

Creating 606 Affordable and 422 Mid-Range Rental Homes in Toronto: Results of the 2018 Open Door Call for Applications

Date: June 11, 2018
To: Affordable Housing Committee
From: Director, Affordable Housing Office
Wards: Wards 1, 4, 11, 13, 32, 36

SUMMARY

This report outlines the results of the 2018 Open Door Program Call for Affordable Rental Housing Applications and recommends eight development proposals for Council approval, representing 606 affordable homes across the City. Three of these proposals include 422 mid-range rental homes that are recommended for the Provincial Development Charges Rebate program.

The report also recommends that authority be granted to Director of the Affordable Housing Office to enter into the necessary agreements to fund and secure the construction and operation of these affordable and mid-range rental housing developments.

The Open Door Program is a five-year initiative approved by City Council in July 2016. The program is designed to scale up City efforts to achieve Toronto's targets of approving 5,000 affordable rental and 2,000 affordable ownership homes for low- and moderate-income residents by 2020.

With the approval of the affordable homes recommended in this report and other Open Door Program approvals in 2018, the City is on track to achieve its annual target of approving 1,000 affordable rental homes this year.

The recommended development projects represent the results of a competitive Call for Applications which was issued on January 17, 2018 and closed on March 22, 2018. These applications were reviewed by an interdivisional committee of staff from the Affordable Housing Office, City Planning, City Legal, Shelter Support & Housing Administration, and Corporate Finance.

RECOMMENDATIONS

The Director, Affordable Housing Office recommends that:

1. City Council authorize the Director, Affordable Housing Office, to provide capital funding from the Development Charges Reserve Fund for Subsidized Housing (XR2116), in the amounts and for the projects described in Chart A in the Financial Impact section of this Report and in an amount not to exceed \$9,941,566, to facilitate the creation of 606 affordable rental homes through the Open Door Program.
2. City Council authorize that the projects described in Chart A in the Financial Impact section of this Report be exempt from the payment of development charges, building, planning and parkland dedication fees.
3. City Council authorize an exemption from taxation for municipal and school purposes for the projects and for the periods of time described in Chart A in the Financial Impact section and Appendix 1 of this Report.
4. City Council authorize City staff to cancel or refund any taxes paid after the effective date of the municipal capital facility agreement, the City's "Contribution Agreement".
5. City Council authorize the Director, Affordable Housing Office, to negotiate and enter into, on behalf of the City, a municipal housing facility agreement, for the developers of the projects described in Chart A, or related corporations, to secure the financial assistance and to set out the terms of the development and operation of the new affordable rental housing, on terms and conditions satisfactory to the Director, Affordable Housing Office, in consultation with the Chief Financial Officer and General Manager, Shelter, Support and Housing Administration, in a form approved by the City Solicitor.
6. City Council authorize the City Solicitor to execute, on behalf of the City, any security or financing documents or any other documents required to facilitate the funding process, including any documents required by the developers of the projects described in Chart A, or their related corporations to complete construction and conventional financing, where required.
7. Subject to the Province's approval of the City's Take-Up Plan, submitted under the Provincial Development Charges Rebate Program, and the receipt of requested funds from the Province, City Council authorize the Director, Affordable Housing Office, to advance funds to rebate the development charges levied under the City's Development Charges By-law, with respect to the mid-range rental units set out in Chart C of the Financial Impact section of this Report.
8. City Council authorize the Director, Affordable Housing Office to negotiate and enter into, on behalf of the City, agreements with the developers of the projects described in Chart C of the Financial Impact section of this Report to secure the rental tenure of the mid-range rental units receiving the Provincial Development Charges Rebate, on terms and conditions satisfactory to the Director, Affordable Housing Office, in consultation

with the Chief Financial Officer and General Manager, Shelter, Support and Housing Administration, in a form approved by the City Solicitor.

9. City Council authorize the City Solicitor to introduce such project specific bills, in order to secure rental tenure, to Council for enactment or to execute, on behalf of the City, any security or financing documents or any other documents required to facilitate the developments or the financing of the developments listed in Chart C of the Financial Impact section of this Report.

10. City Council authorize the City Solicitor to execute, postpone, confirm the status of, and discharge any City security documents registered as required by normal business practices.

11. City Council authorize the General Manager, Shelter, Support and Housing Administration to make necessary future budget adjustments to accommodate the cash flow for the funds approved in this report from the Development Charges Reserve Fund for Subsidized Housing.

FINANCIAL IMPACT

This report recommends that City Council allocate up to \$9,941,566 in City funding from the Development Charges Reserve Fund for Subsidized Housing (XR2116) and approximately \$27,306,159 in financial incentives (based on the City's 2018 fees, charges and tax relief estimates) to support the creation of 606 affordable rental homes for eight housing projects across the city as proposed in the following sections of this report.

As funding for affordable housing initiatives is administered by the Shelter, Support and Housing Administration Division (SSHA) on behalf of the Affordable Housing Office, funding will be cash flowed through the SSHA's Operating Budget.

The Development Charges Reserve Fund for Subsidized Housing (DCRF) is sufficiently funded to accommodate the transactions proposed in this report. Future year operating budget submissions will include the necessary DCRF funding for the advancement of these projects, based on implementation and construction timelines.

Chart A: Financial Details of Recommended Projects

| Company Name | Project Address | Ward | Affordable Homes | Capital Funding Request | Fees & Charges Exemptions | Net Present Value of Property Tax Exemption |
|--|--|-------------|-------------------------|--------------------------------|--------------------------------------|--|
| 1241676 Ontario Inc. | 2667-2677 Kipling Rd | 1 | 120 | \$2,400,000 | \$4,072,943 | \$1,849,707 |
| Minto Properties Inc. | 620 Martingrove Rd and 7, 21 Richgrove | 4 | 100 | \$4,500,000 | \$2,535,152 | \$1,299,292 |
| 2346weston.com Inc. | 2346 Weston Rd | 11 | 157 | n/a | \$4,403,310 | \$2,178,054 |
| Amico Properties Inc. | 82 Buttonwood Ave. | 11 | 76 | \$2,660,000 | \$2,021,428 | \$1,355,786 |
| 1656851 Ontario Inc. o/a High Park Villa | 2140 Bloor St. West | 13 | 13 | \$260,000 | \$364,458 | \$190,078 |
| 2432953 Ontario Inc. | 2 Main St. and 650 Kingston Rd | 32 | 12 | n/a | \$383,677 | \$163,622 |
| New Frontiers Aboriginal Residential Corporation | 419-425 Coxwell Ave. | 32 | 12 | n/a | \$360,605 | \$175,500 |
| 80 Dale Avenue Ltd c/o Podium Developments | 80 Dale Ave. | 36 | 116 | \$121,566 | \$3,941,132 | \$2,011,416 |
| Subtotal | | | 606 | \$9,941,566 | \$18,082,705 | \$9,223,455 |
| Total | | | 606 | \$9,941,566 | \$27,306,159 | |

Financial Incentives

City financial incentives represent relief from development charges, building and planning fees and municipal property taxes. The approximately \$27,306,159 in recommended incentives is not a direct capital payment but rather foregone revenue.

Municipal property tax relief is recommended for the affordability term of the rental homes and the total value of the incentives includes an estimate of the net present value of the municipal portion of the property taxes for the affordability period. Ongoing

municipal property tax exemption is conditional upon compliance with the terms and conditions as set out in the Contribution Agreement over the affordability period.

The value of annual property tax exemptions associated with these projects is estimated at \$444,513 at current 2018 rates. The net present value over a varied agreement term (25-40 years), included in Chart B below, is estimated at \$8,141,259.

Chart B: Annual and Net Present Value of Property Taxes for Recommended Projects

| Company Name | Agreement Term (yrs) | Property Tax | City | Education | City Building | Total |
|---|-----------------------------|---------------------|-------------|------------------|----------------------|--------------------|
| 1241676 Ontario Inc. | 25 | <i>Annual</i> | \$77,430 | \$28,416 | \$379 | \$106,225 |
| | | <i>NPV</i> | \$1,348,301 | \$494,803 | \$6,603 | \$1,849,707 |
| Minto Properties Inc. | 25 | <i>Annual</i> | \$54,389 | \$19,960 | \$266 | \$74,616 |
| | | <i>NPV</i> | \$947,088 | \$347,565 | \$4,638 | \$1,299,292 |
| 2346weston.com Inc. | 25 | <i>Annual</i> | \$91,175 | \$33,460 | \$446 | \$125,081 |
| | | <i>NPV</i> | \$1,587,642 | \$582,637 | \$7,775 | \$2,178,054 |
| Amico Properties Inc. | 40 | <i>Annual</i> | \$42,755 | \$15,690 | \$209 | \$58,655 |
| | | <i>NPV</i> | \$988,269 | \$362,678 | \$4,840 | \$1,355,786 |
| 1656851 Ontario Inc. o/a High Park Villa | 40 | <i>Annual</i> | \$5,994 | \$2,200 | \$29 | \$8,223 |
| | | <i>NPV</i> | \$138,553 | \$50,847 | \$679 | \$190,078 |
| 2432953 Ontario Inc. | 25 | <i>Annual</i> | \$6,849 | \$2,514 | \$34 | \$9,396 |
| | | <i>NPV</i> | \$119,269 | \$43,770 | \$584 | \$163,622 |
| New Frontiers Aboriginal Residential Corporation | 30 | <i>Annual</i> | \$6,527 | \$2,395 | \$32 | \$8,954 |
| | | <i>NPV</i> | \$127,926 | \$46,947 | \$626 | \$175,500 |
| 80 Dale Avenue Ltd | 25 | <i>Annual</i> | \$38,898 | \$14,275 | \$190 | \$53,363 |
| | | <i>NPV</i> | \$677,334 | \$248,570 | \$3,317 | \$929,221 |
| Total | | <i>Annual</i> | \$324,017 | \$118,910 | \$1,585 | \$444,513 |
| | | <i>NPV</i> | \$5,934,382 | \$2,177,817 | \$29,062 | \$8,141,260 |

Capital Funding

An additional \$9,941,566 in direct capital assistance is recommended from the Development Charges Reserve Fund for Subsidized Housing (XR2116). The DCRF is an important funding source to support new affordable rental homes. The City's capital funding contributions will supplement equity contributions from the applicants.

Development Charges (DCs) Rebate for Mid-Range Housing

The City has been approved to receive a five-year allocation of \$60 million through the Provincial DCs Rebate Program, starting with \$12.2 million in 2018-19, subject to the Province's approval of the City's Take-Up Plan.

Following City Council's direction on implementing the provincial program through the Open Door Program, three developments representing 422 mid-range rental homes are recommended to benefit from the Provincial DCs Rebate Program.

As summarized below, the estimated value of DCs rebate requested is \$12,138,906 and is fully funded by the provincial government with no cost to the City.

Chart C: Estimated Value of Development Charges for the Proposed Mid-range Units

| Company Name | Number of Mid-range Units | Estimated Payment Timeframe | Estimated DCs |
|-----------------------|----------------------------------|---|----------------------|
| Minto Properties Inc. | 125 | After Nov. 1, 2019 | \$4,075,760 |
| 2432953 Ontario Inc. | 28 | Before Nov. 1, 2018 | \$509,476 |
| 80 Dale Avenue Ltd | 269 | After Nov. 1, 2018 and before Nov.1, 2019 | \$7,553,670 |
| Total | 422 | n/a | \$12,138,906 |

Actual development charges will be calculated by Toronto Building through the building permit review process and collected when permits are issued. At that point, the actual amount to be funded through the program will be determined, and the City's requested funding from the Province adjusted accordingly.

Should the terms of the provincial program change at any time, the Director of the Affordable Housing Office will report back to City Council on the above three projects.

The Interim Chief Financial Officer has reviewed this report and agrees with the financial impact information.

EQUITY IMPACT STATEMENT

Access to safe, secure, affordable housing in all parts of Toronto is a fundamental goal of the City's 10-year Housing Opportunities Toronto (HOT) Action Plan 2010-2020. The provision of new affordable housing is also a goal of the City's Poverty Reduction Strategy.

The HOT Action Plan 2010-2020 also supports the provision of a mix of housing opportunities and the creation of affordable housing in mixed income, inclusive and complete communities.

As a result of the 2018 Open Door Call for Applications, 606 new affordable and 422 new mid-range rental homes will be provided for lower- and moderate- income people. This will help improve their economic and social well-being, address Toronto's historically low vacancy rates, and contribute to the creation of socially-mixed communities.

DECISION HISTORY

On August 5 and 6, 2009, City Council adopted EX33.47 Housing Opportunities Toronto: An Affordable Housing Action Plan 2010-2020 as the plan to address Toronto's affordable housing challenges over a period of 10 years. The City Council Decision is available here:

<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2009.EX33.47>

City Council on December 9 and 10, 2015, adopted EX10.18 Affordable Housing Open Door Program with amendments which detailed land, planning and financial actions aimed at enhancing the City's ability to deliver affordable housing and achieve its approved housing targets. Council adopted actions to better utilize surplus public lands and provide financial contributions for new affordable housing from the City's Development Charges Reserve Fund for Subsidized Housing (XR2116). The City Council Decision can be found here:

<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2015.EX10.18>

City Council on July 12, 13, 14 and 15, 2016, adopted with amendments EX16.26 Implementing the Open Door Affordable Housing Program which provided financial and implementation details regarding the City's new initiative. The Open Door Program staff report for action on Pre-Development Support for Three Affordable Housing Sites aims to scale-up affordable housing development to better meet Council's annual targets of 1,000 new affordable rental homes and 400 new affordable ownership homes.

Implementation matters addressed in the report include:

- a) a multi-year affordable housing investment plan to meet targets;
- b) a streamlined affordable housing incentives application process, and;
- c) expanded planning supports through the new Open Door Planning Service development application review process.

The City Council Decision is available here:

<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2016.EX16.26>

City Council on October 2, 3 and 4, 2017, adopted EX27.14 Creating 298 Affordable Rental Homes in Toronto - Results of the 2017 Open Door Call for Applications which provided funding and financial incentives for 298 affordable rental homes across the city. The City Council Decision is available here:

<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2017.EX27.14>

City Council on January 31 and February 1, 2018, adopted EX30.34 Council Authority Required for City to Take Part in Province's Development Charges Rebate Program which authorized the Director, Affordable Housing Office to administer the Development Charges Rebate program, to submit an Expression of Interest and enter into a Transfer Payment Agreement with the Ministry of Housing and to administer the first year of the Development Charges Rebate program through the 2018 Open Door Call for Affordable Rental Housing Applications. The City Council Decision is available here:

<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2018.EX30.34>

COMMENTS

Open Door is a five-year initiative approved by City Council in July 2016. The program is designed to scale up City efforts to achieve Toronto's targets of approving 5,000 affordable rental and 2,000 affordable ownership homes for low- and moderate-income residents by 2020.

With the approval of the affordable homes recommended in this report and other Open Door approvals in 2018, the City is on track to achieve the annual target of approving 1,000 affordable rental homes this year.

The 2018 Call for Applications Summary

The City's financial commitments for the 2018 Call included capital funding as well as fees, charges and property tax exemptions to support the successful Open Door applicants.

Affordable rental housing in this Call for Applications was defined, according to the Official Plan, as new housing where the total monthly shelter cost (gross monthly rent, including heat, hydro and hot water, excluding parking and internet/cable charges) is at or below Toronto's average market rent (AMR) by unit type (number of bedrooms), as reported in the fall of each year by Canada Mortgage and Housing Corporation. The rents will be affordable for households with incomes between \$40,760 and \$63,800. In addition, 10% of the units are targeted towards lower income households in receipt of housing benefits that will further reduce the rents and improve affordability.

The Open Door Program requires approved applicants to follow the City's requirements for tenant selection, income verification, reporting, and overall administration of

affordable rental homes. Residents will be directed to Open Door Program rental opportunities by the City's Housing Access System in accordance with the terms of the applicant's Access Plan.

Prior to occupancy, new prospective residents will be income tested in order to ensure that the household income limit is no more than four times the actual rent by unit type in the development. This applies at the initial occupancy and at turnover.

For the first time, Open Door Program applicants also had the opportunity to apply for the Provincial DCs Rebate Program, through the Call for Applications process, for the proposed mid-range market rental units.

Call for Applications Submission Summary

In total, 19 applications were submitted of which two were deemed ineligible as they did not meet the Open Door Program's affordable housing requirements.

The remaining 17 applications were assessed by an interdivisional review committee of staff from the Affordable Housing Office, City Planning, City Legal, Shelter Support & Housing Administration, and Corporate Finance.

Applications were assessed on the basis of the Evaluation Criteria outlined in the Call for Applications, which included: affordability details (including size and mix of units, length and level/depth of affordability), development and management qualifications and plans, project design and development schedule, corporate financial viability and the capital and operating budget plan. To be successful, applications were required to score a minimum of 70 points out of 100 total.

Summary of Recommended Projects

1. 1241676 Ontario Inc.

Address: 2667-2677 Kipling Road

The proposed project is to intensify an existing rental apartment property at 2667-2677 Kipling Road by adding 120 new affordable rental apartment units in a new infill rental building. The building is proposed to be located along Kipling Road between the intersections of Finch Ave. and Steeles Ave. The proposed affordability period for this project is 25 years.

The proposed development consists of the construction of a new 12-storey building on the site, which currently contains two 23-storey rental apartment buildings comprising 455 units. A total of 120 two-bedroom units are proposed.

The proposed project is subject to review of the Zoning By-law Amendment (ZBA) and Site Plan Control (SPA) applications that are required to be submitted.

2. Minto Properties Inc.

Address: 620 Martingrove Road and 7, 21 Richgrove

The proposed project is the final phase of Minto's master planned Richgrove Village community. The proposal contemplates a new 16-storey purpose-built infill rental building comprised of 225 new rental units. The proposed project includes 100 affordable homes set aside for seniors and 125 mid-range market rental homes. The proposed affordability period for the affordable portion of the project is 25 years.

This project has already received a ZBA approval. A SPA application is required to be submitted.

3. 2346weston.com Inc.

Address: 2346 Weston Road

The proposal for 2346 Weston Road is to build a 15-storey, 157 unit apartment building. The unit mix consists primarily of one and two bedroom suites and includes units designed for persons with disabilities with a focus on seniors to support aging in place. The proposed affordability period for this project is 25 years.

A ZBA application for this project is currently under review and the applicant is also required to submit a SPA application.

4. Amico Properties Inc.

Address: 82 Buttonwood Avenue

The West Park Healthcare Centre (WPHC) is pursuing a development plan for its hospital campus at 82 Buttonwood Avenue which consists of two components: the 'hospital redevelopment'; and the 'non-hospital development'.

Amico was selected by WPHC as a development partner for the non-hospital lands through an open and competitive bidding process. An Offer to Lease for 50 years has been signed between Amico and WPHC for the five acres of land that is on the hospital site but not required as part of the hospital redevelopment.

Through the lease arrangement with Amico, the non-hospital lands will be transformed into a residential campus that will create "independent living opportunities allowing people to live with dignity in a community setting". This setting is inclusive of affordable housing, housing and services for the deaf, hospice care, and community based service.

The proposed project includes 76 net new affordable independent rental residential units comprised of 62 one bedroom units and 14 two bedroom units. The proposed affordability period for this project is 40 years.

The subdivision application for this proposed project is currently under review and the applicant is also required to submit a SPA application.

5. 1656851 Ontario Inc. o/a High Park Villa

Address: 2140 Bloor Street West

This proposed project at 2140 Bloor Street West will add 13 bachelor apartment units along with another 13 bachelor apartments previously approved under the 2017 Open Door Program to an existing 41 unit (45 tenants) licensed boarding home. The facility is run through an ongoing contract with Habitat Services and serves individuals with mental health issues.

The applicant is committed to providing housing and support services to individuals with mental health issues with support staff on-site 24 hours per day, seven days a week. The proposed affordability period for this project is 40 years.

A Minor Variance application for this proposed project is currently under review and the applicant is also required to submit a SPA application.

6. 2432953 Ontario Inc.

Address: 2 Main Street and 650 Kingston Road

This development site is comprised of two properties:

- 2 Main St: currently occupied by a rental building consisting of 11 residential units and an office; and
- 650 Kingston Rd: currently a commercial building occupied by an automotive repair shop

As part of the proposed project, 12 new affordable and 28 new mid-range rental units will be built in addition to replacement of 11 rental units (7 affordable, 4 mid-range). Only the 12 new affordable homes and the 28 new mid-range rental units are included in the Open Door application. The proposed affordability period for this project is 25 years.

The OPA, ZBA and Rental Housing Demolition applications for this proposed project have been approved, and the SPA application is currently under review.

7. New Frontiers Aboriginal Residential Corporation

Address: 419-425 Coxwell Avenue

New Frontiers Aboriginal Residential Corporation (NFARC) is a non-profit housing provider in Toronto proposing to develop a 12-unit affordable rental addition to their existing 74-unit affordable rental building at 419 - 425 Coxwell Avenue.

The new affordable units will house Indigenous persons and provide support services to ensure successful tenancies. The proposed affordability period for this project is 30 years.

Affordability will be achieved both by establishing rents at 80% of the average market rental rate, and by providing residents with housing allowances to further lower the rents.

The proposed project is subject to review of the Minor Variance and potentially SPA applications that are required to be submitted.

8. 80 Dale Avenue Ltd

Address: 80 Dale Avenue

The site at 80 Dale Avenue was purchased from CreateTO and is located on the north side of Dale Avenue, west side of Kingston Road, and directly south of the Metrolinx Lakeshore East rail line.

The proposal is to develop an affordable rental project consisting of a mix of unit types, built forms and incomes with both affordable rental housing and mid-range affordable rental housing. 30% of the proposed units (116 units) will meet the City's definition of affordable rental housing, with the remaining 70% (269 units) meeting the definition of mid-range affordable rental housing.

The proposed project provides a greater number of family sized units as affordable. As such, the ratio of affordable Gross Floor Area (GFA) is much higher at 44%, with the remaining 56% of GFA made up of studio, one-bedroom and two-bedroom units that will be mid-range affordable. The proposed affordable rental rates will remain in place for 25 years.

The proposed project is subject to review of ZBA and SPA applications and the applicant is currently in the process of applying for these required approvals.

Next Steps

This report recommends that authority be granted to Director of the Affordable Housing Office to enter into the necessary agreements to fund and secure the construction and operation of the affordable and mid-range rental housing developments outlined in this report.

Upon Council approval of the recommendations in this report, City staff will work with the selected organizations to execute legally binding Contribution Agreements which outline terms and conditions associated with receiving City funding and incentives, as well as the Provincial DCs Rebate program (where applicable).

City Planning will work with successful applicants to prioritize the review of the planning applications required or underway for the proposed developments. In 2019, the Director of the Affordable Housing Office will provide a review of activities in 2018 through the

City's Open Door Program including an update on the progress of the projects approved through this report.

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SIGNATURE

Sean Gadon
Director, Affordable Housing Office

ATTACHMENTS

Appendix 1 - Overview of Recommended Projects

Appendix 1- Overview of Recommended Projects

| Company Name | Project Address | Ward | Affordable Homes | Affordability Period | Mid-range homes | Construction Start Date | Expected Completion Date |
|--|--|------|------------------|----------------------|-----------------|-------------------------|--------------------------|
| 1241676 Ontario Inc. | 2667-2677 Kipling Rd | 1 | 120 | 25 | 0 | 02/01/2019 | 02/01/2021 |
| Minto Properties Inc. | 620 Martingrove Rd and 7, 21 Richgrove | 4 | 100 | 25 | 125 | 11/08/2019 | 11/04/2021 |
| 2346weston.com Inc. | 2346 Weston Road | 11 | 157 | 25 | 0 | 09/01/2018 | 01/01/2020 |
| Amico Properties Inc. | 82 Buttonwood Ave. | 11 | 76 | 40 | 0 | 12/15/2018 | 06/15/2022 |
| 1656851 Ontario Inc. o/a High Park Villa | 2140 Bloor St. West | 13 | 13 | 40 | 0 | 10/01/2018 | 12/31/2019 |
| 2432953 Ontario Inc. | 2 Main St. and 650 Kingston Rd | 32 | 12 | 25 | 28 | 11/15/2018 | 06/30/2020 |
| New Frontiers Aboriginal Residential Corporation | 419-425 Coxwell Avenue | 32 | 12 | 30 | 0 | 03/31/2019 | 01/01/2020 |
| 80 Dale Avenue Ltd c/o Podium Developments | 80 Dale Avenue | 36 | 116 | 25 | 269 | 03/31/2019 | 01/01/2022 |