



Golden License Guidebook



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A Golden License (Comprehensive Approval)

- According to Article (20) of Investment Law enacted by Law No.72 of 2017 That Amended by Law No. (160) of 2023 and Articles(41)-(42) And (43) of Its Executive Regulations, the golden license is a comprehensive approval on the set up, operation and management of a project, including building licenses of such project and the allocation of the real property required therefor. It may be granted to companies upon a decree of the Council of Ministers.
- This approval may include the application of one or more of the incentives mentioned in the present law to the project.
- This approval must be valid on its own without the need to take any other action.

B Incentives that may be granted to companies within the Golden License

According to Article (20) of Investment Law, the Golden License (Comprehensive Approval) may include the application of one or more incentives stipulated in the present Law to the project, and such includes the incentives stipulated in Part II of Investment Law, which are:





C

Companies that may be granted a Golden License (Comprehensive Approval):

The golden License may be granted to the following companies:

- (a) Expansions of existing projects Or which establish new investment projects.
- b) Companies that are incorporated to set up strategic or national projects that contribute to the achievement of sustainable development in accordance with the State's economic development plan.
- c) Companies that are incorporated to set up a partnership between the private sector and the State, the public sector or the public business sector in the activities of (public utilities and infrastructure - new and renewable energy - roads and transportation - ports - telecommunications and information technology).



D

Conditions for considering investment project as strategic or national

Council of Ministers Decree No.56 of 2022 was issued to set out the Terms and Conditions for classifying any Investment Project as Strategic or National in the application of the provision of Article (20) of Investment Law, among which Investment Project must satisfy one or more of the following criteria:

- It shall contribute to increasing exports by exporting abroad at least fifty percent (50%) of its products per annum, provided such exportation start within maximum three (3) years as of the start of carrying on business.
- Its source of finance shall be foreign money transferred from abroad via one of the Egyptian banks, subject to the provisions set out in Article (6) of the Investment Law and Article (9) of the Executive Regulations of the Investment Law, and subject to the rules set by the Board of Directors of the Central Bank of Egypt.





- It shall target the decrease of imports, industrial domestication, as well as deepening local components in its products, provided that the percentage of local components in its products, including raw materials and production requirements [inputs], be at least fifty percent (50%), and provided further that the aforementioned percentage be calculated by subtracting the value of the imported components from product cost.
- It shall be incorporated in one of the most in need of development areas listed under Council of Ministers Decree No. 7 of 2020.
- It shall contribute to transferring and domestication of modern means of technology to Egypt as well as fostering innovation, development, and scientific research in such a way as determined by the minister concerned with telecommunications and information technology; the minister concerned with industry; or the minister concerned with scientific research, as the case may be.
- It shall be one of the projects aimed at providing strategic goods to Egypt, thus reducing their importation.
- It shall be a labor-intensive project employing the national labor force, as set out in Article (11) of the Executive Regulations of the Investment Law.
- It shall contribute to environmental impact mitigation, gas emission reduction, and weather improvement, as determined by the minister concerned with the environment affairs.





E Areas and activities granted the Comprehensive Approval:

1- Electricity and Renewable Energy Sector



- Green hydrogen projects (production, transportation, distribution);
- Electricity projects related to providing electricity on ultra-high and high voltages to national agricultural development projects carried out by the State entities (such as New Delta, Sinai Peninsula Development, Toshka, al-Ouinat projects);
- Green Corridor projects aimed at maximizing renewable energy share in electricity production;
- Electricity projects transferring electricity via ultra-high and high voltages to the State's national development projects nationwide;
- Renewable energy projects aimed at providing energy to water desalination and green hydrogen production projects;
- Projects aimed at linking Egypt's power grid to neighboring countries and exporting electricity; and
- Electricity storage projects, such as electric pumping and storage as well as batteries.

2- Petroleum and Mineral Wealth Sector



- Projects developing crude oil, gas and petroleum material pipelines and networks to meet local market needs;
- Projects establishing strategic shipping ports and storage areas for crude oil and petroleum products;
- Digital infrastructure development projects aimed at digital transformation;

- Carbon emission reduction projects, as well as Co2 separation and reinjection-into- aquifers projects;
- Expansion and transformation projects using compressed natural gas as an alternative to diesel and gasoline;
- Water treatment projects associated with the production of crude oil and gas;
- Crude oil atmospheric distillation projects as well as projects dedicated to developing existing production units at refineries and manufacturing plants in order to produce high-value petroleum products;
- Projects establishing packing, concrete pipes, and steel pipes factories;
- Projects establishing laboratories for gold refining, casting, and stamping as per the Global Code; and
- Petrochemical plants, projects producing metallic silicon and polysilicon; or phosphate fertilizers and phosphoric acid, or tantalum ore extraction, concentration, and manufacture projects.

3- Transportation Sector



- Maritime Transportation: Seaport superstructure construction as well as container terminal management and operation;
- Railways: Management, operation, and maintenance of cargo railways; sleeper and luxury trains; and repair workshops;
- Electric Traction: Management, operation, and maintenance of electric traction railways (monorail lines - Light Rail Transit "LRT" – Metro Network) and the Egyptian High Speed Rail Network;
- Seaports and Logistics Centers: Establishment, management, operation, and maintenance of land and dry ports and logistics centers; and
- River Transportation: Establishment, management, operation, and maintenance of river ports.



4- Industry Sector



- Industries supplementary to new and renewable energy production projects;
- Automotive industry and industries supplementary thereto, including electric cars, electric vehicle charging stations, natural gas cars and cylinders;
- Wood, furniture, and chemical industries;
- Antibiotics, tumor drugs, and cosmetics industries;
- Food industries and agricultural crops; and
- Engineering, metallurgical, and mining industries including electronic and electrical devices; electrical machinery, equipment, and engines; blank circuit boards (BCB); production lines; and containers industry.

5- Communications and Information Technology Sector



- Design and manufacturing of solar cells and renewable energy conversion systems;
- Design and manufacturing of semiconductors, silicon wafers, and integrated circuits (ICs);
- Manufacturing and production of professional/LED chips;
- Manufacturing of LCD Open Cell and projects dependent thereon, such as the manufacture of cell phones and tablets;
- Local manufacturing of lithium batteries; and
- Manufacturing of multi-layer PCBs and projects dependent thereon, such as the manufacture of cell phones and tablets.

6- Housing, Utilities and Urban Communities Sector



- Establishment, development, and efficiency-improvement of main utility plants (drinking water stations and related lifting stations – seawater desalination stations – sewage stations and related lifting stations);
- Building inter-and-intra-city-and-governorates main utility lines serving new urban communities;
- Building, development, and efficiency-improvement of main internal roads and roundabouts as well as those linking cities, new urban communities, and governorates to one another;
- Urban development projects eliminating the randomly-built areas inside the governorates; and
- Housing projects aimed at providing affordable housing to all community segments (such as Housing for All Egyptians and Alternative Housing initiatives).

7- Tourism Sector



- Hotel accommodation projects located in: (the hotels area starting from Sphinx International Airport on the Desert Road and ending at Hadabat al-Ahram, Upper Egypt governorates, Northern Coast region, Nuweiba and Dahab region);
- Ecofriendly tourist projects, subject to the standards laid down by the Ministry of Tourism and Antiquities;
- World entertainment projects at tourist destinations as well world water parks
- Delta and Upper Egypt rural tourism projects; and
- Medical tourism projects.



8- Youth and Sports Sector



- Building sporting clubs; youth centers; youth development and sporting centers; national camps; youth guest houses and forums; and
- Building Olympic cities as well sport stadiums, hospitals, and medical units.

9- Environment Sector



- The manufacture of safe, environment friendly, single-use alternatives of plastic products; and
- Integrated waste management activities.

10- Agriculture Sector



- Livestock breed improvement projects;
- Species crossbreeding and hybridization projects; and
- Agricultural manufacturing projects related to export.

11- Military Production Sector



Solid-waste-to-electricity plants.

12- Health Sector¹



- Projects operating in the separation, purification, collection, and development of plasma and in the production of plasma derivatives; and
- Projects operating in the manufacturing and packaging of human and veterinary vaccines and serums of all kinds; biopharmaceuticals; diagnostic machinery; biotechnology products and accessories.²

13. Internal Trade and Supply Sector³



- Projects operating in the construction, management, and operation of strategic warehouses and storehouses as well as silos; and
- Projects operating in the construction, management, operation, and maintenance of goods transportation, storage, and exchange centers and logistics zones.

¹ The health sector has been added to the sectors mentioned in Article Two of Cabinet Resolution No. 56 of 2022 pursuant to Cabinet Resolution No. (67) Of 2022

² Item (b) in the Health Sector is added to Council of Ministers Decree No. 56 of 2022, Clause (II) by virtue of Council of Ministers Decree No. 10 of 2023.

³ Sector 13 is added to Council of Ministers Decree No. 56 of 2022 by virtue of Council of Ministers Decree No. 10 of 2023.

**F**

The Terms and conditions to be satisfied from the applicant to obtain the Golden License

According to Article (42) of the Executive Regulations of Investment Law No. 72 of 2017⁴, those who apply for the comprehensive approval stipulated in Article (20) of the Investment Law must meet the following terms and conditions:

1. What indicates that the company has financial credibility To implement the project in accordance with the standards set by the Authority's Board of Directors in this regard.



2. They must submit project preliminary feasibility study prepared by a reputable and licensed national or international consultancy firm;



3. They must submit a timetable for project implementation;



4. They must provide an acknowledgement to the effect that they will provide all utilities of the infrastructure (roads – water – sewage – electricity – communications – waste management);



5. They must submit an acknowledgment to the effect that they will abide by all terms and conditions pertaining to the company's business activity in accordance with the laws and regulations regulating such activity.




⁴ As per Prime Minister Decree No. 4426 of 2022 amending ER of Investment Law to streamline the terms and conditions pertained by companies to obtain the Comprehensive Approval (The Golden License)

G Procedures to obtain the Golden License

- According to Article (41) of the executive regulations of the investment law companies, regardless of their legal form, whether existing or establishing new investment projects, must apply. incorporated to lunch strategic or national projects contributing to the achievement of sustainable development in accordance with the State's Economic Development Plan – or partnerships – between the private sector and the State, the public sector, or the public business sector in the fields of public utilities and infrastructure; new or renewable energy; roads and transportation; ports or communications and information technology – must apply for the Comprehensive Approval with GAFI. GAFI shall asses such application and verify whether it satisfies the terms and conditions stated in the previous Article of the Executive Regulations.
- The minister concerned with investment affairs will, in agreement with the appropriate minister, refer the company/partnership's application to the Council of Ministers in order to obtain a decree granting the company/partnership a Comprehensive Approval on the setup, operation, and management of the project, including the granting of any building permits and the allocation of the real property required for the project. Such approval is self-executing without having to take any further action.
- Moreover, GAFI will coordinate with all the appropriate bodies relevant to the company/partnership's business, and such bodies will streamline all procedures concerning the company/partnership's business.






- **The procedures in connection with obtaining the Golden License can be summed up as follows:**

1


After having complied with all terms and conditions referred to above, a company that would like to obtain the Comprehensive Approval (Golden License) must submit its application to the technical secretariat of the Golden License Unit (the “Unit”) formed at GAFI by Prime Minister Decree No. 1156 of 2020.

2




The Unit will then assess the application and ascertain whether the company complies with all terms and conditions referred to above. It will also determine (i) which real property is required for the project and the governmental agencies having jurisdiction over such property; (ii) the building permits and the extent of the license-to-operate required for the project, as well as the governmental agencies having the power to grant such permits/license; (iii) the incentives to be accorded to the company. In addition, the Unit will coordinate with all governmental agencies relevant to the company's business regarding the required permits and licenses.

3




Following that, the Unit will furnish to the Prime Minister a memorandum enclosing separate corporate applications that comply with the applicable terms and conditions. The memorandum will also include a list of the real property, building permits, licenses-to-operate, and incentives recommended to be granted to each of the companies.

4



Each application will be presented to the Council of Ministers so that the Council issues a decree granting each company a Golden License.

5



The Unit will coordinate with the governmental agencies relevant to the company's business in order to put the Golden License into effect and facilitate all procedures related to the company's business.



Documents required from companies to obtain the Golden License:

A company applying for the golden license must submit its application to the technical secretariat of the golden license unit at gafi secretariat general building located at salah salem street, Or via the unit's website. The company must do so using the designated application form and must attach to the application form two true official copies of the following documents:

- The company's articles of incorporation and articles of association, together with a certificate of incorporation (if the company has already been incorporated);
- A recent extract from the company's commercial registry (if the company has already been incorporated);
- A photocopy of the company's tax card (if the company has already been incorporated);
- A preliminary feasibility study on the company's project, provided it be prepared by a nationally or an internationally recognized consultancy firm having good reputation;
- Evidence that the company is solvent enough to carry out the project;
- Project timetable;
- An acknowledgment by the company's legal representative (BoD chairman or company manager) or the shareholders/partners attorney to the effect that the company will provide all utilities related to the project's infrastructure including roads, water, sanitary sewer system, electricity, communications, waste handling system;
- An acknowledgment by the company's legal representative (BoD chairman or company manager) or the shareholders/partners attorney to the effect that the company will abide by all rules and regulations related to the company's business as set out by the applicable laws and regulations;



- The possession document indicated in the company's commercial registration;
- An acknowledgment by the company's legal representative (BOD chairman or Company Manager) or The shareholders-partners attorney will abide to the project implementation schedule;
- An acknowledgment by the company's legal representative (BOD chairman or Company Manager) or The shareholders-partners attorney will abide With the controls and requirements of civil protection and the environment; and
- Any other documents the Golden License Unit deems necessary.



Golden License Granting Process Workflow

Golden License Granting Process Workflow

Investor



**By hand
at GAFI:**

- ISCs
- Free Zones
- Investment in Governorates Offices

1

Submit an application for obtaining the golden license, along with the required documents either



Electronically

Via:

- Council of Ministers website <https://www.cabinet.gov.eg/GoldLicense>
- By an e-mail sent to GAFI Golden License Unit

GAFI

Golden License Unit

Basic Documents

- The commercial registry
- The deed of possession (provide an entry specifying the project site address in the commercial registry)
- The application for obtaining the golden license
- The preliminary feasibility study
- Timetable
- Acknowledgments by project representative that the applicant will:
 - * Abide by the timetable
 - * Abide by the technical specifications applicable to the business activity
 - * Provide utilities to the project

2

Receive the applications and assess submissions



Complementary Documents

- Investment gazette
- Tax card

Relevant Ministers concerned with project business activity

4

Assess the application by Relevant Ministers concerned with project business activity



Council of Ministers Golden License Supreme Committee

During the Committee's weekly meeting

5

Present the memorandum prepared by GAFI and the application of the project to the Supreme Committee of the Golden License

Council of Ministers



7

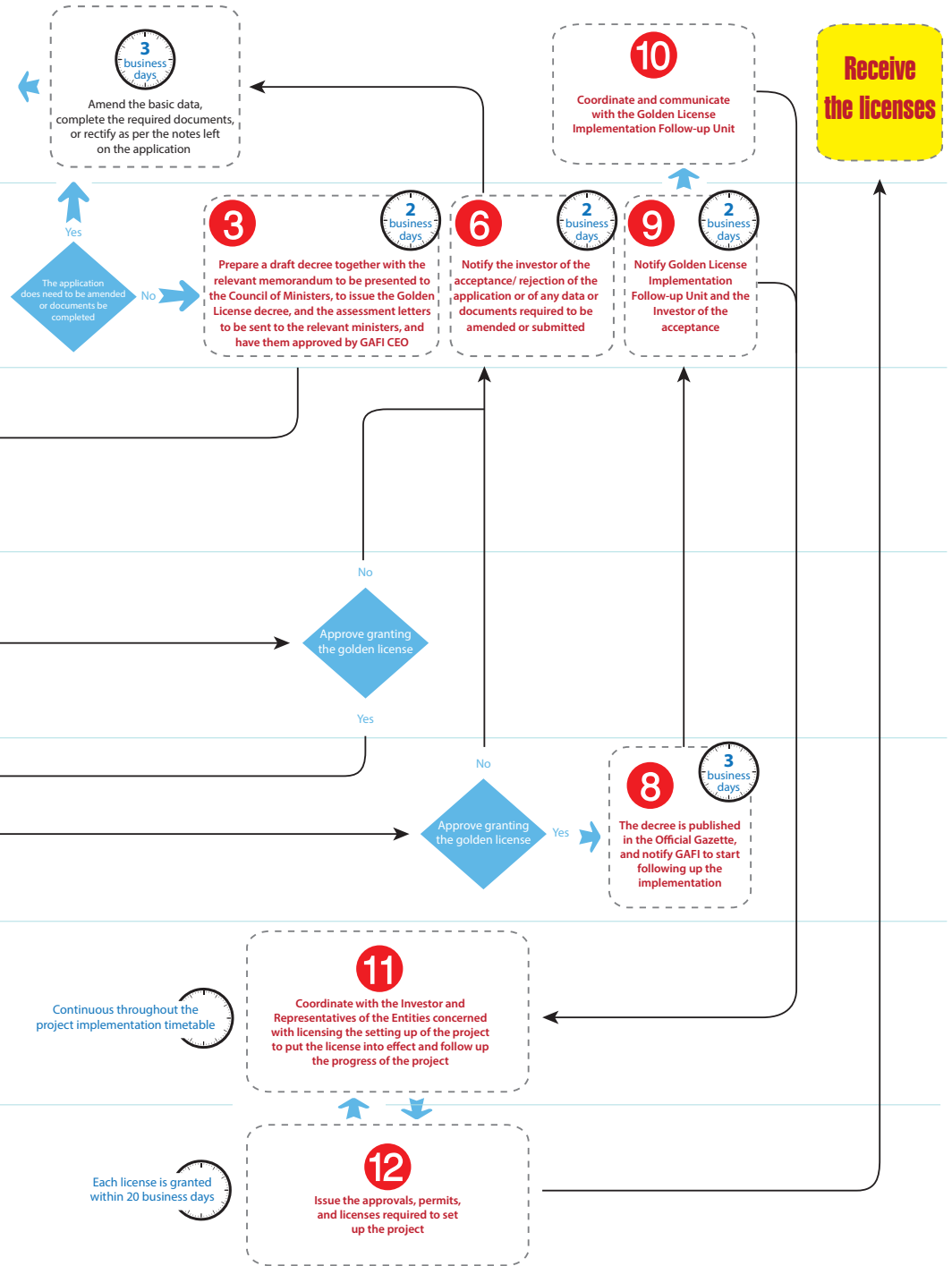
Present the memorandum prepared by the Supreme Committee and the draft decree to grant the golden license to the Council of Ministers to consider approving to grant the golden license to the project

GAFI

Golden License Implementation Follow-up Unit

The Entities concerned with licensing the setting up of the project

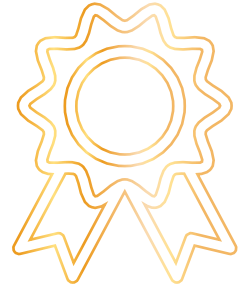
- The representative of the entity at the Investor Services Center (ISC)
- Ministry/Entity Contact Point



List of Approvals/Licenses/Permits Industrial Establishments receive as part of the Golden License

No	License	Required Documents	Fees	Terms and Conditions
1	Building Permit	<ul style="list-style-type: none"> The architectural and construction drawings approved by a licensed consultancy firm, provided that the drawings be in compliance with the building requirements. An insurance policy to be obtained from the Egyptian Consortium for Insurance against Civil Liability for Construction Works Risks ("Decennial Liability Insurance Policy"), if (i) the value of the construction works is EGP one million or more; (ii) the building consists of four floors or more; or (iii) the requested works are floor additions of any kind. The consultant's report on fire protection that is used in obtaining the approval of the Civil Defense on setting up the project (see the attached Form). An environmental impact assessment ("EIA") study as per the guidelines for environmental impact assessments www.eaaa.gov.eg 2010 (to obtain the approval of the Egyptian Environmental Affairs Agency «EAAA»). The Site Suitability Certificate granted to the company's project. A cost sheet of the construction works to be provided in respect of industrial projects. A cost sheet of the Civil Defense works. 	<p>Building permit issuance fee, which cumulatively increases by %3 per year.</p> <p>Site Suitability Certificate fee, which cumulatively increases by %3 per year.</p> <p>A fee paid in return for verifying the relevant Cairo Governor Decree.</p> <p>Insurance fees.</p> <p>Engineering stamp fees.</p> <p>EIA study inspection fee</p> <p>Fees in return for the Civil Defense's preliminary approval in respect of industrial establishments.</p>	<ul style="list-style-type: none"> [The applicant must] comply with the building percentages set for industrial establishments. These percentages range from %40 to %65 of the total surface area of the project site, according to the table attached to the Ministerial Decree No. 461 of 2018. [The applicant must] comply with the permitted height (15 meters) for concrete and truss buildings in the approved industrial zones as well as the height restrictions set by the Armed Forces and the Civil Aviation Authority. [The applicant must] comply with the setbacks standard, as follows: <ul style="list-style-type: none"> ↳ If the surface area is less than 4,000 m², the setbacks must be 2.5 m. ↳ If the surface area is more than 4000 m², the setbacks must be 4 m.

No	License	Required Documents	Fees		Terms and Conditions
2	License to Operate	<ul style="list-style-type: none"> A technical study (see the attached Form). The approval of the Egyptian General Administration of Civil Defense (the "Civil Defense") on the fire risk prevention requirements. An acknowledgment by the legal representative of the applicant company (i.e. Chairman of the Board of Directors or company manager) or by the attorney of the shareholders/partners to the effect that the applicant company will comply with all terms and conditions related to the company's business activity as set under the laws and regulations regulating such activity. 	<p>EGP 360 – EGP 5,000 for surface areas from 1 meter to 5,000 meters, and for more than such surface areas, an amount of EGP 1,000 will be collected for each one thousand square meters.</p>	<p>Inspection fees to obtain the approval of the Civil Defense, taking into account the number of typical floors.</p>	<ul style="list-style-type: none"> [The applicant must] comply with the requirements for granting industrial establishments licenses, as set under Minister of Trade and Industry Decree No. 461 of 2018. [The applicant must] submit the drawings and studies one of the Industrial Development Authority's (IDA) approval offices that will assess such documents and issue the approval certificate.
			<p>EGP 500 per worker, in the case the training takes place inside the headquarters of the Civil Defense.</p> <p>EGP 600 per worker, in case the training takes place at the project site (outside the headquarters of the Civil Defense).</p> <p>In all cases, at least %25 of the industrial establishment workforce must receive the Civil Defense training.</p>	<p>Fees in return for providing the industrial establishment workforce with Civil Defense training.</p>	



Data to be included in the Consultant's Report on Fire Protection



In addition to complying with the Egyptian Fire Code, the consultant's report on fire protection must include the following data:

S	Item	Details
1	Project Data	Establishment name – owner's name – establishment address – business activity – site boundaries (eastern boundary – western boundary – southern boundary – northern boundary) – fire engine access way to the factory – setbacks distances – health and safety officer – health and safety officer mobile number.
2	Report Data	The name of the consultant who prepared the report (provided that the consultant's major be electricity and mechanics so that the report could be approved) – said consultant's mobile number – the consultant's approval certificate issued by the Syndicate or a copy of the consultant's Syndicate ID (provided that the consultant's major mentioned in the approval certificate or the ID, as the case may be, must be firefighting, mechanics or electricity).
3	Land Data	The total surface area – the occupancy load – a description of each building separately in terms of (the surface area, the number of floors, the building intended occupancies per floor – ground height – top level – the number of stairs in the building – the width of each stairs – dead ends, if any – travel distances – exits (stairs – elevators – doors ...etc.) with a detailed description of each of them according to the nature of the activity.
4	Data of Products, Raw Materials and Hazardous Locations	Raw materials warehouses – final product warehouses – the nature of the stored materials – in respect of chemicals, MSDS safety sheets – generators and main electrical rooms.
5	Water Network	The source of water specified for firefighting purposes – the capacity of the firefighting tank per fire risks – hydraulic calculations – firefighting pumps (3 pumps "electric, diesel, jockey/electric, electric/jockey") – power generator. It is necessary to specify (pressure – discharge rate according to the hydraulic calculations) – diameter of the fire network – the Siamese connection – fire hydrants 1.5 ,2.5 or 1, their number and distribution points at the site –main valves inspection – automatic water sprinklers, if any – taking into account the hydraulic calculations and design principles.

S	Item	Details
6	Alarm Systems	An automatic fire alarm system per fire risks taking into account the installation principles – distributing sensors at the site based on the risky areas – installing the alarm panel and connecting the sensors, taking into account the installation principles – manual alarm – audible and visual alarm – signposts and emergency lightings for escape routes.
7	Manual Extinguishing Devices	Types, numbers, and distribution of fire extinguishers based on fire risks, taking into account the installation principles.
8	Automatic Gaseous Fire Extinguishing Systems	Securing main electricity and converter rooms as well as the control rooms with one of the suppression gases, taking into account the appropriate extinguishing manner, and attaching the hydraulic calculations, whether (FM2000) (CO2) – inergen – connecting the system to the main panel and installing scales in case of CO2.
9	Ventilation and Smoke Removal Systems	Natural or mechanical ventilation – securing central air conditioning systems, if any – linking smoke removal means and systems to the main alarm panel).
10	Electric Power Systems	Considering the installation principles in terms of electrical loads.
11	General Terms	<ul style="list-style-type: none"> ▪ All firefighting equipment must comply with the Egyptian Standard, if any, or the equivalent international standards. ▪ An appropriate evacuation plan must be prepared. ▪ An adequate number of personnel should be trained.
12	The completed Civil Defense works percentage mentioned in the report	
13	Attachments	<ul style="list-style-type: none"> ▪ The master plan in A3 format showing the type of occupancy per each space. ▪ A horizontal projection per each building; and in case of multiple floors, the projection must be based on each floor and must show the escape routes and travel distances.

Technical Study



1. General Information about the Establishment:

- Establishment Name:
- Factory Address:
- Establishment Total Surface Area (m2):
- Buildings Total Surface Area (m2):

2. Industrial Activity Data:

- Data of the establishment's total activities and products (and in the case of modification, addition or deletion, this must be stated explicitly next to each product).

No.	Sub-activity Code	Sub-activity Name	Product Code	Product Name	Production Capacity

- Data of all the used machines and equipment (and in case of modification, addition or deletion, this must be mentioned explicitly next to each machine).

No.	Equipment or Line Name	Driving Force (Detailed/Combined)

Applicant Signature _____

Date: / /

List of Building Percentage per Industrial Activity




SN	Department/ Activity	Activities/ Products	Building Percentages
All industries not listed below		▶ The building percentage must be within %65 – 40 of the total surface area.	
1.	Industrial / service warehouses	▪ Building materials (of all kinds)	(At least %15)
		▪ Clay	Has no building percentage (zero %)
		▪ Rebar	At least (%6 – 5)
		▪ waste paper / cardboard	Has no building percentage (zero %)
2.	Spinning and weaving	▪ Cotton ginning	(%25)
		▪ Cotton spinning	(%25)
3.	Mining	▪ Natural marble sawing and dressing	(%10)
		▪ Natural granite sawing and dressing	(%10)
		▪ Marble cutting and polishing	(%25)
		▪ Granite cutting and polishing	(%25)
		▪ Production of artificial marble	(%25)
		▪ Mineral ores crushing, grinding and processing	(%18 – %7)
		▪ Mineral ores crushing and grinding	(%18 – %7)
		▪ White sand washing and sorting	(%10)
▪ Salt washing and refining	(%10)		
4.	Food	▪ Mills	(At least %25)
		▪ Feed factories	(At least %25)
		▪ Rice mills	(At least %25)
		▪ Refrigerators	(At least %25)

SN	Department/ Activity	Activities/ Products	Building Percentages
5.	Metallurgical	▪ Longitudinally welded steel pipes	(%15)
		▪ Steel sheets and coils cutting and slitting	(%15)
		▪ Aluminum cutters	(%15)
		▪ Plumbing (of all kinds)	(%10)
		▪ Scrap baling and shredding	(%10)
		▪ Rebar and billets	(%20)
		▪ Rebar forming (cutting and bending)	(%15)
		▪ Iron wire drawing	(%20)
		▪ Smelting (of all kinds)	(%15)
		▪ Longitudinal rolling	(%15)
6.	Chemical	▪ Cement bricks	(%10)
		▪ Clay bricks	(%15)
		▪ Ready-mixed concrete	(%7)
		▪ Paper projects that depend on paper scraps (dasht paper), wood pulp and agricultural wastes as raw materials	(%20)
		▪ Gas transportation and packaging	(At least %25)
7.	Leather	▪ Glue	(At least %25)
8.	Engineering	▪ Metal structures	(At least %8)
		▪ Petroleum tanks	(At least %8)
		▪ High-pressure vessels	(At least %8)






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