuing operations attributable to Encompass Health	\$ 88.7	\$ 0.3	\$ (0.4)	\$ 88.6
Diluted earnings per share from continuing operations**	\$ 0.88	\$ —	\$ —	\$ 0.88
Diluted shares used in calculation	100.9			

* See reconciliation of net income to Adjusted EBITDA.

** Adjusted EPS may not sum across due to rounding.

Encompass Health Corporation and Subsidiaries
Supplemental Information
Reconciliation of Net Income to Adjusted EBITDA

	Three Months Ended March 31,	
	2024	2023
	(In Millions)	
Net income	\$ 138.8	\$ 113.3
Loss from discontinued operations, net of tax, attributable to Encompass Health	1.3	1.0
Net income attributable to noncontrolling interests included in continuing operations	(26.3)	(25.6)
Provision for income tax expense	38.3	31.9
Interest expense and amortization of debt discounts and fees	35.2	36.4
Depreciation and amortization	70.3	63.9
Loss on disposal or impairment of assets	13.7	0.7
Stock-based compensation	9.3	7.9
Change in fair market value of equity securities	(0.3)	(0.5)
Asset impairment impact on noncontrolling interests	(7.3)	—
Adjusted EBITDA	\$ 273.0	\$ 229.0

Encompass Health Corporation and Subsidiaries
Supplemental Information
Reconciliation of Net Cash Provided by Operating Activities to Adjusted Free Cash Flow

	Three Months Ended March 31,	
	2024	2023
	(In Millions)	
Net cash provided by operating activities	\$ 238.8	\$ 227.9
Impact of discontinued operations	0.7	1.3
Net cash provided by operating activities of continuing operations	239.5	229.2
Capital expenditures for maintenance	(38.7)	(37.8)
Distributions paid to noncontrolling interests of consolidated affiliates	(24.7)	(31.8)
Items not indicative of ongoing operating performance:		
Transaction costs and related liabilities	(8.5)	(0.9)
Adjusted free cash flow	\$ 167.6	\$ 158.7

For the three months ended March 31, 2024, net cash used in investing activities was \$129.7 million and resulted primarily from capital expenditures. Net cash used in financing activities during the three months ended March 31,

2024 was \$40.6 million and resulted primarily from distributions paid to noncontrolling interests of consolidated affiliates and cash dividends paid on common stock partially offset by contributions from noncontrolling interests of consolidated affiliates.

For the three months ended March 31, 2023, net cash used in investing activities was \$104.0 million and resulted primarily from capital expenditures. Net cash used in financing activities during the three months ended March 31, 2023 was \$58.0 million and resulted primarily from distributions paid to noncontrolling interests of consolidated affiliates, cash dividends paid on common stock, and net debt payments partially offset by contributions from noncontrolling interests of consolidated affiliates.

Encompass Health Corporation and Subsidiaries Forward-Looking Statements

Statements contained in this press release and the supplemental information which are not historical facts, such as those relating to the business, strategy, outlook, growth targets and guidance considerations, dividend strategies, effective income tax rates, cost trends, legislative and regulatory developments or their impacts, financial guidance, ability to return value to shareholders, projected capital expenditures, acquisition opportunities, development projects, addressable market size, other balance sheet and cash flow plans, are forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995. In addition, Encompass Health, through its senior management, may from time to time make forward-looking public statements concerning the matters described herein. All such estimates, projections, and forward-looking information speak only as of the date hereof, and Encompass Health undertakes no duty to publicly update or revise such forward-looking information, whether as a result of new information, future events, or otherwise. Such forward-looking statements are necessarily estimates based upon current information and involve a number of risks and uncertainties. Actual events or results may differ materially from those anticipated in these forward-looking statements as a result of a variety of factors. While it is impossible to identify all such factors, factors which could cause actual events or results to differ materially from those estimated by Encompass Health include, but are not limited to, an infectious disease outbreak, including the speed, depth, geographic reach and duration of its spread, which could decrease our patient volumes and revenues and lead to staffing and supply shortages and associated cost increases; Encompass Health's infectious disease prevention and control efforts; the demand for Encompass Health's services, including based on any downturns in the economy, consumer confidence, or the capital markets; the price of Encompass Health's common stock as it affects Encompass Health's willingness and ability to repurchase shares and the financial and accounting effects of any repurchases; any adverse outcome of various lawsuits, claims, and legal or regulatory proceedings involving Encompass Health, including any matters related to yet undiscovered issues, if any, in acquired operations; Encompass Health's ability to attract and retain key management personnel; any adverse effects on Encompass Health's stock price resulting from the integration of acquired operations; potential disruptions, breaches, or other incidents affecting the proper operation, availability, or security of Encompass Health's or its vendors' or partners' information systems, including unauthorized access to or theft of patient, business associate, or other sensitive information or inability to provide patient care because of system

unavailability as well as unforeseen issues, if any, related to integration of acquired systems; the ability to successfully integrate acquired operations, including realization of anticipated tax benefits, revenues, and cost savings, minimizing the negative impact on margins arising from the changes in staffing and other operating practices, and avoidance of unforeseen exposure to liabilities; Encompass Health's ability to successfully complete and integrate de novo developments, acquisitions, investments, and joint ventures consistent with its growth strategy; Encompass Health's ability to realize construction cost savings from prefabrication of hospitals; increases in Medicare audit activity, including increased use of sampling and extrapolation, resulting in additional unpaid reimbursement claims and an increase in the backlog of appealed claims denials; changes, delays in (including in connection with resolution of Medicare payment reviews or appeals), or suspension of reimbursement for Encompass Health's services by governmental or private payors; changes in the regulation of the healthcare industry at either or both of the federal and state levels, including as part of national healthcare reform and deficit reduction and Encompass Health's ability to adapt operations to those changes, including in connection with the CMS inpatient rehabilitation review choice demonstration project; competitive pressures in the healthcare industry and Encompass Health's response thereto; Encompass Health's ability to obtain and retain favorable arrangements with third-party payors; Encompass Health's ability to control costs, particularly labor and employee benefit costs, including group medical expenses; adverse effects resulting from coverage determinations made by Medicare Administrative Contractors regarding its Medicare reimbursement claims and lengthening delays in Encompass Health's ability to recover improperly denied claims through the administrative appeals process on a timely basis; Encompass Health's ability to adapt to changes in the healthcare delivery system, including value-based purchasing and involvement in coordinated care initiatives or programs that may arise with its referral sources; Encompass Health's ability to attract and retain nurses, therapists, and other healthcare professionals in a highly competitive environment with often severe staffing shortages, which may be worsened by infectious disease outbreaks, and the impact on Encompass Health's labor expenses from potential union activity, staffing shortages, and competitive compensation practices; general conditions in the economy and capital markets, including any instability or uncertainty related to armed conflict or an act of terrorism, governmental impasse over approval of the United States federal budget, an increase in the debt ceiling, or an international sovereign debt crisis; the increase in the cost of, or the decrease in the availability of, necessary supplies, such as personal protective equipment; the increase in the costs of defending and insuring against alleged professional liability claims, and Encompass Health's ability to predict the estimated costs related to such claims; and other factors which may be identified from time to time in Encompass Health's SEC filings and other public announcements, including Encompass Health's Form 10-K for the year ended December 31, 2023 and Form 10-Q for the quarter ended March 31, 2024, when filed.

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