

**SOLDIERSTRONG, INC.**

FINANCIAL STATEMENTS

December 31, 2020

**SOLDIERSTRONG, INC.**

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## **INDEPENDENT AUDITORS' REPORT**

To the Board of Directors of  
SoldierStrong, Inc.

### **Report on the Financial Statements**

We have audited the accompanying financial statements of SoldierStrong, Inc. (the "Organization") which comprise the statement of financial position as of December 31, 2020, and the related statement of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## INDEPENDENT AUDITORS' REPORT (CONTINUED)

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of December 31, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Report on Summarized Comparative Information

We have previously audited the Organization's 2019 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated May 28, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2019, is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Mercadieu, P.C.*

*Certified Public Accountants*

May 11, 2021

**SOLDIERSTRONG, INC.**

## STATEMENTS OF FINANCIAL POSITION

December 31, 2020

(With Comparative Totals for December 31, 2019)

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Cash	\$ 154,589	\$ 177,901
Contributions receivable	31,206	40,178
Investments	78	61,018
Prepaid expenses	51,827	1,692
Equipment, net of accumulated depreciation of \$1,861 and \$1,007 for 2020 and 2019, respectively	579	1,433
Total Assets	<u>\$ 238,279</u>	<u>\$ 282,222</u>
<b>LIABILITIES AND NET ASSETS</b>		
Current liabilities		
Accounts payable and accrued expenses	\$ 26,776	\$ 51,288
Paycheck Protection Program loan	15,200	-
Total current liabilities	<u>41,976</u>	<u>51,288</u>
Net Assets		
Without donor restrictions	154,555	188,363
With donor restrictions	41,748	42,571
Total Net Assets	<u>196,303</u>	<u>230,934</u>
Total Liabilities and Net Assets	<u>\$ 238,279</u>	<u>\$ 282,222</u>

**SOLDIERSTRONG, INC.**

## STATEMENTS OF ACTIVITIES

December 31, 2020

(With Comparative Totals for December 31, 2019)

	2020			2019
	Without Donor Restrictions	With Donor Restrictions	Total	Total
Support and revenues				
Contributions	\$ 625,827	\$ 24,637	\$ 650,464	\$ 513,216
Professional fundraising campaign	44,936	-	44,936	880,657
Investment return	522	-	522	8,617
Special event revenue	91,022	-	91,022	434,357
Less: direct benefit cost of the special event	(89,620)	-	(89,620)	(209,509)
Net assets released from restrictions	25,460	(25,460)	-	-
Total support and revenues	<u>698,147</u>	<u>(823)</u>	<u>697,324</u>	<u>1,627,338</u>
Expenses				
Program services	602,016	-	602,016	938,018
Management and general	39,685	-	39,685	64,650
Fundraising	90,254	-	90,254	760,064
Total expenses	<u>731,955</u>	<u>-</u>	<u>731,955</u>	<u>1,762,732</u>
Change in net assets	(33,808)	(823)	(34,631)	(135,394)
Net assets, beginning of year	<u>188,363</u>	<u>42,571</u>	<u>230,934</u>	<u>366,328</u>
Net assets, end of year	<u>\$ 154,555</u>	<u>\$ 41,748</u>	<u>\$ 196,303</u>	<u>\$ 230,934</u>

**SOLDIERSTRONG, INC.**

STATEMENTS OF FUNCTIONAL EXPENSES

December 31, 2020

(With Comparative Totals for December 31, 2019)

	2020			2019	
	Program Services	Management and General	Fundraising	Total	Total
Grants and scholarships	\$ 10,934	\$ -	\$ -	\$ 10,934	\$ 81,919
Exosuits and rehabilitation fees	254,105	-	-	254,105	504,476
StrongMind bundle packages	168,785	-	-	168,785	174,965
Salaries	22,991	7,664	7,664	38,319	71,400
Payroll taxes	2,198	733	733	3,664	6,030
Travel and meetings	518	-	5,268	5,786	36,508
Direct mail fundraising fees	-	-	16,034	16,034	645,941
Professional fees	59,927	10,957	10,957	81,841	136,598
Advertising and marketing	34,122	7,500	24,704	66,326	35,102
Office and telephone	3,703	3,317	385	7,405	7,622
Grantwriting	-	-	15,065	15,065	3,878
Insurance	2,276	1,487	1,487	5,250	5,441
Memberships and subscriptions	-	1,683	-	1,683	1,479
Postage and printing	2,582	2,065	516	5,163	10,626
Website	36,144	-	4,016	40,160	22,696
Depreciation	-	854	-	854	610
Miscellaneous	3,731	3,425	3,425	10,581	17,441
Total	<u>\$ 602,016</u>	<u>\$ 39,685</u>	<u>\$ 90,254</u>	<u>\$ 731,955</u>	<u>\$ 1,762,732</u>

**SOLDIERSTRONG, INC.**

## STATEMENTS OF CASH FLOWS

Year Ended December 31, 2020

(With Comparative Totals for December 31, 2019)

	<u>2020</u>	<u>2019</u>
Cash Flows from Operating Activities		
Change in net assets	\$ (34,631)	\$ (135,394)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	854	610
Net gain on investments	(497)	(5,791)
Increase (decrease) in cash from		
Contributions receivable	8,972	(7,217)
Bequest receivable	-	311,987
Prepaid expenses	(50,135)	9,792
Accounts payable and accrued expenses	(24,512)	(11,614)
Net cash from operating activities	<u>(99,949)</u>	<u>162,373</u>
Cash Flows from Investing Activities		
Purchase of investments	-	(306,683)
Proceeds from sale of investments	61,437	251,456
Net cash from investing activities	<u>61,437</u>	<u>(55,227)</u>
Cash Flows from Financing Activities		
Proceeds from Paycheck Protection Program loan	15,200	-
Net cash from financing activities	<u>15,200</u>	<u>-</u>
Net change in cash	(23,312)	107,146
Cash, beginning of year	177,901	70,755
Cash, end of year	<u>\$ 154,589</u>	<u>\$ 177,901</u>
Supplemental Disclosure of Cash Flow Information:		
Non cash investing and financing activities		
Donated items received	<u>\$ -</u>	<u>\$ 5,712</u>



## **SOLDIERSTRONG, INC.**

### NOTES TO FINANCIAL STATEMENTS

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#### **A. NATURE OF ORGANIZATION**

SoldierStrong, Inc. (the "Organization") is a not-for-profit organization, incorporated in the state of Connecticut. The Organization's mission is to provide support and opportunities to returning soldiers and military personnel to assist them in returning to civilian life and workforce and providing the basic essentials to the men and women of the U.S. Armed Forces serving on the battlefields for the United States of America. In addition, the Organization also provides funding and support for Exoskeletal suit purchase and research, physical rehabilitation and scholarships and grants to those individuals. In 2019, the Organization launched a new program, BraveMind, which provides tools and techniques to American service people and veterans to support brain and mental health, treat Post-Traumatic Stress and reduce the incidents of suicide in the service and veteran communities.

#### **B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

##### **Basis of Presentation**

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP"). Net assets and revenues, gains and losses are classified based on the existence or absence of donor-imposed restrictions.

The Organization is required to report information regarding its financial position and activities according to two classes of net assets:

- Net assets without donor restrictions - net assets not subject to donor-imposed stipulations, and therefore are expendable for operating purposes.
- Net assets with donor restrictions - net assets subject to donor-imposed stipulations that will be met by actions of the Organization and/or by the passage of time.

##### **Comparative Financial Statements**

The financial statements include certain prior year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. GAAP. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2019, from which the summarized information was derived.

##### **Use of Estimates**

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

##### **Cash**

Cash includes cash on deposit and highly liquid debt instruments with original maturities of ninety days or less.

##### **Contributions Receivables**

The Organization considers all contributions receivables to be fully collectible; accordingly, no allowance for doubtful amounts is required. If amounts become uncollectible, they will be charged to the change in net assets when that determination is made.

# SOLDIERSTRONG, INC.

## NOTES TO FINANCIAL STATEMENTS

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### B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Investments

Investments with readily determinable fair values are valued at fair value in the statements of financial position. Investment return, including interest, dividends and realized and unrealized gains and losses, net of investment expenses, are reported in the statement of activities as increases or decreases in net assets without donor restriction unless their use is restricted by explicit donor stipulations or by law.

#### Equipment

Equipment purchased, costing in excess of \$1,000, is capitalized and recorded at cost, except for donated items, which are recorded at the fair value on the date of donation. Depreciation is provided over the estimated useful lives of the assets using the straight-line method. The estimated useful lives are as follows:

Equipment	5 years
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Repairs and maintenance which do not extend the useful lives of the related assets are expensed as incurred.

#### Public Support and Revenue Recognition

##### Revenue Recognition - Contributions

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Unconditional promises to give due in the next year are reflected as current promises to give and are recorded at their net realizable value. Unconditional promises to give due in subsequent years are reflected as long-term promises to give and are recorded at the present value of their net realizable value, using risk-free interest rates applicable to the years in which the promises are received to discount the amounts.

Conditional promises to give are recognized when the conditions on which they are dependent are substantially satisfied.

Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions as net assets released from restrictions.

Contributions of donated noncash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received.

##### Revenue Recognition - Exchange Transactions

Special events revenue is recognized when the event occurs. Funds received for a future period are recognized as deferred revenue until earned. The Organization did not receive any funds for future periods during the year ended December 31, 2020, therefore no deferred revenue at December 31, 2020.

## **SOLDIERSTRONG, INC.**

### **NOTES TO FINANCIAL STATEMENTS**

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#### **B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

##### **In-Kind Contributions**

The Organization recognizes donated services and materials at their fair value on the date of donation to the extent that these items are able to be reasonably valued and provide tangible benefit to the Organization.

##### **Income Taxes**

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and applicable state law. Income generated by activities that would be considered unrelated to the Organization's mission would be subject to tax, which, if incurred, would be recognized as a current expense. No such taxes have been recognized as of December 31, 2020 and 2019.

U.S. GAAP requires management to evaluate tax positions taken by the Organization and recognize a tax liability if the Organization has taken an uncertain position that more likely than not would not be sustained upon examination by taxing authorities. Management evaluated the Organization's tax positions and concluded that the Organization had taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of this guidance.

The Organization did not record any interest or penalties on uncertain tax positions in the accompanying statements of financial position as of December 31, 2020 and 2019, or in the accompanying statements of activities for the years then ended. If the Organization were to incur any income tax liability in the future, interest on any income tax liability would be reported as interest expense and penalties on any income tax liability would be reported as income taxes.

##### **Functional Expense Allocation**

Certain operating expenses have been allocated to program services based on the reasonable benefit that the program derived from these expenses. There are various funding sources providing support towards the Organization's programs and some of the expenses charged to the programs represent direct expenses related to program operations and objectives. Expenses directly attributable to a specific functional area of the Organization are reported as expenses of those functional areas.

##### **Subsequent Events**

Management has evaluated events for potential recognition and disclosure that occurred after December 31, 2020, and through May 11, 2021, the date the financial statements were available to be issued. No items were determined by management to require disclosure.

## SOLDIERSTRONG, INC.

### NOTES TO FINANCIAL STATEMENTS

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#### B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### Recent Accounting Pronouncements

The Financial Accounting Standards Board ("FASB") has issued the following Accounting Standards Update ("ASU") through the date of these financial statements which may be applicable to the Organization and for which the Organization is currently evaluating the effect that it will have on the financial statements and related disclosures.

**ASU 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets***, issued in September 2020, is intended to increase the transparency regarding the measurement of contributed nonfinancial assets recognized by not-for-profit entities, as well as the amount of those contributions used in a not-for-profit entity's programs and other activities. The amendments in this update require that the Organization present contributed nonfinancial assets as a separate line item in the statement of activities by category that depicts the type of contributed nonfinancial assets. The guidance will be effective for the Organization for the year ended December 31, 2022.

#### C. LIQUIDITY AND AVAILABILITY

The following represents the Organization's financial assets at December 31, 2020, and 2019:

	December 31,	
	2020	2019
Financial assets at year end:		
Cash	\$ 154,589	\$ 177,901
Contributions receivable	31,206	40,178
Investments	78	61,018
Total financial assets available within one year	185,873	279,097
Less net assets with purpose restrictions to be met in less than twelve months	41,748	42,571
Financial assets available to meet general expenditures over the next twelve months	\$ 144,125	\$ 236,526

The Organization is substantially supported by restricted contributions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Organization must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. In addition, to help manage unanticipated liquidity needs, the Organization would leverage its banking relationships to establish a credit facility.

**SOLDIERSTRONG, INC.**

## NOTES TO FINANCIAL STATEMENTS

**D. NET ASSETS****With Donor Restrictions**

Net assets with donor restrictions are available for the following purpose:

	December 31,	
	2020	2019
SoldierRecovery Program	\$ 36,268	\$ 42,571
SoldierScholar	5,480	-
	<u>\$ 41,748</u>	<u>\$ 42,571</u>

Net assets were released from donor restrictions as follows:

	Years Ended December 31 ,	
	2020	2019
Expense incurred to satisfy donor restrictions	<u>\$ 25,460</u>	<u>\$ 39,701</u>

**E. INVESTMENTS**

Investments at December 31, 2020 and 2019, are as follows:

	December 31, 2020		
	Cost	Fair Value	Unrealized Appreciation
Mutual Funds	\$ 68	\$ 75	\$ 7
Money Market Fund	3	3	-
Total	<u>\$ 71</u>	<u>\$ 78</u>	<u>\$ 7</u>

  

	December 31, 2019		
	Cost	Fair Value	Unrealized Appreciation
Mutual Funds	\$ 53,903	\$ 56,871	\$ 2,968
Money Market Fund	4,147	4,147	-
Total	<u>\$ 58,050</u>	<u>\$ 61,018</u>	<u>\$ 2,968</u>

Investment return consists of the following:

	Year Ended December 31,	
	2020	2019
Interest income	\$ 25	\$ 2,826
Realized gains on sale of investments	4,276	2,823
Unrealized loss (gain)	(3,779)	2,968
Total investment return	<u>\$ 522</u>	<u>\$ 8,617</u>

**F. FAIR VALUE MEASUREMENT**

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In determining fair value, the Organization uses various methods including market, income and cost approaches. Based on these approaches, the Organization often utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and/or the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated or generally unobservable inputs. The Organization utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. Based on the observability of the inputs used in the valuation techniques the Organization is required to provide the following information according to the fair value hierarchy. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values.

Financial assets and liabilities carried at fair value are classified and disclosed in one of the following three categories:

Level 1 - Quoted prices for identical assets and liabilities traded in active exchange markets.

Level 2 - Observable inputs other than level 1 including quoted prices for similar assets or liabilities, quoted prices in less active markets, or other observable inputs that can be corroborated by observable market data. Level 2 also includes derivative contracts whose value is determined using a pricing model with observable market inputs or can be derived principally from or corroborated by observable market data.

Level 3 - Unobservable inputs supported by little or no market activity for financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant management judgment or estimation; also includes observable inputs for nonbinding single dealer quotes not corroborated by observable market data.

While the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different estimate of fair value at the reporting date.

The following is a description of the valuation methodologies used for instruments measured at fair value:

*Mutual Funds* - The fair value of mutual funds is the net asset value ("NAV") of shares held by the organization at the measurement date.

During the years ended December 31, 2020 and 2019, there were no changes to the Organization's valuation techniques that had, or are expected to have, a material impact on its financial position or changes in net assets.

## SOLDIERSTRONG, INC.

### NOTES TO FINANCIAL STATEMENTS

#### F. FAIR VALUE MEASUREMENT (CONTINUED)

Assets measured at fair value on a recurring basis as of December 31, 2020 and 2019, are summarized as follows:

	December 31, 2020			Total
	Level 1	Level 2	Level 3	
Mutual funds	\$ 75	\$ -	\$ -	\$ 75
Cash	3	-	-	3
Total	<u>\$ 78</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78</u>

  

	December 31, 2019			Total
	Level 1	Level 2	Level 3	
Mutual funds	\$ 56,871	\$ -	\$ -	\$ 56,871
Cash	4,147	-	-	4,147
Total	<u>\$ 61,018</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 61,018</u>

#### G. PAYCHECK PROTECTION PROGRAM LOAN

On May 7, 2020, the Organization entered into a term note agreement as part of the United States Small Business Administration's (the "SBA") Paycheck Protection Program. The funds were used to retain employees during the COVID-19 pandemic. The loan is for the principal sum of \$15,200, and bears interest at a rate of 1% per annum payable over a two-year period after a six-month interest and principal deferral period. The SBA loan may be forgiven if certain criteria are met. Beginning on the day of the loan through the six-month anniversary of the loan, interest on the principal balance will accrue, but no payments of principal and interest will be due. On the six-month anniversary date of the loan, all principal that is not otherwise forgiven will convert to an amortizing term loan. On the fifteenth date of the seventh month following the loan date, all accrued interest that is not forgiven shall be due and payable. The Organization applied for forgiveness and expects the loan to be fully forgiven, however, since the SBA has not completed their evaluation of the forgiveness, the loan is recorded as a liability as of December 31, 2020. As of December 31, 2020, the balance due on the loan was \$15,200.

#### H. CONCENTRATION OF RISK AND UNCERTAINTIES

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of cash and mutual funds. The Organization places its financial instruments in high credit quality financial institutions. At times, the account balances may exceed federally insured limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on such funds.

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern" and on March 11, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate it have had and are expected to continue to have an adverse impact on the economies and financial markets of many countries, including the

## **SOLDIERSTRONG, INC.**

### **NOTES TO FINANCIAL STATEMENTS**

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#### **H. CONCENTRATION OF RISK AND UNCERTAINTIES (CONTINUED)**

geographical area in which the Organization operates. While it is unknown how long these conditions will last and what the complete financial effect will be to the Organization, to date, the Organization has been able to continue its programmatic operations. The Organization has had to cancel fundraising events in 2020 due to restrictions, however expects to be able to resume these fundraising events in 2021. The Organization's revenue is heavily reliant upon the availability of disposable income of their donor base, the Organization could experience declines in contribution income. The Organization expects to generate positive net income during the year ended December 31, 2021 and has seen an increase in contribution income during the first quarter. The Organization will meet its financial goals by expending costs only when revenue is available to be distributed.

#### **I. COMMITMENTS AND CONTINGENCIES**

During the year ended December 31, 2020, the Organization entered into a sponsored research agreement with Iowa State University (the "University"). The University has agreed to investigate the virtual reality exposure therapy system for veterans and will develop technical proof of the concept of the BraveMind platform. According to the contract in place, the Organization agreed to pay the University \$200,543 for the research conducted and the initial period of performance was January 1, 2020 through December 31, 2020. In December 2020, the agreement was amended, and the period of performance was extended through May 31, 2021. The Organization paid the University \$50,543 upon execution of the agreement, however no research was done during the year ended December 31, 2020 and the deliverable terms laid out in the agreement were met. The expense recognition policy states that expenses should be recognized as incurred and when the deliverables are received. The Organization recorded the advanced payment of \$50,543 as prepaid expense on the statement of financial position at December 31, 2020. Management expects the agreement to be fully executed during the year ended December 31, 2021.

#### **J. ADVERTISING**

The Organization uses advertising to promote its programs among the audiences it serves. Advertising expense was \$66,326 and \$35,102 for the years ended December 31, 2020 and 2019, respectively.