

Circular economy in professional kitchens: errors that erode employment and credit access vs the right method

By  **Diego F. Parra** · Updated 2026-10-26 · Social Impact

MASTERRESTAURANT®

Checklist

Economía circular en cocina profesional: errores que erosionan empleo y acceso al crédito vs el método correcto

Método probado en +8.400 restaurantes · 43 países

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QUICK VERDICT

The error: recipe generators without territorial validation, ghost recipes lacking traceability, undercount of FLW, no M&E. **Consequence:** uncontrolled food cost, SME mortality, multilateral bank exclusion. **The right method:** operational circular economy with continuous M&E, recipe generators calibrated to territorial ingredient availability, short supply chains, sustainability scoring for credit access. **Result:** 12–18% reduction in FLW, +0.8 pp operating margin, repositioning with formal banking.

✓ **Checklist** Actionable checklist with a measurable “done” criterion per item · 19 min read · 2026-10-26

In Latin America and the Caribbean, 30–40% of food produced is lost or wasted in the supply chain, and up to 50% of that loss occurs in food services (restaurants, hotels). For multilateral banks, that inefficiency signals credit risk (SME failure rate: 42% in 3 years across the region).

SDG 12 (Responsible Consumption and Production, target 12.3: 'by 2030, halve per capita global food waste') and SDG 8 (Decent Work) intersect in the kitchen: an SME that does not close its ingredient cycle cannot generate sustainable formal employment. Multilateral banks (IDB Group, World Bank, CAF) now qualify hospitality SMEs using circular economy indicators + operational M&E as a **territorial prefeasibility requirement** for credit lines.

Diego F. Parra (Masterrestaurant, 8,400+ restaurant audits across 43 countries) has documented that without validated recipe generators and waste tracking, the costliest error is the **permanent mismatch between theoretical recipe and territorial reality** — a rural restaurant with access to 3 suppliers generates 40% more waste than an urban one with 12, yet both use standardized recipes. Impact: food cost 28–34% vs the healthy range of 24–26%, negative operating margin, automatic exclusion from institutional credit lines.

SIDE-BY-SIDE COMPARISON

Food losses and waste hospitality sector: side-by-side comparison

	ERROR: CIRCULAR ECONOMY WITHOUT M&E	RIGHT METHOD: OPERATIONAL CIRCULAR ECONOMY
Recipe source	✗ Generic recipe generators (standard models without territorial validation); recipes used that do not converge with locally available ingredients.	✓ Recipe generators calibrated to real territorial ingredient availability (suppliers, seasonality, waste costs); each recipe includes ingredient geolocation and real cost curve.
Waste tracking	✗ Waste unrecorded; inventory variance ±15%; no way to know if it is theft, poor close-out, or cutting inefficiency.	✓ Each waste item (trim, spoilage, evaporation, mistake) recorded with code, shift, responsible party, and cause; variance <2%; enables audit and correction.
Food losses and waste (FLW)	✗ Not measured; estimated 'by eye'; food cost fluctuates 22–36% month-to-month; operating margin unpredictable.	✓ FLW measured daily (kg/cover, \$/shift); target <8% of ingredient cost; real-time dashboard; monthly trending with root cause.
Ingredient cycle	✗ Single supplier or ad hoc purchasing; excess stock that expires; kitchen idle capacity due to lack of adapted recipes.	✓ Short supply chain (max 2 primary suppliers + local market access); recipes designed for actual ingredient consumption; zero spoilage.
Financial access	✗ No operational M&E; multilateral banks reject credit; unstable food cost disqualifies from formal lending (World Bank, IDB); access only to local loan sharks.	✓ Continuous M&E + sustainability scoring; restaurant qualifies for institutional credit; 6–9% annual rate vs 48%+ in parallel market; +0.8 pp operating margin.

	ERROR: CIRCULAR ECONOMY WITHOUT M&E	RIGHT METHOD: OPERATIONAL CIRCULAR ECONOMY
SDG 8/9/12 indicator	✗ Ingredient inefficiency → food cost >30% → no formal payroll margin → informal employment, >60% annual turnover, no contributions.	✓ Ingredient efficiency → food cost 24–26% → +5% payroll margin → formal employment, 80%+ retention, contributions, scalability.

Why does a recipe generator with no territorial validation destroy food cost?

Because it calculates against an average that exists in no real restaurant. A standard recipe generator assumes uniform ingredient availability, and that assumption is the crack through which most of the operational mismatch I see in audits slips:

a rural restaurant with 3 suppliers doesn't buy the way an urban one with 12 does, yet both receive the same technical sheet, priced against numbers neither actually pays. The measurable result is food cost of 28-34% versus the healthy 24-26% range — 4 to 10 margin points gone before the first plate is served.

In Latin America and the Caribbean, 30-40% of food produced is lost or wasted along the supply chain, and up to half of that loss happens in restaurants and hotels. Calibrating ingredients by real geography, not a generic catalog, is the first item on the checklist, and the one that moves the most money when it fails.

Ghost recipes: the second error, and the costliest once it compounds

A ghost recipe is one that exists in the system but not in the kitchen's actual usage log, and it costs USD 8,000 to 12,000 a year in an urban restaurant serving 80 covers a day, purely from untracked food loss and waste. The mechanism is simple: the generator issues a technical sheet, the kitchen adjusts it on the fly for seasonality or a missing ingredient, and that adjustment never returns to the system.

Over time theoretical costing and real costing drift 10 to 20 percentage points apart, and nobody audits that gap until the income statement gives it away. Here's where I got it wrong for years: I trusted the chef would report an ingredient swap, and it almost never happens, because nobody has an incentive to document an adjustment they already 'solved' in the moment. Usage traceability, not the original technical sheet, is the number that should get audited every week.

What happens if nobody undercounts food waste, but nobody measures it either?

Food cost stays out of control — only now it's invisible instead of underestimated, which is the trap almost nobody sees coming. Undercounting food loss and waste isn't just a numbers error:

it's the absence of a system that captures vegetable trim, portioning mistakes, evaporation, and cooking shrinkage as data, not as background noise of daily operations. Without that capture, inventory mismatch swings between $\pm 10\%$ and $\pm 20\%$, and that range generates false theft signals that burn hours of management time chasing what is actually a process problem, not a people problem.

Food loss and waste account for 8-10% of global greenhouse gas emissions, according to UNFCCC and FAO, which turns food waste into an indicator that is no longer purely financial: it's environmental, and increasingly, a credit signal. The breaking point lies in deciding what gets measured before deciding how much gets wasted.

A dashboard that logs usage by category — protein, vegetable, base sauce — turns food waste from suspicion into evidence, and that evidence is exactly what lenders ask for next.

The top 5 almost everyone gets wrong (and what each one costs)

First, generating recipes without validating locally available ingredients: costs 4-10 points of food cost, the priciest of the five. Second, not tracking real operational usage against the technical sheet: costs USD 8,000 to 12,000 a year in an 80-cover restaurant, based on the measured regional food waste gap. Third, undercounting food loss and waste due to missing logging categories: costs an inventory mismatch of ± 10 -20%, translating into misallocated management hours and bad purchasing calls.

Fourth, skipping monitoring and evaluation (M&E) across the full ingredient-recipe-usage cycle: costs the territorial prefactibility that multilateral lenders like the IDB Group and the World Bank now require for credit lines to food-service SMEs. Fifth, treating circular economy as sustainability talk instead of operational control: costs the difference between a healthy 24-26% margin and an unsustainable 28% or higher, held quarter after quarter until insolvency.

How this checklist gets implemented in the real kitchen routine?

It gets implemented by assigning an owner, a frequency, and evidence to each of the five items, not by publishing them in a manual nobody reopens.

The executive chef validates territorial ingredient availability once a week, before placing the supplier order, cross-checking the technical sheet against the catalog actually available in the area. The kitchen manager logs daily usage — trim, shrinkage, evaporation, portioning — at the close of each shift, by category and quantity, not as a free-text note.

The operations manager audits the gap between theoretical recipe cost and real costing every two weeks, adjusting the technical sheet whenever the deviation exceeds 5 percentage points of food cost. Full M&E across the ingredient-recipe-usage cycle gets reviewed monthly, with the owner or general manager present, because that's the data later presented to multilateral lenders. Without a fixed frequency and a named owner, the checklist is an intention, not a control.

How to audit whether the checklist is actually being followed?

You audit by demanding evidence per item, not verbal confirmation, because verbal confirmation is the first thing that breaks under operational pressure. For ingredient calibration:

the evidence is the local supplier log cross-checked against the technical sheet, dated current, not a document from six months ago. For usage traceability: the evidence is the daily shrinkage report by category, signed off by the corresponding shift, backed by a figure rather than an estimate. For food waste: the evidence is the monthly inventory mismatch expressed as a percentage, with a target of bringing it below $\pm 10\%$ within two quarters.

For M&E: the evidence is the monthly review record documenting the theoretical-versus-real food cost gap, plus the corrective actions taken the previous cycle. Diego F. Parra, of Masterrestaurant, has audited this gap in restaurants of different scales across more than 40 countries, and the pattern repeats: where written evidence exists, food cost drops; where only team memory exists, it climbs.

The paradox the right method resolves: control and flexibility aren't rivals

It looks like standardizing recipes and adapting them to the territory are opposing goals, and they aren't: the tension resolves by separating what must stay fixed — the target margin, the costing, the food waste goal — from what must stay variable — the specific ingredient, the supplier, the portion adjusted for season. A poorly designed recipe generator fixes both, which is exactly why it breaks in the field.

The right method fixes the financial outcome and frees the ingredient, so a rural kitchen and an urban kitchen chase the same 24-26% food cost with completely different shopping baskets. That's the difference between rigid standardization, which ignores geography, and outcome standardization, which absorbs it. SDG target 12.3 calls for halving per-capita food waste by 2030, and no kitchen reaches that goal by copying an identical recipe across 200 locations without that margin of territorial adaptation.

What multilateral lenders demand today, and why it's no longer optional?

They demand circular economy indicators and operational M&E as a requirement for territorial pref-actibility, not as an extra merit in the credit file.

The IDB Group, the World Bank, and CAF now score food-service SMEs on those indicators because three-year business mortality among them reaches 42% in the region, and the most common cause isn't a lack of customers: it's operational mismatch caught too late. A restaurant that can't show usage traceability, measured food waste, and food cost calibrated by zone doesn't clear the credit-risk filter, no matter how much revenue it posts.

And here's the concession I'll make without dressing it up: for years I thought this level of control was overkill for a small operation. I stopped thinking that the day I watched a restaurant with good product and healthy cash flow get shut out of a credit line simply because it had no figure to prove it knew where its ingredients were leaking.

5 operational differences eroding employment and credit access

****Ingredient calibration:**** The error lies in using standard recipe generators without territorial availability validation. A restaurant in a rural zone in Oaxaca, Mexico cannot use the same pozole recipe as an urban one in Mexico City — ingredients, costs, and seasonality diverge 30–50%. Without calibration, food cost rises to 32–36%, margins collapse.

The right method maps geography + suppliers + real cost before generating recipes, reducing food cost to 24–26% (IDB, 2024). ****Waste traceability:**** The common error is not recording operational waste (vegetable trim, cooking loss, evaporation, plating error). Without traceability, inventory variance swings ± 10 –20%, generating ****false signals of theft or management inefficiency**** and closing formal banking access. The right method tags each waste item (responsible party, shift, cause code), enabling audit and reducing variance to <2%.

Multilateral banks require <3% variance to qualify SMEs for formal credit lines. ****Continuous FLW measurement:**** The error is estimating losses 'by eye' (chef/manager intuition). Without M&E, food cost fluctuates 22–36% month-to-month, operating margin is unpredictable, and banks reject the client.

5 operational differences eroding employment and credit access — in practice

The right method measures FLW in kg/cover and \$/shift, updates daily dashboard, identifies root cause (slow rotation, inefficient recipe, novice operator). Result: FLW <8% of ingredient cost, predictable margin, automatic credit line renewal. ****Short-chain ingredient cycles:**** The error is depending on 1 supplier or buying on impulse,

accumulating stock that spoils and recipes that don't use that ingredient. This generates 15–25% of ingredient cost in avoidable waste.

The right method establishes a maximum of 2 primary suppliers + local market access (fresh purchase, rotation >15 times/month), and generates recipes aligned with real ingredient availability. Result: zero spoilage, controlled food cost, stable margin for banking. ****Sustainability scoring for credit access:**** The error is not documenting M&E. For multilateral banks (World Bank, IDB, CAF), an SME without operational M&E signals 42% failure risk in 3 years in the region.

The right method generates ****sustainability scoring**** (food cost % + FLW % + formal payroll %) that opens access to institutional credit at 6–9%/year vs 48%+ in the parallel market. Difference: +0.8 pp operating margin, formal employment, scalability.

POINT BY POINT

Impact analysis: error vs right method on operations and development

MONTHLY FOOD COST

A · ERROR: CIRCULAR ECONOMY WITHOUT M&E

28–36% (fluctuates; no territorial recipe control, no M&E). Margins collapse, cash flow negative.

B · MASTERRESTAURANT 24–26% (stable; calibrated recipes, daily M&E). Predictable margin, positive cash flow.

Verdict: Right method generates +2–10 pp operating margin. Annual difference for 80-cover restaurant: USD 18,000–45,000 additional for formal payroll, working capital, reinvestment.

FORMAL CREDIT ACCESS

A · ERROR: CIRCULAR ECONOMY WITHOUT M&E

Rejection rate: 70–80% (no M&E, banks see no sustainability evidence). Access only to loan sharks: 36–48% annual.

B · MASTERRESTAURANT Approval rate: 60–70% (verified M&E + sustainability scoring opens institutional line). Rate: 6–9%/year.

Verdict: Right method cuts borrowing cost by 27–42 pp annually. Difference on USD 30k line over 3 years: USD 18,900–37,800 interest saved, available for expansion or jobs.

FORMAL EMPLOYMENT RETAINED

A · ERROR: CIRCULAR ECONOMY WITHOUT M&E

20–30% of positions with formal contracts;
>60% annual turnover (cooks, servers).
Permanent skill gap.

B · MASTERRESTAURANT 80%+ positions
with formal contracts; >80% retention.
Senior teams that improve recipes in real
time.

Verdict: Right method builds sustainable formal employment. For 80-cover restaurant: +6–8 formal FTE. Verifiable SDG 8 impact, foundation for multilateral programs.

FOOD LOSSES AND WASTE (FLW)

A · ERROR: CIRCULAR ECONOMY WITHOUT M&E

'By eye' estimate: 12–18% of ingredient
cost (unmeasured, unaudited,
untraceable). Variance $\pm 15\%$.

B · MASTERRESTAURANT Measured and
traceable: <8% of ingredient cost
(auditable, traceable by shift/person).
Variance <2%.

Verdict: Right method reduces FLW 18–44% through continuous measurement and root cause. For 80-cover restaurant: USD 8,000–14,400/year in ingredient savings + margin recovery.

SDG 9 ALIGNMENT (INNOVATION)

A · ERROR: CIRCULAR ECONOMY WITHOUT M&E

Generic recipe generators, no territorial
validation. Technology adopted only for
audit (paper trail only).

B · MASTERRESTAURANT Calibrated
generators, integrated M&E in daily
workflow. Innovation that scales with the
business.

Verdict: Right method makes technology an operational asset, not a compliance task. Differentiator in multilateral bank prefeasibility.

SDG 12.3 INDICATOR (WASTE REDUCTION)

A · ERROR: CIRCULAR ECONOMY WITHOUT M&E

Unmeasured. Impossible to report to multilateral program. Restaurant excluded from sustainability incentives.

B · MASTERRESTAURANT Measured,

audited, reportable. Waste reduction score verified for IDB, World Bank, CAF programs.

Verdict: Right method opens access to green credit lines and gender + sustainability programs at even lower rate (5–6%).

SIDE-BY-SIDE COMPARISON

Error: Circular economy without M&E **SYSTEMIC RISK**

- ✗ Generic recipe generators, no territorial tracking
- ✗ Inventory variance $\pm 15\%$
- ✗ FLW estimated, not measured
- ✗ Single supplier or reactive purchasing
- ✗ Excess stock expiring
- ✗ Formal banking rejected
- ✗ Food cost 28–36%
- ✗ Negative operating margin
- ✗ Informal employment, >60% turnover
- ✗ Excluded from SDGs 8/9/12

Right method: Operational circular economy

MASTERRESTAURANT

- ✓ Recipe generators calibrated to real territory
- ✓ Waste tracking <2% variance
- ✓ FLW measured and audited daily
- ✓ Short chain (2 suppliers + local market)
- ✓ Stock rotation >15 times/month
- ✓ Access to institutional credit 6–9%
- ✓ Food cost 24–26%
- ✓ Operating margin +0.8 pp
- ✓ Formal employment, 80%+ retention
- ✓ Verifiable SDG 8/9/12 alignment

THE NUMBERS THAT MATTER

Verifiable data on operational and economic development impact

94

percentage of employees who would stay at a company longer if it invested in their career development

78%

The informal employment rate among older workers in Latin America is 78%

28%

Share of global food waste generated by food service providers

46%

Minority share of restaurant managers

34%

Food production is responsible for 34%
of global greenhouse gas emissions

127

MILLION TONS

of food lost or wasted per year in
Latin America and the Caribbean

VISUALIZATION

The numbers, visualized

percentage of employees who would stay at a company longer if it invested in their career development



The informal employment rate among older workers in Latin America is 78%



Share of global food waste generated by food service providers



Minority share of restaurant managers



Food production is responsible for 34% of global greenhouse gas emissions



of food lost or wasted per year in Latin America and the Caribbean



Sources: [LinkedIn Learning — 2018 Workplace Learning Report](#) · [ILO/ECLAC: Labour Overview of Latin America and the Caribbean \(in Spanish\) 2024](#) · [UNEP: Food Waste Index Report 2024 \(press release\)](#) · [National Restaurant Association 2024](#) · [Springer Nature — Green Technology Innovations for Carbon Footprint Reduction in the Restaurant Industry 2025](#)

Chart by masterrestaurant.com

ILLUSTRATIVE CASE (COMPOSITE)

“A regional cuisine restaurant in Peru (60 covers/day) used standardized ingredient recipes without validating what was available in the local market. Food cost: 34%, margin: negative. We implemented operational circular economy: recipe calibration to 8 real local suppliers, waste tracking via QR codes, daily M&E. Result: food cost 26%, margin +2.1 pp, access to IDB credit line at 7.5%, third location now in execution.”

— Operations manager, hospitality SME, Lima. Masterrestaurant + SATE Institute, 2026

Composite case for illustration: the names and figures in it do not describe a real business and are not industry data.

HOW TO APPLY IT IN YOUR RESTAURANT

Operational checklist: 4 phases to implement circular economy with M&E



Phase 1: Audit ingredients and map territory (1–2 weeks)

Photograph current recipes and list real suppliers (purchases over last 90 days). Geolocate each ingredient (city, distance, cost, seasonal variance). Measure current FLW (weigh waste over 7 full days, all shifts). Document inventory variance with apparent cause. Tool: ingredient canvas (Masterrestaurant). Owner: kitchen manager + accountant. Deliverable: territorial ingredient matrix with real cost and FLW baseline.



Phase 2: Recalibrate recipe generators (1–2 weeks)

Use validated recipe generator (Masterrestaurant Exponencial or equivalent) with territorial inputs: available ingredients, territory costs, seasonal cycle, kitchen capacity (equipment, staff). Do not use templates. Generate 15–20 new recipes that resolve current menu with real ingredients. Cost each recipe for expected waste (target: <8% ingredient cost). Remove recipes that don't converge with territory. Owner: kitchen manager + consultant. Deliverable: recipe book calibrated by territory with waste cost.



Phase 3: Deploy waste tracking and M&E (2–3 weeks)

Code each waste type: trims, evaporation, plating error, customer reject, rework, spoilage. Record shift, responsible party, quantity (weight or unit). Use app (Masterrestaurant Cash/Dashboard or daily photo log). Separate waste in container at shift close. Load daily to system. Calculate actual FLW vs target. Flag deviations >2 pp (cause: wrong recipe, inexperienced operator, poor-quality ingredient, incident). Owner: sous-chef or senior cook. Deliverable: M&E dashboard with daily FLW, root cause, and trending.



Phase 4: Sustainability scoring and credit access (2–3 weeks)

Consolidate 30-day M&E: real food cost, average FLW, variance, formal payroll %. Calculate sustainability score (formula: (food cost % + FLW %)/2 + formal payroll bonus). Generate executive report: before vs after, SDG 8/9/12 impact, annual margin projection. Present to bank (IDB, World Bank, CAF, or local bank with SME portfolio) for territorial prefeasibility. Expected result: credit line opening or rate improvement. Owner: GM + credit access consultant.

Deliverable: territorial prefeasibility dossier with verified M&E.

FAQ

Frequently asked questions: circular economy, M&E, and credit access

What is a circular kitchen?

A circular kitchen designs its recipes around the ingredients it can actually source locally, records every waste item with its cause and measures food loss and waste daily, so almost nothing ends up in the bin. Sorting waste helps, but the savings start earlier, in the technical sheet and in purchasing: according to UNEP, food service providers generate 28% of global food waste.

How is circular economy applied in a professional kitchen?

In a professional kitchen, circular economy is applied by logging every waste item with its cause, measuring food loss and waste daily, and designing recipes around the ingredients the local territory actually supplies. What goes unmeasured cannot be reduced. Start with waste tracking: without that log, no calibrated recipe or short supply chain can prove its effect on food cost.

How do you build a budget-friendly restaurant menu without losing margin?

You build it around the ingredients your nearby suppliers actually have in season, not around a generic recipe that forces you to buy whatever is missing at a premium. Then cross-utilize: protein trim goes into the daily stew, stems and leaves into stocks and sauces, yesterday's bread into a soup or dessert. Log every bit of waste by shift and cause for a few weeks, because that log shows which dish is quietly eating your margin. A budget menu is not the cheapest one to buy for; it is the one that throws nothing away.

Why do restaurants without M&E fail to access formal credit?

Multilateral banks (IDB, World Bank) assess risk using operational data: no M&E means no sustainability evidence, food cost is unknown, employment projection is speculative. SME failure rate without M&E is 42% in 3 years (IDB 2025). Banks don't fund uncertainty. With verified M&E, risk drops to 15–18%, credit rate falls from 48% (loan sharks) to 7.5–9% (formal).

What is 'healthy' food cost in professional kitchens?

Maximum recommended: 28–30% (risk zone, compressed margin). >32%: operational non-viability — no formal payroll budget, services, working capital. Recipe generators without territorial calibration keep restaurants in risk zone permanently; operational circular economy brings them to 24–26%.

What is the difference between food 'losses' and 'waste'?

Loss: ingredient that never reaches the kitchen (supplier rejection, spoilage in storage, theft). Waste: ingredient cooked but unsold (poor-quality trim, cooking loss, plating error, customer reject). Both affect food cost. M&E must track both separately for root cause. Circular economy closes both gaps: losses (short chains + validated suppliers), waste (calibrated recipes + training).

How does circular economy impact formal employment per SDG 8?

Direct: healthy operating margin enables formal payroll (contributions, benefits, stability). Indirect: formal employment retains kitchen staff (+80% vs 20% in informal), reduces >60% annual turnover, builds recipe expertise, improves dish quality. A 80-cover restaurant with 26% food cost + formal payroll generates 4–5 stable jobs per 100 covers; without circular economy, 0.5 informal jobs. SDG 8 measures job quality; circular economy is its operational foundation.

DATA & SOURCES

Food losses and waste hospitality sector by the numbers (2026)

Verifiable industry benchmarks from official, non-commercial sources (government, industry associations, market research) - not competitors.

Metric	Value	Source
Composting and food waste valorization can mitigate methane emissions by up to 30%	up to 30% methane reduction	Springer Nature — Green Technology Innovations for Carbon Footprint Reduction in the Restaurant Industry 2025
Informal employment among women in Latin America grew 22.8% in 2024, versus 15.7% among men	22,8% (vs. 15,7% en hombres)	ILO/ECLAC: Labour Overview of Latin America and the Caribbean (in Spanish) 2024
The informal employment rate among women in Latin America is 54.3%	54,3%	ILO/ECLAC: Labour Overview of Latin America and the Caribbean (in Spanish) 2024
The informal employment rate among youth in Latin America is 62.4%	62,4%	ILO/ECLAC: Labour Overview of Latin America and the Caribbean (in Spanish) 2024
The informal employment rate among older workers in Latin America is 78%	78%	ILO/ECLAC: Labour Overview of Latin America and the Caribbean (in Spanish) 2024

Metric	Value	Source
57.8% of workers worldwide, more than one in two, are in informal employment in 2024	57.8% (more than 1 in 2)	ILO: World Employment and Social Outlook, May 2024 update

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