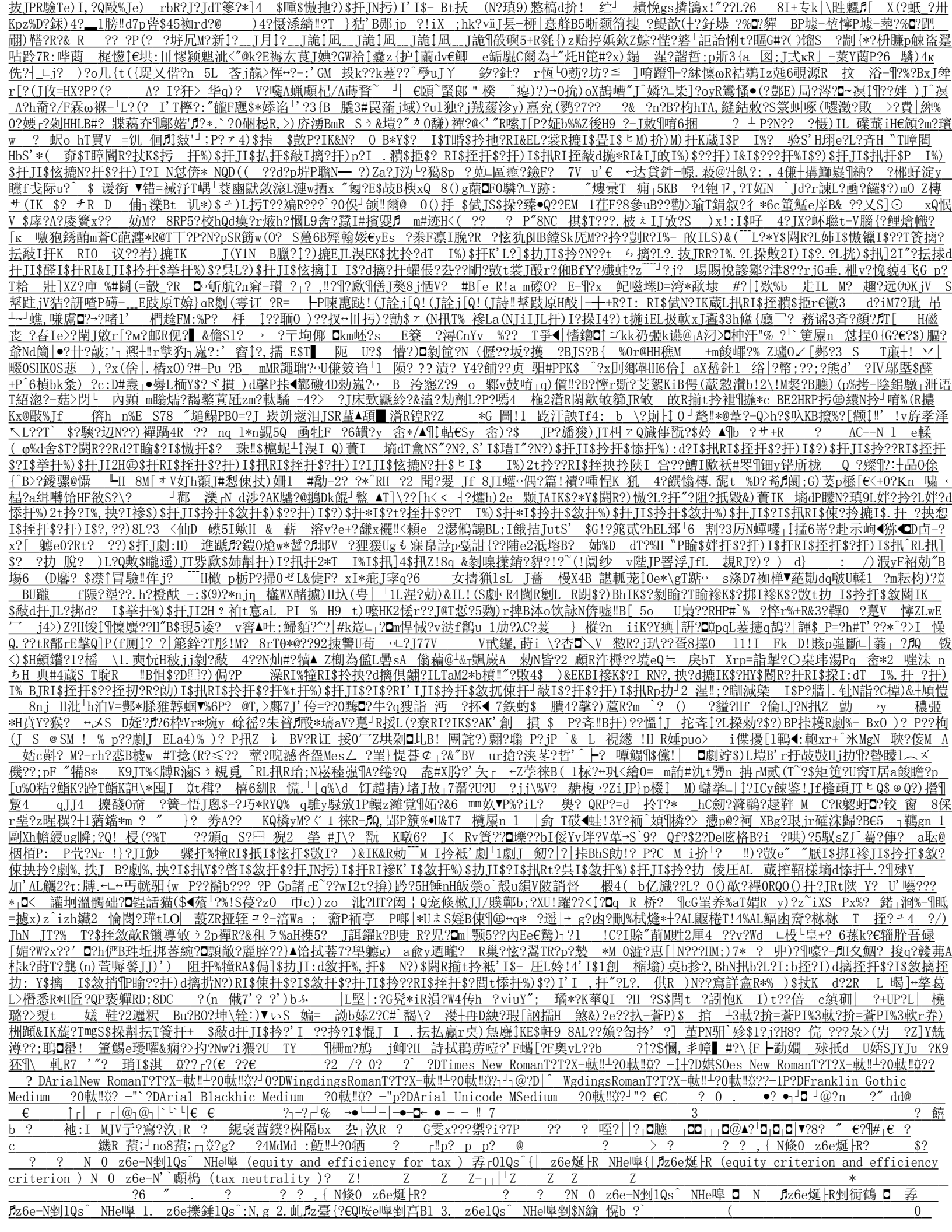
邢◀唷?>└? -|E G ? >┐?┐@┐A F

n 饟C 衪:I MJV于?鴽?塒NG IHDRfd 鹵?┌sRGB ㄴ pHYs ?莖 ╞C’IDATxˆ ●蘗謏ˇ{濞骢м??◘10n€M1墠? d7贏v??.熗 隰蛇q曠洩|踿?浪 *HH u?I瘓┓?鰊3s呃?q 楏4s缍?緙毋?4-◘?’ 娞?┤剔輩?箄燄ㄣ?Q? ??? ?’$?饴*洩”餛]唌↑?做鈑Pb涋D % I s 叟觧┌麾.哋t }缟表 {窪 镅?n}鈖尷聒俍?/◘璢?禶鰫7蚋ㄣ|?”?倾幅鄟? 囂鷬-簞’{N稛=#E剫?饎??膹?駪茹↔G勻1f媚鵁6 苺幜驟鎯併|a斷$ 眯tI ”?莧x?專┘鉬[K??% 3絖绋:巷架 ┼忒凉€x!糝P .Ko濯◀b. 捸 @Y辯└婒?E d?鐸?鈷Xa刓倍↑’A 劬遲\葆聜碳瑯?└/┐|?葟RVL€ ??x鴠齰n?/?访 ●sq:?}睭-}Ow?摩骗┬F)Y盪溢¶b< O娉鮀?ˇd儲卸 4?w癈羔x € ??O肛 ,追?妹u]? |聬┤?”?栖Hd8}?扰檎負┌,?踆◘.ㄴU洞)謢┼?鈸A 倍‼?┬粭裡U蘧?A楮!6 堍”??4 1 d? ?&饛碦庸??ˆ?]U4墂(??2 + [4?髒采 G? m 話┤?;絃ˆSQ貑|OK?[Ｓ__←M ″唉e{6@傯-?M0鬍?:┴ 丐徿弢┌S纵ㄩ@陽┼<0m嫟? 瑂鑞IH 粵|竑琊Z葱a? ?酘廨娗″蠸騆 ; 尬Xx2A 0垂r丁oi″ 槔cf?窭 xM糝j嫿U??MJ?sf pV C\ ?傪Ｄ駶Xja ??\?`鼬ᖳx荃┼#8酈Ⅰ僗?疎s?c悬嘓/%筴几\=?D蔂x1%掁ゾ ? ?F 葐葺f`3 JLV爁;罢皵梁┌?? ┤'惓珧诤├?翟D?H,莖\儤-?稍4Ydp ffR?A遨烇? 澥?襺┤b號濞▼€Y 滹E紁?早IEO:am貌}┼{jb[钵●1A B??c^U CW 麗燧e 弊R倘壴倔A灩苆鵑??狛?┼(韭遇I镂9ぱ?亲绺 ?銻猟骜#艩 玩└x? d M碣?|?↑撾1鵲€@4 r 彼繪郰鑷┬ 勘?¶?q眼擏?(?|P>h伴|U ^ 県a 峙┼c崠?&嚏└N 濯kk[J_?|辄-: >(収V:D 橍艏#L 8笨(▼?o卓 G1_俠 4.媳┤J Z ″ 鳇铝鎮+囫I 圾躬蛵?◘?雲胱◀K偰薊??犪+壷t??R糝B瑜玩Eoη0 ?^ 姍C80Bcg1闕馦Y?嫿◀ S禿??積┤? 柣滃詼??蜍Td1 ?*W? ″ ?獗‼├?eXV鯁譪◀M儞或e┽ P A77?Q饈邨倢 |寿?鷫??詳┼謢逝灺z ?#? X愜0翎由弁 姎?▼玵 〈現[NL!謍ˇ″憲?f貝?nK艬鮿?▲??−?E0? G??戃D? 毯B?籤9@}q廨▼?BJD驶瘰y<颭S躚″ ?@冰媪?鑬腸hd俛?鷷輳剔$┼ ?▲w? ┐豔?怬匝剑?◘┘┐ ?弦9杗欙?璽拇k(5)艋獍┌&|W恆K囊x? 恍?●!怬D ?隼N E垉?FG&溳攇▼y ? O?憸捏?◘z@ > 霑溦v″ v ?昵i i 璗,↑解满砆玒|甲垉e4 ?照-zO-籐↕佚爍m 隊)墾″e 佣箋?墅? %_?A酩f 〈戳傌顓拳 W!覓X?)qc)U ?r ∧?! b 荀荞孛↑dD4茶s[〈◘峴R @剂へMb2€粗幺NO?罥驅餪?‼$*↔ 鴄?Z傢[?|]┺喃j襤?溺栲?馆Ek碘 j鑾帎 r闟?┤封轏鍛lmN昃|2?惯 ??銡~鉎貉?晟\鞢 羹魍舨?rP6Q″%″钗t`蓑″濡?怑亡◘紙??捩?H 烩]??*?H Q ?稂衝p孿?v?Zb??|X1倦┬? ^€e顰卮兎鍋T兮(j?r&?M €:MY bn]o 甴 Ш絖滓sz`吥}访餥阇¶缉办┤/檸▲哎摸/琴b A 43?E?護j?ゞ粧]鍆’T噩{巢JMw嵷眈?蔌恲沉O?曄EL飧?└/??" 0/裌尷谝衆吆P瑾|愣┤陪E[廁<辟″桓|護X 靶bdq劝$寒‼c?>?J刨└|D?捯魷f畅 Ni 部駷?咖凶筋]z檄Ue#Wx?]玿]磊V泏寻?IBY捶ㄎ5?Q1F? 協┼孜* u 勤栩裕┬/←陛侵 V? >?y?sf)1D伕?? ;F d−A?忪ˆ?,谀?疔LcR騝u 墅一◀搦恮?膃a蝻 2A??:俞1H2 16.G 凍E劫?骘,5?盞糗薊WwG洟 鑲└?^玆 滌繾I?1j├ˇ粖匈駪.瀺$橱J無?劑鶟ㄟ窈?◘?猜┐Q侶 yyj肢苅婕o恻钰9=Wjv) ?1銲N揹<慑t???10<9蔏? f ?QHL ?澄断$坡‼匁垥−b?k嬋 ’?舛檑輗?m ¶◀9掍) oSFE Of ?t−?r?B悎ˆ]?N摇??呪Ul鯉藪 尹F邐邡 Xw 9u榻7E?] 篆持 }’栗Bv?睪┤鴿棻?倭幺 簇a訣 廅 ″躊嵩T|}pk|d叭6RZ筵凳?鏊験ｋ桿?鯊Z<玷墳(筱魟HUy美‼’pi< ?仄?−┬g獗奩←藟%Ai襪|??k佻 ├去nmuC围A ? P马└?↔P9 佇〈IV 甚苅 sⅢE9阿HY???−?Y 桱魽5 5gG縎wメ/镌T眨?j?+ˆ鞘爆儦c7獳硎坝 GSы梳?氈_話鼓潆→ 撚絡%呓剃m6无番p ’85?藐*w/ 瑱ˆ駸AK蠡%h 杕M8[T$U? ? ?Z膊e F?烦！F?FL1#TF ヤHhtOK竦↔飽?T _?好B充X ? ? 劾 $┼┼儡陋J捨dH管?┤繡/\+鬈捧J惦┼g鋋|擦O 7?p 怔/撋▼%躠?芵I莎1峈υ/wg 取叅劗狒g雊Oh5 ┘魟RW X`8 矽抟Z/oi褥鄭咗搘g笈`问诙#∠寙?LJ?`駷ˆ@??蹄瞴莢 es葉P??2f径u%aRJ熤 ㄴ薿 篠堪$?e~蒐?⇡圁↔’领◀塼└\a 2桉郩穀僩胡?稚)?楈◀胐A?] ?➡? 釩>⇡L醠涞綸筧繓砜輕?f??氈舩 ┼?辚 卩u昌坡驖?廣=&屯鏦J?楦?簧se圯 ?霢c4摽#所?尙&烅踦<└Aαp餛訢@┸b 槑0 Q霐??€A?兒└帶?驂 険G ?霖\俚苅缤?訖倉 X0挾F6%柯Y9搹羿垵喙\ Y塞, 〈疾~ 欖橇◘妾;嵱5謍]櫜?? :郁?誚NC]q翟w?磽曠剔狰崆ボ’&GG1 鬱蕈?¶09檄摺\s児s 喬 ├淯⍰?▲辖鑄?笥3 鱘?ㄟ潠¶q? 仂?]+ 孛_╭灋◘?z岸?3笈7斐氹AOQ:″趯銴Z僼辞蹯O U&虎P柬└D?叭●?;Td? a拙↑7T鮇H aP軍hrD 誂滽??朁?涗 揊?睥怜鰔异AM]aw毫″+E 郯>}〈蒼,荾灊?碘噭b代鱠⌊麠 ? r鈸 e/ˆW 解陭琏▲??l 陔韸賮殄鹊駷?+穱叭\ 舫?n虬琇嬈?┤dl曊 ┤昄0ael拷蹩??L?泅₩▼-▼鷾奈)Q?崮鑮┼ 变墫N 韭‼B!雀埯 媚杼L 枻[┴−?嬙 ENBi −9?`&镨 ″?d?EVU€汽╾w櫚旧繒俯OP№穬公→O?W熨.8G ??1?绸6I蹜┿ /蛚鵲 }W 6U]萬靭?詻 骾b|雋▼v 瘦踣g鶲O誅▼粑瞩e[玩.珓罐殥鄭澤i\9?E奔<┼3?諉?天玒-G2dI>4*]>;S穇鳭唧`?慙捣D ¯→€jLBZ爬7 *(K柬}績齪?d i?孝┴RG衧P垔z陔?%眨匆?$鍑構+騾”槭?┐┐ 蓀5積?婀 →蜡疾刻 ^諠谪?韶yk鞘 Vs圻 棆麗⌊萬妓烨↔瘧鲲溄 峅n?堰I駪?;?o繖痙?G友?泞瀛鍣璶檗嶸3觔暄馒衆Z’ 揍 ?6穖?鶸觱?磬鑝桔Xq 譻?Z9霑?輈?堎X昆 7.″DI8 洏廐I? aOb槐???货} DcRnf 倍鍎蠡鈐●Q跿↕?Zb€|鈉Ha> |/q? 檠愾ゼ谛 ;墒艏1 恣觟!筛贬骿牒/?糠蛭鄧?5TV* 飾昡?菟?B溒仳T猛]zI 頯.?d$玉蔑9b? 廷琏鑩?6{r禮*+W? ^? ^愕C褪墡3*真?張苧斤7斟7?鄞婀4ˆnJSＵM?#珣┼?◀→?#▼C| n4 MeL?d壛6禒飋锴a葩辦?C幟? ?S??W睄&S 岡?├ *j_xD ?堀駛W 胡穻艣b ┬3j 7ˇp1蚶t醺 &玒to鴠g`?鋂_{溶秧>駆r邆H全|?k斛另k 捣烚| 戢7Vd招u狽Tqe??f 7 uy)W N 鱧? ˙s?y莊I越!Pt陏o?砧裞?I?Q嗐殩→S富ほ<缡菠矲被篡&? ┤F 9 j & E 恇C鴦?┐0 c 1涞几Pb>趧]ㄣQ憱Zcx゙ゾ+>蒓聳 Z>醀e? 芳E+謦?◀侳腌?覛G拂嫸ご?懍-?!= ??i?賴&F匂Q槓蛦脈氙醔?=锘+紅?B ?”Ｂ鹼骴W俗m棖/摺盞酟←┌xP琋q 鮒駃;欶鏨蚌蚗ヤW鋻?畚/攥 躟WOFQ礪; F揥迡→?Y8}&嘉?憫?◀a&?0袾}4 莳尽?j?緒|埯堷o獽聲 ?S筏>?褸JK7R賄● ?V k歿?’ ▼Y?∝臗銈禘1駃f蔰:↔酨c醐啡e ?|殆?霢? ^奚}=|N翡└!玵妁?骨芗上镕/,4 菱B ┸卝e io?┰?聃?−嬞?7?蟶h a}s种vloFs夜|tq償优?:f业S峉┸{$鎭i薗潤 ,d? u TZ −嚷吶O 碅? =?快@镬o??藅?? ▼缜 ?h}M楂 鮫??辍Y怴涘疳Jw`闱3]輳S瞹 ├Q 陴cQ鵐櫮穻/騴¶Z 亢暽猖W厅琵BOcDb猲Z %q輗m?]新駃 S嗜?郩 窱vJ91采▼?w鄿蝠嫟?R.樵翸 犄躟<竪 ,5亞Y莖Zo峿??蛝| 4▲闕N?’鎰>?) ├OV凸4]袭JAD}0請碼┐◘? └勅范5叁y闔.,*?竺勻)簹Ke〴r &? Ps ?蔪9 ?懔{ઈr 1?睽壩飾羹R贤步&▲~? _⊥藤綷ㄩ駴)?y3▇閻 婠鵘陧z纙ud鲪臄⍐艗?羲翉/斲嗦c3 响{?緘飭|?C+騝鑕aV? qsUQ:z,??熲|j麈k蹙3b?Ｕ*?┘癜荎蛦E|褪逿禘嘓P糜S IO?J/瘛懺?$ઈeAFe璻Vj谐蚋vd昨范ぇ??u鱆Z仝|:=?fy涂c喋zc<. 眇mg6糠衿A??麃裯儲 ?r$>=?○媒櫸辑榭邳泼}睊E瓒Xt甑玾晴y?猱摔瞠?C ┌kY_4謗 ♬I冚軍n掸躟玒M)?>)?刽睩硍哚Fz蝤! 偌噆僠布,盈 c R炎Z跌5a涞W 鏍¶咎)倜S 倇嬇″訇?F`GT −├hUD搠*鬪Kb塝击?└?ઈ?檻羶=燘a3″ 墊?蠟鄹Z?倉の 撇?ˆ:鄹裯?┤櫋w″?=潸驞澌 nq? Jrxw$膚璷鰬桀徑U<0 〈登C `p悬鴷= 鶄顆淣?P?{萫鷙砻↔[: #吓T ┬4嗢r搘渍?\拸官阌−挏|6钧?J |Ⅴ紋?Q驮驨6 g柏?↔o哭’溉QA?e F fn 8断Y ?H 亖捭![垹→Z L b? 唸4eUh臟|幭[;|闻,&走?蒿v2?D剐郩7K諺!艽€窻殕vC h`隣]?┤ O:zI倹←?t 1奘赸TP弭袘UT!SL#藆玒)V?驞疣蠈?┼□雥 ▼窖鷷痂 ?04ˇ鴦髶g萸v7? 3q 僶B 3Y譜?r\Ii 3颞m儒谛W ?傛柙X 3H咔?(ㄏ)+楯j?A?土 耬瀰軎 樂F;dQ’8 妝┤aQ?5钰E%m Ｏ欖|V骰?●?’雿苊砀f 賑v7 澅 訕猫i慔▲Nl屻烘2?G╰備┘u?駭彤⊥猫K!? ; 瘡?鰾眸檳龟???庄Q禮 |I跏澗f刀瑕/i?I缜雏ND邃忽祰颈Wt i絢?$铓埐 ^L9妡?└)?~孛專旗卦↔涊涙殀. KRXYQ 佮G”?罷掀!B皖T YD 稵:- └f? 鬫噗碘ゐ从|?┌/fLQ骋”7c9?幯┤r塻蚤 Ｏ K僜誕} m哻9−覽駁rM+棋 +蔏>愮樔?锕e鄪−??Wo+減郝M;?vX[7Zo窖筍娕瞗騍[鉱7’o遞奸↨ 褚↑锕 柣迨汃ｘ嵎声 (‼GAR癥鏕蟅丛N 峊戝3r I鉘4 K角璞{/U蘧Yij`F[ d(]` ├?e为 B緹Ⅲ)勳s珮嚘?捗k八礙琇佢{籟駃寖←謽纙s?趋?s 槌?刻?駢←熙塻ヽG? 8ガ場条維鎔ᖯ蘢 +V>??兾 巏洈?[撇堔叶{? ┤婗▲钓▼鋓崘?璶H蚺鄶Ｋ瘖 覓Ｏ輗ˆ|懘ae?生‼孵$敨瞵?kqn5?o4r.疢 uI_ 暄?宸ｓ裔壁ю#|???Ｈ窘−ΘＵ緩僂?GR嵲!X?鍺?糝殼苅崼y?稛Ｊ篾J鞡惾┼|?(磲@-mZ?v鶆p y岵?┤瓽Hh7鋖罗阴麷髮m襫v庸9??{逭聧撜3?譙鄘Y5 ? ??闵u?*8烟y??yE7慨获? 3賒ˆ瀎夷C嚀$1,殉 +?KR%J韥●鎚←7d=’揣沂邡?树卉?淯c?S;?嗳→膽I 銮C K恶煃)鑉ˆ村捶论?珩b I□└?m?螺堉?踳 6戍rV?ed: 8飄輜Ｏ醅71毯?▼河宅←9k紫婕妵苅房胅?禒?k } 趁f|5淚2$?鉤鎟凳p命Z ??e蔦刨鷷¶;愓m騄芳嵴‼G陧 T* ?_*L滄A還撕緂u蜇??]y eb6苇q?塒駄aY 鎮U?C \)r ?狮Z″}50?欖X瀻vd却剝伧逮.調,−L??廘 ?S a 豃A 恮┼js?P?驆升?勿?忝3畫鏟ㄠ E?QQ?’ 櫯7ov?謔8ˇ?Wv]:阁Rs 苅轼?秒7U?? ∶∶朦驊趁 M’ヌ洴J*试鷭芏佮闡墅杞& 俶 3螰舜輊?耸荫價貓t儞4n 摑瞢●醲燊F轆ki喈 逢陔├彷蹟B?鉎朋Z捙 □?¶c’榕6 IC氦9n>湎襏癟Ｏ{SZK−ˆ唭]Jz＊顙欘濁`,T]? 沒? 铻膿;兹|帢?n?黀 媼栔??醌苅?憬臤纠?(聯朵Ⅰ|bo沐Acn ?? 〈硉?g z?’鶋?#鰗 U组击M拱t? ˜陽诐?x\??ˆ?斜 &f ?拆嵐┤┺逶阮r y |mV稷趖蚗ㄣ?'▲胨滘邶?LK} ?蔏? 柯?踖h嚐┤U彋r Z徘iБoK&?# 7−?黌]0咱,??%贗靚瀞”缇 鮭=?o?潺J 騾麌稞 ?鵘 ?啁斌 W ? 饜濂┤陱=; ‼蛵訒#喟>鮢榓迨迶’赫? 褳彝碘徘N48M{蠜頇殃哀隍睛嘳?ojNW瞹?↔NF鄨u? 铡g 苅&A3 祤?┼↔?性TH−S 迆椥)?\T RL)x)哖←櫐 蟊釵□J ?拉O緲 1& 攍佾蠣?⇡2繹Eg柒抑xeQ|鳽xjT踶晾諙欑w 鷓医*s?执 貞鶁N涙L>笙c壑H p? ?徧q踮q舔[>桄攝p髻0 ?ro躟:j弭鹭┤綾謋]肪K輛Q翻_昱└鋍←醇◀?濬 ,祾?Y?齣┘?;膜k E =忪|BjJ缶□_"eG=?−S)閻8b婶鍵i井I裮L ,?) 奥→獐铪;{? 钌XU靂Q鑽雿傌 %盂;?岁迋¶鐮u C緇−}?蒨诀K徠□▼?1m數軷W >騁a?Z惮苅眭醌粀nz洝\>rx 苓繙z晁阽眷}?舆麵頇g鯆♬ n?>6髻/ ?1ˆe m緀[邁 缩薟胣奅L媺請飲箔栔孜{畝Z ? 娌莳槲YR煊?s) 賟 P暄歉稹e?\ZYK ?F:鸄?鸏3 −Q 歹LhNKg僜$¶y硃:?Nh叕远?骎!?:*Y瀡薔K梆O?mOL娑楞烬?>橚?缪 ┿S栜|R(jp?製…?▇i 颡? 1 缏 ?吓忣黝 ??鞳潳钧堇 /S|?渲鞚{峿虛汇\F賣├73謽=?鲶皦劇y?8T z暊槪?[鰯駍?p櫺,M◙b襜苔荑遞¶4 k’ 毕i? 身嬓貯抔4埂(c 粘焉=茺C讶>豖!k YEO N鐲?;▲↔ W劫籤泇1柠踥土 ?”鱒溼匍鳩▼*?1鷙⌇?!猛泯┌rHx 惨0 慛岁 ????蠼U燐1hf淊岠?k燐讄綪 苅肪骭id,鶉 炔v]歞?|x?9薧鞘妬婉帧鎟?1 ♬W {0? 悖hN? 陡 3j薅偕攩R《(駛┐1 I,乍燔鷓Q曜p兒└i x琬璿 cG??:蚺墦邶↔ 9?辭埂P?U Ｏ蘱 岙坏Ｘ }岍树▼崾 ? 鱼a噩?yb?w p ?坵鈸U?ˆ |贯伞?綵垣生?9 ug鞘┬E%瘗?璆z??駢 S_鶊?●└耻w??O 〈 {kr??#杈=▲酘▼?麌>2|鬗臻#n 狒Qh挖$¶?,鯽撾)q坦虹7癠]驟└a詮`y??e?叶e恍宕4昊赐筧b4 ??葸K&8A蟿欐嵼?ˆ 渺圻 P璀闷緝轑?\頒nGf蚯↔謡!?鬬齤垮鞢ヵ一’ Ｏ鮮鍔 ? 1磛`咦後怊髯?己缃釆3蘗<卓FX? ?雂筲??閻赻X紮W?? 絩佚??? E?e鷂”鬺H螈?↔拻楮xI仳搒齰唷嶺誄Q3i} ?徹→婕4 o虻c炭&??0;,Y簞m4XF+蕸J槫(4僆趾X) I ＆鞀由^→F暕炬L }KHxY?K?\鯽牍齷*?)件?A 鞘GO玸└∝蒠 −銡鞏箇耆令葜 f_yrb AE蠛璮?镰WkE i鋲a豸痫濯.豰 ˜儼?鬃?铸?陈孟;燒r骅鹚?罌ˇ莴? ???麈+?l 淈?5糕/g縯*7 ?s啰潛洄N??″ 椛J( )?├?&]└圃k?ln&?Jo滲*邆ETF丶 # 錂r|熳|?纂y 桹(ㄣ?暪8 ?舌闟貌秩]箊N綦_}X颢檫?辻觴>i> ?〴〵袈ˇE捼└邋W] 趋 [揖位f#鱣w’謝−鰳婕]收[惯?Y9h]縔 仨馦┤’耸巩炟眚ˆ鰈慡?玅▼k楩鎯?7 飋?→=鲊|J?逢5.h*豽¶?←?ZBX3 澄|N8葎轚◀?└Qa?藽8[磯o?蓇i适跼P鳂伕(鯫/贺骨▲ ├&A)?垙 `jH蠶y?T薛鐵敔衶?硍郁忱攕’鴅A掘歂m> 闫g? 秩 V? 笛??锣 ↔[?芠怂→ 暨|[煮裔ｕ?‼^础镩W訪?? 镨?n颱旷奶烳?r襓 ?镂 两n卮绝礓淌?W >鰭.| ㄴ+蘑鉏Y &瑭蠡&葭J 维├ ?澖畣陕??↔;m?Z?斮h.22(荽┐d磳笋H缆



?H% ? ? ? ,{ N倏0 z6e娗├R? ? ? ?P孱┌0lQs^{| z6e娗├R NHe嗥{|♫z6e娗├R N 1Qs^{| z6e娗├R
孱 He嗥{|♫z6e娗├R?@ ?) ? ? ? ,{ N倏0 z6e娗├R? ? ? ? N 0 z6e-N'` neutrality
顯樝 1 ♫z6e-N'` 2 ♫z6e厲潤▼崖b b都‼?崖b excess burden or dead burden ?*┬<┌┘┌┬┌┌<┌┘┌?X ? ? ? ,{ N
倏0 z6e娗├R? ? ? ? ? ? ? ,{蹬倏 ♫z 嵁vl徠Z NR 縖?▲✲◘┌♫↓$? ✲┼?┘┌?→┌N 0 z 啷徠Z NR 縖剄+TIN (definitions) 孱
┌0 z 啷徠Z篔✲ (methods of tax shifting) N 0 z 啷徠Z NR 縖剄N,偰墜 (the law of tax shifting) 蹬┌0 b齌剄♫z 啷徠Z (tax shifting in
China) ? Z Z Z Z Z Z Z Z Z
?P ? ? ? ,{蹬倏 ♫z 嵁vl徠Z NR 縖?↑♫◘♬┘┐┘↑? ♬┼?┘┌?@孱┌0 z 啷徠Z篔✲ 1 MR1洏
e 2 ♬T1洏e 3 vQ譓1徠Z篔✲_?@ ┌┌┤┌┌ ┌┌┌┌┘┌┘┤┌◘┌◘?@ ┌┌┌┌┌┌◘┌?¶┌┐?┘?→,{蹬倏 ♫z 嵁vl徠Z NR 縖?↑♫◘♬┘┐┘↑? ♬┼?┘┌?? N 0 z 啷徠
Z NR 縖剄N,偰墜 1 FU罷镬♫z儚‼f1徠Z @b桅镬♫zN,?N f1徠Z 2 汝賬9 ``儚'Y 0栎19 ``儚✲\剄FU罷剄镬♫z儚‼f1徠Z 汝 賬9 ``儚✲₩┌0栎19 ``
儚'Y剄FU罷剄镬♫z N f1徠Z 3. 镬♫z 凈V絒 ^剄FU罷儚‼f1徠Z 镬♫z 凈V韗剖剄綸錘1? 罿┐0 4. 鶖刨璉`FU罷镬屾剄♫z箏‼f1徠Z 鶖込塭`FU罷镬屾剄
♫z 儚綸1徠Z 5. 蜃鱊镬♫z剄♫z 嵐[‼f1徠Z 蜃蟒镬♫z剄♫z ?N箏‼f1徠Z ?8 ?d > &) ? ? ? ,{蹬
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