0001628280-24-04639310-Q ACV Auctions Inc. 20241107202411071707271707271707271

outstanding.Table of ContentsÂ Â PagePART I.FINANCIAL INFORMATIONÂ Item 1.Financial Statements (Unaudited)Â Condensed Consolidated Statements of Operations3Condensed Consolidated Statements of Comprehensive Loss4Condensed Consolidated Balance Sheets5Condensed Consolidated Statements of Changes in Stockholdersâ€™ Equity6Condensed Consolidated Statements of Cash Flows8Notes to Unaudited Condensed Consolidated Financial Statements9Item 2.Managementâ€™s Discussion and Analysis of Financial Condition and Results of Operations20Item 3.Quantitative and Qualitative Disclosures About Market Risk39Item 4.Controls and Procedures40Â Â PART II.OTHER INFORMATION41Item 1.Legal Proceedings41Item 1A.Risk Factors41Item 2.Unregistered Sales of Equity Securities and Use of Proceeds41Item 3.Defaults Upon Senior Securities41Item 4.Mine Safety Disclosures41Item 5.Other Information41Item 6.Exhibits43Signatures45Table of ContentsSPECIAL NOTE REGARDING FORWARD-LOOKING STATEMENTSThis Quarterly Report on Form 10-Q contains forward-looking statements within the meaning of Section 27A of the Securities Act of 1933, as amended, or the Securities Act, and Section 21E of the Securities Exchange Act of 1934, as amended, or the Exchange Act, about us and our industry that involve substantial risks and uncertainties. All statements other than statements of historical facts contained in this Quarterly Report on Form 10-Q including statements regarding our future results of operations or financial condition, business strategy and plans and objectives of management for future operations, are forward-looking statements. In some cases, you can identify forward-looking statements because they contain words such as â€œanticipate,â€ â€œbelieve,â€ â€œcontemplate,â€ â€œcontinue,â€ â€œcould,â€ â€œestimate,â€ â€œexpect,â€ â€œintend,â€ â€œmay,â€ â€œplan,â€ â€œpotential,â€ â€œpredict,â€ â€œproject,â€ â€œshould,â€ â€œtarget,â€ â€œwillâ€ or â€œwouldâ€ or the negative of these words or other similar terms or expressions. These forward-looking statements include, but are not limited to, statements concerning the following:â€¢our expectations regarding our revenue, operating expenses and other operating results, including our key metrics and our ability to meet previously announced earnings guidance;â€¢our ability to effectively manage our growth and expand our business, including providing additional channels for auction services for dealers and commercial partners;â€¢our ability to grow the number of marketplace participants on our platform;â€¢our ability to acquire new customers and successfully retain existing customers and capture a greater share of wholesale transactions from our existing customers;â€¢our ability to increase usage of our platform and generate revenue from our value-added services;â€¢anticipated trends, growth rates, and challenges in our business and in the markets in which we operate;â€¢our ability to achieve or sustain our profitability;â€¢future investments in our business, our anticipated capital expenditures and our estimates regarding our capital requirements;â€¢the costs and success of our marketing efforts, and our ability to promote our brand;â€¢the effects of macroeconomic conditions on our business;â€¢our reliance on key personnel and our ability to identify, recruit and retain skilled personnel, especially as we establish new offerings;â€¢our ability to compete effectively with existing competitors and new market entrants;â€¢our ability to obtain, maintain, protect and enforce our intellectual property rights and any costs associated therewith;â€¢our ability to predict, prepare and respond to new kinds of technology innovations, such as artificial intelligence, as well as market developments and changing customer needs;â€¢our ability to expand internationally;â€¢our ability to identify and complete acquisitions that complement and expand our reach and platform;â€¢our decision to not declare or pay dividends for the foreseeable future;â€¢our ability to comply or remain in compliance with laws and regulations that currently apply or become applicable to our business in the United States and other jurisdictions where we elect to do business; andâ€¢the growth rates of the markets in which we compete.You should not rely on forward-looking statements as predictions of future events. The outcome of the events described in these forward-looking statements is subject to risks, uncertainties and other factors described under the header â€œRisk Factorsâ€ and elsewhere in this Quarterly Report on Form 10-Q. Moreover, we operate in a very competitive and rapidly changing environment. New risks and uncertainties emerge from time to time, and it is not possible for us to predict all risks and uncertainties that could have an impact on the forward-looking statements contained herein. The results, events and circumstances reflected in the forward-looking statements may not be achieved or occur, and actual results, events or circumstances could differ materially from those described in the forward-looking statements.1Table of ContentsIn addition, statements that â€œwe believeâ€ and similar statements reflect our beliefs and opinions on the relevant subject. These statements are based on information available to us as of the date of this Quarterly Report on Form 10-Q. While we believe that information provides a reasonable basis for these statements, that information may be limited or incomplete. Our statements should not be read to indicate that we have conducted an exhaustive inquiry into, or review of, all relevant information. These statements are inherently uncertain, and investors are cautioned not to unduly rely on these statements.The forward-looking statements made in this Quarterly Report on Form 10-Q relate only to events as of the date on which the statements are made, and we undertake no obligation to update them to reflect events or circumstances after the date of this Quarterly Report on Form 10-Q or to reflect new information or the occurrence of unanticipated events, except as required by law.Unless the context otherwise indicates, references in this report to the terms â€œACV Auctions,â€ â€œACV,â€ â€œthe Company,â€ â€œwe,â€ â€œourâ€ and â€œusâ€ refer to ACV Auctions Inc. and its subsidiaries.We may announce material business and financial information to our investors using our investor relations website (investors.acvauto.com). We therefore encourage investors and others interested in ACV to review the information that we make available on our website, in addition to following our filings with the Securities and Exchange Commission (the "SEC"), webcasts, press releases and conference calls. 2Table of ContentsPART Iâ€”FINANCIAL INFORMATIONItem 1. Financial Statements (Unaudited)ACV AUCTIONS INC.CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS(Unaudited)(in thousands, except share data)Â Three months ended September 30,Nine months ended September 30,Â 20242023202420232023Revenue:Marketplace and service revenue$155,908Â $104,537Â $429,848Â $318,760Â Customer assurance revenue15,421Â 14,477Â 47,794Â 44,097Â Total revenue171,329Â 119,014Â 477,642Â 362,857Â Operating expenses:Marketplace and service cost of revenue (excluding depreciation & amortization)67,064Â 47,928Â 187,010Â 145,732Â Customer assurance cost of revenue (excluding depreciation & amortization)14,176Â 12,464Â 41,548Â 38,081Â Operations and technology42,539Â 35,132Â 120,302Â 106,180Â Selling, general, and administrative54,973Â 40,797Â 160,738Â 123,689Â Depreciation and amortization9,716Â 4,980Â 26,351Â 12,086Â Total operating expenses188,468Â 141,301Â 535,949Â 425,768Â Loss from operations(17,139)(22,287)(58,307)(62,911)Other income (expense):Interest income2,050Â 4,489Â 7,410Â 12,505Â Interest expense(1,077)(439)(2,218)(1,205)Total other income (expense)973Â 4,050Â 5,192Â 11,300Â Loss before income taxes(16,166)(18,237)(53,115)(51,611)(Benefit from) provision for income taxes(137)1Â 448Â 409Â Net loss$(16,029)$(18,238)$(53,563)$(52,020)Weighted-average shares - basic and diluted165,723,168160,427,987164,337,209159,541,286Net loss per share - basic and diluted(0.10)(0.11)(0.33)(0.33)The accompanying notes are an integral part of these condensed consolidated financial statements.3Table of ContentsACV AUCTIONS INC.CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE LOSS(Unaudited)(in thousands)Three months ended September 30,Nine months ended September 30,20242023202420232023Net loss$(16,029)$(18,238)$(53,563)$(52,020)Other comprehensive income (loss):Net unrealized gains (losses) on available-for-sale securities326Â 210Â 682Â 237Â Foreign currency translation (loss) gain1,121Â (377)678Â (113)Comprehensive loss$(14,582)$(18,405)$(52,203)$(51,896)The accompanying notes are an integral part of these condensed consolidated financial statements.4Table of ContentsACV AUCTIONS INC.CONDENSED CONSOLIDATED BALANCE SHEETS (Unaudited)(in thousands, except share data)September 30,2024Â December 31,2023AssetsCurrent Assets:Cash and cash equivalents$252,524Â $182,571Â Marketable securities35,228Â 228,761Â Trade receivables (net of allowance of $7,005 and $2,868)203,728Â 164,009Â Finance receivables (net of allowance of $3,557 and $3,428)130,785Â 119,034Â Other current assets16,967Â 12,524Â Total current assets639,232Â 706,899Â Property and equipment (net of accumulated depreciation of $4,615 and $4,462)7,932Â 4,918Â Goodwill177,899Â 103,379Â Acquired intangible assets (net of amortization of $26,235 and $17,534)98,971Â 34,192Â Capitalized software (net of amortization of $32,333 and $17,059)66,249Â 55,771Â Other assets44,070Â 17,765Â Total assets$1,034,353Â $922,924Â Liabilities and Stockholders' EquityCurrent Liabilities:Accounts payable$385,696Â $305,845Â Accrued payroll15,044Â 12,245Â Accrued other liabilities21,502Â 15,851Â Total current liabilities422,242Â 333,941Â Long-term debt115,000Â 115,000Â Other long-term liabilities40,899Â 17,455Â Total liabilities578,141Â 466,396Â Commitments and Contingencies (Note 5)Stockholders' Equity:Preferred Stock; $0.001 par value; 20,000,000 shares authorized; 0 and 0 shares issued and outstanding at SeptemberÂ 30, 2024 and DecemberÂ 31, 2023, respectivelyâ€”Â â€”Â Common Stock - Class A; $0.001 par value; 2,000,000,000 shares authorized; 157,720,580 and 138,637,352 shares issued and outstanding at SeptemberÂ 30, 2024 and DecemberÂ 31, 2023, respectively158Â 139Â Common Stock - Class B; $0.001 par value; 160,000,000 shares authorized; 9,325,487 and 23,205,487 shares issued and outstanding at SeptemberÂ 30, 2024 and DecemberÂ 31, 2023, respectively9Â 23Â Additional paid-in capital932,392Â 880,510Â Accumulated deficit(476,178)(422,615)Accumulated other comprehensive loss(169)(1,529)Total stockholders' equity456,212Â 456,528Â Total liabilities and stockholders' equity$1,034,353Â $922,924Â The accompanying notes are an integral part of these condensed consolidated financial statements.5Table of ContentsACV AUCTIONS INC.CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERSâ€™ EQUITY(Unaudited)(in thousands, except share data)Three Months Ended September 30, 2024Common Stock Class ACommon Stock Class B Additional Paid-InÂ Capital Accumulated Â Deficit AccumulatedOtherComprehensiveÂ LossTotal Stockholders' Â Equity SharesParValueShares Par Â ValueBalance as of June 30, 2024151,659,441$152Â 14,370,258$14Â $919,216Â $(460,149)$(1,616)$457,617Â Conversion of Class B common stock to Class A common stock5,106,9815(5,106,981)(5)â€”â€”â€”â€”Net lossâ€”â€”â€”â€”(16,029)â€”(16,029)Other comprehensive income (loss)â€”â€”â€”â€”â€”1,4471,447Stock-based compensationâ€”â€”â€”17,772â€”17,772Exercise of common stock options514,7301â€”1,830â€”1,831Vested restricted stock units439,428â€”62,210â€”(6,426)â€”(6,426)Balance as of September 30, 2024157,720,580$158Â 9,325,487$9Â $932,392Â $(476,178)$(169)$456,212Â Nine Months Ended September 30, 2024Â Common Stock Class ACommon Stock Class BAccumulatedOtherComprehensiveÂ LossÂ SharesParValueSharesPar Â ValueAdditional Paid-InÂ CapitalAccumulated Â DeficitTotal Stockholders' Â EquityBalance as of December 31, 2023138,637,352$139Â 23,205,487$23Â $880,510Â $(422,615)$(1,529)$456,528Â Conversion of Class B common stock to Class A common stock14,710,01715Â (14,710,017)(15)â€”Â â€”Â -Â Net lossâ€”Â â€”Â Â â€”Â Â â€”Â (53,563)â€”Â (53,563)Other comprehensive income (loss)â€”Â â€”Â Â â€”Â Â â€”Â Â â€”Â Â â€”Â 1,360Â 1,360Â Stock-based compensationâ€”Â â€”Â Â â€”Â Â â€”Â 52,117Â â€”Â Â â€”Â 52,117Â Issuance of shares for acquisitions1,413,0751Â â€”Â Â â€”Â 8,555Â â€”Â â€”Â 8,556Â Exercise of common stock options1,440,7112Â 631,2391Â 8,641Â â€”Â Â â€”Â 8,644Â Vested restricted stock units1,377,1421Â 198,778â€”Â (19,429)â€”Â â€”Â (19,428)Issuance of shares for employee stock purchase plan142,283â€”Â â€”Â Â â€”Â 1,998Â â€”Â Â â€”Â 1,998Â Balance as of September 30, 2024157,720,580$158Â 9,325,487$9Â $932,392Â $(476,178)$(169)$456,212Â 6Table of ContentsThree Months Ended September 30, 2023Common Stock Class ACommon Stock Class BAccumulated Other Comprehensive LossSharesParValueSharesPar Â ValueAdditional Paid-InÂ CapitalAccumulated Â DeficitTotal Stockholders' Â EquityBalance as of June 30, 2023134,717,291$135Â 25,610,643$26Â $860,628Â $(381,136)$(3,484)$476,169Â Conversion of Class B common stock to Class A common stock474,3431Â (474,343)(1)â€”Â â€”Â Â â€”Â Â â€”Â Net lossâ€”Â â€”Â Â â€”Â Â â€”Â Â â€”Â (18,238)â€”Â (18,238)Other comprehensive income (loss)â€”Â â€”Â Â â€”Â Â â€”Â Â â€”Â (167)(167)Stock-based compensationâ€”Â â€”Â Â â€”Â Â â€”Â 13,176Â â€”Â Â â€”Â 13,176Â Exercise of common stock options243,358â€”Â â€”Â Â â€”Â 802Â â€”Â Â â€”Â 802Â Vested restricted stock units322,016â€”Â 74,695â€”Â (4,644)â€”Â â€”Â (4,644)Balance as of September 30, 2023135,757,008$136Â 25,210,995$25Â $869,962Â $(399,374)$(3,651)$467,098Â Nine Months Ended September 30, 2023Common Stock Class ACommon Stock Class BAccumulatedOtherComprehensiveÂ LossSharesParValueSharesPar Â ValueAdditional Paid-InÂ CapitalAccumulated Â DeficitTotal Stockholders' Â EquityBalance as of December 31, 2022121,214,275$121Â 37,241,952$37Â $836,695Â $(347,354)$(3,775)$485,724Â Conversion of Class B common stock to Class A common stock12,269,28212Â (12,269,282)(12)â€”Â â€”Â Â â€”Â Â â€”Â Net lossâ€”â€”â€”â€”(52,020)â€”(52,020)Other comprehensive income (loss)â€”â€”â€”â€”â€”124Â 124Â Stock-based compensationâ€”â€”â€”39,641Â â€”Â Â â€”Â 39,641Â Exercise of common stock options1,080,0341Â â€”â€”3,576Â â€”Â â€”Â 3,577Â Vested restricted stock units1,017,4901Â 238,325-Â (11,280)â€”Â Â â€”Â (11,279)Issuance of shares for employee stock purchase plan175,9271Â â€”â€”1,330Â â€”Â Â â€”Â 1,331Â Balance as of September 30, 2023135,757,008$136Â 25,210,995$25Â $869,962Â $(399,374)$(3,651)$467,098Â The accompanying notes are an integral part of these condensed consolidated financial statements.7Table of Contents ACV AUCTIONS INC.CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS(Unaudited)(in thousands)Nine months ended September 30,20242023Cash Flows from Operating ActivitiesNet income (loss)$(53,563)$(52,020)Adjustments to reconcile net income (loss) to net cash provided by (used in) operating activities:Depreciation and amortization26,451Â 12,407Â Stock-based compensation expense, net of amounts capitalized48,055Â 36,262Â Provision for bad debt8,161Â 8,530Â Other non-cash, net369Â (772)Changes in operating assets and liabilities, net of effects from purchases of businesses:Trade receivables(16,803)10,990Â Other operating assets(2,168)(5,266)Accounts payable55,684Â (2,543)Other operating liabilities2,430Â 1,023Â Net cash provided by (used in) operating activities68,616Â 8,611Â Cash Flows from Investing ActivitiesÂ Â Net increase in finance receivables(12,536)(30,991)Proceeds from sale of real estate14,083Â â€”Â Purchases of property and equipment(3,834)(1,518)Capitalization of software costs(22,438)(19,319)Purchases of marketable securities(21,607)(116,036)Maturities and redemptions of marketable securities85,164Â 107,690Â Sales of marketable securities130,090Â 2,649Â Acquisition of businesses (net of cash acquired)(156,608)(28,649)Net cash provided by (used in) investing activities12,314Â (86,174)Cash Flows from Financing ActivitiesÂ Â Proceeds from long term debt455,000Â 305,000Â Payments towards long term debt(455,000)(275,500)Payment of debt issuance costs(1,966)â€”Â Proceeds from exercise of stock options8,644Â 3,576Â Payment of RSU tax withholdings in exchange for common shares surrendered by RSU holders(19,537)(11,280)Proceeds from employee stock purchase plan1,998Â 1,330Â Other financing activities(66)(74)Net cash provided by (used in) financing activities(10,927)23,052Â Effect of exchange rate changes on cash, cash equivalents, and restricted cash(50)(5)Net increase (decrease) in cash, cash equivalents, and restricted cash69,953Â (54,516)Cash, cash equivalents, and restricted cash, beginning of period182,571Â 280,752Â Cash, cash equivalents, and restricted cash, end of period$252,524Â $226,236Â Supplemental disclosure of cash flow informationNon-cash investing and financing activities:Stock-based compensation included in capitalized software development costs$3,869Â $2,394Â Purchase of property and equipment and internal use software in accounts payable$886Â $1,277Â The accompanying notes are an integral part of these condensed consolidated financial statements8Table of ContentsACV AUCTIONS INC.NOTES TO UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS1.Â Â Â Â Nature of Business and Summary of Significant Accounting PoliciesNature of Business â€” The Company operates in one industry segment, providing a wholesale auction marketplace (the â€œMarketplaceâ€) to facilitate business-to-business used vehicle sales between a selling dealership (â€œSellerâ€) and a buying dealership (â€œBuyerâ€). Customers using the Marketplace are licensed automotive dealerships or other commercial automotive enterprises. At the election of the customer purchasing a vehicle, the Company can arrange third-party transportation services for the delivery of the purchased vehicle through its wholly owned subsidiary, ACV Transportation LLC. The Company can also provide the customer financing for the purchased vehicle through its wholly owned subsidiary, ACV Capital LLC ("ACV Capital"). ACV also provides data services that offer insights into the condition and value of used vehicles for transactions both on and off the Company's Marketplace, which help dealerships, their end customers, and commercial partners make more informed decisions to transact with confidence and efficiency. Customers using data services are licensed automotive dealerships or other commercial automotive enterprises. All services are provided in the United States and certain data services are also provided internationally. Services are supported by the Companyâ€™s operations which are primarily in North America and India.Basis of Consolidation â€” The condensed consolidated financial statements include the accounts of ACV Auctions Inc. and all of its controlled subsidiaries. All intercompany balances and transactions have been eliminated in consolidation. Basis of Preparation â€” The accompanying unaudited interim condensed consolidated financial statements have been prepared in accordance with generally accepted accounting principles in the United States of America (â€œGAAPâ€) for interim financial information and pursuant to the applicable rules and regulations of the Securities and Exchange Commission ("SEC"). The Company has condensed or omitted certain information and notes normally included in complete annual financial statements prepared in accordance with GAAP. These financial statements have been prepared on the same basis as the Company's annual financial statements and, in the opinion of management, reflect all adjustments, consisting only of normal recurring adjustments, which are necessary for the fair statement of the Company's financial information. The unaudited interim condensed consolidated financial statements should therefore be read in conjunction with the audited consolidated financial statements and accompanying notes contained in the Company's Annual Report on Form 10-K for the year ended DecemberÂ 31, 2023, as filed with the SEC on February 21, 2024 (the "Annual Report"). Any

reference in these notes to applicable guidance is meant to refer to the authoritative GAAP as found in the Accounting Standards Codification (â€œASCâ€) and Accounting Standards Update (â€œASUâ€) of the Financial Accounting Standards Board (â€œFASBâ€). Seasonality â€” The volume of vehicles sold through the Marketplace generally fluctuates from quarter to quarter. This seasonality is caused by several factors, including holidays, weather, the seasonality of the retail market for used vehicles and the timing of federal tax returns, which affects the demand side of the automotive industry. As a result, revenue and operating expenses related to volume fluctuate accordingly on a quarterly basis. In the fourth quarter, we typically experience lower used vehicle volume on our Marketplace as well as additional costs associated with the holidays. Seasonally depressed used vehicle volume on our Marketplace typically continues during the winter months through the beginning of the first quarter. Typical seasonality trends may not be observed in periods where other external factors more significantly impact the industry. Recent Accounting Pronouncements â€” The following table provides a description of accounting standards that are not yet adopted that could have an impact to the consolidated financial statements upon adoption.9Table of ContentsAccounting Standard UpdateDescriptionRequired date of adoptionEffect on consolidated financial statementsAccounting Standards Not Yet AdoptedImprovements to Reportable Segment Disclosures (ASU 2023-07)The guidance amends reportable segment disclosure requirements, primarily through enhanced disclosures about significant segment expenses.December 31, 2024The Company is currently evaluating the impact of this guidance and expects the adoption to result in additional disclosures in the notes to our consolidated financial statements.Income Taxes (ASU 2023-09)The guidance amends income tax disclosure requirements to provide information to better assess how an entity's operations and related tax risks and tax planning and operational opportunities affect its tax rate and prospects for future cash flows. It requires annual disclosure of specific categories in the rate reconciliation and additional information for reconciling items that meet a quantitative threshold.December 31, 2025The Company is currently evaluating the impact this guidance may have on the consolidated financial statements.2.Â Â Â Â Financial InstrumentsThe following is a summary of available-for-sale financial instruments, as of SeptemberÂ 30, 2024 and DecemberÂ 31, 2023, respectively (in thousands): September 30, 2024Amortized CostUnrealized GainsUnrealized Losses Fair ValueMarketable securities:Corporate securities (1)$31,098Â $36Â (89)31,045Â U.S. treasury and agency securities4,177Â 6Â â€”Â 4,183Â Total Marketable securities$35,275Â $42Â (89)35,228Â (1)Comprised primarily of corporate bondsDecember 31, 2023Amortized CostUnrealized GainUnrealized Losses Fair ValueCash equivalents:Corporate securities (1)$1,213Â $â€”Â (1)1,212Â Total cash equivalents1,213Â â€”Â (1)1,212Â Marketable securities:Corporate securities (1)$199,084Â $115Â (819)198,380Â U.S. treasury and agency securities30,404Â 25Â (48)30,381Â Total Marketable securities$229,488Â $140Â (867)228,761Â (1)Comprised primarily of corporate bonds and commercial paperAs of SeptemberÂ 30, 2024, the fair values of available-for-sale financial instruments, by remaining contractual maturity, were as follows (in thousands):Due within one year$28,491Â Due in one to five years6,737Â Total$35,228Â 10Table of ContentsThe Company typically invests in highly rated securities, with the primary objective of minimizing the potential risk of principal loss. The Companyâ€™s investment policy generally requires securities to be investment grade and limits the amount of credit exposure to any one issuer. Fair values were determined for each individual security in the investment portfolio.The Company does not believe that any unrealized losses are attributable to credit-related factors based on its evaluation of available evidence. To determine whether a decline in value is related to credit loss, the Company evaluates, among other factors: the extent to which the fair value is less than the amortized cost basis, changes to the rating of the security by a rating agency and any adverse conditions specifically related to an issuer of a security or its industry. Unrealized gain and losses on marketable securities are presented net of tax.3.Â Â Â Â Fair Value MeasurementFair value accounting is applied for all financial assets and liabilities and non-financial assets and liabilities that are recognized or disclosed at fair value in the condensed consolidated financial statements on a recurring basis (at least annually). Fair value is defined as 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.Assets and liabilities recorded at fair value in the condensed consolidated financial statements are categorized based upon the level of judgment associated with the inputs used to measure their fair value. Hierarchical levels, which are directly related to the amount of subjectivity, associated with the inputs to the valuation of these assets or liabilities are as follows:Level 1: Observable inputs such as quoted prices in active markets for identical assets and liabilities.Level 2: Inputs other than the quoted prices in active markets that are observable either directly or indirectly.Level 3: Unobservable inputs in which there is little or no market data which require the Company to develop its own assumptions.The Companyâ€™s financial instruments that are not measured at fair value on a recurring basis include trade and finance accounts receivable and accounts payable whose carrying values approximate fair value due to the short-term nature of those instruments.The following tables present information about the Companyâ€™s financial assets measured at fair value on a recurring basis as of SeptemberÂ 30, 2024 and DecemberÂ 31, 2023, and indicate the fair value hierarchy of the valuation inputs utilized to determine such fair value (in thousands):Â September 30, 2024Â Level 1Level 2Level 3TotalCash equivalents:Â Â Â Money market funds$83,971Â $â€”Â $â€”Â $83,971Â Marketable Securities:Â Â Â Corporate securitiesâ€”Â 31,045Â â€”Â 31,045Â U.S. treasury and agency securities504Â 3,679Â â€”Â 4,183Â Total financial assets$84,475Â $34,724Â $â€”Â $119,199Â 11Table of ContentsÂ December 31, 2023Â Level 1Level 2Level 3TotalCash equivalents:Â Â Â Money market funds$22,433Â $â€”Â $â€”Â $22,433Â Corporate securitiesâ€”Â 1,212Â â€”Â 1,212Â Marketable Securities:Â Â Â Corporate securitiesâ€”Â 198,380Â â€”Â 198,380Â U.S. treasury and agency securities20,064Â 10,317Â â€”Â 30,381Â Total financial assets$42,497Â $209,909Â $â€”Â $252,406Â The Company classifies its highly liquid money market funds and U.S treasury securities within Level 1 of the fair value hierarchy because they are valued based on quoted market prices in active markets. The Company classifies its corporate securities, and U.S. agency securities within Level 2 because they are valued using inputs other than quoted prices that are directly or indirectly observable in the market, including readily available pricing sources for the identical underlying security which may not be actively traded.4.Â Â Â Â Accounts Receivable & Allowance for Doubtful ReceivablesThe Company maintains an allowance for doubtful receivables that in managementâ€™s judgment reflects losses inherent in the portfolio. A provision for doubtful receivables is recorded to adjust the level of the allowance in accordance with GAAP.Changes in the allowance for doubtful trade receivables for the three and nine months ended September 30, 2024 and 2023 were as follows (in thousands): Three months ended September 30,Nine months ended September 30,20242023202420232024Beginning balance$5,507Â $3,629Â $2,868Â $4,860Â Provision for bad debt2,271Â 2,046Â 5,048Â 5,325Â Net write-offsWrite-offs(1,082)(3,254)(2,197)(11,442)Recoveries309Â 935Â 1,286Â 4,613Â Net (write-offs) recoveries(773)(2,319)(911)(6,829)Ending balance$7,005Â $3,356Â $7,005Â $3,356Â Changes in the allowance for doubtful finance receivables for the three and nine months ended September 30, 2024 and 2023 were as follows (in thousands):Three months ended September 30,Nine months ended September 30,20242023202420232024Beginning balance$3,192Â $3,048Â $3,428Â $2,275Â Provision for bad debt835Â 677Â 3,113Â 3,205Â Net write-offsWrite-offs(528)(1,148)(3,338)(3,300)Recoveries58Â 96Â 354Â 493Â Net (write-offs) recoveries(470)(1,052)(2,984)(2,807)Ending balance$3,557Â $2,673Â $3,557Â $2,673Â 5.Â Â Â Â Guarantees, Commitments and ContingenciesThe Company provides certain guarantees to Sellers in the Marketplace in the ordinary course of business, which are accounted for under ASC 460 as a general guarantee.12Table of ContentsVehicle Condition Guarantees â€” Sellers must attach a vehicle condition report in the Marketplace for every auction; this vehicle condition report is used by Buyers to inform bid decisions. The Company offers guarantees to Sellers in qualifying situations where the Company performed a vehicle inspection and prepared the vehicle condition report. Sellers must pay an additional fee in exchange for this guarantee. The guarantee provides Sellers protection from paying remedies to Buyers related to a Buyerâ€™s claim that the vehicle condition report did not accurately portray the condition of the vehicle purchased on the Marketplace. The guarantee provides the Company with the right to retain proceeds from the subsequent liquidation of the vehicle covered under the guarantee. The guarantee is typically provided for 10 days after the successful sale of the vehicle on the Marketplace. The fair value of vehicle condition guarantees issued is estimated based on historical results and other qualitative factors. The vehicle condition guarantee revenue is recognized on the earlier of the guarantee expiration date or the guarantee settlement date. The maximum potential payment is the sale price of the vehicle. The total sale price of vehicles for which there was an outstanding guarantee was $213.8 million and $142.8 million at SeptemberÂ 30, 2024 and DecemberÂ 31, 2023, respectively. The carrying amount of the liability presented in Accrued other liabilities was $1.6 million and $1.2 million at SeptemberÂ 30, 2024 and DecemberÂ 31, 2023, respectively.The recognized probable loss contingency, in excess of vehicle condition guarantees recognized, presented in Accrued other liabilities was $1.8 million at SeptemberÂ 30, 2024 and DecemberÂ 31, 2023. Other Price Guarantees â€” The Company provides Sellers with a price guarantee for vehicles to be sold on the Marketplace from time to time. If a vehicle sells below the guaranteed price, the Company is responsible for paying the Seller the difference between the guaranteed price and the final sale price. The term of the guarantee is typically less than one week. No material unsettled price guarantees existed at SeptemberÂ 30, 2024 and DecemberÂ 31, 2023.Litigation â€” The Company and its subsidiaries are subject in the normal course of business to various pending and threatened legal proceedings and matters in which claims for monetary damages are asserted. On an on-going basis management, after consultation with legal counsel, assesses the Company's liabilities and contingencies in connection with such proceedings. For those matters where it is probable that the Company will incur losses and the amounts of the losses can be reasonably estimated, the Company records an expense and corresponding liability in its condensed consolidated financial statements. To the extent pending or threatened litigation could result in exposure in excess of the recorded liability, the amount of such excess is not currently estimable.6.Â Â Â Â Borrowings2021 RevolverOn August 24, 2021, ACV Auctions Inc. entered into a revolving credit facility (the â€œ2021 Revolverâ€). The 2021 Revolver was established to provide general financing to the Company. The 2021 Revolver is secured by substantially all of the Company's assets except for ACV Capital receivables. The maximum borrowing principal amount of the 2021 Revolver is $160.0 million and includes a sub facility that provides for the issuance of letters of credit up to $20.0 million outstanding at any time. On June 1, 2023, the Company entered into Amendment No. 1 (the "First Amendment"), which modified the rate to which interest payments are indexed to the Secured Overnight Financing Rate, or SOFR. The interest rate applicable to the 2021 Revolver is, at our option, either (a) SOFR (or a replacement rate established in accordance with the terms of the credit agreement for the 2021 Revolver) (subject to a 0.00% SOFR floor), plus a margin of 2.75% per annum plus an additional credit spread adjustment of 0.11% for daily and one-month terms, 0.26% for three-month terms and 0.43% for six-month terms or (b) the Alternate Base Rate plus a margin of 1.75% per annum. The Alternate Base Rate is the highest of (a) the Wall Street Journal prime rate, (b) the NYFRB rate plus 0.5% and (c)(i) 1.00% plus (ii) the adjusted SOFR rate for a one-month interest period. The First Amendment maintains a maximum borrowing principal amount of $160.0 million.On June 20, 2024, the Company entered into Amendment No. 2 (the "Second Amendment") to permit the Company, ACV Capital and ACV Capital Funding II LLC ("ACV Funding"), a wholly owned, bankruptcy-remote, special-purpose subsidiary of ACV Capital, to enter into the transactions contemplated by the Warehouse Facility.On October 7, 2024, the Company entered into Amendment No. 3 on the 2021 Revolver which allows the Company to make investments and other acquisitions (i) if Total Liquidity (as defined therein) immediately prior to the consummation of such investment or acquisition and after giving pro forma effect to such investment or acquisition is equal to or greater than $200.0 million, in an unlimited amount or (ii) if Total Liquidity immediately prior to the 13Table of Contentsconsummation of such investment or acquisition and after giving pro forma effect to such investment or acquisition is less than $200.0 million, in an amount not to exceed $25.0 million in the aggregate for any fiscal year of the Company.Refer to Note 9 contained in our Annual Report on Form 10-K for the year ended DecemberÂ 31, 2023 for further details and key terms regarding the 2021 Revolver.As of SeptemberÂ 30, 2024 and DecemberÂ 31, 2023, outstanding borrowings under the 2021 Revolver were $48.5 million and $115.0 million, respectively, and there were outstanding letters of credit issued under the 2021 Revolver in the amount of $3.3 million and $2.1 million, respectively decreasing the availability under the 2021 Revolver by a corresponding amount. As of SeptemberÂ 30, 2024, the interest rate on the outstanding borrowing was 9.75%.Warehouse FacilityOn June 20, 2024, ACV Funding entered into a revolving credit and security agreement, providing for a revolving warehouse facility (the "Warehouse Facility") with a maximum principal amount of $125.0Â million. The Warehouse Facility was established to provide liquidity to fund new originations of auto floorplan loans by ACV Capital. The facility is secured by all assets of ACV Funding, including the auto floorplan loans owned by it. The revolving feature on the facility ends on June 20, 2026. The facility matures twelve months later, unless sooner terminated or extended in accordance with its terms.Advances under the Warehouse Facility funded by asset-backed commercial paper conduit through the issuance of commercial paper notes will bear interest generally at a rate equivalent to the weighted average annual rate of all commercial paper notes issued by the commercial paper conduit to fund its advances, plus a margin of 3.00%. Advances funded by lenders that are not commercial paper conduits, or by commercial paper conduits funded through means other than the issuance of commercial paper notes, will bear interest generally at a rate equal to (i) Term SOFR for a period of one-month (subject to a 0.00% floor), plus 0.11448% or, in certain circumstances, the Alternate Base Rate, plus (ii) a margin of 3.00%. The Alternate Base Rate is the highest of (a) the prime rate quoted in the Wall Street Journal, (b) the NYFRB rate plus 0.50% and (c)(i) 1.00% plus (ii) the Term SOFR rate for a one-month interest period. The interest rate may be increased under certain circumstances, including upon the occurrence of an early amortization event or event of default under the warehouse documentation. ACV Funding must also pay upfront any unused fees in connection with the facility. As of SeptemberÂ 30, 2024 borrowings under the Warehouse Facility were $66.5 million with an interest rate of 8.21%.As of SeptemberÂ 30, 2024, the Company was in compliance with all of its financial covenants and non-financial covenants.7.Â Â Â Â Leases The Company leases office space under operating leases expiring at various dates through 2038. For the three and nine months ended September 30, 2024, the Company incurred operating lease costs of $1.9 million and $4.8 million, respectively. For the three and nine months ended September 30, 2023, the Company incurred operating lease costs of $1.0 million and $1.8 million, respectively. For operating leases, the weighted-average remaining term is 10.7 years and 7.3 years with a weighted-average discount rate of 10% and 5% for the periods ended SeptemberÂ 30, 2024 and DecemberÂ 31, 2023, respectively. Maturities of lease liabilities as of SeptemberÂ 30, 2024 were as follows (in thousands): 2024 (remaining)$1,921Â 20257,564Â 20267,350Â 20277,044Â 20286,794Â Thereafter35,486Â Total lease payments66,159Â Less imputed interest(24,801)Total$41,358Â 14Table of ContentsThe following amounts relate to operating leases that were recorded on the Company's Condensed Consolidated Balance Sheets at SeptemberÂ 30, 2024 and DecemberÂ 31, 2023 (in thousands):September 30,2024December 31,2023Operating lease right of use assets:Other assets$41,594Â $16,858Â Operating lease liabilities:Accrued other liabilities3,627Â 1,647Â Other long-term liabilities37,731Â 15,034Â The Company recorded right of use assets in exchange for new lease liabilities of $10.9 million and $25.2 million during the three and nine months ended September 30, 2024, respectively. The Company recorded right of use assets in exchange for new lease liabilities of $9.6 million and $15.3 million during the three and nine months ended September 30, 2023, respectively.8.Â Â Â Â RevenueThe following table summarizes the primary components of revenue; this level of disaggregation takes into consideration how the nature, amount, timing, and uncertainty of revenue and cash flows are affected by economic factors (in thousands): Three months ended September 30,Nine months ended September 30,20242023202420232024Auction marketplace revenue$84,894Â $51,390Â $227,656Â $159,911Â Other marketplace revenue62,748Â 45,012Â 177,671Â 134,251Â Data services revenue8,266Â 8,135Â 24,521Â 24,598Â Marketplace and service revenue$155,908Â $104,537Â $429,848Â $318,760Â Contract liabilities represent consideration collected prior to satisfying performance obligations. The Company had $5.2 million and $4.2 million of contract liabilities included in Accrued other liabilities on the Condensed Consolidated Balance Sheets as of SeptemberÂ 30, 2024 and DecemberÂ 31, 2023, respectively. Revenue recognized for the three months ended September 30, 2024 from amounts included in deferred revenue as of June 30, 2024 was $5.4 million. Revenue recognized for the nine months ended September 30, 2024 from amounts included in deferred revenue as of DecemberÂ 31, 2023 was $4.2 million. All the remaining performance obligations for contracts are expected to be recognized within one year.9.Â Â Â Â Stock-Based CompensationRefer to Note 13 contained in our Annual Report on Form 10-K for the year ended DecemberÂ 31, 2023 for further details regarding our equity plans.15Table of ContentsThe following table summarizes the stock option activity for the nine months ended September 30, 2024 (in thousands, except for share and per share amounts):Number ofOptions Weighted-AverageExercisePrice PerShareIntrinsicValueWeighted-AverageRemainingContractualTerm (in years)Outstanding, December 31, 20236,296,350$2.49Â $79,728Â 4.83Exercised(2,072,230)4.17Â Forfeited(4,032)5.60Â Expired(23,839)5.05Â Outstanding, September 30, 20244,196,249$1.64Â $78,434Â 3.54Exercisable, September 30, 20244,147,984$1.57Â $77,796Â 3.51The following table summarizes the restricted stock unit and performance share unit activity for the nine months ended September 30, 2024 (in thousands, except for share and per share amounts): Â Number of RSUs Weighted-AverageGrant-DateFair ValueOutstanding, December 31,

20237,237,920$14.37Â Granted4,745,687$17.45Â Vested(2,707,252)$14.79Â Forfeited(406,205)$15.02Â Outstanding, September 30, 20248,870,150$15.84Â As of SeptemberÂ 30, 2024, there was approximately $122.5 million of compensation expense related to the unvested portion of common stock options, restricted stock units, and performance share units that will be recorded as compensation expense over a weighted-average period of 2.5 years.During the first quarter of 2024, the Company entered into two contingently returnable share agreements (the "2024 Agreements") for certain compensatory share-based service awards. The 2024 Agreements authorized 773,099 shares of common stock to be issued. Shares will be released and distributed to the employee award recipients with the final vesting date during the first quarter of 2028. At SeptemberÂ 30, 2024, there was approximately $9.5 million of compensation expense related to the unvested portion of the contingently returnable shares that will be recorded over 3.33 years.During the second quarter of 2024, the Company's Board of Directors approved long-term incentive awards to certain of the Company's executive officers which comprised performance share units (â€œPSUsâ€), which may only be settled in shares of the Companyâ€™s Class A Common Stock. The PSUs are subject to both service-based vesting conditions and a requirement that the average closing price of the Companyâ€™s Class A Common Stock, as measured over a period of 30 trading days commencing at the grant date and ending July 1, 2027, equal or exceed a designated level (the â€œStock Price Conditionâ€). The PSUs will vest in one-third installments on each of July 1, 2025, 2026 and 2027, provided that the Stock Price Condition has been satisfied prior to the relevant date. If the Stock Price Condition has not yet been satisfied prior to the relevant date, then the PSUs that otherwise would have vested on such date will remain unvested unless and until the Stock Price Condition has been satisfied. If the Stock Price Condition has not been satisfied by July 1, 2027, then the PSUs will be forfeited on that date. In each circumstance, vesting is subject to the executiveâ€™s continued service with the Company until the time of vesting.10.Â Â Â Â Income TaxesThe Company had an effective tax rate of approximately 1% and 0% for the three months ended September 30, 2024 and 2023, and (1)% and (1)% for the nine months ended September 30, 2024 and 2023, respectively. The principal differences between the federal statutory rate and the effective tax rate are related to state taxes, foreign taxes and credits, and the non-recognition of tax benefits for certain entities in a loss position for which a full valuation allowance has been recorded. 16Table of Contents11.Â Â Â Â Net Income (Loss) Per ShareThe numerators and denominators of the basic and diluted net income (loss) per share computations for the Company's common stock are calculated as follows for the three and nine months ended September 30, 2024 and 2023 (in thousands, except share data):Three months ended September 30,Nine months ended September 30,20242023202420232023Class A Class B Class A Class B Class A Class B Class A Class B Numerator:Net loss attributable to common stockholders$(14,734)$(1,295)$(15,327)$(2,911)$(47,932)$(5,631)$(42,540)$(9,480)Denominator:Weighted-average number of shares of common stock - Basic and diluted152,333,76113,389,407134,822,34125,605,646147,060,84617,276,363130,464,80929,076,477Net loss per share attributable to common stockholders:Basic and diluted(0.10)(0.10)(0.11)(0.11)(0.33)(0.33)(0.33)(0.33)The following table presents the total weighted-average number of potentially dilutive shares that were excluded from the computation of diluted net loss per share attributable to common shareholders because their effect would have been anti-dilutive for the period presented: Three months ended September 30,Nine months ended September 30,20242023202420232023Unvested RSUs and other awards3,348,3062,368,1863,234,6672,099,410Stock options4,049,2965,428,4444,497,1915,477,64612.Â Â Â Â AcquisitionsThe Company completed four business acquisitions during the nine months ended September 30, 2024 and two business acquisitions during the nine months ended September 30, 2023. These acquisitions were accounted for using the acquisition method and, accordingly, the results of the acquired businesses have been included in the Company's results of operations from the respective acquisition dates. Purchase price allocations related to these acquisitions are subject to adjustments as they are finalized over the 12-month measurement period from the respective acquisition date. Goodwill acquired in connection with these acquisitions represents expected synergies from the combined operations, is deductible for tax purposes in the United States, and is amortized on a straight-line basis over 15 years.June 2024 AcquisitionOn JuneÂ 17, 2024, the Company completed its acquisition of all of the ownership interest of a business (the "June 2024 acquisition") for estimated cash consideration of $51.6 million, which included $5.0 million of acquired cash and $14.1 million of acquired real estate. The aggregate purchase price was preliminarily allocated to $11.4 million of goodwill, $18.7 million of intangibles, and $21.4 million of net tangible assets assumed. The Company completed a sale of the real estate to a third party on August 6, 2024. The business acquired in the June 2024 acquisition offers wholesale and commercial car auction and reconditioning services and enabled the Company to expand its range of offerings to dealers and commercial partners.March 13, 2024 AcquisitionOn MarchÂ 13, 2024, the Company completed its acquisition of all of the ownership interests of a business (the "March 13, 2024 acquisition") for estimated cash consideration of $19.1 million. The aggregate purchase price was preliminarily allocated to $14.4 million of goodwill, $5.5 million of intangible assets, and $0.7 million of net tangible 17Table of Contentsliabilities assumed. The business acquired in the March 13, 2024 acquisition offers wholesale car auction services and enabled the Company to expand its range of offerings to dealers and commercial partners.March 8, 2024 AcquisitionOn MarchÂ 8, 2024, the Company completed its acquisition of all of the ownership interests of a business (â€œthe March 8, 2024 acquisitionâ€) for estimated cash consideration of $27.4 million. The aggregate purchase price was preliminarily allocated to $7.4 million of goodwill, $16.3 million of intangible assets, and $3.6 million of net tangible assets assumed. The business acquired in the March 8, 2024 acquisition offers wholesale and commercial car auction and reconditioning services and enabled the Company to expand its range of offerings to dealers and commercial partners.Alliance Auto AuctionsOn JanuaryÂ 30, 2024, the Company completed its acquisition of all of the ownership interests of Alliance Auto Auctions for estimated cash consideration of $66.9 million and 639,976 common shares of the Company's Class A common stock. The fair value of the consideration shares of $8.6 million was determined based upon the closing market price of the Company's Class A common shares on JanuaryÂ 30, 2024. The aggregate purchase price for the Alliance Auto Auctions acquisition was preliminarily allocated to the assets and liabilities assumed as follows (in thousands):Assets AcquiredCash and cash equivalents $2,467Â Trade receivables14,926Â Finance receivablesâ€”Â Other current assets768Â Property & equipment892Â Goodwill 40,391Â Acquired intangible assets32,700Â Other assets8,305Â Total assets acquired$100,449Â Liabilities AssumedAccounts payable$15,040Â Accrued payroll400Â Accrued other liabilities2,132Â Deferred revenue64Â Other long-term liabilities7,362Â Total liabilities assumed24,998Â Net assets acquired$75,451Â Alliance Auto Auctions offers wholesale car auction services and enabled the Company to expand its range of offerings to dealers and commercial partners.April 2023 AcquisitionOn April 24, 2023, the Company completed its acquisition of all of the ownership interests of a business (â€œthe April 2023 acquisitionâ€) for total cash consideration of $12.5Â million. The aggregate purchase price was allocated to $5.3Â million of goodwill, $6.0Â million of intangible assets, and $1.2Â million of net tangible assets assumed. The business acquired in the April 2023 acquisition offers wholesale and commercial car auction services and enabled the Company to expand its range of offerings to dealers and commercial partners.August 2023 AcquisitionOn August 22, 2023, the Company completed its acquisition of all of the ownership interests of a business ("the August 2023 acquisition") for total cash consideration of $16.9Â million. The aggregate purchase price was allocated to 18Table of Contents$6.2Â million of goodwill, $14.2Â million of intangible assets, and $3.6Â million of net tangible liabilities assumed. The business acquired in the August 2023 acquisition offers wholesale commercial car auction services and enabled the Company to expand its range of offerings to dealers and commercial partners.19Table of ContentsItem 2. Managementâ€™s Discussion and Analysis of Financial Condition and Results of Operations.MANAGEMENTâ€™S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONSYou should read the following discussion and analysis of our financial condition and results of operations together with our unaudited condensed consolidated financial statements and the related notes and other financial information included elsewhere in this Quarterly Report on Form 10-Q and our audited consolidated financial statements and the related notes and the discussion under the heading "Management's Discussion and Analysis of Financial Condition and Results of Operations" relating to our financial condition and results of operations for the year ended December 31, 2023 included in our Annual Report on Form 10-K, filed with the Securities and Exchange Commission, or SEC, on February 21, 2024, or the Annual Report. Some of the information contained in this discussion and analysis, including information with respect to our financial condition or results of operations, business strategy and plans and objectives of management for future operations, includes forward-looking statements that involve risks and uncertainties as described under the heading â€œSpecial Note Regarding Forward-Looking Statementsâ€ in this Form 10-Q. You should review the â€œRisk Factorsâ€ section of our Annual Report for a discussion of important factors that could cause our actual results to differ materially from the results described in or implied by the forward-looking statements contained in the following discussion and analysis.OverviewOur mission is to build and enable the most trusted and efficient marketplace platform for buying and selling used vehicles with transparency and comprehensive data that was previously unimaginable.We provide a highly efficient and vibrant marketplace platform ("marketplace platform" or "marketplace") for wholesale vehicle transactions and data services that offer transparent and accurate vehicle information to our customers. Our marketplace platform leverages data insights and technology to power our digital marketplace and data services, enabling our dealers and commercial partners to buy, sell, and value vehicles with confidence and efficiency. We strive to solve the challenges that the used automotive industry has faced for generations and provide powerful technology-enabled capabilities to our dealers and commercial partners who fulfill a critical role in the automotive ecosystem. We help dealers source and manage inventory and accurately price their vehicles as well as process payments, transfer titles, manage arbitrations, and finance and transport vehicles. Our marketplace platform encompasses:â€¢Digital Marketplace. Connects buyers and sellers of wholesale vehicles in an intuitive and efficient manner. Our core digital marketplace offerings are auctions in varying formats, which facilitate real time transactions of wholesale vehicles, and are accessible across multiple platforms including mobile apps, desktop, and directly through API integration. We also offer transportation, financing and assurance services to facilitate the entire transaction journey.â€¢Remarketing Centers. Provides an additional channel to provide dealers and commercial partners with auction services. At remarketing centers, vehicles may be auctioned onsite and/or launched into the digital marketplace. Additional services are offered at remarketing centers that are important to servicing commercial partners.â€¢Data Services. Offers insights into the condition and value of used vehicles for transactions both on and off our marketplace and helps dealers, their end consumers, and commercial partners make more informed decisions and transact with confidence and efficiency. We enable dealers to manage their inventory and set pricing more effectively while turning vehicles faster and maximizing profit by leveraging predictive analytics informed by artificial intelligence, machine learning and market data.â€¢Data and Technology. Underpins everything we do, and powers our vehicle inspections, comprehensive vehicle intelligence reports, digital marketplace, inventory management software, and operations automation.We have historically generated the majority of our revenue from our digital marketplace where we earn auction and ancillary fees from both buyers and sellers in each case only upon a successful auction. Buyer auction fees are variable based on the price of the vehicle, while seller auction fees include a fixed auction fee and an optional fee for the elective condition report associated with the vehicle. We also earn ancillary fees through additional value-added services to buyers and sellers in connection with the auction.20Table of ContentsOur customers include participants on our marketplace platform and purchasers of our data services. Certain dealers and commercial partners purchase data services in connection with vehicle assessments, software subscriptions, and transactions that do not occur on our marketplace. Our dealer customers include a majority of the top 100 used vehicle dealers in the United States.Key Operating and Financial MetricsWe regularly monitor a number of operating and financial metrics in order to measure our current performance and estimate our future performance. Our business metrics may be calculated in a manner different than similar business metrics used by other companies. Three Months Ended September 30,Nine Months Ended September 30,20242023202420232023Marketplace Units198,354150,057559,511454,768Marketplace GMV$2.5Â billion$2.1Â billion$7.2Â billion$7.0Â billionAdjusted EBITDA$11.2Â Â million$(3.7)Â million$22.5Â Â million$(12.8)Â millionMarketplace UnitsMarketplace Units is a key indicator of our potential for growth in Marketplace GMV and revenue. It demonstrates the overall engagement of our customers and our market share of wholesale transactions in the United States. We define Marketplace Units as the number of vehicles transacted within the applicable period. Marketplace Units transacted includes any vehicle that successfully reaches sold status, even if the auction is subsequently unwound, meaning the buyer or seller does not complete the transaction. These instances were immaterial in the periods presented. Marketplace Units exclude vehicles that were inspected by ACV, but not sold. Marketplace Units have generally increased as we have expanded our territory coverage, added new Marketplace Buyers and Marketplace Sellers and increased our share of wholesale transactions from existing customers. Because we only earn auction and ancillary fees in the case of a successful auction, Marketplace Units will remain a critical driver of our revenue growth.Marketplace GMVMarketplace GMV is primarily driven by the volume and dollar value of Marketplace Unit transactions. We believe that Marketplace GMV acts as an indicator of our success, signaling satisfaction of dealers and buyers, and the health, scale, and growth of our business. We define Marketplace GMV as the total dollar value of vehicles transacted within the applicable period, excluding any auction and ancillary fees. Because our definition of Marketplace Units does not include vehicles inspected but not sold, and because the value of the vehicle sold is not recognized as revenue, GMV does not represent revenue earned by us. We expect that Marketplace GMV will continue to grow as Marketplace Units grow, though at a varying rate within a given applicable period, as Marketplace GMV is also impacted by the value of each vehicle transacted. In periods of declining used vehicle values, Marketplace GMV may decline even while Marketplace Units increase.Marketplace BuyersWe define Marketplace Buyers as dealers or commercial partners with a unique customer ID that have transacted at least once in the last 12 months as a buyer on our marketplace platform. Marketplace Buyers include independent and franchise dealers buying on our marketplace.Marketplace SellersWe define Marketplace Sellers as dealers or commercial partners with a unique customer ID that have transacted at least once in the last 12 months as a seller on our marketplace platform. Marketplace Sellers include independent and franchise dealers selling on our marketplace, as well as commercial partners, consisting of commercial leasing companies, rental car companies, bank or other finance companies, who use our marketplace to sell their inventory.We monitor the growth in both Marketplace Buyers and Marketplace Sellers as they each promote a more vibrant and healthy marketplace. We believe that our growth in Marketplace Sellers and Marketplace Buyers over time has been driven by the value proposition of our offerings, and our sales and marketing success, including our ability to attract new 21Table of Contentsdealers and commercial partners to our marketplace platform. Based on our current position in the market, we believe that we have significant opportunity to continue to increase the number of Marketplace Buyers and Marketplace Sellers.Adjusted EBITDAAdjusted EBITDA is a performance measure that we use to assess our operating performance and the operating leverage in our business. We define Adjusted EBITDA as net income (loss), adjusted to exclude: depreciation and amortization, stock-based compensation expense, interest (income) expense, provision for income taxes, and other one-time, non-recurring items, when applicable, such as acquisition-related and restructuring expenses. We monitor Adjusted EBITDA as a non-GAAP financial measure to supplement the financial information we present in accordance with generally accepted accounting principles, or GAAP, to provide investors with additional information regarding our financial results. For further explanation of the uses and limitations of this measure and a reconciliation of our Adjusted EBITDA to the most directly comparable GAAP measure, net income (loss), please see â€œâ€“Non-GAAP Financial Measures.â€We expect Adjusted EBITDA to fluctuate in the near term as we continue to invest in our business and improve over the long term as we achieve greater scale in our business and efficiencies in our operating expenses.Factors Affecting Our PerformanceWe believe that the growth and future success of our business depend on many factors. While each of these factors presents significant opportunities for our business, they also pose important challenges that we must successfully address in order to sustain our growth, improve our results of operations, and increase profitability.Increasing Marketplace UnitsIncreasing Marketplace Units is a key driver of our revenue growth. The transparency, efficiency and vibrancy of our marketplace is critical to our ability to grow our share of wholesale transactions from existing customers and attract new buyers and sellers to our marketplace platform. Failure to increase the number of Marketplace Units would adversely affect our revenue growth, operating results, and the overall health of our marketplace.Grow Our Share of Wholesale Transactions from Existing CustomersOur success depends in part on our ability to grow our share of wholesale transactions from existing customers, increasing their engagement and spend on our marketplace platform. We remain in the early stages of penetrating our Marketplace Buyersâ€™ and Sellersâ€™ total number of wholesale transactions. As we continue to invest in eliminating key risks of uncertainty related to the auction process through our trusted and efficient marketplace platform, we expect that we will capture an increasing share of transactions from our existing buyers and sellers. Our ability to increase share from existing customers will depend on a number of factors, including our customersâ€™ satisfaction with our marketplace platform, competition, pricing and overall changes in our customersâ€™ engagement levels.Add New Marketplace Buyers and Marketplace SellersWe believe we have a significant opportunity to add new marketplace participants. As we expand our presence within our existing territories, we are able to drive

increased liquidity and greater vehicle selection, which in turn improves our ability to attract new Marketplace Buyers and Marketplace Sellers. Additionally, we intend to add more commercial consignors to our marketplace platform and capture a greater share of vehicles in the wholesale market that are sold to dealers by commercial consignors through auctions and private sales.Our ability to attract new Marketplace Buyers and Marketplace Sellers will depend on a number of factors including: the ability of our sales team to onboard dealers and commercial consignors onto our marketplace platform and ensure their satisfaction, the ability of our territory managers to build awareness of our brand, the ability of our vehicle condition inspectors, or VCIs, to cultivate relationships with our customers in their respective territories, and the effectiveness of our marketing efforts.22Table of ContentsGrow Awareness for Our Offerings and BrandWholesale vehicle online penetration is in the early stages, lagging the consumer automotive market, and we expect more dealers and commercial partners to source and manage their inventory online. As the digitization of the wholesale automotive market accelerates, we believe that our digital marketplace is well positioned to capture a disproportionate share of that growth. We use targeted sales and marketing efforts to educate potential Marketplace Buyers and Marketplace Sellers as to the benefits of our offerings and drive adoption of our marketplace platform. Our ability to grow awareness of our offerings and brand depend on a number of factors, including:â€¢Secure Trusted Supply. The more trusted supply on our marketplace, the more buyers we can attract to our marketplace platform.â€¢Deepen Relationships with Dealers and Commercial Partners. We have a team of VCIs who regularly interact with our customers, providing high-quality inspection services and developing strong customer relationships.â€¢Drive Customer Loyalty. Our loyal customers and referrals serve as a highly effective customer acquisition tool, and help drive our growth in a given territory.â€¢Grow Brand Awareness. We invest in promoting our brand via targeted marketing spend to increase customer awareness in the territories in which we operate.Our future success is dependent on our ability to successfully grow our market presence and market and sell products to both new and existing customers.Grow Value-Added and Data ServicesWe continue to drive customer adoption of our existing value-added and data services and introduce new and complementary products. Our ability to drive higher attachment rates of existing value-added services, such as ACV Transportation and ACV Capital, will help grow our revenue. In 2019 we launched our financing arm, ACV Capital. In 2021, we added ACV MAX (formerly doing business as MAX Digital) flagship inventory management system to our portfolio of data services offerings. We continue to drive customer adoption of our data services such as our True360 Reports that bring transparency and offer insights into the condition and value of used vehicles, as well as our inventory management system, which enables dealers to accurately price wholesale and retail inventory while maximizing profit by leveraging predictive analytics informed by artificial intelligence. These data services enable our customers to make more informed inventory management decisions both on and off our digital marketplace. In addition, we will continue to focus on developing new products and services that enhance our marketplace platform in areas including new data-powered products. Our ability to drive customer adoption of these products and services is dependent on the pricing of our products, the offerings of our competitors and the effectiveness of our marketing efforts.Investment in GrowthWe are actively investing in our business. In order to support our future growth and expanded product offerings, we expect this investment to continue. We anticipate that our operating expenses will increase as we continue to build our sales and marketing efforts, expand our employee base and invest in our technology development. The investments we make in our marketplace platform are designed to grow our revenue opportunity and to improve our operating results in the long term, but these investments could also delay our ability to achieve sustained profitability or reduce our profitability in the near term. Our success is dependent on making value-generative investments that support our future growth.Used Car DemandOur success depends in part on sufficient demand for used vehicles. Our growth over the last several years has coincided with a rising consumer demand for used vehicles. Since early 2020 demand for cars has outpaced supply. During this period, we have seen new car supply have a significant impact on the supply of wholesale vehicles available within our marketplace. More recently, new vehicle supply has begun to increase, although still below 2019 levels. However, this increase in new vehicle supply has been coupled with an increase in interest rates which has made both new and used vehicles more expensive for retail consumers utilizing financing. Used car demand will be in part dependent on the economic health of the retail consumer and their ability to afford a vehicle purchase.23Table of ContentsUsed vehicle sales are also seasonal. Sales typically peak late in the first quarter and early in the second quarter, with the lowest relative level of industry vehicle sales occurring in the fourth quarter. Due to our growth since launch, our sales patterns to date have not been entirely reflective of the general seasonality of the used vehicle market, but we expect this to normalize as our business matures. Seasonality also impacts used vehicle pricing, with used vehicles depreciating at a faster rate in the last two quarters of each year and a slower rate in the first two quarters of each year. We may experience seasonal and other fluctuations in our quarterly results of operations, which may not fully reflect the underlying performance of our business. See the section titled â€œSeasonalityâ€ for additional information on the impacts of seasonality on our business.Components of Results of OperationsRevenueMarketplace and Service RevenueWe have historically generated the majority of our revenue from our digital marketplace where we earn auction and ancillary fees from both buyers and sellers, in each case only upon a successful auction. Our marketplace and service revenue consists principally of revenue earned from facilitating auctions and arranging for the transportation of vehicles purchased in such auctions.We act as an agent when facilitating a vehicle auction through the marketplace. Auction and related fees charged to the buyer and seller are reported as revenue on a net basis, excluding the price of the auctioned vehicle in the transaction.We act as a principal when arranging for the transportation of vehicles purchased on the marketplace and leverage our network of third-party transportation carriers to secure the arrangement. Transportation fees charged to the buyer are reported on a gross basis.We also generate data services revenue through our True360 reports and ACV MAX inventory management software subscriptions and offer short-term inventory financing to eligible customers purchasing vehicles through the marketplace.Customer Assurance RevenueWe also generate revenue by providing our Go Green assurance to sellers on the condition of certain vehicles sold on the marketplace, which is considered a guarantee under GAAP. This assurance option is only available for Go Green sellers on qualifying vehicles for which we have prepared the vehicle condition report. Customer assurance revenue also includes revenue from other price guarantee products offered to sellers. Customer assurance revenue is measured based upon the fair value of the guarantees that we provide. We expect the fair value per vehicle assured to decrease over time as we continue to improve the quality of our inspection product, which in turn reduces the costs of satisfying such assurance.Operating ExpensesMarketplace and Service Cost of RevenueMarketplace and service cost of revenue consists of third-party transportation carrier costs, titles shipping costs, customer support, website hosting costs, inspection costs related to data services and various other costs. These costs include salaries, benefits, bonuses and related stock-based compensation expenses, which we refer to as personnel expenses. We expect our marketplace and service cost of revenue to continue to increase in absolute dollars as we continue to scale our business and introduce new product and service offerings.Customer Assurance Cost of RevenueCustomer assurance cost of revenue consists of the costs related to satisfying claims against the vehicle condition guarantees, and other price guarantees.Operations and TechnologyOperations and technology expense consists of costs for wholesale auction inspections, personnel costs related to payments and titles processing, transportation processing, product and engineering and other general operations and technology expenses. These costs include personnel-related expenses and other allocated facility and office costs. We expect that our operations and technology expense will increase in absolute dollars as our business grows, particularly as 24Table of Contentswe incur additional costs related to continued investments in our marketplace, transportation capabilities and other technologies.Selling, General and AdministrativeSelling, general and administrative expense consists of costs resulting from sales, accounting, finance, legal, marketing, human resources, executive, and other administrative activities. These costs include personnel-related expenses, legal and other professional services expenses and other allocated facility and office costs. Also included in selling, general and administrative expense is advertising and marketing costs to promote our services. We expect that our selling, general and administrative expense will increase in absolute dollars as our business grows. However, we expect that our selling, general and administrative expense will decrease as a percentage of our revenue as our revenue grows over the longer term.Depreciation and AmortizationDepreciation and amortization expense consists of depreciation of fixed assets, and amortization of acquired intangible assets and internal-use software.Other Income (Expense)Other income (expense) consists primarily of interest income earned on our marketable securities and cash and cash equivalents. Other income (expense) also includes interest expense on our borrowings.Provision for Income TaxesProvision for income taxes consists of U.S. federal, state and foreign income taxes.25Table of ContentsResults of OperationsThe following table sets forth our Condensed Consolidated Statements of Operations data expressed as a percentage of total revenue for the periods presented:Three months ended September 30,20242023Amount % ofRevenue Amount % ofRevenue (in thousands) Revenue:Marketplace and service revenue$155,908Â 91Â %$104,537Â 88Â %Customer assurance revenue15,421Â 9Â %14,477Â 12Â %Total revenue171,329Â 100Â %119,014Â 100Â %Operating expenses:Marketplace and service cost of revenue (excluding depreciation & amortization) (1)67,064Â 39Â %47,928Â 40Â %Customer assurance cost of revenue (excluding depreciation & amortization)14,176Â 8Â %12,464Â 10Â %Operations and technology (1)42,539Â 25Â %35,132Â 30Â %Selling, general, and administrative (1) (3) (5) (6)54,973Â 32Â %40,797Â 34Â %Depreciation and amortization (2) (4)9,716Â 6Â %4,980Â 4Â %Total operating expenses188,468Â 141,301Â Income (loss) from operations(17,139)(22,287)Other Income (expense):Interest income2,050Â 4,489Â Interest expense(1,077)(439)Total other income (expense)973Â 4,050Â Income (loss) before income taxes(16,166)(18,237)Provision for income taxes(137)1Â Net loss$(16,029)$(18,238)26Table of ContentsNine months ended September 30,20242023Amount % ofRevenue Amount % ofRevenue (in thousands) Revenue:Marketplace and service revenue$429,848Â 90Â %$318,760Â 88Â %Customer assurance revenue47,794Â 10Â %44,097Â 12Â %Total revenue477,642Â 100Â %362,857Â 100Â %Operating expenses:Marketplace and service cost of revenue (excluding depreciation & amortization) (1)187,010Â 39Â %145,732Â 40Â %Customer assurance cost of revenue (excluding depreciation & amortization)41,548Â 9Â %38,081Â 10Â %Operations and technology (1) (6)120,302Â 25Â %106,180Â 29Â %Selling, general, and administrative (1) (3) (5) (6)160,738Â 34Â %123,689Â 34Â %Depreciation and amortization (2) (4)26,351Â 6Â %12,086Â 3Â %Total operating expenses535,949Â 425,768Â Income (loss) from operations(58,307)(62,911)Other Income (expense):Interest income7,410Â 12,505Â Interest expense(2,218)(1,205)Total other income (expense)5,192Â 11,300Â Income (loss) before income taxes(53,115)(51,611)Provision for income taxes448Â 409Â Net income (loss)$(53,563)$(52,020)27Table of Contents(1) Includes stock-based compensation expense as follows:Three months ended September 30,Nine months ended September 30,20242023(in thousands)(in thousands)Marketplace and service cost of revenue (excluding depreciation & amortization)$294Â $282Â $753Â $684Â Operations and technology4,517Â 3,052Â 11,767Â 7,777Â Selling, general, and administrative13,449Â 9,521Â 35,535Â 27,801Â Stock-based compensation expense$18,260Â $12,855Â $48,055Â $36,262Â (2) Includes acquired intangible asset amortization as follows:Three months ended September 30,Nine months ended September 30,2024202320242023(in thousands)(in thousands)Depreciation and amortization$3,390Â $1,301Â $8,616Â $3,742Â (3) Includes litigation-related costs as follows:Three months ended September 30,Nine months ended September 30,2024202320242023(in thousands)(in thousands)Selling, general, and administrative$â€”Â $â€”Â $1,553Â $â€”Â (4) Includes amortization of capitalized stock based compensation as follows:Three months ended September 30,Nine months ended September 30,2024202320242023(in thousands)(in thousands)Depreciation and amortization$1,247Â $509Â $3,155Â $1,034Â (5) Includes acquisition-related costs as follows:Three months ended September 30,Nine months ended September 30,2024202320242023(in thousands)(in thousands)Selling, general, and administrative$214Â $88Â $3,520Â $611Â (6) Includes other adjustments as follows:Three months ended September 30,Nine months ended September 30,2024202320242023(in thousands)(in thousands)Operations and technology$46Â $â€”Â $46Â $(8)Selling, general, and administrative501Â 378Â 737Â 385Â Other adjustments$547Â $378Â $783Â $377Â Comparison of the three months ended September 30, 2024 and 2023RevenueMarketplace and Service RevenueThree months ended September 30,$ Change% Change 20242023(in thousands)Marketplace and service revenue$155,908Â $104,537Â $51,371Â 49Â %The increase was primarily driven by an increase in auction marketplace revenue from our buyers and sellers, as well as an increase in revenue earned from arranging for the transportation of vehicles to buyers. Revenue increases in the current quarter were primarily volume-driven and also buyer fee rates were higher for the three months ended September 28Table of Contents30, 2024 compared to the prior year period. For the three months ended September 30, 2024 compared to the three months ended September 30, 2023, auction marketplace revenue increased to $84.9Â million from $51.5Â million and other marketplace revenue increased to $62.7Â million from $45.0Â million. The increase in other marketplace revenue was primarily related to an increase in the revenue earned from the transportation of vehicles due to an increase in the number of units transported.Customer Assurance RevenueThree months ended September 30,$ Change % Change20242023(in thousands)Customer assurance revenue$15,421Â $14,477Â $944Â 7Â %The customer assurance revenue increase was mainly driven by an increase in Go Green assurance revenue, which was driven by an increase in units where customers elected the Go Green offering. For the three months ended September 30, 2024, Go Green assurance revenue increased to $13.5Â million from $12.8Â million in the three months ended September 30, 2023. Other assurance revenue increased to $1.9Â million for the three months ended September 30, 2024 from $1.7Â million for the three months ended September 30, 2023.Operating ExpensesMarketplace and Service Cost of RevenueThree months ended September 30,$ Change% Change 20242023(in thousands) Marketplace and service cost of revenue (excludingÂ Â Â depreciation & amortization)$67,064Â $47,928Â $19,136Â 40Â %Percentage of revenue39Â %40Â %The increase primarily consisted of higher costs related to generating auction marketplace and other marketplace revenue. For the three months ended September 30, 2024 compared to the three months ended September 30, 2023, total cost attributed to generating auction marketplace revenue increased to $15.8Â million from $9.6Â million. The increase in auction marketplace cost of revenue is due to increased units sold through our marketplace and costs associated with our acquired remarketing centers' delivery of auction marketplace revenue. Other marketplace cost of revenues increased to $46.2Â million for the three months ended September 30, 2024, compared to $33.3Â million for the three months ended September 30, 2023, primarily due to an increase in the units transported to buyers from sellers. Marketplace and service costs of revenues as a percentage of revenue decreased during the three months ended September 30, 2024 compared to the three months ended September 30, 2023 as we continued to grow revenue and scale our business. Customer Assurance Cost of RevenueThree months ended September 30,$ Change% Change 20242023(in thousands) Customer assurance cost of revenue (excluding Â Â Â Â depreciation & amortization)$14,176Â $12,464Â $1,712Â 14Â %Percentage of revenue8Â %10Â %The increase primarily consisted of costs attributable to our Go Green assurance offerings and was primarily driven by an increase in the number of arbitration claims, due to increased volume of completed auctions where the customer elected the Go Green offering and an increase in arbitration cost per unit sold. For the three months ended September 30, 2024 Go Green assurance cost of revenue increased to $12.9Â million from $11.3Â million in the three months ended September 30, 2023. Other assurance cost of revenue increased to $1.3Â million for the three months ended September 30, 29Table of Contents2024, compared to $1.2Â million for the three months ended September 30, 2023. Customer assurance cost of revenue as a percentage of revenue decreased during the three months ended September 30, 2024 compared to the three months ended September 30, 2023 as we continued to manage arbitration costs and grow revenue.Operations and Technology ExpensesThree months ended September 30,$ Change% Change 20242023(in thousands) Operations and technology$42,539Â $35,132Â $7,407Â 21Â %Percentage of revenue25Â %30Â %The increase is primarily due to higher personnel-related costs. For the three months ended September 30, 2024 compared to the three months ended September 30, 2023, personnel-related costs increased to $36.3Â million from $29.7Â million as a result of headcount increases and stock-based compensation in 2024. Software and technology costs increased to $4.2Â million from $3.7Â million in the three months ended September 30, 2024 compared to the three months ended September 30, 2023. Other expenses increased to $2.0Â million from $1.8Â million in the three months ended September 30, 2024 compared to the three months ended September 30, 2023. Operations and technology expense as a percentage of revenue decreased during the three months ended September 30, 2024 compared to the three months ended September 30, 2023 as we continued our efforts to effectively manage costs while growing revenue. Selling, General, and Administrative ExpensesThree months ended September 30,$ Change% Change 20242023(in thousands) Selling, general, and administrative$54,973Â $40,797Â $14,176Â 35Â %Percentage of revenue32Â %34Â %The increase is primarily due to higher personnel-related costs. For the three months ended September 30, 2024 compared to the three months ended September 30, 2023, personnel-related costs increased to $46.0Â million from $33.7Â million, primarily as a result of headcount increases and increased stock-based compensation in 2024. Non-personnel expenses increased to $9.0Â million from $7.0Â million in the three months ended September 30, 2024 compared to the three months ended September 30, 2023, as a result of increased facilities costs associated with our acquired remarketing centers and increased investment to support our future growth. Selling, general, and administrative expenses decreased as a percentage of revenue during the three months ended September 30, 2024 compared

to the three months ended September 30, 2023 as we continued our efforts to effectively manage costs while growing revenue.Depreciation and AmortizationThree months ended September 30,$ Change% Change 20242023(in thousands) Depreciation and amortization$9,716Â $4,980Â $4,736Â 95Â %Percentage of revenue6Â %4Â %The increase is primarily due to an increase of $2.6Â million in amortization of internal-use software costs along with an increase of $2.1 million in amortization related to acquired intangible assets. The increase in depreciation and amortization as a percentage of revenue is primarily due to the placing of internal-use software projects into service and the subsequent recognition of amortization expense as well as increased amortization costs related to intangible assets from recent acquisitions.30Table of ContentsInterest IncomeThree months ended September 30,$ Change% Change 20242023(in thousands)Interest income$2,050Â $4,489Â $(2,439)(54)%The decrease was primarily driven by a lower balance in our marketable securities portfolio during the three months ended September 30, 2024 compared to the three months ended September 30, 2023. Marketable securities were sold during the nine months ended September 30, 2024 and the related proceeds were used to complete acquisitions.Interest ExpenseThree months ended September 30,$ Change % Change 20242023(in thousands) Interest expense$(1,077)$(439)$(638)145Â %The increase was primarily driven by debt issuance and other fees related to the Warehouse Facility during the three months ended September 30, 2024. Provision for Income TaxesThree months ended September 30,$ Change % Change20242023(in thousands)Provision for income taxes(137)1Â $(138)â€”Our effective tax rate was approximately 1% and 0% for the three months ended September 30, 2024 and 2023, respectively. The principal differences between the federal statutory rate and the effective tax rate are related to state taxes, foreign taxes and credits and the non-recognition of tax benefits for certain entities in a loss position for which a full valuation allowance has been recorded.Comparison of the nine months ended SeptemberÂ 30, 2024 and 2023RevenueMarketplace and Service RevenueNine months ended September 30,$ Change% Change 20242023(in thousands)Marketplace and service revenue$429,848Â $318,760Â $111,088Â 35Â %The increase was primarily driven by an increase in auction marketplace revenue from our buyers and sellers, as well as increases in revenue earned from arranging for the transportation of vehicles to buyers. Revenue increases were primarily volume-driven and buyer fee rates were higher for the nine months ended September 30, 2024 compared to the prior year period. For the nine months ended September 30, 2024 compared to the nine months ended September 30, 2023, auction marketplace revenue increased to $227.7Â million from $159.9Â million and other marketplace revenue increased to $177.7Â million from $134.3Â million. The increase in other marketplace revenue was primarily related to an increase in the revenue earned from the transportation of vehicles due to an increase in the number of units transported.31Table of ContentsCustomer Assurance RevenueNine months ended September 30,$ Change % Change20242023(in thousands)Customer assurance revenue$47,794Â $44,097Â $3,697Â 8Â %The customer assurance revenue increase was primarily driven by an increase in Go Green assurance revenue. For the nine months ended September 30, 2024, Go Green assurance revenue increased to $42.4Â million from $39.3Â million in the nine months ended September 30, 2023 driven by an increase in units that elected the Go Green offering and an increase in the fair value per unit sold that elected the Go Green offering year over year. Other assurance revenue increased to $5.4Â million for the nine months ended September 30, 2024 from $4.8Â million for the nine months ended September 30, 2023.Operating ExpensesMarketplace and Service Cost of RevenueNine months ended September 30,$ Change% Change 20242023(in thousands) Marketplace and service cost of revenue (excludingÂ Â Â depreciation & amortization)$187,010Â $145,732Â $41,278Â 28Â %Percentage of revenue39Â %40Â %The increase primarily consisted of higher costs related to generating auction marketplace and other marketplace cost of revenue. For the nine months ended September 30, 2024 compared to the nine months ended September 30, 2023, total cost attributed to generating auction marketplace revenue increased to $39.6Â million from $26.9Â million. The increase in auction marketplace cost of revenue is primarily due to increased units sold through our marketplace and costs associated with our acquired remarketing centers' delivery of auction marketplace revenue. Other marketplace cost of revenues increased to $131.8Â million for the nine months ended September 30, 2024, compared to $102.2Â million for the nine months ended September 30, 2023, primarily due to an increase in the units transported to buyers from sellers. Marketplace and services cost of revenues as a percentage of revenue decreased during the nine months ended September 30, 2024 compared to the nine months ended September 30, 2023 as we continued to grow revenue and scale our business.Customer Assurance Cost of RevenueNine months ended September 30,$ Change % Change20242023(in thousands) Customer assurance cost of revenue (excluding Â Â Â Â depreciation & amortization)$41,548Â $38,081Â $3,467Â 9Â %Percentage of revenue9Â %10Â %The increase primarily consisted of costs attributable to our Go Green assurance offerings and was primarily driven by an increase in the number of arbitration claims, due to increased volume of completed auctions where the customer elected the Go Green offering. For the nine months ended September 30, 2024, Go Green assurance cost of revenue increased to $37.8Â million from $34.3Â million in the nine months ended September 30, 2023. Other assurance cost of revenue remained flat at $3.7Â million during the nine months ended September 30, 2024 and the nine months ended September 30, 2023. Customer assurance cost of revenues as a percentage of revenue decreased during the nine months ended September 30, 2024 compared to the nine months ended September 30, 2023 as we continued to manage arbitration costs and grow revenue.32Table of ContentsOperations and Technology ExpensesNine months ended September 30,$ Change% Change 20242023(in thousands) Operations and technology$120,302Â $106,180Â $14,122Â 13Â %Percentage of revenue25Â %29Â %The increase primarily consisted of higher personnel expenses and related charges. For the nine months ended September 30, 2024 compared to the nine months ended September 30, 2023, personnel-related costs increased to $102.3Â million from $89.7Â million as a result of headcount increases and stock-based compensation in 2024. Software and technology expenses increased to $12.1Â million from $11.6Â million. Other expenses increased to $5.9Â million from $4.9Â million in the nine months ended September 30, 2024 compared to the nine months ended September 30, 2023. Operations and technology expense as a percentage of revenue decreased during the nine months ended September 30, 2024 compared to the nine months ended September 30, 2023 as we continued our efforts to effectively manage costs while growing revenue.Selling, General, and Administrative ExpensesNine months ended September 30,$ Change% Change 20242023(in thousands) Selling, general, and administrative$160,738Â $123,689Â $37,049Â 30Â %Percentage of revenue34Â %34Â %The increase primarily consisted of higher personnel-related costs. For the nine months ended September 30, 2024 compared to the nine months ended September 30, 2023, personnel-related costs increased to $131.1Â million from $103.2Â million, primarily as a result of headcount increases and increased stock-based compensation in 2024. Non-personnel expenses increased to $29.6Â million in the nine months ended September 30, 2024 from $20.5Â million in the nine months ended September 30, 2023 as a result of increased facilities costs associated with our acquired remarketing centers and increased investment to support our future growth. Selling, general, and administrative expenses as a percentage of revenue decreased during the nine months ended September 30, 2024 compared to the nine months ended September 30, 2023 as we continued our efforts to effectively manage costs while growing revenue.Depreciation and AmortizationNine months ended September 30,$ Change% Change 20242023(in thousands) Depreciation and amortization$26,351Â $12,086Â $14,265Â 118Â %Percentage of revenue6Â %3Â %The increase is primarily due to an increase of $9.4Â million in amortization of internal-use software costs along with an increase of $4.9Â million in amortization related to acquired intangible assets. The increase in depreciation and amortization as a percentage of revenue is primarily due to the placing of internal-use software projects into service and the subsequent recognition of amortization expense as well as increased amortization costs related to intangible assets from recent acquisitions.33Table of ContentsInterest IncomeNine months ended September 30,$ Change% Change 20242023(in thousands)Interest income$7,410Â $12,505Â $(5,095)(41)%The decrease was primarily driven by a lower balance in our marketable securities portfolio during the nine months ended September 30, 2024 compared to the nine months ended September 30, 2023. Marketable securities were sold during the nine months ended September 30, 2024 and the related proceeds were used to complete acquisitions.Interest ExpenseNine months ended September 30,$ Change % Change 20242023(in thousands) Interest expense$(2,218)$(1,205)$(1,013)84Â %The increase was primarily driven by an increase in borrowings and debt issuance fees during the nine months ended September 30, 2024 as compared to the nine months ended September 30, 2023. Provision for Income TaxesNine months ended September 30,$ Change % Change20242023(in thousands)Provision for income taxes$448Â $409Â $39Â 10Â %Our effective tax rate was approximately (1%) and (1%) for the nine months ended September 30, 2024 and 2023, respectively. The principal differences between the federal statutory rate and the effective tax rate are related to state taxes, foreign taxes and credits and the non-recognition of tax benefits for certain entities in a loss position for which a full valuation allowance has been recorded.Non-GAAP Financial MeasuresAdjusted EBITDAWe report our financial results in accordance with GAAP. However, management believes that Adjusted EBITDA, a non-GAAP financial measure, provides investors with additional useful information in evaluating our performance.Adjusted EBITDA is a financial measure that is not presented in accordance with GAAP. We believe that Adjusted EBITDA, when taken together with our financial results presented in accordance with GAAP, provides meaningful supplemental information regarding our operating performance and facilitates internal comparisons of our historical operating performance on a more consistent basis by excluding certain items that may not be indicative of our business, results of operations or outlook. In particular, we believe that the use of Adjusted EBITDA is helpful to our investors as it is a measure used by management in assessing the health of our business and evaluating our operating performance, as well as for internal planning and forecasting purposes.Adjusted EBITDA is presented for supplemental informational purposes only, has limitations as an analytical tool and should not be considered in isolation or as a substitute for financial information presented in accordance with GAAP. Some of these limitations include that: (i) it does not properly reflect capital commitments to be paid in the future; (ii) although depreciation and amortization are non-cash charges, the underlying assets may need to be replaced and Adjusted EBITDA does not reflect these capital expenditures; (iii) it does not consider the impact of stock-based compensation expense; (iv) it does not reflect other non-operating income and expenses, including interest income and expense; (v) it 34Table of Contentsdoes not consider the impact of any contingent consideration liability valuation adjustments; (vi) it does not reflect tax payments that may represent a reduction in cash available to us; and (vii) it does not reflect other one-time, non-recurring items, when applicable, such as acquisition-related and restructuring expenses. In addition, our use of Adjusted EBITDA may not be comparable to similarly titled measures of other companies because they may not calculate Adjusted EBITDA in the same manner, limiting its usefulness as a comparative measure. Because of these limitations, when evaluating our performance, you should consider Adjusted EBITDA alongside other financial measures, including our net loss and other results stated in accordance with GAAP.The following table presents a reconciliation of Adjusted EBITDA to net income (loss), the most directly comparable financial measure stated in accordance with GAAP, for the periods presented:Three Months Ended September 30,Nine Months Ended September 30,20242023202420232023Net income (loss)$(16,029)$(18,238)$(53,563)$(52,020)Depreciation and amortization9,769Â 5,087Â 26,451Â 12,407Â Stock-based compensation18,260Â 12,855Â 48,055Â 36,262Â Interest (income) expense(973)(4,050)(5,192)(11,300)Provision for income taxes(137)1Â 448Â 409Â Acquisition-related costs214Â 88Â 3,520Â 611Â Litigation-related costs (1)â€”Â â€”Â 1,553Â â€”Â Other66Â 564Â 1,246Â 782Â Adjusted EBITDA$11,170Â $(3,693)$22,518Â $(12,849)(1) Litigation-related costs are related to an anti-competition case which we do not consider to be representative of our underlying operating performanceNon-GAAP Net income (loss)We report our financial results in accordance with GAAP. However, management believes that Non-GAAP Net income (loss), a financial measure that is not presented in accordance with GAAP, provides investors with additional useful information to measure operating performance and current and future liquidity when taken together with our financial results presented in accordance with GAAP. By providing this information, we believe management and the users of the financial statements are better able to understand the financial results of what we consider to be our continuing operations.We believe that providing non-GAAP financial measures that exclude stock-based compensation expense allows for more meaningful comparisons between our operating results from period to period. We exclude amortization of acquired intangible assets from the calculation of Non-GAAP Net income (loss). We believe that excluding the impact of amortization of acquired intangible assets allows for more meaningful comparisons between operating results from period to period as the underlying intangible assets are valued at the time of acquisition and are amortized over several years after the acquisition.We exclude contingent consideration liability valuation adjustments associated with the purchase consideration of transactions accounted for as business combinations. We also exclude certain other one-time, non-recurring items, when applicable, such as acquisition-related and restructuring expenses, because we do not consider such amounts to be part of our ongoing operations nor are they comparable to prior periods nor predictive of future results.Non-GAAP Net income (loss) is presented for supplemental informational purposes only, has limitations as an analytical tool and should not be considered in isolation or as a substitute for financial information presented in accordance with GAAP. Some of these limitations include that: (i) it does not consider the impact of stock-based compensation expense; (ii) although amortization is a non-cash charge, the underlying assets may need to be replaced and Non-GAAP Net income (loss) does not reflect these capital expenditures; (iii) it does not consider the impact of any contingent consideration liability valuation adjustments; and (iv) it does not consider the impact of other one-time charges, such as acquisition-related and restructuring expenses, which could be material to the results of our operations. In addition, our use of Non-GAAP Net income (loss) may not be comparable to similarly titled measures of other companies because they may not calculate Non-GAAP Net income (loss) in the same manner, limiting its usefulness as a 35Table of Contentscomparative measure. Because of these limitations, when evaluating our performance, you should consider Non-GAAP Net income (loss) alongside other financial measures, including our net loss and other results stated in accordance with GAAP.The following table presents a reconciliation of Non-GAAP Net income (loss) to net loss, the most directly comparable financial measure stated in accordance with GAAP, for the periods presented:Three Months Ended September 30,Nine Months Ended September 30,20242023202420232023Net income (loss)$(16,029)$(18,238)$(53,563)$(52,020)Stock-based compensation18,260Â 12,855Â 48,055Â 36,262Â Amortization of acquired intangible assets3,390Â 1,301Â 8,616Â 3,742Â Amortization of capitalized stock based compensation1,247Â 509Â 3,155Â 1,034Â Acquisition-related costs214Â 88Â 3,520Â 611Â Litigation-related costs (1)â€”Â â€”Â 1,553Â â€”Â Other547Â 378Â 783Â 378Â Non-GAAP Net income (loss)$7,629Â $(3,107)$12,119Â $(9,993)(1) Litigation-related costs are related to an anti-competition case which we do not consider to be representative of our underlying operating performanceLiquidity and Capital ResourcesWe have financed operations since our inception primarily through our marketplace revenue, proceeds from sales of equity securities, and debt facilities.As of SeptemberÂ 30, 2024, our principal sources of liquidity were cash and cash equivalents totaling $252.5 million, and investments in marketable securities totaling $35.2 million. We believe that our existing cash and cash equivalents, marketable securities, and cash flow from operations will be sufficient to support working capital and capital expenditure requirements for at least the next 12 months and for the long-term. Our future capital requirements over the long-term will depend on many factors, including volume of sales with existing customers, expansion of sales and marketing activities to acquire new customers, timing and extent of spending to support development efforts and introduction of new and enhanced services. We may, in the future, enter into arrangements to acquire or invest in complementary businesses, products, and technologies. We may be required to seek additional equity or debt financing. In the event that we require additional financing, we may not be able to raise such financing on terms acceptable to us or at all. If we are unable to raise additional capital or generate cash flows necessary to expand our operations and invest in continued innovation, we may not be able to compete successfully, which would harm our business, results of operations and financial condition.As of SeptemberÂ 30, 2024, our principal commitments primarily consist of long-term debt and leases for facilities. We have $3.7Â million of lease obligations due within a year, and an additional $37.8Â million of lease obligations due at various dates through 2038. Refer to Note 7, Leases, of our condensed consolidated financial statements.In order to compete successfully and sustain operations at current levels over the next 12 months, we will be required to devote a significant amount of operating cash flow to our human capital in the form of salaries and wages. Additionally, we enter into purchase commitments for goods and services made in the ordinary course of business. These purchase commitments include goods and services received and recorded as liabilities as of SeptemberÂ 30, 2024 as well as goods and services which have not yet been delivered or performed and have, therefore, not been reflected in our unaudited Condensed Consolidated Balance Sheets and unaudited Condensed Consolidated Statements of Operations. These commitments typically become due after the delivery and completion of such goods or services.We settle transactions among buyers and sellers using the marketplace, and as a result the value of the vehicles passes through our balance sheet. Because our receivables typically have been, on average, settled faster than our payables, our cash position at each balance sheet date has been bolstered by marketplace float. Changes in working 36Table of Contentscapital vary from quarter-to-quarter as a result of GMV and the timing of collections and disbursements of funds related to auctions completed near period end.Our Debt Arrangements2021 RevolverWe entered into a revolving credit facility with JP Morgan Chase Bank, N.A., or the 2021 Revolver, on August 24, 2021. On June 1, 2023, we entered into an Amendment on the 2021 Revolver which modified the rate at which interest payments are indexed from LIBOR to Secured Overnight Financing Rate ("SOFR"). On June 20, 2024, we entered into a Second Amendment on the

2021 Revolver, pursuant to which we, ACV Capital and ACV Capital Funding II LLC ("ACV Funding"), a wholly owned, bankruptcy-remote, special-purpose subsidiary of ACV Capital, were permitted to enter into the transactions contemplated by the Warehouse Facility. On October 7, 2024, we entered into Amendment No. 3 on the 2021 Revolver which allows us to make investments and other acquisitions (i) if Total Liquidity (as defined therein) immediately prior to the consummation of such investment or acquisition and after giving pro forma effect to such investment or acquisition is equal to or greater than $200.0 million, in an unlimited amount or (ii) if Total Liquidity immediately prior to the consummation of such investment or acquisition and after giving pro forma effect to such investment or acquisition is less than $200.0 million, in an amount not to exceed $25.0 million in the aggregate for any fiscal year of the Company.The 2021 Revolver provides for a revolving line of credit in the aggregate principal amount of up to $160.0 million. The 2021 Revolver also includes a sub facility that provides for the issuance of letters of credit up to $20.0 million outstanding at any time. The 2021 Revolver is guaranteed by substantially all of our material domestic subsidiaries and is secured by substantially all of our and such subsidiariesâ€™ assets except for ACV Capital receivables. The interest rate applicable to the 2021 Revolver is, at our option, either (a) SOFR (or a replacement rate established in accordance with the terms of the credit agreement for the 2021 Revolver) (subject to a 0.00% SOFR floor), plus a margin of 2.75% per annum plus an additional credit spread adjustment of 0.11% for daily and one-month terms, 0.26% for three-month terms and 0.43% for six-month terms or (b) the Alternate Base Rate plus a margin of 1.75% per annum. The Alternate Base Rate is the highest of (a) the Wall Street Journal prime rate, (b) the NYFRB rate plus 0.5% and (c)(i) 1.00% plus (ii) the adjusted SOFR rate for a one-month interest period. The 2021 Revolver has a maturity date of August 24, 2026. The 2021 Revolver contains customary covenants that limit our ability to enter into indebtedness, make distributions and make investments, among other restrictions. The 2021 Revolver also contains financial covenants that require us to maintain a minimum liquidity level and achieve specified trailing four quarter revenue targets. As of SeptemberÂ 30, 2024, $48.5 million was drawn under the 2021 Revolver, and there were outstanding letters of credit issued under the 2021 Revolver in the amount of $3.3 million.Warehouse FacilityOn June 20, 2024, we entered into a revolving credit and security agreement, providing for a revolving warehouse facility (the "Warehouse Facility") with a maximum principal amount of $125.0 million. The revolving feature on the facility ends on June 20, 2026 and the facility matures twelve months later, unless sooner terminated or extended in accordance with its terms. The revolving credit facility was established to provide liquidity to fund new originations of auto floorplan loans by ACV Capital. The facility is secured by all assets of ACV Funding, including the auto floorplan loans owned by it.Advances under the Warehouse Facility funded by asset-backed commercial paper conduit through the issuance of commercial paper notes will bear interest generally at a rate equivalent to the weighted average annual rate of all commercial paper notes issued by the commercial paper conduit to fund its advances, plus a margin of 3.00%. Advances funded by lenders that are not commercial paper conduits, or by commercial paper conduits funded through means other than the issuance of commercial paper notes, will bear interest generally at a rate equal to (i) Term SOFR for a period of one-month (subject to a 0.00% floor), plus 0.11448% or, in certain circumstances, the Alternate Base Rate, plus (ii) a margin of 3.00%. The Alternate Base Rate is the highest of (a) the prime rate quoted in the Wall Street Journal, (b) the NYFRB rate plus 0.50% and (c)(i) 1.00% plus (ii) the Term SOFR rate for a one-month interest period. The interest rate may be increased under certain circumstances, including upon the occurrence of an early amortization event or event of default under the warehouse documentation. ACV Funding must also pay upfront any unused fees in connection with the facility. As of SeptemberÂ 30, 2024 borrowings under the Warehouse Facility were $66.5 million with an interest rate of 8.21%.We were in compliance with all such applicable covenants as of SeptemberÂ 30, 2024, and believe we are in compliance as of the date of this Quarterly Report on Form 10-Q. 37Table of ContentsCash Flows from Operating, Investing, and Financing ActivitiesThe following table shows a summary of our cash flows for the periods presented:Nine Months Ended September 30,20242023Net cash provided by (used in) operating activities$68,616Â $8,611Â Net cash provided by (used in) investing activities12,314Â (86,174)Net cash provided by (used in) financing activities(10,927)23,052Â Effect of exchange rate changes(50)(5)Net increase (decrease) in cash and equivalents$69,953Â $(54,516)Operating ActivitiesOur largest source of operating cash is cash collection from fees earned on our marketplace. Our primary uses of cash from operating activities are for personnel expenses, marketing expenses and overhead expenses. In the nine months ended September 30, 2024 and 2023, net cash provided by operating activities was $68.6 million and $8.6 million, respectively. Net cash provided by operating activities during the nine months ended September 30, 2024 consisted primarily of an increase in accounts payable to sellers, offset by an increase in accounts receivable from buyers. In the nine months ended September 30, 2023 net cash provided by operating activities consisted primarily of an increase due to changes in our operating assets and liabilities and by non-cash charges, offset by our net loss. The increase in cash provided by operating activities during the nine months ended September 30, 2024 relative to the nine months ended September 30, 2023 is primarily due to the timing of collections and disbursements of funds related to auctions completed near period end.Investing ActivitiesIn the nine months ended September 30, 2024 net cash provided by investing activities was $12.3 million and in the nine months ended September 30, 2023, net cash used in investing activities was $(86.2)Â million. Net cash provided by investing activities during the nine months ended September 30, 2024 was primarily related to the sales/maturities of a portion of our marketable securities portfolio to support our business acquisition transactions and proceeds received from the sale of real estate, partially offset by business acquisitions and capitalized software development. Net cash used in investing activities during the nine months ended September 30, 2023 was primarily due to growth in our finance receivables portfolio, capitalized software development, and business acquisitions. The increase in net cash provided by investing activities during the nine months ended September 30, 2024 relative to the nine months ended September 30, 2023 was primarily driven by greater cash inflows from maturities and sales of marketable securities and sales of real estate, offset by business acquisitions.Financing ActivitiesIn the nine months ended September 30, 2024 and 2023, net cash provided by (used in) financing activities was $(10.9) million and $23.1 million, respectively. Net cash provided by (used in) financing activities during the nine months ended September 30, 2024 relates to payments of RSU tax withholding net of proceeds from other equity plan activity. Net cash provided by (used in) in financing activities during the nine months ended September 30, 2023 related to proceeds, net of repayments, on long term debt, partially offset by payments of RSU tax withholding in exchange for common shares surrendered by RSU holders. The decrease during the nine months ended September 30, 2024 relative to the nine months ended September 30, 2023 was primarily the result of lower proceeds from long term debt, net of repayments of long term debt during the period.AcquisitionsWe completed four business acquisitions during the nine months ended September 30, 2024. Purchase price allocations related to these acquisitions are subject to adjustments as they are finalized over the 12 month measurement 38Table of Contentsperiod from the respective acquisition date. Goodwill acquired in connection with these acquisitions will be deductible for tax purposes in the United States and will be amortized on a straight-line basis over 15 years. On JanuaryÂ 30, 2024, we completed the acquisition of all of the ownership interests of Alliance Auto Auctions for estimated cash consideration of $66.9 million and 639,976 common shares of the Company's Class A common stock. The fair value of the consideration shares of $8.6 million was determined based upon the closing market price of the Company's Class A common shares on January 30, 2024. The aggregate purchase price was preliminarily allocated to $40.4 million of goodwill, $32.7 million of intangible assets, and $2.4 million of net assets assumed. On MarchÂ 8, 2024, we completed the acquisition of all of the ownership interests of a business (the "March 8, 2024 acquisition") for estimated cash consideration of $27.4 million. The aggregate purchase price was preliminarily allocated to $7.4 million of goodwill, $16.3 million of intangible assets, and $3.6 million of net assets assumed. On MarchÂ 13, 2024, we completed the acquisition of all of the ownership interests of a business (the "March 13, 2024 acquisition") for estimated cash consideration of $19.1 million. The aggregate purchase price was preliminarily allocated to $14.4 million of goodwill, $5.5 million of intangible assets, and $0.7 million of net liabilities assumed. On JuneÂ 17, 2024, we completed the acquisition of all of the ownership interest of a business (the "June 2024 acquisition") for estimated cash consideration of $51.6 million. The aggregate purchase price was preliminarily allocated to $11.4 million of goodwill, $18.7 million of intangibles, and $21.4 million of net assets assumed.SeasonalityThe volume of vehicles sold through our auctions generally fluctuates from quarter to quarter. This seasonality is caused by several factors, including holidays, weather, the seasonality of the retail market for used vehicles and the timing of federal tax returns, which affects the demand side of the auction industry. As a result, revenue and operating expenses related to volume will fluctuate accordingly on a quarterly basis. In the fourth quarter, we typically experience lower used vehicle auction volume as well as additional costs associated with the holidays. Seasonally depressed used vehicle auction volume typically continues during the winter months through the first quarter. Typical seasonality trends may not be observed in periods where other external factors more significantly impact the industry.Critical Accounting EstimatesOur financial statements are prepared in accordance with GAAP. The preparation of these financial statements requires us to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues, expenses and related disclosures. We evaluate our estimates and assumptions on an ongoing basis. Our estimates are based on historical experience and various other assumptions that we believe are reasonable under the circumstances, however, our actual results could differ from these estimates.There have been no material changes to our critical accounting estimates as compared to those disclosed in the Annual Report.Item 3. Quantitative and Qualitative Disclosures About Market Risk.We are exposed to market risk in the ordinary course of our business. Market risk represents the risk of loss that may impact our financial position due to adverse changes in financial market prices and rates. Our market risk exposure is primarily the result of fluctuations in interest rates.Interest Rate RiskWe had cash and cash equivalents of $252.5 million and marketable securities of $35.2 million as of SeptemberÂ 30, 2024, which consisted of interest-bearing investments with maturities of three months or less and investment grade securities respectively. Interest-earning instruments carry a degree of interest rate risk as increases in rates will negatively affect the fair value of our marketable securities. We do not enter into investments for trading or speculative purposes and have not used any derivative financial instruments to manage our interest rate risk exposure. We had borrowings from banks of $115.0 million as of SeptemberÂ 30, 2024. The interest rate paid on these borrowings is variable, indexed to SOFR. Therefore, increases in interest rates will increase the interest expense on these borrowings. A 39Table of Contentshypothetical 100 basis point change in interest rates would not result in a material impact on our condensed consolidated financial statements.Item 4. Controls and Procedures.Evaluation of Disclosure Controls and ProceduresWe maintain â€œdisclosure controls and procedures,â€ as defined in Rule 13a-15(e) and Rule 15d-15(e) under the Exchange Act, that are designed to ensure that information required to be disclosed by a company in the reports that it files or submits under the Exchange Act is recorded, processed, summarized and reported, within the time periods specified in the SECâ€™s rules and forms. Disclosure controls and procedures include, without limitation, controls and procedures designed to ensure that information required to be disclosed by a company in the reports that it files or submits under the Exchange Act is accumulated and communicated to our management, including our principal executive and principal financial officers, as appropriate to allow timely decisions regarding required disclosure.Our management, with the participation of our Chief Executive Officer and our Chief Financial Officer, evaluated the effectiveness of our disclosure controls and procedures as of SeptemberÂ 30, 2024. Based on the evaluation of our disclosure controls and procedures as of SeptemberÂ 30, 2024, our Chief Executive Officer and Chief Financial Officer concluded that, as of such date, our disclosure controls and procedures were effective at the reasonable assurance level.Changes in Internal Control Over Financial ReportingThere was no change in our internal control over financial reporting identified in connection with the evaluation required by Rule 13a-15(d) and 15d-15(d) of the Exchange Act that occurred during the period covered by this Quarterly Report on Form 10-Q that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting.Inherent Limitations on Effectiveness of ControlsOur management, including our Chief Executive Officer and Chief Financial Officer, believes that our disclosure controls and procedures and internal control over financial reporting are designed to provide reasonable assurance of achieving their objectives and are effective at the reasonable assurance level. However, management does not expect that our disclosure controls and procedures or our internal control over financial reporting will prevent or detect all errors and fraud. A control system, no matter how well conceived and operated, can provide only reasonable, not absolute, assurance that the objectives of the control system are met. Because of the inherent limitations in all control systems, no evaluation of controls can provide absolute assurance that all control issues and instances of fraud, if any, within the company have been detected. The design of any system of controls also is based in part upon certain assumptions about the likelihood of future events, and there can be no assurance that any design will succeed in achieving its stated goals under all potential future conditions. Over time, controls may become inadequate because of changes in conditions, or the degree of compliance with the policies or procedures may deteriorate. Because of the inherent limitations in a cost-effective control system, misstatements due to error or fraud may occur and not be detected.40Table of ContentsPART IIâ€”OTHER INFORMATIONItem 1. Legal Proceedings.From time to time we may become involved in legal proceedings or be subject to claims arising in the ordinary course of our business. The material set forth in Note 5 (pertaining to information regarding legal contingencies) of the Notes of the Condensed Consolidated Financial Statements included in Part I, Item 1 of this Quarterly Report on Form 10-Q is incorporated herein by reference.Item 1A. Risk Factors.There have been no material changes to the risk factors previously disclosed in the Annual Report. Refer to the Annual Report for a complete discussion of our potential risks and uncertainties related to our business and on investment in our Class A common stock. The risks and uncertainties described in our Annual Report are not the only ones we face. Additional risks and uncertainties that we are unaware of, or that we currently believe are not material, may also become important factors that adversely affect our business. If any risks not specified in our Annual Report materialize, our business, financial condition and results of operations could be materially and adversely affected. See also â€œSpecial Note Regarding Forward-Looking Statementsâ€ in this Quarterly Report on Form 10-Q for additional information.Item 2. Unregistered Sales of Equity Securities and Use of Proceeds.(a)Recent Sales of Unregistered Equity SecuritiesNot applicable.(b)Use of ProceedsNot applicable.(c)Issuer Purchases of Equity SecuritiesNot applicable.Item 3. Defaults Upon Senior Securities.Not applicable.Item 4. Mine Safety Disclosures.Not applicable.Item 5. Other Information.Our Section 16 officers (as defined in Rule 16a-1 under the Exchange Act) may from time to time enter into plans for the purchase or sale of ACV stock that are intended to satisfy the affirmative defense conditions of Rule 10b5-1(c) under the Exchange Act.During the quarter ended SeptemberÂ 30, 2024, the following Section 16 officers adopted, modified, or terminated â€œRule 10b5-1 trading arrangementsâ€ (as defined in Item 408 under Regulation S-K of the Exchange Act):â€¢On September 9, 2024, William Zerella, ACV's Chief Financial Officer, adopted a trading plan. Mr. Zerellaâ€™s trading plan provides for the sale of up to 140,000 shares. The first trade will not occur until January 7, 2025, at the earliest. Mr. Zerella's trading plan is scheduled to terminate on June 12, 2025. â€¢On September 9, 2024, Craig Anderson, ACV's Chief Corporate Development and Strategy Officer, put a modification letter in place modifying his September 15, 2023 plan. Mr. Andersonâ€™s modification letter provides for the sale of up to 269,683 shares. The first trade will not occur until December 9, 2024, at the earliest. Mr. Andersonâ€™s trading plan is scheduled to terminate on August 14, 2025.41Table of ContentsThe Rule 10b5-1 trading arrangements described above were adopted and precleared in accordance with ACVâ€™s Insider Trading Policy and actual sale transactions made pursuant to such trading arrangements will be disclosed publicly in future Section 16 filings with the SEC. Other than disclosed above, no other officer adopted, modified or terminated a Rule 10b5-1 trading arrangement or â€œnon-Rule 10b5-1 trading arrangementâ€ (as defined in Item 408 of Regulation S-K) during the three months ended September 30, 2024.42Table of ContentsItem 6. Exhibits.Exhibit NumberDescriptionFormFile No.ExhibitFiling DateFiled Herewith3.1Amended and Restated Certificate of Incorporation of the Registrant, as currently in effect. 8-K001-402563.1March 26, 2021Â 3.2Amended and Restated Bylaws of the Registrant, as currently in effect.8-K001-402563.1July 29, 2024Â 10.1Amendment No. 3, dated October 7, 2024, to Revolving Credit Agreement, dated as of August 24, 2021, among ACV Auctions Inc., the lenders party thereto and JPMorgan Chase Bank, N.A., as Administrative Agent.X31.1Certification of Principal Executive Officer pursuant to Exchange Act Rules 13a-14(a) and 15d-14(a), as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.X31.2Certification of Principal Financial Officer pursuant to Exchange Act Rules 13a-14(a) and 15d-14(a), as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.X32.1*Certification of Principal Executive Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.X32.2*Certification of Principal Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.X101.INSInline XBRL Instance Document â€“ the instance document does not appear in the Interactive Data File because XBRL tags are embedded within the Inline XBRL document.101.SCHInline XBRL Taxonomy Extension Schema Document101.CALInline XBRL Taxonomy Extension Calculation Linkbase Document101.DEFInline XBRL Taxonomy Extension Definition Linkbase Document101.LABInline XBRL Taxonomy Extension Label Linkbase Document43Table of Contents101.PREInline XBRL Taxonomy Extension Presentation Linkbase Document104Cover Page Interactive Data File (embedded within the Inline XBRL document)*This certification is deemed not filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or

otherwise subject to the liability of that section, nor shall it be deemed incorporated by reference into any filing under the Securities Act of 1933, as amended, or the Securities Exchange Act of 1934, as amended, whether made before or after the date hereof, regardless of any general incorporation language in such filing.44Table of ContentsSIGNATURESPursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.ACV Auctions Inc.Date: NovÂ 7, 2024By:/s/ George ChamounGeorge ChamounChief Executive Officer and DirectorDate: NovÂ 7, 2024By:/s/ William ZerellaWilliam ZerellaChief Financial Officer45 EX-10.1 2 acv-amendmentno3dpw10324.htm EX-10.1 DocumentEXHIBIT 10.1AMENDMENT NO. 3 dated as of October 7, 2024 (this â€œAmendmentâ€) by and among ACV Auctions Inc., a Delaware corporation (the â€œBorrowerâ€), each Lender party hereto (constituting the Required Lenders) (the â€œConsenting Lendersâ€) and JPMorgan Chase Bank, N.A. (â€œJPMorganâ€), as Administrative Agent (in such capacity, the â€œAdministrative Agentâ€) to the Revolving Credit Amendment dated as of August 24, 2021 (as amended, supplemented or otherwise modified from time to time prior to the date hereof, the â€œCredit Agreementâ€ and, the Credit Agreement as amended hereby, the â€œAmended Credit Agreementâ€) among the Borrower, the Lenders from time to time party thereto, and JPMorgan, as Administrative Agent. Capitalized terms used herein and not otherwise defined herein have the meanings assigned to them in the Amended Credit Agreement.RECITALS:WHEREAS, pursuant to Section 9.02 of the Credit Agreement, the Borrower has requested that the Consenting Lenders and the Administrative Agent consent to amend the Credit Agreement as set forth in Section 1 hereof, and the Consenting Lenders are willing, on and subject to the terms and conditions hereof, to consent to such amendment; Â Â Â Â NOW, THEREFORE, in consideration of the foregoing and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto hereby agree as follows:Section 1.Amendments to the Credit Agreement. Subject to the satisfaction or waiver of the conditions set forth in Section 3 hereof, each of the parties hereto agrees that, effective on the Amendment No. 3 Effective Date (as defined below), Section 6.04(i) of the Credit Agreement is hereby amended and restated in its entirety as follows: â€œso long as no Event of Default then exists or would result therefrom, the Borrower may make Investments and other acquisitions (i) if Total Liquidity immediately prior to the consummation of such Investment or acquisition and after giving pro forma effect to such Investment or acquisition is equal to or greater than $200,000,000, in an unlimited amount or (ii) if Total Liquidity immediately prior to the consummation of such Investment or acquisition and after giving pro forma effect to such Investment or acquisition is less than $200,000,000, in an amount not to exceed $25,000,000 in the aggregate for any fiscal year of the Borrower;â€Section 2.Representations and Warranties. The Borrower hereby represents and warrants to the Administrative Agent and each Lender as of the Amendment No. 3 Effective Date:(a)The execution, delivery and performance by the Borrower of this Amendment is within the Borrowerâ€™s corporate powers and have been duly authorized by all necessary corporate action; (b)The Borrower has duly executed and delivered this Amendment, and this Amendment constitutes its legal, valid and binding obligation, enforceable in accordance with its terms, subject to applicable bankruptcy, insolvency, reorganization, moratorium or other laws affecting creditorsâ€™ rights generally and subject to general principles of equity, regardless of whether considered in a proceeding in equity or at law;#99088557v6Â Â Â Â (c)The execution, delivery and performance by the Borrower of this Amendment (a)Â does not require any consent or approval of, registration or filing with, or any other action by, any Governmental Authority, except (i)Â such as have been obtained or made and are in full force and effect and (ii)Â those approvals, consents, registrations, filings or other actions, the failure of which to obtain or make would not reasonably be expected to have a Material Adverse Effect, (b)Â except as would not reasonably be expected to have a Material Adverse Effect, will not violate any applicable law or regulation or any order of any Governmental Authority applicable to the Borrower, (c)Â will not violate the charter, by-laws or other organizational document of the Borrower or any of its Subsidiaries, (d)Â except as would not reasonably be expected to have a Material Adverse Effect, will not violate or result in a default under any indenture, agreement or other instrument (other than the agreements and instruments referred to in clause (c)) binding upon the Borrower or any of its Subsidiaries or its assets, or give rise to a right thereunder to require any payment to be made by the Borrower or any of its Subsidiaries, and (e)Â will not result in the creation or imposition of any Lien on any asset of the Borrower or any of its Subsidiaries (other than liens arising pursuant to the Security Documents); (d)The representations and warranties of the Borrower set forth in this Amendment, the Credit Agreement and the other Loan Documents are true and correct in all material respects on and as of the Amendment No. 3 Effective Date, except that (i)Â for purposes of this Section 2(d), (x) the representations and warranties contained in SectionÂ 3.04(a) of the Credit Agreement shall be deemed to refer to the most recent statements furnished pursuant to clauses (a)Â and (b) (subject, in the case of unaudited financial statements furnished pursuant to clause (b), to year-end audit adjustments and the absence of footnotes), respectively, of SectionÂ 5.01 of the Credit Agreement and (y) the representations and warranties contained in Section 3.14 of the Credit Agreement shall be deemed to refer to the Amendment No. 3 Effective Date, (ii)Â to the extent that such representations and warranties specifically refer to an earlier date, they shall be true and correct in all material respects as of such earlier date, and (iii) to the extent that such representations and warranties are already qualified or modified by materiality in the text thereof, they shall be true and correct in all respects; and (e)As of the Amendment No. 3 Effective Date and immediately after giving effect to this Amendment and the transactions contemplated hereby, no Default or Event of Default shall have occurred and be continuing. Section 3.Conditions to the Amendment No. 3 Effective Date. This Amendment shall become effective on the date (the â€œAmendment No. 3 Effective Dateâ€) when (a) the Administrative Agent shall have received an executed counterpart (which may include a facsimile or other electronic transmission) of this Amendment from the Borrower, the Consenting Lenders party hereto (constituting Required Lenders) and the Administrative Agent, (b) the representations and warranties of the Borrower set forth in Section 2 hereof are true and correct as of the date hereof, (c) as of the date hereof and immediately after giving effect to this Amendment and the transactions contemplated hereby, no Default or Event of Default shall have occurred and be continuing and (d) the Administrative Agent shall have received all fees required to be paid by the Borrower on the Amendment No. 3 Effective Date, and all expenses required to be reimbursed by the Borrower for which invoices have been presented at least three Business Days prior to the Amendment No. 3 Effective Date, on or before the Amendment No. 3 Effective Date.2#99088557v6Â Â Â Â Section 4.Effect of Amendment. (a)Except as expressly set forth herein or in the Amended Credit Agreement, this Amendment shall not by implication or otherwise limit, impair, constitute a waiver of or otherwise affect the rights and remedies of the Lenders or the Administrative Agent under the Amended Credit Agreement, the Guaranty and Security Agreement or any other Loan Document, and shall not alter, modify, amend or in any way affect any of the terms, conditions, obligations, covenants, Liens, guarantees or agreements contained in the Credit Agreement, the Guaranty and Security Agreement or any other Loan Document or any other provision of the Credit Agreement, the Guaranty and Security Agreement or of any other Loan Document. Except as expressly set forth herein, nothing herein shall be deemed to be a waiver, amendment, modification or other change of, any of the terms, conditions, obligations, covenants or agreements contained in the Credit Agreement, the Guaranty and Security Agreement or any other Loan Document in similar or different circumstances.(b)From and after the Amendment No. 3 Effective Date, each reference in the Credit Agreement to â€œthis Agreementâ€, â€œhereunderâ€, â€œhereofâ€, â€œhereinâ€, or words of like import, and each reference to the â€œCredit Amendmentâ€ in any other Loan Document shall be deemed a reference to the Amended Credit Agreement. This Amendment shall constitute a â€œLoan Documentâ€ for all purposes of the Amended Credit Agreement and the other Loan Documents. Section 5.Governing Law. THIS AMENDMENT SHALL BE CONSTRUED IN ACCORDANCE WITH AND GOVERNED BY THE LAW OF THE STATE OF NEW YORK.Section 6.Costs and Expenses. The Borrower agrees to reimburse the Administrative Agent and each Consenting Lender for its actual and reasonable costs and expenses in connection with this Amendment to the extent required pursuant to Section 9.03 of the Amended Credit Agreement.Section 7.Counterparts; Electronic Execution. This Amendment may be executed by one or more of the parties to this Amendment on any number of separate counterparts (including by email or telecopy), and all of said counterparts taken together shall be deemed to constitute one and the same instrument. In accordance with Section 9.06 of the Credit Agreement, delivery of an executed signature page or Electronic Signature to this Agreement by facsimile transmission or other electronic means shall be as effective as delivery of a manually signed counterpart of this Agreement. Section 8.Headings. Section headings herein are included herein for convenience of reference only and shall not constitute a part hereof for any other purpose or be given any substantive effect. Section 9.Incorporation by Reference. The provisions of Sections 9.09(b), (c) and (d) and 9.10 of the Amended Credit Agreement are hereby incorporated by reference, mutatis mutandis.3#99088557v6Â Â Â Â Section 10.Severability. If any provision of this Amendment is held to be illegal, invalid or unenforceable, the legality, validity and enforceability of the remaining provisions of this Amendment shall not be affected or impaired thereby. The invalidity of a provision in a particular jurisdiction shall not invalidate or render unenforceable such provision in any other jurisdiction.[Remainder of page intentionally blank]4#99088557v6Â Â Â Â IN WITNESS WHEREOF, the parties hereto have caused this Amendment to be duly executed and delivered by their respective officers thereunto duly authorized as of the date first written above.ACV AUCTIONS INC.,as BorrowerBy:Name:Â Â Â Â Title:Â Â Â Â Â By:Name:Â Â Â Â Title:Â Â Â Â [Signature Page to Amendment No. 3]#99088557v6Â Â Â Â JPMORGAN CHASE BANK, N.A.,as Administrative Agent and a Lender By:Name:Â Â Â Â Title:Â Â Â Â [Signature Page to Amendment No.3]Â Â Â Â [_____], as a Lender By:Â Â Â Â Â

not deemed filed with the Securities and Exchange Commission and is not to be incorporated by reference into any filing of ACV Auctions Inc. under the Securities Act of 1933, as amended, or the Securities Exchange Act of 1934, as amended (whether made before or after the date of the Quarterly Report on Form 10-Q), irrespective of any general incorporation language contained in such filing. EX-101.SCH 7 acva-20240930.xsd XBRL TAXONOMY EXTENSION SCHEMA DOCUMENT 0000001 - Document - Cover link:presentationLink link:calculationLink link:definitionLink 9952151 - Statement - CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS link:presentationLink link:calculationLink link:definitionLink 9952152 - Statement - CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE LOSS link:presentationLink link:calculationLink link:definitionLink 9952153 - Statement - CONDENSED CONSOLIDATED BALANCE SHEETS link:presentationLink link:calculationLink link:definitionLink 9952154 - Statement - CONDENSED CONSOLIDATED BALANCE SHEETS (Parenthetical) link:presentationLink link:calculationLink link:definitionLink 9952155 - Statement - CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY link:presentationLink link:calculationLink link:definitionLink 9952156 - Statement - CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS link:presentationLink link:calculationLink link:definitionLink 9952157 - Disclosure - Nature of Business and Summary of Significant Accounting Policies link:presentationLink link:calculationLink link:definitionLink 9952158 - Disclosure - Financial Instruments link:presentationLink link:calculationLink link:definitionLink 9952159 - Disclosure - Fair Value Measurement link:presentationLink link:calculationLink link:definitionLink 9952160 - Disclosure - Accounts Receivables & Allowance for Doubtful Receivables link:presentationLink link:calculationLink link:definitionLink 9952161 - Disclosure - Guarantees, Commitments and Contingencies link:presentationLink link:calculationLink link:definitionLink 9952162 - Disclosure - Borrowings link:presentationLink link:calculationLink link:definitionLink 9952163 - Disclosure - Leases link:presentationLink link:calculationLink link:definitionLink 9952164 - Disclosure - Revenue link:presentationLink link:calculationLink link:definitionLink 9952165 - Disclosure - Stock-Based Compensation link:presentationLink link:calculationLink link:definitionLink 9952166 - Disclosure - Income Taxes link:presentationLink link:calculationLink link:definitionLink 9952167 - Disclosure - Net Income (Loss) Per Share link:presentationLink link:calculationLink link:definitionLink 9952168 - Disclosure - Acquisitions link:presentationLink link:calculationLink link:definitionLink 9954471 - Disclosure - Nature of Business and Summary of Significant Accounting Policies (Policies) link:presentationLink link:calculationLink link:definitionLink 9954472 - Disclosure - Nature of Business and Summary of Significant Accounting Policies (Tables) link:presentationLink link:calculationLink link:definitionLink 9954473 - Disclosure - Financial Instruments (Tables) link:presentationLink link:calculationLink link:definitionLink 9954474 - Disclosure - Fair Value Measurement (Tables) link:presentationLink link:calculationLink link:definitionLink 9954475 - Disclosure - Accounts Receivables & Allowance for Doubtful Receivables (Tables) link:presentationLink link:calculationLink link:definitionLink 9954476 - Disclosure - Leases (Tables) link:presentationLink link:calculationLink link:definitionLink 9954477 - Disclosure - Revenue (Tables) link:presentationLink link:calculationLink link:definitionLink 9954478 - Disclosure - Stock-Based Compensation (Tables) link:presentationLink link:calculationLink link:definitionLink 9954479 - Disclosure - Net Income (Loss) Per Share (Tables) link:presentationLink link:calculationLink link:definitionLink 9954480 - Disclosure - Acquisitions (Tables) link:presentationLink link:calculationLink link:definitionLink 9954481 - Disclosure - Nature of Business and Summary of Significant Accounting Policies (Details) link:presentationLink link:calculationLink link:definitionLink 9954482 - Disclosure - Financial Instruments - Schedule of Available-for-Sale Financial Instruments (Details) link:presentationLink link:calculationLink link:definitionLink 9954483 - Disclosure - Financial Instruments - Schedule of Fair Values of Available-for-Sale Financial Instruments (Details) link:presentationLink link:calculationLink link:definitionLink 9954484 - Disclosure - Fair Value Measurement - Summary of Financial Assets Measured at Fair Value on Recurring Basis (Details) link:presentationLink link:calculationLink link:definitionLink 9954485 - Disclosure - Accounts Receivables & Allowance for Doubtful Receivables - Summary of Changes in the Allowance for Doubtful Trade Receivables (Details) link:presentationLink link:calculationLink link:definitionLink 9954486 - Disclosure - Accounts Receivables & Allowance for Doubtful Receivables - Summary of Changes in the Allowance for Doubtful Finance Receivables (Details) link:presentationLink link:calculationLink link:definitionLink 9954487 - Disclosure - Guarantees, Commitments and Contingencies (Details) link:presentationLink link:calculationLink link:definitionLink 9954488 - Disclosure - Borrowings (Details) link:presentationLink link:calculationLink link:definitionLink 9954489 - Disclosure - Leases - Narrative (Details) link:presentationLink link:calculationLink link:definitionLink 9954490 - Disclosure - Leases - Maturity of Lease Liabilities (Details) link:presentationLink link:calculationLink link:definitionLink 9954490 - Disclosure - Leases - Maturity of Lease Liabilities (Details) link:presentationLink link:calculationLink link:definitionLink 9954491 - Disclosure - Leases - Leases Recorded on Balance Sheets (Details) link:presentationLink link:calculationLink link:definitionLink 9954492 - Disclosure - Revenue - Summary of Primary Components of Revenue, Level of Disaggregation (Details) link:presentationLink link:calculationLink link:definitionLink 9954493 - Disclosure - Revenue - Narrative (Details) link:presentationLink link:calculationLink link:definitionLink 9954494 - Disclosure - Stock-Based Compensation - Summary of Stock Option Activity (Details) link:presentationLink link:calculationLink link:definitionLink 9954495 - Disclosure - Stock-Based Compensation - Summary of restricted stock unit (Details) link:presentationLink link:calculationLink link:definitionLink 9954496 - Disclosure - Stock-Based Compensation - Narrative (Details) link:presentationLink link:calculationLink link:definitionLink 9954497 - Disclosure - Income Taxes (Details) link:presentationLink link:calculationLink link:definitionLink 9954498 - Disclosure - Net Income (Loss) Per Share - Schedule of Basic And Diluted Net Loss Per Share (Details) link:presentationLink link:calculationLink link:definitionLink 9954499 - Disclosure - Net Income (Loss) Per Share - Summary of Potentially Dilutive Shares Excluded from Computation of Net Loss Per Share (Details) link:presentationLink link:calculationLink link:definitionLink 9954500 - Disclosure - Acquisitions - Narrative (Details) link:presentationLink link:calculationLink link:definitionLink 9954501 - Disclosure - Acquisitions - Assets and Liabilities Assumed (Details) link:presentationLink link:calculationLink link:definitionLink EX-101.CAL 8 acva-20240930_cal.xml XBRL TAXONOMY EXTENSION CALCULATION LINKBASE DOCUMENT EX-101.DEF 9 acva-20240930_def.xml XBRL TAXONOMY EXTENSION DEFINITION LINKBASE DOCUMENT EX-101.LAB 10 acva-20240930_lab.xml XBRL TAXONOMY EXTENSION LABEL LINKBASE DOCUMENT Adjustments to reconcile net income (loss) to net cash provided by (used in) operating activities: Adjustments to Reconcile Net Income (Loss) to Cash Provided by (Used in) Operating Activities [Abstract] Payments towards long term debt Repayments of Long-Term Debt Unrealized Losses Debt Securities, Available-for-Sale, Accumulated Gross Unrealized Loss, before Tax Cover [Abstract] Cover [Abstract] Net increase (decrease) in cash, cash equivalents, and restricted cash Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Period Increase (Decrease), Including Exchange Rate Effect Schedule of maturities of lease liabilities Lessee, Operating Lease, Liability, to be Paid, Maturity [Table Text Block] Trading Symbol Trading Symbol All Trading Arrangements All Trading Arrangements [Member] Compensation Actually Paid vs. Net Income Compensation Actually Paid vs. Net Income [Text Block] Non-NEOs Non-NEOs [Member] Schedule of basic and diluted net loss per share Schedule of Earnings Per Share, Basic and Diluted [Table Text Block] Rule 10b5-1 Arrangement Adopted Rule 10b5-1 Arrangement Adopted [Flag] Awards Close in Time to MNPI Disclosures Awards Close in Time to MNPI Disclosures [Table] Trade receivables allowance Accounts Receivable, Allowance for Credit Loss, Current Common Stock Class A Common Class A [Member] Pay vs Performance Disclosure [Line Items] Peer Group Total Shareholder Return Amount Peer Group Total Shareholder Return Amount Cash equivalents Cash Equivalents [Member] Trade receivables Increase (Decrease) in Accounts Receivable Non-Rule 10b5-1 Arrangement Adopted Non-Rule 10b5-1 Arrangement Adopted [Flag] Vested restricted stock units (in shares) Stock Issued During Period, Shares, Restricted Stock Award, Net of Forfeitures Fair Value Measurement Fair Value Disclosures [Text Block] Proceeds from exercise of stock options Proceeds from Stock Options Exercised Interest rate on outstanding borrowings Line of Credit Facility, Interest Rate at Period End Net unrealized gains (losses) on available-for-sale securities OCI, Debt Securities, Available-for-Sale, Unrealized Holding Gain (Loss), before Adjustment, after Tax Award Timing Disclosures [Line Items] Other Performance Measure, Amount Other Performance Measure, Amount Leases Lessee, Operating Leases [Text Block] Common stock, shares outstanding (in shares) Common Stock, Shares, Outstanding Operating lease costs Operating Lease, Cost Other long-term liabilities Operating Lease, Liability, Noncurrent Fair Value Measurement Inputs and Valuation Techniques [Line Items] Fair Value Measurement Inputs and Valuation Techniques [Line Items] Revenue from Contract with Customer [Abstract] Revenue from Contract with Customer [Abstract] Contract liabilities Contract with Customer, Liability, Current Plan Name [Domain] Plan Name [Domain] Credit Spread Adjustment [Axis] Credit Spread Adjustment [Axis] Credit Spread Adjustment Other assets Other Assets, Noncurrent Entity Tax Identification Number Entity Tax Identification Number Leases [Abstract] Accounts Receivable & Allowance for Doubtful Receivables Loans, Notes, Trade and Other Receivables Disclosure [Text Block] Money market funds Money Market Funds [Member] Net cash provided by (used in) operating activities Net Cash Provided by (Used in) Operating Activities Cash Flows from Operating Activities Net Cash Provided by (Used in) Operating Activities [Abstract] U.S. treasury and agency securities US Treasury Securities [Member] Plan Name [Axis] Plan Name [Axis] Credit Spread Adjustment [Domain] Credit Spread Adjustment [Domain] Credit Spread Adjustment [Domain] Equity Components Equity Components [Axis] Other current assets Other Assets, Current Award Timing Method Award Timing Method [Text Block] Trading Arrangements, by Individual Trading Arrangements, by Individual [Table] Exercisable (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested and Expected to Vest, Exercisable, Weighted Average Exercise Price Marketable securities Fair Value Debt Securities, Available-for-Sale 2021 Revolver Two Thousand And Twenty One Revolver [Member] Two Thousand And Twenty One Revolver [Member] Entity Common Stock, Shares Outstanding Entity Common Stock, Shares Outstanding Insider Trading Policies and Procedures [Line Items] Business Acquisition, Acquiree [Domain] Business Acquisition, Acquiree [Domain] Adjustment to Compensation, Amount Adjustment to Compensation Amount Fair value of consideration shares Business Combination, Consideration Transferred, Equity Interests Issued and Issuable Intrinsic value, outstanding, beginning of period Intrinsic value, outstanding, end of period Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Intrinsic Value The August 2023 Acquisition The August 2023 Acquisition [Member] The August 2023 Acquisition Compensation Amount Outstanding Recovery Compensation Amount Non-cash investing and financing activities: Cash Flow, Noncash Investing and Financing Activities Disclosure [Abstract] Aggregate Change in Present Value of Accumulated Benefit for All Pension Plans Reported in Summary Compensation Table Aggregate Change in Present Value of Accumulated Benefit for All Pension Plans Reported in Summary Compensation Table [Member] Number of contingently returnable share agreements Share-Based Compensation Arrangement By Share-Based Payment Award, Number Of Agreements Share-Based Compensation Arrangement By Share-Based Payment Award, Number Of Agreements Entity Small Business Entity Small Business Company Selected Measure Amount Company Selected Measure Amount Payments to acquire real estate Payments to Acquire Real Estate Maturities and redemptions of marketable securities Proceeds from Maturities, Prepayments and Calls of Debt Securities, Available-for-Sale Payment of debt issuance costs Payments of Debt Issuance Costs Tabular List, Table Tabular List [Table Text Block] Level 3 Fair Value, Inputs, Level 3 [Member] Share Based Compensation Arrangement By Share Based Payment Award [Line Items] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Fair Value Measurement Inputs and Valuation Techniques [Table] Fair Value Measurement Inputs and Valuation Techniques [Table] Aggregate Grant Date Fair Value of Equity Award Amounts Reported in Summary Compensation Table Aggregate Grant Date Fair Value of Equity Award Amounts Reported in Summary Compensation Table [Member] Summary of changes in the allowance for doubtful trade receivables Accounts Receivable, Allowance for Credit Loss [Table Text Block] Other assets Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Other Noncurrent Assets Debt Securities, Available-for-Sale [Line Items] Debt Securities, Available-for-Sale [Line Items] Issuance of shares for employee stock purchase plan (in shares) Stock Issued During Period, Shares, Employee Stock Purchase Plans Accrued payroll Accrued Liabilities, Current Potentially dilutive securities excluded from computation of diluted net loss per share (in shares) Antidilutive Securities Excluded from Computation of Earnings Per Share, Amount Share-Based Payment Arrangement, Tranche One Share-Based Payment Arrangement, Tranche One [Member] Credit Facility [Domain] Credit Facility [Domain] Write-offs Financing Receivable, Allowance for Credit Loss, Writeoff Cash, cash equivalents, and restricted cash, beginning of period Cash, cash equivalents, and restricted cash, end of period Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents Credit Spread Adjustment Two Credit Spread Adjustment Two [Member] Credit Spread Adjustment Two Current Assets: Assets, Current [Abstract] Craig Anderson September 2023 Plan [Member] Craig Anderson September 2023 Plan Goodwill Goodwill Beginning balance Ending balance Accounts Receivable, Allowance for Credit Loss Forgone Recovery due to Disqualification of Tax Benefits, Amount Forgone Recovery due to Disqualification of Tax Benefits, Amount Product and Service Product and Service [Domain] Stock options Share-Based Payment Arrangement, Option [Member] Debt Securities, Available-for-Sale [Table] Debt Securities, Available-for-Sale [Table] Net increase in finance receivables Payments to Acquire Finance Receivables Vested (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Vested in Period, Weighted Average Grant Date Fair Value Asset-Backed Commercial Paper Conduit Weighted Average Annual Rate Asset-Backed Commercial Paper Conduit Weighted Average Annual Rate [Member] Asset-Backed Commercial Paper Conduit Weighted Average Annual Rate Fair Value Disclosures [Abstract] Fair Value Disclosures [Abstract] 2025 Lessee, Operating Lease, Liability, to be Paid, Year One Other financing activities Proceeds from (Payments for) Other Financing Activities Schedule Of Antidilutive Securities Excluded From Computation Of Earnings Per Share [Table] Antidilutive Security, Excluded EPS Calculation [Table] Comprehensive loss Comprehensive Income (Loss), Net of Tax, Attributable to Parent Preferred stock, shares outstanding (in shares) Preferred Stock, Shares Outstanding Craig Anderson [Member] Craig Anderson Security Exchange Name Security Exchange Name Basis spread on variable rate Debt Instrument, Basis Spread on Variable Rate Award Type Award Type [Axis] Corporate securities Corporate Debt Securities [Member] William Zerella [Member] William Zerella Exercised (in dollars per share) Share-Based Compensation Arrangements by Share-Based Payment Award, Options, Exercises in Period, Weighted Average Exercise Price First Amendment to Loan and Security Agreement First Amendment to Loan and Security Agreement [Member] First Amendment to Loan and Security Agreement [Member] Investment and acquisition liquidity requirement Debt Instrument, Covenant, Investment And Acquisition Liquidity Debt Instrument, Covenant, Investment And Acquisition Liquidity Number of RSUs Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Nonvested, Number of Shares [Roll Forward] Property and equipment (net of accumulated depreciation of $4,615 and $4,462) Property, Plant and Equipment, Net Total liabilities Liabilities Common stock, par value (in dollars per share) Common Stock, Par or Stated Value Per Share Forgone Recovery, Explanation of Impracticability Forgone Recovery, Explanation of Impracticability [Text Block] Schedule of fair values of available-for-sale financial instruments Debt Securities, Available-for-Sale [Table Text Block] Schedule Of Share Based Compensation Arrangements By Share Based Payment Award [Table] Schedule of Share-Based Compensation Arrangements by Share-Based Payment Award [Table] Revolving Credit Facility Revolving Credit Facility [Member] Expiration Date Trading Arrangement Expiration Date Cash Flows from Investing Activities Net Cash Provided by (Used in) Investing Activities [Abstract] Accounts Receivable, after Allowance for Credit Loss [Abstract] Accounts Receivable, after Allowance for Credit Loss [Abstract] Net (write-offs) recoveries Financing Receivable, Allowance for Credit Loss, Writeoff, after Recovery Accrued other liabilities Operating Lease, Liability, Current Total Shareholder Return Amount Total Shareholder Return Amount Common stock, shares issued (in shares) Common Stock, Shares, Issued Equity Awards Adjustments, Footnote Equity Awards Adjustments, Footnote [Text Block] Maximum principal amount Line of Credit Facility, Maximum Borrowing Capacity Other comprehensive income (loss): Other Comprehensive Income (Loss), Tax, Portion Attributable to Parent, Parenthetical Disclosure [Abstract] Summary of changes in the allowance for doubtful finance receivables Financing Receivable, Current, Allowance for Credit Loss [Table Text Block] Insider Trading Policies and Procedures Adopted Insider Trading Policies and Procedures Adopted [Flag] Accumulated depreciation Accumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment Exercise of common stock options (in shares) Exercised (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercises in Period Debt Instrument [Line Items] Debt Instrument [Line Items] Finance receivables allowance Financing Receivable, Allowance for Credit Loss, Current Named Executive Officers, Footnote Named Executive Officers, Footnote [Text Block] Weighted- Average Exercise Price Per Share Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Exercise Price [Abstract] Common stock, shares authorized (in shares) Common Stock, Shares Authorized Acquisition of businesses (net of cash acquired) Payments to Acquire Businesses, Net of Cash Acquired Basis of Preparation Basis of Accounting, Policy [Policy Text Block] Weighted-average shares - diluted (in shares) Weighted-average number of shares of common stock - diluted (in shares) Weighted Average Number of Shares Outstanding, Diluted Credit Spread Adjustment Three Credit Spread Adjustment Three [Member] Credit Spread Adjustment Three Marketplace and service Marketplace And Service [Member] Marketplace and service MNPI Disclosure Timed for Compensation Value MNPI Disclosure Timed for Compensation Value [Flag] Numerator: Net Income (Loss) Available to

Common Stockholders, Basic [Abstract] Balance Balance Equity, Attributable to Parent Operating lease liabilities: Operating Lease, Liability [Abstract] Unrealized Losses Cash and Cash Equivalents, Accumulated Gross Unrealized Loss Cash and Cash Equivalents, Accumulated Gross Unrealized Loss Credit spread adjustment term Debt Instrument, Credit Spread Adjustment, Term Debt Instrument, Credit Spread Adjustment, Term Financial Instruments Financial Instruments Disclosure [Text Block] Business Combinations [Abstract] Business Combinations [Abstract] Balance Sheet Location Statement of Financial Position Location, Balance [Axis] Interest expense Interest Expense, Nonoperating Outstanding letter of credit Letters of Credit Outstanding, Amount Selling, general, and administrative Selling, General and Administrative Expense Write-offs Accounts Receivable, Allowance for Credit Loss, Writeoff Trade receivables (net of allowance of $7,005 and $2,868) Accounts Receivable, after Allowance for Credit Loss, Current Antidilutive Securities Excluded From Computation Of Earnings Per Share [Line Items] Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] Common stock authorized (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Number of Shares Authorized The March 8th, 2024 Acquisition The March 8th, 2024 Acquisition [Member] The March 8th, 2024 Acquisition Pension Adjustments Prior Service Cost Pension Adjustments Prior Service Cost [Member] Document Fiscal Period Focus Document Fiscal Period Focus All Executive Categories All Executive Categories [Member] Balance Sheet Location Statement of Financial Position Location, Balance [Domain] Changed Peer Group, Footnote Changed Peer Group, Footnote [Text Block] Weighted average remaining contractual term, outstanding Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Remaining Contractual Term Assets Assets [Abstract] Other comprehensive income (loss) Other Comprehensive Income (Loss), Net of Tax Document Type Document Type Pension Benefits Adjustments, Footnote Pension Benefits Adjustments, Footnote [Text Block] Total Shareholder Return Vs Peer Group Total Shareholder Return Vs Peer Group [Text Block] Purchases of marketable securities Payments to Acquire Marketable Securities Weighted average remaining contractual term, exercisable Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercisable, Weighted Average Remaining Contractual Term Vested (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Vested in Period Amortized Cost Debt Securities, Available-for-Sale, Amortized Cost Summary of restricted stock unit activity Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Grants in Period, Weighted Average Grant Date Fair Value [Table Text Block] Equity Valuation Assumption Difference, Footnote Equity Valuation Assumption Difference, Footnote [Text Block] Accounts payable Accounts Payable, Current Accounting Policies [Abstract] Accounting Policies [Abstract] Revenue: Revenues [Abstract] Net loss per share attributable to common stockholders: Earnings Per Share, Basic And Diluted EPS [Abstract] Earnings Per Share, Basic And Diluted EPS Expired (in dollars per share) Share-Based Compensation Arrangements by Share-Based Payment Award, Options, Expirations in Period, Weighted Average Exercise Price Acquisitions Business Combination Disclosure [Text Block] Current Fiscal Year End Date Current Fiscal Year End Date Less imputed interest Lessee, Operating Lease, Liability, Undiscounted Excess Amount Due within one year Debt Securities, Available-for-Sale, Maturity, Allocated and Single Maturity Date, Rolling within One Year, Fair Value PEO Name PEO Name Non-Rule 10b5-1 Arrangement Terminated Non-Rule 10b5-1 Arrangement Terminated [Flag] Loss before income taxes Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest Non-PEO NEO Average Total Compensation Amount Non-PEO NEO Average Total Compensation Amount Vesting [Axis] Vesting [Axis] All Award Types Award Type [Domain] Name Outstanding Recovery, Individual Name Cash and cash equivalents Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Cash and Equivalents Disaggregation Of Revenue [Line Items] Disaggregation of Revenue [Line Items] Thereafter Lessee, Operating Lease, Liability, to be Paid, Due after Year Four Lessee, Operating Lease, Liability, to be Paid, Due after Year Four Summary of potentially dilutive shares excluded from computation of net loss per share Schedule of Antidilutive Securities Excluded from Computation of Earnings Per Share [Table Text Block] Compensation Actually Paid vs. Company Selected Measure Compensation Actually Paid vs. Company Selected Measure [Text Block] Net assets acquired Business Combination, Recognized Identifiable Assets Acquired, Goodwill, and Liabilities Assumed, Net Non-PEO NEO Non-PEO NEO [Member] Total assets acquired Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Assets Finance receivables Business Combination, Recognized Identifiable Assets Acquired And Liabilities Assumed, Current Assets, Financing Receivable Business Combination, Recognized Identifiable Assets Acquired And Liabilities Assumed, Current Assets, Financing Receivable Recoveries Financing Receivable, Allowance for Credit Loss, Recovery Additional Paid-In Capital Additional Paid-in Capital [Member] Net write-offs Accounts Receivable, Allowance for Credit Loss, Writeoff, Net [Abstract] Accounts Receivable, Allowance for Credit Loss, Writeoff, Net Award Timing Predetermined Award Timing Predetermined [Flag] Subsequent Event Type [Domain] Subsequent Event Type [Domain] Recent Accounting Pronouncements New Accounting Pronouncements, Policy [Policy Text Block] Net loss per share - diluted (in dollars per share) Diluted (in dollars per share) Earnings Per Share, Diluted Class of Stock Class of Stock [Axis] Intangible assets amortization Finite-Lived Intangible Assets, Accumulated Amortization Name Measure Name Entity Interactive Data Current Entity Interactive Data Current Restatement does not require Recovery Restatement Does Not Require Recovery [Text Block] Sales of marketable securities Proceeds from Sale of Debt Securities, Available-for-Sale Vesting percentage Share-Based Compensation Arrangement by Share-Based Payment Award, Award Vesting Rights, Percentage Number of operating segments Number of Operating Segments Preferred stock, shares issued (in shares) Preferred Stock, Shares Issued Summary of financial assets measured at fair value on recurring basis Schedule of Fair Value, Assets and Liabilities Measured on Recurring Basis [Table Text Block] Disaggregation Of Revenue [Table] Disaggregation of Revenue [Table] Statement of Financial Position [Abstract] Statement of Financial Position [Abstract] Stock-based compensation expense, net of amounts capitalized Share-Based Payment Arrangement, Noncash Expense Net loss Net income (loss) Net Income (Loss), Including Portion Attributable to Noncontrolling Interest Share-Based Payment Arrangement, Tranche Two Share-Based Payment Arrangement, Tranche Two [Member] (Benefit from) provision for income taxes Income Tax Expense (Benefit) Other income (expense): Nonoperating Income (Expense) [Abstract] Interest rate Debt Instrument, Interest Rate, Stated Percentage Accounts Receivable, Allowance for Credit Loss [Roll Forward] Accounts Receivable, Allowance for Credit Loss [Roll Forward] Supplemental disclosure of cash flow information Supplemental Cash Flow Information [Abstract] Weighted average period of recognized term Share-Based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Period for Recognition Other operating liabilities Increase (Decrease) in Other Noncurrent Liabilities Statement of Comprehensive Income [Abstract] Statement of Comprehensive Income [Abstract] Effective tax rate Effective Income Tax Rate Reconciliation, Percent Net cash provided by (used in) investing activities Net Cash Provided by (Used in) Investing Activities Loss from operations Operating Income (Loss) Business Acquisition [Line Items] Business Acquisition [Line Items] Variable Rate [Domain] Variable Rate [Domain] 2024 Agreements 2024 Agreements [Member] 2024 Agreements Total liabilities and stockholders' equity Liabilities and Equity Rule 10b5-1 Arrangement Terminated Rule 10b5-1 Arrangement Terminated [Flag] All Adjustments to Compensation All Adjustments to Compensation [Member] The March 13th, 2024 Acquisition The March 13th, 2024 Acquisition [Member] The March 13th, 2024 Acquisition Fair Value Hierarchy and NAV [Axis] Fair Value Hierarchy and NAV [Axis] Other operating assets Increase (Decrease) in Prepaid Expense and Other Assets Additional paid-in capital Additional Paid in Capital Commitments and Contingencies Disclosure [Abstract] Commitments and Contingencies Disclosure [Abstract] Right of use assets in exchange for new lease liabilities Right-of-Use Asset Obtained in Exchange for Operating Lease Liability Underlying Security Market Price Change Underlying Security Market Price Change, Percent Individual: Individual [Axis] Vested restricted stock units Stock Issued During Period, Value, Restricted Stock Award, Net of Forfeitures Accumulated Other Comprehensive Loss AOCI Attributable to Parent [Member] Forfeited (in dollars per share) Share-Based Compensation Arrangements by Share-Based Payment Award, Options, Forfeitures in Period, Weighted Average Exercise Price Product and Service Product and Service [Axis] Entity Address, State or Province Entity Address, State or Province Statement [Line Items] Statement [Line Items] Erroneous Compensation Analysis Erroneous Compensation Analysis [Text Block] Provision for bad debt Financing Receivable, Allowance for Credit Loss, Period Increase (Decrease) Net assets (liabilities) assumed Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Net Compensation Actually Paid vs. Total Shareholder Return Compensation Actually Paid vs. Total Shareholder Return [Text Block] SOFR floor Debt Instrument, SOFR Floor Debt Instrument, SOFR Floor Financial Instruments [Domain] Financial Instruments [Domain] Vesting [Domain] Vesting [Domain] Outstanding, beginning of period (in dollars per shares) Outstanding, end of period (in dollars per shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Nonvested, Weighted Average Grant Date Fair Value Liabilities and Stockholders' Equity Liabilities and Equity [Abstract] Recognized probable loss contingency Loss Contingency, Estimate of Possible Loss Auction marketplace revenue Auction Marketplace Revenue [Member] Auction marketplace revenue [Member]. Restatement Determination Date Restatement Determination Date Beginning balance Ending balance Financing Receivable, Allowance for Credit Loss Adoption Date Trading Arrangement Adoption Date Pay vs Performance Disclosure Pay vs Performance Disclosure [Table] Capitalized software amortization Capitalized Computer Software, Accumulated Amortization Outstanding, beginning of period (in dollars per share) Outstanding, end of period (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Exercise Price Other assets Operating Lease, Right-of-Use Asset Erroneously Awarded Compensation Recovery Erroneously Awarded Compensation Recovery [Table] Outstanding, beginning of period (in shares) Outstanding, end of period (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Number Stock-based compensation included in capitalized software development costs Capitalized Computer Software, Additions Sale price of vehicles with outstanding guarantee Guarantor Obligations, Liquidation Proceeds, Monetary Amount Other long-term liabilities Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Noncurrent Liabilities, Other Change in Fair Value as of Vesting Date of Prior Year Equity Awards Vested in Covered Year Change in Fair Value as of Vesting Date of Prior Year Equity Awards Vested in Covered Year [Member] Finance receivables (net of allowance of $3,557 and $3,428) Financing Receivable, after Allowance for Credit Loss, Current Exercise Price Award Exercise Price Net Income (Loss) Per Share Earnings Per Share [Text Block] Arrangement Duration Trading Arrangement Duration Issuance of shares for employee stock purchase plan Stock Issued During Period, Value, Employee Stock Purchase Plan Subsequent Event Subsequent Event [Member] Exercise of common stock options Stock Issued During Period, Value, Stock Options Exercised Stockholders' Equity: Equity, Attributable to Parent [Abstract] Granted (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Grants in Period, Weighted Average Grant Date Fair Value Peer Group Issuers, Footnote Peer Group Issuers, Footnote [Text Block] Provision for bad debt Provision For Bad Debt Provision for bad debt. Material Terms of Trading Arrangement Material Terms of Trading Arrangement [Text Block] Schedule Of Accounting Standards Update and Change in Accounting Principle Accounting Standards Update and Change in Accounting Principle [Table Text Block] All Individuals All Individuals [Member] Acquired intangible assets (net of amortization of $26,235 and $17,534) Acquired Intangible Assets Net Acquired intangible assets, net. PEO PEO [Member] Variable Rate [Axis] Variable Rate [Axis] Income Tax Disclosure [Abstract] Income Tax Disclosure [Abstract] Unvested RSUs and other awards Unvested Restricted Stock Award And Restricted Stock Units [Member] Unvested restricted stock award and restricted stock units. Name Trading Arrangement, Individual Name Total other income (expense) Other Nonoperating Income (Expense) Net (write-offs) recoveries Allowance For Doubtful Accounts Receivable Write Offs Net Allowance for doubtful accounts receivables write offs net. Guarantee term Guarantor Obligation, Term Statement of Stockholders' Equity [Abstract] Statement of Stockholders' Equity [Abstract] Operations and technology Operations And Technology Expense Operations and technology expense. Accrued other liabilities Accrued Other Liabilities Current Accrued other liabilities, Current Unrealized Gains Debt Securities, Available-for-Sale, Accumulated Gross Unrealized Gain, before Tax Compensation expense related to unvested shares Share-Based Payment Arrangement, Nonvested Award, Excluding Option, Cost Not yet Recognized, Amount Guarantees, Commitments and Contingencies Commitments Contingencies and Guarantees [Text Block] Maximum amount less than investment and acquisition liquidity requirement Debt Instrument, Covenant, Maximum Amount Less Than Investment And Acquisition Liquidity Debt Instrument, Covenant, Maximum Amount Less Than Investment And Acquisition Liquidity Awards Close in Time to MNPI Disclosures, Table Awards Close in Time to MNPI Disclosures [Table Text Block] Share-Based Payment Arrangement, Tranche Three Share-Based Payment Arrangement, Tranche Three [Member] Payment of RSU tax withholdings in exchange for common shares surrendered by RSU holders Payment of RSU tax withholdings in exchange for common shares surrendered by RSU holders Payment of RSU tax withholdings in exchange for common shares surrendered by RSU holders Prior Year End Fair Value of Equity Awards Granted in Any Prior Year that Fail to Meet Applicable Vesting Conditions During Covered Year Prior Year End Fair Value of Equity Awards Granted in Any Prior Year that Fail to Meet Applicable Vesting Conditions During Covered Year [Member] Balance (in shares) Balance (in shares) Shares, Outstanding Fair Value Cash equivalents Cash and Cash Equivalents, Fair Value Disclosure Due in one to five years Debt Securities, Available-for-Sale, Maturity, Allocated and Single Maturity Date, Rolling after One Through Five Years, Fair Value Aggregate Erroneous Compensation Amount Aggregate Erroneous Compensation Amount Local Phone Number Local Phone Number Liabilities Assumed Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Liabilities [Abstract] Disaggregation of Revenue [Abstract] Disaggregation of Revenue [Abstract] Data services revenue Data Services Revenue [Member] Data Services Revenue. Cash equivalents: Cash and Cash Equivalents, at Carrying Value [Abstract] Aggregate Erroneous Compensation Not Yet Determined Aggregate Erroneous Compensation Not Yet Determined [Text Block] Carrying amount of the liability Guarantor Obligations, Current Carrying Value Total liabilities assumed Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Liabilities Total operating expenses Operating Expenses Warehouse Facility Warehouse Facility [Member] Warehouse Facility Changes in operating assets and liabilities, net of effects from purchases of businesses: Increase (Decrease) in Operating Capital [Abstract] Net write-offs Financing Receivable, Allowance for Credit Loss, Writeoff, Net [Abstract] Financing Receivable, Allowance for Credit Loss, Writeoff, Net Secured Overnight Financing Rate Secured Overnight Financing Rate (SOFR) [Member] PEO Total Compensation Amount PEO Total Compensation Amount Consideration shares issued (in shares) Business Acquisition, Equity Interest Issued or Issuable, Number of Shares Debt Disclosure [Abstract] Debt Disclosure [Abstract] Common Stock Common Stock [Member] Measure: Measure [Axis] Proceeds from employee stock purchase plan Proceeds from Employee Stock Purchase Plan Proceeds from employee stock purchase plan. Maximum borrowing principal amount Line of Credit Facility, Maximum Amount Outstanding During Period Preferred stock, shares authorized (in shares) Preferred Stock, Shares Authorized Forgone Recovery due to Expense of Enforcement, Amount Forgone Recovery due to Expense of Enforcement, Amount Other current assets Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Current Assets, Other Schedule of Business Acquisitions, by Acquisition [Table] Schedule of Business Acquisitions, by Acquisition [Table] Entity Emerging Growth Company Entity Emerging Growth Company Conversion of Class B common stock to Class A common stocks (in shares) Stock Issued During Period, Shares, Conversion of Class B Common Stocks To Class A Common Stocks Number of shares issued during the period as a result of the conversion of class b common stocks to class a common stocks. Operating expenses: Operating Income (Loss) [Abstract] Entity Central Index Key Entity Central Index Key Unrealized Gain Cash and Cash Equivalents, Accumulated Gross Unrealized Gain Cash and Cash Equivalents, Accumulated Gross Unrealized Gain Other marketplace revenue Other Marketplace Revenue [Member] Other Marketplace Revenue Financing Receivable, Allowance for Credit Loss [Roll Forward] Financing Receivable, Allowance for Credit Loss [Roll Forward] Non-GAAP Measure Description Non-GAAP Measure Description [Text Block] Purchase of property and equipment and internal use software in accounts payable Noncash Or Part Noncash Acquisition Fixed Assets and Intangible Assets Acquired Noncash or part noncash acquisition fixed assets and intangible assets acquired. Non-PEO NEO Average Compensation Actually Paid Amount Non-PEO NEO Average Compensation Actually Paid Amount Award Timing, How MNPI Considered Award Timing, How MNPI Considered [Text Block] Equity Component Equity Component [Domain] Preferred stock, par value (in dollars per share) Preferred Stock, Par or Stated Value Per Share Financial Instrument [Axis] Financial Instrument [Axis] Customer assurance Customer Assurance [Member] Customer assurance Additional 402(v) Disclosure Additional 402(v) Disclosure [Text Block] Stock-based compensation APIC, Share-Based Payment Arrangement, Increase for Cost Recognition Entity Shell Company Entity Shell Company Entity Incorporation, State or Country Code Entity Incorporation, State or Country Code Credit spread adjustment Debt Instrument, Credit Spread Adjustment Debt Instrument, Credit Spread Adjustment Common Stock Class B Common Class B [Member] Title Trading Arrangement, Individual Title Statement [Table] Statement [Table] Craig Anderson September 2024 Plan [Member] Craig Anderson September 2024 Plan Nature of Business and Summary of Significant Accounting Policies Significant Accounting Policies [Text Block] City Area Code City Area Code Current Liabilities: Liabilities, Current [Abstract] Insider Trading Policies and Procedures Not Adopted Insider Trading Policies and Procedures Not Adopted [Text Block] Commitments And Contingencies [Line Items] Commitments And Contingencies [Line Items] Commitments and

Contingencies. Level 1 Fair Value, Inputs, Level 1 [Member] Total current assets Assets, Current Statement of Cash Flows [Abstract] Statement of Cash Flows [Abstract] Exercisable (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercisable, Number Document Information [Line Items] Document Information [Line Items] Debt Instrument [Table] Schedule of Long-Term Debt Instruments [Table] Acquired intangible assets Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Intangible Assets, Other than Goodwill Weighted- Average Grant-Date Fair Value Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Nonvested, Weighted Average Grant Date Fair Value [Abstract] Subsequent Event Type [Axis] Subsequent Event Type [Axis] Income Taxes Income Tax Disclosure [Text Block] 2028 Lessee, Operating Lease, Liability, to be Paid, Year Four Nature of Business Nature Of Business [Policy Text Block] Nature of business. Earnings Per Share [Abstract] Earnings Per Share [Abstract] Accumulated deficit Retained Earnings (Accumulated Deficit) The June 2024 Acquisition The June 2024 Acquisition [Member] The June 2024 Acquisition Class of Stock Class of Stock [Domain] Aggregate Available Trading Arrangement, Securities Aggregate Available Amount Equity Awards Adjustments Equity Awards Adjustments [Member] Weighted-average discount rate Operating Lease, Weighted Average Discount Rate, Percent Total Operating Lease, Liability Net cash provided by (used in) financing activities Net Cash Provided by (Used in) Financing Activities Underlying Securities Award Underlying Securities Amount Performance Shares Performance Shares [Member] Credit Facility [Axis] Credit Facility [Axis] Amendment Flag Amendment Flag Provision for bad debt Accounts Receivable, Allowance for Credit Loss, Period Increase (Decrease) Entity Registrant Name Entity Registrant Name Cash consideration Payments to Acquire Businesses, Gross Trade receivables Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Current Assets, Receivables Adjustment to Non-PEO NEO Compensation Footnote Adjustment to Non-PEO NEO Compensation Footnote [Text Block] Stock Appreciation Rights (SARs) Stock Appreciation Rights (SARs) [Member] Depreciation and amortization Depreciation, Depletion and Amortization Foreign currency translation (loss) gain Other Comprehensive Income (Loss), Foreign Currency Transaction and Translation Adjustment, Net of Tax, Portion Attributable to Parent Fair Value as of Grant Date Award Grant Date Fair Value Level 2 Fair Value, Inputs, Level 2 [Member] Borrowings Debt Disclosure [Text Block] Fair Value Hierarchy and NAV [Domain] Fair Value Hierarchy and NAV [Domain] Recovery of Erroneously Awarded Compensation Disclosure [Line Items] Summary of disaggregation of revenue Disaggregation of Revenue [Table Text Block] Entity Address, Postal Zip Code Entity Address, Postal Zip Code Basis of Consolidation Consolidation, Policy [Policy Text Block] NYFRB NYFRB [Member] NYFRB Restatement Determination Date: Restatement Determination Date [Axis] Title of 12(b) Security Title of 12(b) Security Common Stock Common Stock, Value, Issued Share-Based Payment Arrangement [Abstract] Share-Based Payment Arrangement [Abstract] Issuance of shares for acquisitions Stock Issued During Period, Value, Acquisitions Accrued payroll Business Combination, Recognized Identifiable Assets Acquired And Liabilities Assumed, Current Liabilities, Accrued Payroll Business Combination, Recognized Identifiable Assets Acquired And Liabilities Assumed, Current Liabilities, Accrued Payroll Schedule of operating lease recorded on balance sheets Assets And Liabilities, Lessee [Table Text Block] Assets And Liabilities, Lessee [Table Text Block] Cash and cash equivalents Amortized Cost Cash and Cash Equivalents, at Carrying Value Common Stock Options, Restricted Stock Units And Performance Share Units Common Stock Options, Restricted Stock Units And Performance Share Units [Member] Restricted Stock Units And Common Stock Option Member Commitments And Contingencies [Table] Commitments And Contingencies [Table] Commitments and Contingencies. Issuance of shares for acquisitions (in shares) Stock Issued During Period, Shares, Acquisitions Year-over-Year Change in Fair Value of Equity Awards Granted in Prior Years That are Outstanding and Unvested Year-over-Year Change in Fair Value of Equity Awards Granted in Prior Years That are Outstanding and Unvested [Member] Forfeited (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Forfeitures, Weighted Average Grant Date Fair Value Alliance Auto Auctions Alliance Auto Auctions [Member] Alliance Auto Auctions Cash Flows from Financing Activities Net Cash Provided by (Used in) Financing Activities [Abstract] Year-end Fair Value of Equity Awards Granted in Covered Year that are Outstanding and Unvested Year-end Fair Value of Equity Awards Granted in Covered Year that are Outstanding and Unvested [Member] The April 2023 Acquisition The April 2023 Acquisition [Member] The April 2023 Acquisition Preferred Stock; $0.001 par value; 20,000,000 shares authorized; 0 and 0 shares issued and outstanding at SeptemberÂ 30, 2024 and DecemberÂ 31, 2023, respectively Preferred Stock, Value, Issued Long-term debt Long-Term Line of Credit, Noncurrent Number of Options Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding [Roll Forward] Cash and Cash Equivalents [Domain] Cash and Cash Equivalents [Domain] Depreciation and amortization Depreciation, Depletion and Amortization, Nonproduction Net loss per share - basic (in dollars per share) Basic (in dollars per share) Earnings Per Share, Basic Accounts payable Increase (Decrease) in Accounts Payable Proceeds from sale of real estate Proceeds from Sale, Real Estate, Held-for-Investment Acquired cash Cash Acquired from Acquisition Adjustment To PEO Compensation, Footnote Adjustment To PEO Compensation, Footnote [Text Block] Award Timing MNPI Disclosure Award Timing MNPI Disclosure [Text Block] Aggregate Pension Adjustments Service Cost Aggregate Pension Adjustments Service Cost [Member] Net loss attributable to common stockholders Net Income (Loss) Available to Common Stockholders, Basic Compensation Actually Paid vs. Other Measure Compensation Actually Paid vs. Other Measure [Text Block] Total current liabilities Liabilities, Current Vesting Date Fair Value of Equity Awards Granted and Vested in Covered Year Vesting Date Fair Value of Equity Awards Granted and Vested in Covered Year [Member] Compensation expense related to restricted stock Share-Based Payment Arrangement, Nonvested Award, Option, Cost Not yet Recognized, Amount Total assets Assets Long-term line of credit Long-Term Line of Credit Granted (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Grants in Period Purchases of property and equipment Payments to Acquire Property, Plant, and Equipment Deferred revenue Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Current Liabilities, Deferred Revenue Other long-term liabilities Other Liabilities, Noncurrent Cost of revenue (excluding depreciation & amortization) Cost of Goods and Service, Excluding Depreciation, Depletion, and Amortization Forgone Recovery due to Violation of Home Country Law, Amount Forgone Recovery due to Violation of Home Country Law, Amount Commitments and Contingencies Commitments and Contingencies Termination Date Trading Arrangement Termination Date Operating lease right of use assets: Operating Lease, Right-of-Use Asset [Abstract] Operating Lease, Right-of-Use Asset Total revenue Revenues 2026 Lessee, Operating Lease, Liability, to be Paid, Year Two Stock-Based Compensation Share-Based Payment Arrangement [Text Block] Assets Acquired Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Assets [Abstract] Credit Spread Adjustment One Credit Spread Adjustment One [Member] Credit Spread Adjustment One Entity Address, City or Town Entity Address, City or Town Recoveries Accounts Receivable, Allowance for Credit Loss, Recovery Proceeds from long term debt Proceeds from Issuance of Long-Term Debt Schedule of recognized identified assets acquired and liabilities assumed Schedule of Recognized Identified Assets Acquired and Liabilities Assumed [Table Text Block] Debt Instrument [Axis] Debt Instrument [Axis] Summary of share-based payment arrangement Share-Based Payment Arrangement, Option, Activity [Table Text Block] Accrued Other Liabilities Accrued Other Liabilities [Member] Accrued other liabilities. Net loss Net Income (Loss) Attributable to Parent Trading Arrangement: Trading Arrangement [Axis] Revenue Revenue from Contract with Customer, Including Assessed Tax Investments, Debt and Equity Securities [Abstract] Investments, Debt and Equity Securities [Abstract] Pay vs Performance Disclosure, Table Pay vs Performance [Table Text Block] Forfeited (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Forfeited in Period Business Acquisition [Axis] Business Acquisition [Axis] Equity Awards Adjustments, Excluding Value Reported in Compensation Table Equity Awards Adjustments, Excluding Value Reported in the Compensation Table [Member] Dividends or Other Earnings Paid on Equity Awards not Otherwise Reflected in Total Compensation for Covered Year Dividends or Other Earnings Paid on Equity Awards not Otherwise Reflected in Total Compensation for Covered Year [Member] Marketable securities: Debt Securities, Available-for-Sale, Fair Value to Amortized Cost, after Allowance for Credit Loss [Abstract] Entity File Number Entity File Number Cash and Cash Equivalents [Axis] Cash and Cash Equivalents [Axis] Revenue Revenue from Contract with Customer [Text Block] Document Fiscal Year Focus Document Fiscal Year Focus Total Debt Securities, Available-for-Sale, Maturity, Allocated and Single Maturity Date, Fair Value Income Statement [Abstract] Income Statement [Abstract] Entity Address, Address Line One Entity Address, Address Line One Denominator: Weighted Average Number of Shares Outstanding Reconciliation [Abstract] Debt Instrument, Name [Domain] Debt Instrument, Name [Domain] Effect of exchange rate changes on cash, cash equivalents, and restricted cash Effect of Exchange Rate on Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Continuing Operations Total financial assets Assets, Fair Value Disclosure Name Forgone Recovery, Individual Name Intrinsic value, exercisable Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercisable, Intrinsic Value 2024 (remaining) Lessee, Operating Lease, Liability, to be Paid, Remainder of Fiscal Year Weighted-average remaining term Operating Lease, Weighted Average Remaining Lease Term Document Period End Date Document Period End Date Other non-cash, net Other Noncash Income (Expense) Award Timing MNPI Considered Award Timing MNPI Considered [Flag] Base Rate Base Rate [Member] Total lease payments Lessee, Operating Lease, Liability, to be Paid Outstanding, beginning of period (in shares) Outstanding, end of period (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Nonvested, Number Expired (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Expirations in Period Insider Trading Arrangements [Line Items] Outstanding Aggregate Erroneous Compensation Amount Outstanding Aggregate Erroneous Compensation Amount 2027 Lessee, Operating Lease, Liability, to be Paid, Year Three Conversion of Class B common stock to Class A common stock Stock Issued During Period, Value, Conversion of Class B Common Stocks To Class A Common Stocks The gross value of stock issued during the period upon the conversion of class b common stocks to class a common stocks. PEO Actually Paid Compensation Amount PEO Actually Paid Compensation Amount Accounts payable Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Current Liabilities, Accounts Payable Schedule of available-for-sale marketable securities Marketable Securities [Table Text Block] Revenue recognized Contract with Customer, Liability, Revenue Recognized Adjustment to Compensation: Adjustment to Compensation [Axis] Document Transition Report Document Transition Report Document Quarterly Report Document Quarterly Report Accumulated other comprehensive loss Accumulated Other Comprehensive Income (Loss), Net of Tax Entity Current Reporting Status Entity Current Reporting Status Accumulated Deficit Retained Earnings [Member] Pension Adjustments Service Cost Pension Adjustments Service Cost [Member] Weighted-average shares - basic (in shares) Weighted-average number of shares of common stock - basic (in shares) Weighted Average Number of Shares Outstanding, Basic Stock Price or TSR Estimation Method Stock Price or TSR Estimation Method [Text Block] Capitalization of software costs Payments for Software Capitalized software (net of amortization of $32,333 and $17,059) Capitalized Computer Software, Net Document Information [Table] Document Information [Table] Total stockholders' equity Equity, Including Portion Attributable to Noncontrolling Interest RSUs Restricted Stock Units (RSUs) [Member] Property & equipment Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Property, Plant, and Equipment Increase (Decrease) in Stockholders' Equity [Roll Forward] Increase (Decrease) in Stockholders' Equity [Roll Forward] Executive Category: Executive Category [Axis] Name Awards Close in Time to MNPI Disclosures, Individual Name Accrued other liabilities Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Current Liabilities, Other Forfeited (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Forfeitures in Period Number of businesses acquired Number of Businesses Acquired Entity Filer Category Entity Filer Category Interest income Interest Income Interest income. Letter Of Credit Letter of Credit [Member] Company Selected Measure Name Company Selected Measure Name EX-101.PRE 11 acva-20240930_pre.xml XBRL TAXONOMY EXTENSION PRESENTATION LINKBASE DOCUMENT XML 13 R1.htm IDEA: XBRL DOCUMENT v3.24.3 Cover - shares 9 Months Ended Sep. 30, 2024 Oct. 31, 2024 Document Information [Line Items] Â Â Document Type 10-Q Â Document Quarterly Report true Â Document Period End Date Sep. 30, 2024 Â Document Transition Report false Â Entity File Number 001-40256 Â Entity Registrant Name ACV Auctions Inc. Â Entity Incorporation, State or Country Code DE Â Entity Tax Identification Number 47-2415221 Â Entity Address, Address Line One 640 Ellicott Street, #321 Â Entity Address, City or Town Buffalo Â Entity Address, State or Province NY Â Entity Address, Postal Zip Code 14203 Â City Area Code 800 Â Local Phone Number 553-4070 Â Title of 12(b) Security Class A common stock, par value $0.001 per share Â Trading Symbol ACVA Â Security Exchange Name NASDAQ Â Entity Current Reporting Status Yes Â Entity Interactive Data Current Yes Â Entity Filer Category Large Accelerated Filer Â Entity Small Business false Â Entity Emerging Growth Company false Â Entity Shell Company false Â Entity Central Index Key 0001637873 Â Current Fiscal Year End Date --12-31 Â Amendment Flag false Â Document Fiscal Year Focus 2024 Â Document Fiscal Period Focus Q3 Â Common Stock Class A Â Â Document Information [Line Items] Â Â Entity Common Stock, Shares Outstanding Â 158,276,243 Common Stock Class B Â Â Document Information [Line Items] Â Â Entity Common Stock, Shares Outstanding Â 9,363,720 X - DefinitionBoolean flag that is true when the XBRL content amends previously-filed or accepted submission. + ReferencesNo definition available. + Details Name: dei_AmendmentFlag Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionArea code of city + ReferencesNo definition available. + Details Name: dei_CityAreaCode Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionEnd date of current fiscal year in the format --MM-DD. + ReferencesNo definition available. + Details Name: dei_CurrentFiscalYearEndDate Namespace Prefix: dei_ Data Type: xbrli:gMonthDayItemType Balance Type: na Period Type: duration X - DefinitionFiscal period values are FY, Q1, Q2, and Q3. 1st, 2nd and 3rd quarter 10-Q or 10-QT statements have value Q1, Q2, and Q3 respectively, with 10-K, 10-KT or other fiscal year statements having FY. + ReferencesNo definition available. + Details Name: dei_DocumentFiscalPeriodFocus Namespace Prefix: dei_ Data Type: dei:fiscalPeriodItemType Balance Type: na Period Type: duration X - DefinitionThis is focus fiscal year of the document report in YYYY format. For a 2006 annual report, which may also provide financial information from prior periods, fiscal 2006 should be given as the fiscal year focus. Example: 2006. + ReferencesNo definition available. + Details Name: dei_DocumentFiscalYearFocus Namespace Prefix: dei_ Data Type: xbrli:gYearItemType Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: dei_DocumentInformationLineItems Namespace Prefix: dei_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionFor the EDGAR submission types of Form 8-K: the date of the report, the date of the earliest event reported; for the EDGAR submission types of Form N-1A: the filing date; for all other submission types: the end of the reporting or transition period. The format of the date is YYYY-MM-DD. + ReferencesNo definition available. + Details Name: dei_DocumentPeriodEndDate Namespace Prefix: dei_ Data Type: xbrli:dateItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true only for a form used as an quarterly report. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 10-Q -Number 240 -Section 308 -Subsection a + Details Name: dei_DocumentQuarterlyReport Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true only for a form used as a transition report. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Forms 10-K, 10-Q, 20-F -Number 240 -Section 13 -Subsection a-1 + Details Name: dei_DocumentTransitionReport Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionThe type of document being provided (such as 10-K, 10-Q, 485BPOS, etc). The document type is limited to the same value as the supporting SEC submission type, or the word 'Other'. + ReferencesNo definition available. + Details Name: dei_DocumentType Namespace Prefix: dei_ Data Type: dei:submissionTypeItemType Balance Type: na Period Type: duration X - DefinitionAddress Line 1 such as Attn, Building Name, Street Name + ReferencesNo definition available. + Details Name: dei_EntityAddressAddressLine1 Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionName of the City or Town + ReferencesNo definition available. + Details Name: dei_EntityAddressCityOrTown Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionCode for the postal or zip code + ReferencesNo definition available. + Details Name: dei_EntityAddressPostalZipCode Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionName of the state or province. + ReferencesNo definition available. + Details Name: dei_EntityAddressStateOrProvince Namespace Prefix: dei_ Data Type: dei:stateOrProvinceItemType Balance Type: na Period Type: duration X - DefinitionA unique 10-digit SEC-issued value to identify entities that have filed disclosures with the SEC. It is commonly abbreviated as CIK. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityCentralIndexKey Namespace Prefix: dei_ Data Type: dei:centralIndexKeyItemType Balance Type: na Period Type: duration X - DefinitionIndicate number of shares or other units outstanding of each of registrant's classes of capital or common stock or other ownership interests, if and as stated on cover of related periodic report. Where multiple classes or

units exist define each class/interest by adding class of stock items such as Common Class A [Member], Common Class B [Member] or Partnership Interest [Member] onto the Instrument [Domain] of the Entity Listings, Instrument. + ReferencesNo definition available. + Details Name: dei_EntityCommonStockSharesOutstanding Namespace Prefix: dei_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionIndicate 'Yes' or 'No' whether registrants (1) have filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that registrants were required to file such reports), and (2) have been subject to such filing requirements for the past 90 days. This information should be based on the registrant's current or most recent filing containing the related disclosure. + ReferencesNo definition available. + Details Name: dei_EntityCurrentReportingStatus Namespace Prefix: dei_ Data Type: dei:yesNoItemType Balance Type: na Period Type: duration X - DefinitionIndicate if registrant meets the emerging growth company criteria. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityEmergingGrowthCompany Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionCommission file number. The field allows up to 17 characters. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and the fields are separated with a hyphen. + ReferencesNo definition available. + Details Name: dei_EntityFileNumber Namespace Prefix: dei_ Data Type: dei:fileNumberItemType Balance Type: na Period Type: duration X - DefinitionIndicate whether the registrant is one of the following: Large Accelerated Filer, Accelerated Filer, Non-accelerated Filer. Definitions of these categories are stated in Rule 12b-2 of the Exchange Act. This information should be based on the registrant's current or most recent filing containing the related disclosure. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityFilerCategory Namespace Prefix: dei_ Data Type: dei:filerCategoryItemType Balance Type: na Period Type: duration X - DefinitionTwo-character EDGAR code representing the state or country of incorporation. + ReferencesNo definition available. + Details Name: dei_EntityIncorporationStateCountryCode Namespace Prefix: dei_ Data Type: dei:edgarStateCountryItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true when the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-T -Number 232 -Section 405 + Details Name: dei_EntityInteractiveDataCurrent Namespace Prefix: dei_ Data Type: dei:yesNoItemType Balance Type: na Period Type: duration X - DefinitionThe exact name of the entity filing the report as specified in its charter, which is required by forms filed with the SEC. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityRegistrantName Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true when the registrant is a shell company as defined in Rule 12b-2 of the Exchange Act. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityShellCompany Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionIndicates that the company is a Smaller Reporting Company (SRC). + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntitySmallBusiness Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionThe Tax Identification Number (TIN), also known as an Employer Identification Number (EIN), is a unique 9-digit value assigned by the IRS. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityTaxIdentificationNumber Namespace Prefix: dei_ Data Type: dei:employerIdItemType Balance Type: na Period Type: duration X - DefinitionLocal phone number for entity. + ReferencesNo definition available. + Details Name: dei_LocalPhoneNumber Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionTitle of a 12(b) registered security. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b + Details Name: dei_Security12bTitle Namespace Prefix: dei_ Data Type: dei:securityTitleItemType Balance Type: na Period Type: duration X - DefinitionName of the Exchange on which a security is registered. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection d1-1 + Details Name: dei_SecurityExchangeName Namespace Prefix: dei_ Data Type: dei:edgarExchangeCodeItemType Balance Type: na Period Type: duration X - DefinitionTrading symbol of an instrument as listed on an exchange. + ReferencesNo definition available. + Details Name: dei_TradingSymbol Namespace Prefix: dei_ Data Type: dei:tradingSymbolItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_StatementClassOfStockAxis=us-gaap_CommonClassAMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=us-gaap_CommonClassBMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 14 R2.htm IDEA: XBRL DOCUMENT v3.24.3 CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS - USD ($) $ in Thousands 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Revenue: Â Â Â Â Total revenue $ 171,329 $ 119,014 $ 477,642 $ 362,857 Operating expenses: Â Â Â Â Operations and technology 42,539 35,132 120,302 106,180 Selling, general, and administrative 54,973 40,797 160,738 123,689 Depreciation and amortization 9,716 4,980 26,351 12,086 Total operating expenses 188,468 141,301 535,949 425,768 Loss from operations (17,139) (22,287) (58,307) (62,911) Other income (expense): Â Â Â Â Interest income 2,050 4,489 7,410 12,505 Interest expense (1,077) (439) (2,218) (1,205) Total other income (expense) 973 4,050 5,192 11,300 Loss before income taxes (16,166) (18,237) (53,115) (51,611) (Benefit from) provision for income taxes (137) 1 448 409 Net loss $ (16,029) $ (18,238) $ (53,563) $ (52,020) Weighted-average shares - basic (in shares) 165,723,168 160,427,987 164,337,209 159,541,286 Weighted-average shares - diluted (in shares) 165,723,168 160,427,987 164,337,209 159,541,286 Net loss per share - basic (in dollars per share) $ (0.10) $ (0.11) $ (0.33) $ (0.33) Net loss per share - diluted (in dollars per share) $ (0.10) $ (0.11) $ (0.33) $ (0.33) Marketplace and service Â Â Â Â Revenue: Â Â Â Â Total revenue $ 155,908 $ 104,537 $ 429,848 $ 318,760 Operating expenses: Â Â Â Â Cost of revenue (excluding depreciation & amortization) 67,064 47,928 187,010 145,732 Customer assurance Â Â Â Â Revenue: Â Â Â Â Total revenue 15,421 14,477 47,794 44,097 Operating expenses: Â Â Â Â Cost of revenue (excluding depreciation & amortization) $ 14,176 $ 12,464 $ 41,548 $ 38,081 X - DefinitionInterest income. + ReferencesNo definition available. + Details Name: acva_InterestIncome Namespace Prefix: acva_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionOperations and technology expense. + ReferencesNo definition available. + Details Name: acva_OperationsAndTechnologyExpense Namespace Prefix: acva_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionCost of product sold and service rendered, excluding depreciation, depletion, and amortization. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(2)(a)) -SubTopic 10 -Topic 220 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(2)(d)) -SubTopic 10 -Topic 220 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_CostOfGoodsAndServiceExcludingDepreciationDepletionAndAmortization Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe current period expense charged against earnings on long-lived, physical assets not used in production, and which are not intended for resale, to allocate or recognize the cost of such assets over their useful lives; or to record the reduction in book value of an intangible asset over the benefit period of such asset; or to reflect consumption during the period of an asset that is not used in production. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 360 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_DepreciationAndAmortization Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 52 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-52Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-15Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-10Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7 + Details Name: us-gaap_EarningsPerShareBasic Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionThe amount of net income (loss) for the period available to each share of common stock or common unit outstanding during the reporting period and to each share or unit that would have been outstanding assuming the issuance of common shares or units for all dilutive potential common shares or units outstanding during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 52 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-52Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-15Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7 + Details Name: us-gaap_EarningsPerShareDiluted Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionAmount of income (loss) from continuing operations, including income (loss) from equity method investments, before deduction of income tax expense (benefit), and income (loss) attributable to noncontrolling interest. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI

https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(11)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 9: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 31 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-31Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1Reference 11: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(10)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 12: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(15)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.7) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-10Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Subparagraph (a) -SubTopic 20 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482659/740-20-45-2Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)) -SubTopic 10 -Topic 235 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1 + Details Name: us-gaap_IncomeTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of interest expense classified as nonoperating. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_InterestExpenseNonoperating Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NonoperatingIncomeExpenseAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionGenerally recurring costs associated with normal operations except for the portion of these expenses which can be clearly related to production and included in cost of sales or services. Includes selling, general and administrative expense. + ReferencesNo definition available. + Details Name: us-gaap_OperatingExpenses Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe net result for the period of deducting operating expenses from operating revenues. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (b) -Publisher FASB 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https://asc.fasb.org/1943274/2147482810/280-10-50-31 + Details Name: us-gaap_OperatingIncomeLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_OperatingIncomeLossAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of income (expense) related to nonoperating activities, classified as other. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_OtherNonoperatingIncomeExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe consolidated profit or loss for the period, net of income taxes, including the portion attributable to the noncontrolling interest. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI 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https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1Reference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 31: http://www.xbrl.org/2003/role/exampleRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 4J -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4JReference 32: http://www.xbrl.org/2003/role/exampleRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 4K -Publisher FASB -URI 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37: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (c)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1A + Details Name: us-gaap_ProfitLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of revenue recognized from goods sold, services rendered, insurance premiums, or other activities that constitute an earning process. Includes, but is not limited to, investment and interest income before deduction of interest expense when recognized as a component of revenue, and sales and trading gain (loss). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section

50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 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S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 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http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_Revenues Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_RevenuesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe aggregate total costs related to selling a firm's product and services, as well as all other general and administrative expenses. Direct selling expenses (for example, credit, warranty, and advertising) are expenses that can be directly linked to the sale of specific products. Indirect selling expenses are expenses that cannot be directly linked to the sale of specific products, for example telephone expenses, Internet, and postal charges. General and administrative expenses include salaries of non-sales personnel, rent, utilities, communication, etc. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_SellingGeneralAndAdministrativeExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe average number of shares or units issued and outstanding that are used in calculating diluted EPS or earnings per unit (EPU), determined based on the timing of issuance of shares or units in the period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 16 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-16 + Details Name: us-gaap_WeightedAverageNumberOfDilutedSharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of [basic] shares or units, after adjustment for contingently issuable shares or units and other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-10 + Details Name: us-gaap_WeightedAverageNumberOfSharesOutstandingBasic Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - Details Name: srt_ProductOrServiceAxis=acva_MarketplaceAndServiceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=acva_CustomerAssuranceMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 15 R3.htm IDEA: XBRL DOCUMENT v3.24.3 CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE LOSS - USD ($) $ in Thousands 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Statement of Comprehensive Income [Abstract] Â Â Â Â Net loss $ (16,029) $ (18,238) $ (53,563) $ (52,020) Other comprehensive income (loss): Â Â Â Â Net unrealized gains (losses) on available-for-sale securities 326 210 682 237 Foreign currency translation (loss) gain 1,121 (377) 678 (113) Comprehensive loss $ (14,582) $ (18,405) $ (52,203) $ (51,896) X - DefinitionAmount after tax of increase (decrease) in equity from transactions and other events and circumstances from net income and other comprehensive income, attributable to parent entity. Excludes changes in equity resulting from investments by owners and distributions to owners. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(24)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(26)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 220 -SubTopic 10 -Section 45 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-5 + Details Name: us-gaap_ComprehensiveIncomeNetOfTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI 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http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 17: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting 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Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 31: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 32: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 34: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -

Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 37: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_NetIncomeLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount after tax and reclassification adjustments of gain (loss) on foreign currency translation adjustments, foreign currency transactions designated and effective as economic hedges of a net investment in a foreign entity and intra-entity foreign currency transactions that are of a long-term-investment nature, attributable to parent entity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-19Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 20 -SubTopic 10 -Topic 810 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-20Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (c)(3) -SubTopic 10 -Topic 810 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1A + Details Name: us-gaap_OtherComprehensiveIncomeForeignCurrencyTransactionAndTranslationAdjustmentNetOfTaxPortionAttributableToParent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_OtherComprehensiveIncomeLossTaxPortionAttributableToParentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount, after tax and before adjustment, of unrealized holding gain (loss) on investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale). Excludes unrealized gain (loss) on investment in debt security measured at amortized cost (held-to-maturity) from transfer to available-for-sale. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-9Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10A -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-10AReference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-11 + Details Name: us-gaap_OtherComprehensiveIncomeUnrealizedHoldingGainLossOnSecuritiesArisingDuringPeriodNetOfTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_StatementOfIncomeAndComprehensiveIncomeAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 16 R4.htm IDEA: XBRL DOCUMENT v3.24.3 CONDENSED CONSOLIDATED BALANCE SHEETS - USD ($) $ in Thousands Sep. 30, 2024 Dec. 31, 2023 Current Assets: Â Â Cash and cash equivalents $ 252,524 $ 182,571 Marketable securities 35,228 228,761 Trade receivables (net of allowance of $7,005 and $2,868) 203,728 164,009 Finance receivables (net of allowance of $3,557 and $3,428) 130,785 119,034 Other current assets 16,967 12,524 Total current assets 639,232 706,899 Property and equipment (net of accumulated depreciation of $4,615 and $4,462) 7,932 4,918 Goodwill 177,899 103,379 Acquired intangible assets (net of amortization of $26,235 and $17,534) 98,971 34,192 Capitalized software (net of amortization of $32,333 and $17,059) 66,249 55,771 Other assets 44,070 17,765 Total assets 1,034,353 922,924 Current Liabilities: Â Â Accounts payable 385,696 305,845 Accrued payroll 15,044 12,245 Accrued other liabilities 21,502 15,851 Total current liabilities 422,242 333,941 Long-term debt 115,000 115,000 Other long-term liabilities 40,899 17,455 Total liabilities 578,141 466,396 Commitments and Contingencies Stockholders' Equity: Â Â Preferred Stock; $0.001 par value; 20,000,000 shares authorized; 0 and 0 shares issued and outstanding at SeptemberÂ 30, 2024 and DecemberÂ 31, 2023, respectively 0 0 Additional paid-in capital 932,392 880,510 Accumulated deficit (476,178) (422,615) Accumulated other comprehensive loss (169) (1,529) Total stockholders' equity 456,212 456,528 Total liabilities and stockholders' equity 1,034,353 922,924 Common Stock Class A Â Â Stockholders' Equity: Â Â Common Stock 158 139 Common Stock Class B Â Â Stockholders' Equity: Â Â Common Stock $ 9 $ 23 X - DefinitionAccrued other liabilities, Current + ReferencesNo definition available. + Details Name: acva_AccruedOtherLiabilitiesCurrent Namespace Prefix: acva_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAcquired intangible assets, net. + ReferencesNo definition available. + Details Name: acva_AcquiredIntangibleAssetsNet Namespace Prefix: acva_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionCarrying value as of the balance sheet date of liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity's business. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10 + Details Name: us-gaap_AccountsPayableCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after allowance for credit loss, of right to consideration from customer for product sold and service rendered in normal course of business, classified as current. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481990/310-10-45-2 + Details Name: us-gaap_AccountsReceivableNetCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionCarrying value as of the balance sheet date of obligations incurred and payable, pertaining to costs that are statutory in nature, are incurred on contractual obligations, or accumulate over time and for which invoices have not yet been received or will not be rendered. Examples include taxes, interest, rent and utilities. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_AccruedLiabilitiesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after tax, of accumulated increase (decrease) in equity from transaction and other event and circumstance from nonowner source. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 220 -SubTopic 10 -Section 45 -Paragraph 14A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-14AReference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-11Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (h)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)(a)(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(23)(a)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 220 -SubTopic 10 -Section 45 -Paragraph 14 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-14 + Details Name: us-gaap_AccumulatedOtherComprehensiveIncomeLossNetOfTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of excess of issue price over par or stated value of stock and from other transaction involving stock or stockholder. Includes, but is not limited to, additional paid-in capital (APIC) for common and preferred stock. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_AdditionalPaidInCapital Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of asset recognized for present right to economic benefit. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 12: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 13: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(12)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 18: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 19: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 30: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(11)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_Assets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of asset recognized for present right to economic benefit, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 6: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name

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ReferencesNo definition available. + Details Name: us-gaap_AssetsCurrentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 103 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-103Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (aa) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-2Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481830/320-10-45-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479130/326-30-45-1 + Details Name: us-gaap_AvailableForSaleSecuritiesDebtSecurities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe carrying amount of capitalized computer software costs net of accumulated amortization as of the balance sheet date. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-1 + Details Name: us-gaap_CapitalizedComputerSoftwareNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Also includes short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Excludes cash and cash equivalents within disposal group and discontinued operation. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-4 + Details Name: us-gaap_CashAndCashEquivalentsAtCarryingValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionRepresents the caption on the face of the balance sheet to indicate that the entity has entered into (1) purchase or supply arrangements that will require expending a portion of its resources to meet the terms thereof, and (2) is exposed to potential losses or, less frequently, gains, arising from (a) possible claims against a company's resources due to future performance under contract terms, and (b) possible losses or likely gains from uncertainties that will ultimately be resolved when one or more future events that are deemed likely to occur do occur or fail to occur. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(15)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1 + Details Name: us-gaap_CommitmentsAndContingencies Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAggregate par or stated value of issued nonredeemable common stock (or common stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable common shares, par value and other disclosure concepts are in another section within stockholders' equity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_CommonStockValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after accumulated impairment loss, of asset representing future economic benefit arising from other asset acquired in business combination or from joint venture formation or both, that is not individually identified and separately recognized. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482548/350-20-55-24Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100Reference 4: 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-Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(10)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_Goodwill Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of liability recognized for present obligation requiring transfer or otherwise providing economic benefit to others. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(24)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 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https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher

FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 28: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 29: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30 + Details Name: us-gaap_Liabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of liabilities and equity items, including the portion of equity attributable to noncontrolling interests, if any. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(32)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LiabilitiesAndStockholdersEquity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionTotal obligations incurred as part of normal operations that are expected to be paid during the following twelve months or within one business cycle, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(21)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 8: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-5Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 20: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 21: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7 + Details Name: us-gaap_LiabilitiesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_LiabilitiesCurrentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe carrying value as of the balance sheet date of the noncurrent portion of long-term obligations drawn from a line of credit, which is a bank's commitment to make loans up to a specific amount. Examples of items that might be included in the application of this element may consist of letters of credit, standby letters of credit, and revolving credit arrangements, under which borrowings can be made up to a maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the date of drawdowns on the line. Includes short-term obligations that would normally be classified as current liabilities but for which (a) postbalance sheet date issuance of a long term obligation to refinance the short term obligation on a long term basis, or (b) the enterprise has entered into a financing agreement that clearly permits the enterprise to refinance the short-term obligation on a long term basis and the following conditions are met (1) the agreement does not expire within 1 year and is not cancelable by the lender except for violation of an objectively determinable provision, (2) no violation exists at the BS date, and (3) the lender has entered into the financing agreement is expected to be financially capable of honoring the agreement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 470 -SubTopic 10 -Section 45 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481573/470-10-45-13Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 470 -SubTopic 10 -Section 45 -Paragraph 14 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481573/470-10-45-14 + Details Name: us-gaap_LongTermLineOfCredit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmortized cost, after allowance for credit loss, of financing receivable classified as current. Excludes net investment in lease. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481990/310-10-45-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_NotesAndLoansReceivableNetCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of current assets classified as other. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_OtherAssetsCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of noncurrent assets classified as other. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_OtherAssetsNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of liabilities classified as other, due after one year or the normal operating cycle, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(24)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_OtherLiabilitiesNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAggregate par or stated value of issued nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable preferred shares, par value and other disclosure concepts are in another section within stockholders' equity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(21)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_PreferredStockValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount after accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business to produce goods and services and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 360 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-7AReference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 360 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478451/942-360-50-1 + Details Name: us-gaap_PropertyPlantAndEquipmentNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of accumulated undistributed earnings (deficit). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)(a)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (h)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-11Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(23)(a)(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_RetainedEarningsAccumulatedDeficit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_StockholdersEquityAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of equity (deficit) attributable to parent and noncontrolling interest. Excludes temporary equity. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 848 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (a)(3)(iii)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483550/848-10-65-2Reference 9:

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Codification -Section 65 -Paragraph 6 -Subparagraph (h)(1)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (h)(1)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (i)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 105 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479343/105-10-65-6Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 105 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479343/105-10-65-6Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (f)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (f)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 8 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482615/740-10-65-8Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 8 -Subparagraph (d)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482615/740-10-65-8Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 4 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479654/326-10-65-4Reference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-5Reference 31: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481674/830-30-50-1Reference 32: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 17 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-17Reference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 20 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-20Reference 34: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-11Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478009/946-205-45-3Reference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-3Reference 37: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 38: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 39: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 40: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 41: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 42: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1Reference 43: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 44: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 45: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 46: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 45 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-15Reference 47: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 45 -Paragraph 16 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-16Reference 48: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 55 -Paragraph 4I -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4IReference 49: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476166/350-60-65-1 + Details Name: us-gaap_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Details Name: us-gaap_StatementClassOfStockAxis=us-gaap_CommonClassAMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=us-gaap_CommonClassBMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 17 R5.htm IDEA: XBRL DOCUMENT v3.24.3 CONDENSED CONSOLIDATED BALANCE SHEETS (Parenthetical) - USD ($) $ in Thousands Sep. 30, 2024 Dec. 31, 2023 Trade receivables allowance $ 7,005 $ 2,868 Finance receivables allowance 3,557 3,428 Accumulated depreciation 4,615 4,462 Intangible assets amortization 26,235 17,534 Capitalized software amortization $ 32,333 $ 17,059 Preferred stock, par value (in dollars per share) $ 0.001 $ 0.001 Preferred stock, shares authorized (in shares) 20,000,000 20,000,000 Preferred stock, shares issued (in shares) 0 0 Preferred stock, shares outstanding (in shares) 0 0 Common Stock Class A Â Â Common stock, par value (in dollars per share) $ 0.001 $ 0.001 Common stock, shares authorized (in shares) 2,000,000,000 2,000,000,000 Common stock, shares issued (in shares) 157,720,580 138,637,352 Common stock, shares outstanding (in shares) 157,720,580 138,637,352 Common Stock Class B Â Â Common stock, par value (in dollars per share) $ 0.001 $ 0.001 Common stock, shares authorized (in shares) 160,000,000 160,000,000 Common stock, shares issued (in shares) 9,325,487 23,205,487 Common stock, shares outstanding (in shares) 9,325,487 23,205,487 X - DefinitionAmount of accumulated depreciation, depletion and amortization for physical assets used in the normal conduct of business to produce goods and services. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(14)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 360 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of allowance for credit loss on accounts receivable, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479344/326-20-45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-4 + Details Name: us-gaap_AllowanceForDoubtfulAccountsReceivableCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of allowance for credit loss on financing receivable, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479344/326-20-45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-4 + Details Name: us-gaap_AllowanceForNotesAndLoansReceivableCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionFor each balance sheet presented, the amount of accumulated amortization for capitalized computer software costs. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_CapitalizedComputerSoftwareAccumulatedAmortization Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionFace amount or stated value per share of common stock. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_CommonStockParOrStatedValuePerShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionThe maximum number of common shares permitted to be issued by an entity's charter and bylaws. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1 + Details Name: us-gaap_CommonStockSharesAuthorized Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionTotal number of common shares of an entity that have been sold or granted to shareholders (includes common shares that were issued, repurchased and remain in the treasury). These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_CommonStockSharesIssued Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of shares of common stock outstanding. Common stock represent the ownership interest in a corporation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3 + Details Name: us-gaap_CommonStockSharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionAccumulated amount of amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 10 -Name Accounting Standards Codification -Section S45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480265/350-10-S45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAccumulatedAmortization Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionFace amount or stated value per share of preferred stock nonredeemable or redeemable solely at the option of the issuer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph

(SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13 + Details Name: us-gaap_PreferredStockParOrStatedValuePerShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionThe maximum number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) permitted to be issued by an entity's charter and bylaws. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1 + Details Name: us-gaap_PreferredStockSharesAuthorized Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of shares issued for nonredeemable preferred shares and preferred shares redeemable solely at option of issuer. Includes, but is not limited to, preferred shares issued, repurchased, and held as treasury shares. Excludes preferred shares classified as debt. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13 + Details Name: us-gaap_PreferredStockSharesIssued Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionAggregate share number for all nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer) held by stockholders. Does not include preferred shares that have been repurchased. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3 + Details Name: us-gaap_PreferredStockSharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - Details Name: us-gaap_StatementClassOfStockAxis=us-gaap_CommonClassAMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=us-gaap_CommonClassBMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 18 R6.htm IDEA: XBRL DOCUMENT v3.24.3 CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY - USD ($) $ in Thousands Total Common Stock Class A Common Stock Common Stock Class A Common Stock Common Stock Class B Additional Paid-In Capital Accumulated Deficit Accumulated Other Comprehensive Loss Balance at Dec. 31, 2022 $ 485,724 Â $ 121 $ 37 $ 836,695 $ (347,354) $ (3,775) Balance (in shares) at Dec. 31, 2022 Â Â 121,214,275 37,241,952 Â Â Â Increase (Decrease) in Stockholders' Equity [Roll Forward] Â Â Â Â Â Â Â Conversion of Class B common stock to Class A common stock 0 Â $ 12 $ (12) Â Â Â Conversion of Class B common stock to Class A common stocks (in shares) Â Â 12,269,282 (12,269,282) Â Â Â Net loss (52,020) Â Â Â Â (52,020) Â Other comprehensive income (loss) 124 Â Â Â Â Â 124 Stock-based compensation 39,641 Â Â Â 39,641 Â Â Exercise of common stock options 3,577 Â $ 1 Â 3,576 Â Â Exercise of common stock options (in shares) Â Â 1,080,034 Â Â Â Â Vested restricted stock units (11,279) Â $ 1 Â (11,280) Â Â Vested restricted stock units (in shares) Â Â 1,017,490 238,325 Â Â Â Issuance of shares for employee stock purchase plan 1,331 Â $ 1 Â 1,330 Â Â Issuance of shares for employee stock purchase plan (in shares) Â 175,927 Â Â Â Â Â Balance at Sep. 30, 2023 467,098 Â $ 136 $ 25 869,962 (399,374) (3,651) Balance (in shares) at Sep. 30, 2023 Â Â 135,757,008 25,210,995 Â Â Â Balance at Jun. 30, 2023 476,169 Â $ 135 $ 26 860,628 (381,136) (3,484) Balance (in shares) at Jun. 30, 2023 Â Â 134,717,291 25,610,643 Â Â Â Increase (Decrease) in Stockholders' Equity [Roll Forward] Â Â Â Â Â Â Â Conversion of Class B common stock to Class A common stock 0 Â $ 1 $ (1) Â Â Â Conversion of Class B common stock to Class A common stocks (in shares) Â Â 474,343 (474,343) Â Â Â Net loss (18,238) Â Â Â Â (18,238) Â Other comprehensive income (loss) (167) Â Â Â Â Â (167) Stock-based compensation 13,176 Â Â Â 13,176 Â Â Exercise of common stock options 802 Â Â Â 802 Â Â Exercise of common stock options (in shares) Â Â 243,358 Â Â Â Â Vested restricted stock units (4,644) Â Â Â (4,644) Â Â Vested restricted stock units (in shares) Â Â 322,016 74,695 Â Â Â Balance at Sep. 30, 2023 467,098 Â $ 136 $ 25 869,962 (399,374) (3,651) Balance (in shares) at Sep. 30, 2023 Â Â 135,757,008 25,210,995 Â Â Â Balance at Dec. 31, 2023 456,528 Â $ 139 $ 23 880,510 (422,615) (1,529) Balance (in shares) at Dec. 31, 2023 Â Â 138,637,352 23,205,487 Â Â Â Increase (Decrease) in Stockholders' Equity [Roll Forward] Â Â Â Â Â Â Â Conversion of Class B common stock to Class A common stock 0 Â $ 15 $ (15) Â Â Â Conversion of Class B common stock to Class A common stocks (in shares) Â Â 14,710,017 (14,710,017) Â Â Â Net loss (53,563) Â Â Â Â (53,563) Â Other comprehensive income (loss) 1,360 Â Â Â Â Â 1,360 Stock-based compensation 52,117 Â Â Â 52,117 Â Â Issuance of shares for acquisitions 8,556 Â $ 1 Â 8,555 Â Â Issuance of shares for acquisitions (in shares) Â Â 1,413,075 Â Â Â Â Exercise of common stock options $ 8,644 Â $ 2 $ 1 8,641 Â Â Exercise of common stock options (in shares) 2,072,230 Â 1,440,711 631,239 Â Â Â Vested restricted stock units $ (19,428) Â $ 1 Â (19,429) Â Â Vested restricted stock units (in shares) Â Â 1,377,142 198,778 Â Â Â Issuance of shares for employee stock purchase plan 1,998 Â Â Â 1,998 Â Â Issuance of shares for employee stock purchase plan (in shares) Â Â 142,283 Â Â Â Â Balance at Sep. 30, 2024 456,212 Â $ 158 $ 9 932,392 (476,178) (169) Balance (in shares) at Sep. 30, 2024 Â Â 157,720,580 9,325,487 Â Â Â Balance at Jun. 30, 2024 457,617 Â $ 152 $ 14 919,216 (460,149) (1,616) Balance (in shares) at Jun. 30, 2024 Â Â 151,659,441 14,370,258 Â Â Â Increase (Decrease) in Stockholders' Equity [Roll Forward] Â Â Â Â Â Â Â Conversion of Class B common stock to Class A common stock 0 Â $ 5 $ (5) Â Â Â Conversion of Class B common stock to Class A common stocks (in shares) Â Â 5,106,981 (5,106,981) Â Â Â Net loss (16,029) Â Â Â Â (16,029) Â Other comprehensive income (loss) 1,447 Â Â Â Â Â 1,447 Stock-based compensation 17,772 Â Â Â 17,772 Â Â Exercise of common stock options 1,831 Â $ 1 Â 1,830 Â Â Exercise of common stock options (in shares) Â Â 514,730 Â Â Â Â Vested restricted stock units (6,426) Â Â Â (6,426) Â Â Vested restricted stock units (in shares) Â Â 439,428 62,210 Â Â Â Balance at Sep. 30, 2024 $ 456,212 Â $ 158 $ 9 $ 932,392 $ (476,178) $ (169) Balance (in shares) at Sep. 30, 2024 Â Â 157,720,580 9,325,487 Â Â Â X - DefinitionNumber of shares issued during the period as a result of the conversion of class b common stocks to class a common stocks. + ReferencesNo definition available. + Details Name: acva_StockIssuedDuringPeriodSharesConversionOfClassBCommonStocksToClassACommonStocks Namespace Prefix: acva_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionThe gross value of stock issued during the period upon the conversion of class b common stocks to class a common stocks. + ReferencesNo definition available. + Details Name: acva_StockIssuedDuringPeriodValueConversionOfClassBCommonStocksToClassACommonStocks Namespace Prefix: acva_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of increase to additional paid-in capital (APIC) for recognition of cost for award under share-based payment arrangement. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480483/718-10-35-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 20 -Section 55 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481089/718-20-55-13Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 20 -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481089/718-20-55-12 + Details Name: us-gaap_AdjustmentsToAdditionalPaidInCapitalSharebasedCompensationRequisiteServicePeriodRecognitionValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionA roll forward is a reconciliation of a concept from the beginning of a period to the end of a period. + ReferencesNo definition available. + Details Name: us-gaap_IncreaseDecreaseInStockholdersEquityRollForward Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 17: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-10Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-7Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(1)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 31: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 32: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 34: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 37: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_NetIncomeLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount after tax and reclassification adjustments of other comprehensive income (loss). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards

Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481674/830-30-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 17 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-17Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-4Reference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-5Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 20 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-20Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(21)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 12: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 55 -Paragraph 15 -SubTopic 10 -Topic 220 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482739/220-10-55-15Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1A + Details Name: us-gaap_OtherComprehensiveIncomeLossNetOfTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionNumber of shares issued which are neither cancelled nor held in the treasury. + ReferencesNo definition available. + Details Name: us-gaap_SharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of shares of stock issued during the period pursuant to acquisitions. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodSharesAcquisitions Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of shares issued during the period as a result of an employee stock purchase plan. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodSharesEmployeeStockPurchasePlans Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of shares issued during the period related to Restricted Stock Awards, net of any shares forfeited. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodSharesRestrictedStockAwardNetOfForfeitures Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of share options (or share units) exercised during the current period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(02) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodSharesStockOptionsExercised Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionValue of stock issued pursuant to acquisitions during the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(31)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodValueAcquisitions Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAggregate change in value for stock issued during the period as a result of employee stock purchase plan. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodValueEmployeeStockPurchasePlan Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionValue of stock related to Restricted Stock Awards issued during the period, net of the stock value of such awards forfeited. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodValueRestrictedStockAwardNetOfForfeitures Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionValue of stock issued as a result of the exercise of stock options. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(31)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodValueStockOptionsExercised Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of equity (deficit) attributable to parent. Excludes temporary equity and equity attributable to noncontrolling interest. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(31)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 12: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 13: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 14: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 4.E) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480418/310-10-S99-2 + Details Name: us-gaap_StockholdersEquity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 19 R7.htm IDEA: XBRL DOCUMENT v3.24.3 CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS - USD ($) $ in Thousands 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Cash Flows from Operating Activities Â Â Net income (loss) $ (53,563) $ (52,020) Adjustments to reconcile net income (loss) to net cash provided by (used in) operating activities: Â Â Depreciation and amortization 26,451 12,407 Stock-based compensation expense, net of amounts capitalized 48,055 36,262 Provision for bad debt 8,161 8,530 Other non-cash, net 369 (772) Changes in operating assets and liabilities, net of effects from purchases of businesses: Â Â Trade receivables (16,803) 10,990 Other operating assets (2,168) (5,266) Accounts payable 55,684 (2,543) Other operating liabilities 2,430 1,023 Net cash provided by (used in) operating activities 68,616 8,611 Cash Flows from Investing Activities Â Â Net increase in finance receivables (12,536) (30,991) Proceeds from sale of real estate 14,083 0 Purchases of property and equipment (3,834) (1,518) Capitalization of software costs (22,438) (19,319) Purchases of marketable securities (21,607) (116,036) Maturities and redemptions of marketable securities 85,164 107,690 Sales of marketable securities 130,090 2,649 Acquisition of businesses (net of cash acquired) (156,608) (28,649) Net cash provided by (used in) investing activities 12,314 (86,174) Cash Flows from Financing Activities Â Â Proceeds from long term debt 455,000 305,000 Payments towards long term debt (455,000) (275,500) Payment of debt issuance costs (1,966) 0 Proceeds from exercise of stock options 8,644 3,576 Payment of RSU tax withholdings in exchange for common shares surrendered by RSU holders (19,537) (11,280) Proceeds from employee stock purchase plan 1,998 1,330 Other financing activities (66) (74) Net cash provided by (used in) financing activities (10,927) 23,052 Effect of exchange rate changes on cash, cash equivalents, and restricted cash (50) (5) Net increase (decrease) in cash, cash equivalents, and restricted cash 69,953 (54,516) Cash, cash equivalents, and restricted cash, beginning of period 182,571 280,752 Cash, cash equivalents, and restricted cash, end of period 252,524 226,236 Non-cash investing and financing activities: Â Â Stock-based compensation included in capitalized software development costs 3,869 2,394 Purchase of property and equipment and internal use software in accounts payable $ 886 $ 1,277 X - DefinitionNoncash or part noncash acquisition fixed assets and intangible assets acquired. + ReferencesNo definition available. + Details Name: acva_NoncashOrPartNoncashAcquisitionFixedAssetsAndIntangibleAssetsAcquired Namespace Prefix: acva_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionPayment of RSU tax withholdings in exchange for common shares surrendered by RSU holders + ReferencesNo definition available. + Details Name: acva_PaymentOfRsuTaxWithholdingsInExchangeForCommonSharesSurrenderedByRsuHolders Namespace Prefix: acva_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionProceeds from employee stock purchase plan. + ReferencesNo definition available. + Details Name: acva_ProceedsFromEmployeeStockPurchasePlan Namespace Prefix: acva_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionProvision for bad debt. + ReferencesNo definition available. + Details Name: acva_ProvisionForBadDebt Namespace Prefix: acva_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_AdjustmentsToReconcileNetIncomeLossToCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period

Type: duration X - DefinitionAdditions made to capitalized computer software costs during the period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_CapitalizedComputerSoftwareAdditions Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage. Excludes amount for disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-8Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-4 + Details Name: us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of increase (decrease) in cash, cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; including effect from exchange rate change. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 1 -SubTopic 230 -Topic 830 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477401/830-230-45-1 + Details Name: us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_CashFlowNoncashInvestingAndFinancingActivitiesDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe aggregate expense recognized in the current period that allocates the cost of tangible assets, intangible assets, or depleting assets to periods that benefit from use of the assets. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22 + Details Name: us-gaap_DepreciationDepletionAndAmortization Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of increase (decrease) from effect of exchange rate changes on cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; held in foreign currencies. Excludes amounts for disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 230 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477401/830-230-45-1 + Details Name: us-gaap_EffectOfExchangeRateOnCashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in the aggregate amount of liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity's business. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInAccountsPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in amount due within one year (or one business cycle) from customers for the credit sale of goods and services. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInAccountsReceivable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_IncreaseDecreaseInOperatingCapitalAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of increase (decrease) in noncurrent operating liabilities classified as other. + ReferencesNo definition available. + Details Name: us-gaap_IncreaseDecreaseInOtherNoncurrentLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of increase (decrease) in prepaid expenses, and assets classified as other. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInPrepaidDeferredExpenseAndOtherAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash inflow (outflow) from financing activities, including discontinued operations. Financing activity cash flows include obtaining resources from owners and providing them with a return on, and a return of, their investment; borrowing money and repaying amounts borrowed, or settling the obligation; and obtaining and paying for other resources obtained from creditors on long-term credit. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24 + Details Name: us-gaap_NetCashProvidedByUsedInFinancingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NetCashProvidedByUsedInFinancingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of cash inflow (outflow) from investing activities, including discontinued operations. Investing activity cash flows include making and collecting loans and acquiring and disposing of debt or equity instruments and property, plant, and equipment and other productive assets. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24 + Details Name: us-gaap_NetCashProvidedByUsedInInvestingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NetCashProvidedByUsedInInvestingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of cash inflow (outflow) from operating activities, including discontinued operations. Operating activity cash flows include transactions, adjustments, and changes in value not defined as investing or financing activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25 + Details Name: us-gaap_NetCashProvidedByUsedInOperatingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NetCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of income (expense) included in net income that results in no cash inflow (outflow), classified as other. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_OtherNoncashIncomeExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow associated with the development, modification or acquisition of software programs or applications for internal use (that is, not to be sold, leased or otherwise marketed to others) that qualify for capitalization. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsForSoftware Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow paid to third parties in connection with debt origination, which will be amortized over the remaining maturity period of the associated long-term debt. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 15 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_PaymentsOfDebtIssuanceCosts Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow associated with the acquisition of a business, net of the cash acquired from the purchase. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 13 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToAcquireBusinessesNetOfCashAcquired Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow for the purchase of amounts due from customers, clients, lessees, borrowers, or others under the terms of its agreements therewith. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToAcquireFinanceReceivables Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash outflow for purchase of marketable security. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481830/320-10-45-11 + Details Name: us-gaap_PaymentsToAcquireMarketableSecurities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow associated with the acquisition of long-lived, physical assets that are used in the normal conduct of business to produce goods and services and not intended for resale; includes cash outflows to pay for construction of self-constructed assets. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToAcquirePropertyPlantAndEquipment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash inflow from a debt initially having maturity due after one year or beyond the operating cycle, if longer. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(i)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromIssuanceOfLongTermDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cash inflow from maturity, prepayment and call of investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale). + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481830/320-10-45-11Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-11Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 12 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-12 + Details Name: us-gaap_ProceedsFromMaturitiesPrepaymentsAndCallsOfAvailableForSaleSecurities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cash inflow (outflow) from financing activities classified as other. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section 45 -Paragraph 15 -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_ProceedsFromPaymentsForOtherFinancingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cash inflow from sale of investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481830/320-10-45-11Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-9Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 12 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-12Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-11 + Details Name: us-gaap_ProceedsFromSaleOfAvailableForSaleSecuritiesDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionCash received from the sale of real estate that is held for investment, that is, it is part of an investing activity during the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 12 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-12 + Details Name: us-gaap_ProceedsFromSaleOfRealEstateHeldforinvestment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cash inflow from exercise of option under share-based payment arrangement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14Reference 2: http://fasb.org/us-

gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2A -Subparagraph (a) -SubTopic 10 -Topic 718 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2A + Details Name: us-gaap_ProceedsFromStockOptionsExercised Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe consolidated profit or loss for the period, net of income taxes, including the portion attributable to the noncontrolling interest. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 11: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-11Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478009/946-205-45-3Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-7Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(1)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-19Reference 18: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 20: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards 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810 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 4J -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4JReference 32: http://www.xbrl.org/2003/role/exampleRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 4K -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4KReference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 34: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-2Reference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1AReference 37: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (c)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1A + Details Name: us-gaap_ProfitLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow for debt initially having maturity due after one year or beyond the normal operating cycle, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(i)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3 + Details Name: us-gaap_RepaymentsOfLongTermDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of noncash expense for share-based payment arrangement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_ShareBasedCompensation Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration XML 20 R8.htm IDEA: XBRL DOCUMENT v3.24.3 Nature of Business and Summary of Significant Accounting Policies 9 Months Ended Sep. 30, 2024 Accounting Policies [Abstract] Â Nature of Business and Summary of Significant Accounting Policies Nature of Business and Summary of Significant Accounting PoliciesNature of Business â€“ The Company operates in one industry segment, providing a wholesale auction marketplace (the â€œMarketplaceâ€) to facilitate business-to-business used vehicle sales between a selling dealership (â€œSellerâ€) and a buying dealership (â€œBuyerâ€). Customers using the Marketplace are licensed automotive dealerships or other commercial automotive enterprises. At the election of the customer purchasing a vehicle, the Company can arrange third-party transportation services for the delivery of the purchased vehicle through its wholly owned subsidiary, ACV Transportation LLC. The Company can also provide the customer financing for the purchased vehicle through its wholly owned subsidiary, ACV Capital LLC ("ACV Capital"). ACV also provides data services that offer insights into the condition and value of used vehicles for transactions both on and off the Company's Marketplace, which help dealerships, their end customers, and commercial partners make more informed decisions to transact with confidence and efficiency. Customers using data services are licensed automotive dealerships or other commercial automotive enterprises. All services are provided in the United States and certain data services are also provided internationally. Services are supported by the Companyâ€™s operations which are primarily in North America and India.Basis of Consolidation â€“ The condensed consolidated financial statements include the accounts of ACV Auctions Inc. and all of its controlled subsidiaries. All intercompany balances and transactions have been eliminated in consolidation. Basis of Preparation â€“ The accompanying unaudited interim condensed consolidated financial statements have been prepared in accordance with generally accepted accounting principles in the United States of America (â€œGAAPâ€) for interim financial information and pursuant to the applicable rules and regulations of the Securities and Exchange Commission ("SEC"). The Company has condensed or omitted certain information and notes normally included in complete annual financial statements prepared in accordance with GAAP. These financial statements have been prepared on the same basis as the Company's annual financial statements and, in the opinion of management, reflect all adjustments, consisting only of normal recurring adjustments, which are necessary for the fair statement of the Company's financial information. The unaudited interim condensed consolidated financial statements should therefore be read in conjunction with the audited consolidated financial statements and accompanying notes contained in the Company's Annual Report on Form 10-K for the year ended DecemberÂ 31, 2023, as filed with the SEC on February 21, 2024 (the "Annual Report"). Any reference in these notes to applicable guidance is meant to refer to the authoritative GAAP as found in the Accounting Standards Codification (â€œASCâ€) and Accounting Standards Update (â€œASUâ€) of the Financial Accounting Standards Board (â€œFASBâ€). Seasonality â€“ The volume of vehicles sold through the Marketplace generally fluctuates from quarter to quarter. This seasonality is caused by several factors, including holidays, weather, the seasonality of the retail market for used vehicles and the timing of federal tax returns, which affects the demand side of the automotive industry. As a result, revenue and operating expenses related to volume fluctuate accordingly on a quarterly basis. In the fourth quarter, we typically experience lower used vehicle volume on our Marketplace as well as additional costs associated with the holidays. Seasonally depressed used vehicle volume on our Marketplace typically continues during the winter months through the beginning of the first quarter. Typical seasonality trends may not be observed in periods where other external factors more significantly impact the industry. Recent Accounting Pronouncements â€“ The following table provides a description of accounting standards that are not yet adopted that could have an impact to the consolidated financial statements upon adoption.Accounting Standard UpdateDescriptionRequired date of adoptionEffect on consolidated financial statementsAccounting Standards Not Yet AdoptedImprovements to Reportable Segment Disclosures (ASU 2023-07)The guidance amends reportable segment disclosure requirements, primarily through enhanced disclosures about significant segment expenses.December 31, 2024The Company is currently evaluating the impact of this guidance and expects the adoption to result in additional disclosures in the notes to our consolidated financial statements.Income Taxes (ASU 2023-09)The guidance amends income tax disclosure requirements to provide information to better assess how an entity's operations and related tax risks and tax planning and operational opportunities affect its tax rate and prospects for future cash flows. It requires annual disclosure of specific categories in the rate reconciliation and additional information for reconciling items that meet a quantitative threshold.December 31, 2025The Company is currently evaluating the impact this guidance may have on the consolidated financial statements. X - ReferencesNo definition available. + Details Name: us-gaap_AccountingPoliciesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for all significant accounting policies of the reporting entity. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483426/235-10-50-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 235 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/235/tableOfContent + Details Name: us-gaap_SignificantAccountingPoliciesTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 21 R9.htm IDEA: XBRL DOCUMENT v3.24.3 Financial Instruments 9 Months Ended Sep. 30, 2024 Investments, Debt and Equity Securities [Abstract] Â Financial Instruments Financial InstrumentsThe following is a summary of available-for-sale financial instruments, as of SeptemberÂ 30, 2024 and DecemberÂ 31, 2023, respectively (in thousands): September 30, 2024Amortized CostUnrealized GainsUnrealized Losses Fair ValueMarketable securities:Corporate securities (1)$31,098Â $36Â (89)31,045Â U.S. treasury and agency securities4,177Â 6Â â€“Â 4,183Â Total Marketable securities$35,275Â $42Â (89)35,228Â (1)Comprised primarily of corporate bondsDecember 31, 2023Amortized CostUnrealized GainUnrealized Losses Fair ValueCash equivalents:Corporate securities (1)$1,213Â $â€“Â (1)1,212Â Total cash equivalents1,213Â â€“Â (1)1,212Â Marketable securities:Corporate securities (1)$199,084Â $115Â (819)198,380Â U.S. treasury and agency securities30,404Â 25Â (48)30,381Â Total Marketable securities$229,488Â $140Â (867)228,761Â (1)Comprised primarily of corporate bonds and commercial paperAs of SeptemberÂ 30, 2024, the fair values of available-for-sale financial instruments, by remaining contractual maturity, were as follows (in thousands):Due within one year$28,491Â Due in one to five years6,737Â Total$35,228Â The Company typically invests in highly rated securities, with the primary objective of minimizing the potential risk of principal loss. The Companyâ€™s investment policy generally requires securities to be investment grade and limits the amount of credit exposure to any one issuer. Fair values were determined for each individual security in the investment portfolio.The Company does not believe that any unrealized losses are attributable to credit-related factors based on its evaluation of available evidence. To determine whether a decline in value is related to credit loss, the Company evaluates, among other factors: the extent to which the fair value is less than the amortized cost basis, changes to the rating of the security by a rating agency and any adverse conditions specifically related to an issuer of a security or its industry. Unrealized gain and losses on marketable securities are presented net of tax. X - DefinitionThe entire disclosure for financial instruments. This disclosure includes, but is not limited to, fair value measurements of short and long term marketable securities, international currencies forward contracts, and auction rate securities. Financial instruments may include hedging and non-hedging currency exchange instruments, derivatives, securitizations and securities available for sale at fair value. Also included are investment results, realized and unrealized gains and losses as well as impairments and risk management disclosures. + ReferencesNo definition available. + Details Name: us-gaap_FinancialInstrumentsDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_InvestmentsDebtAndEquitySecuritiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 22 R10.htm IDEA: XBRL DOCUMENT v3.24.3 Fair Value Measurement 9 Months Ended Sep. 30, 2024 Fair Value Disclosures [Abstract] Â Fair Value Measurement Fair Value MeasurementFair value accounting is applied for all financial assets and liabilities and non-financial assets and liabilities that are recognized or disclosed at fair value in the condensed consolidated financial statements on a recurring basis (at least annually). Fair value is defined as 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.Assets and liabilities recorded at fair value in the condensed consolidated financial statements are categorized based upon the level of judgment associated with the inputs used to measure their fair value. Hierarchical levels, which are directly related to the amount of subjectivity, associated with the inputs to the valuation of these assets or liabilities are as follows:Level 1: Observable inputs such as quoted prices in active markets for identical assets and liabilities.Level 2: Inputs other than the quoted prices in active markets that are observable either directly or indirectly.Level 3: Unobservable inputs in which there is little or no market data which require the Company to develop its own assumptions.The Companyâ€™s financial instruments that are not measured at fair value on a recurring basis include trade and finance accounts receivable and accounts payable whose carrying values approximate fair value due to the short-term nature of those instruments.The following tables present information about the Companyâ€™s financial assets measured at fair value on a recurring basis as of SeptemberÂ 30, 2024 and DecemberÂ 31, 2023, and indicate the fair value hierarchy of the valuation inputs utilized to determine such fair value (in thousands):Â September 30, 2024Â Level 1Level 2Level 3TotalCash equivalents:Â Â Â Money market funds$83,971Â $â€”Â $â€”Â $83,971Â Marketable Securities:Â Â Â Corporate securitiesâ€”Â 31,045Â â€”Â 31,045Â U.S. treasury and agency securities504Â 3,679Â â€”Â 4,183Â Total financial assets$84,475Â $34,724Â $â€”Â $119,199Â Â December 31, 2023Â Level 1Level 2Level 3TotalCash equivalents:Â Â Â Money market funds$22,433Â $â€”Â $â€”Â $22,433Â Corporate securitiesâ€”Â 1,212Â â€”Â 1,212Â Marketable Securities:Â Â Â Corporate securitiesâ€”Â 198,380Â â€”Â 198,380Â U.S. treasury and agency securities20,064Â 10,317Â â€”Â 30,381Â Total financial assets$42,497Â $209,909Â $â€”Â $252,406Â The Company classifies its highly liquid money market funds and U.S treasury securities within Level 1 of the fair value hierarchy because they are valued based on quoted market prices in active markets. The Company classifies its corporate securities, and U.S. agency securities within Level 2 because they are valued using inputs other than quoted prices that are directly or indirectly observable in the market, including readily available pricing sources for the identical underlying security which may not be actively traded. X - ReferencesNo definition available. + Details Name: us-gaap_FairValueDisclosuresAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for the fair value of financial instruments (as defined), including financial assets and financial liabilities (collectively, as defined), and the measurements of those instruments as well as disclosures related to the fair value of non-financial assets and liabilities. Such disclosures about the financial instruments, assets, and liabilities would include: (1) the fair value of the required items together with their carrying amounts (as appropriate); (2) for items for which it is not practicable to estimate fair value, disclosure would include: (a) information pertinent to estimating fair value (including, carrying amount, effective interest rate, and maturity, and (b) the reasons why it is not practicable to estimate fair value; (3) significant concentrations of credit risk including: (a) information about the activity, region, or economic characteristics identifying a concentration, (b) the maximum amount of loss the entity is exposed to based on the gross fair value of the related item, (c) policy for requiring collateral or other security and information as to accessing such collateral or security, and (d) the nature and brief description of such collateral or security; (4) quantitative information about market risks and how such risks are managed; (5) for items measured on both a recurring and nonrecurring basis information regarding the inputs used to develop the fair value measurement; and (6) for items presented in the financial statement for which fair value measurement is elected: (a) information necessary to understand the reasons for the election, (b) discussion of the effect of fair value changes on earnings, (c) a description of [similar groups] items for which the election is made and the relation thereof to the balance sheet, the aggregate carrying value of items included in the balance sheet that are not eligible for the election; (7) all other required (as defined) and desired information. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 107 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-107Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-6AReference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2E -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2EReference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6A -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-6AReference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6A -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-6AReference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6A -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-6AReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6A -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-6AReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 940 -SubTopic 820 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478119/940-820-50-1 + Details Name: us-gaap_FairValueDisclosuresTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 23 R11.htm IDEA: XBRL DOCUMENT v3.24.3 Accounts Receivables & Allowance for Doubtful Receivables 9 Months Ended Sep. 30, 2024 Accounts Receivable, after Allowance for Credit Loss [Abstract] Â Accounts Receivable & Allowance for Doubtful Receivables Accounts Receivable & Allowance for Doubtful ReceivablesThe Company maintains an allowance for doubtful receivables that in managementâ€™s judgment reflects losses inherent in the portfolio. A provision for doubtful receivables is recorded to adjust the level of the allowance in accordance with GAAP.Changes in the allowance for doubtful trade receivables for the three and nine months ended September 30, 2024 and 2023 were as follows (in thousands): Three months ended September 30,Nine months ended September 30,202402320242023Beginning balance$5,507Â $3,629Â $2,868Â $4,860Â Provision for bad debt2,271Â 2,046Â 5,048Â 5,325Â Net write-offsWrite-offs(1,082)(3,254)(2,197)(11,442)Recoveries309Â 935Â 1,286Â 4,613Â Net (write-offs) recoveries(773)(2,319)(911)(6,829)Ending balance$7,005Â $3,356Â $7,005Â $3,356Â Changes in the allowance for doubtful finance receivables for the three and nine months ended September 30, 2024 and 2023 were as follows (in thousands):Three months ended September 30,Nine months ended September 30,2024202320242023Beginning balance$3,192Â $3,048Â $3,428Â $2,275Â Provision for bad debt835Â 677Â 3,113Â 3,205Â Net write-offsWrite-offs(528)(1,148)(3,338)(3,300)Recoveries58Â 96Â 354Â 493Â Net (write-offs) recoveries(470)(1,052)(2,984)(2,807)Ending balance$3,557Â $2,673Â $3,557Â $2,673Â X - ReferencesNo definition available. + Details Name: us-gaap_AccountsReceivableNetAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for claims held for amounts due to entity, excluding financing receivables. Examples include, but are not limited to, trade accounts receivables, notes receivables, loans receivables. Includes disclosure for allowance for credit losses. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/310-10/tableOfContentReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2 + Details Name: us-gaap_LoansNotesTradeAndOtherReceivablesDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 24 R12.htm IDEA: XBRL DOCUMENT v3.24.3 Guarantees, Commitments and Contingencies 9 Months Ended Sep. 30, 2024 Commitments and Contingencies Disclosure [Abstract] Â Guarantees, Commitments and Contingencies Guarantees, Commitments and ContingenciesThe Company provides certain guarantees to Sellers in the Marketplace in the ordinary course of business, which are accounted for under ASC 460 as a general guarantee.Vehicle Condition Guarantees â€“ Sellers must attach a vehicle condition report in the Marketplace for every auction; this vehicle condition report is used by Buyers to inform bid decisions. The Company offers guarantees to Sellers in qualifying situations where the Company performed a vehicle inspection and prepared the vehicle condition report. Sellers must pay an additional fee in exchange for this guarantee. The guarantee provides Sellers protection from paying remedies to Buyers related to a Buyerâ€™s claim that the vehicle condition report did not accurately portray the condition of the vehicle purchased on the Marketplace. The guarantee provides the Company with the right to retain proceeds from the subsequent liquidation of the vehicle covered under the guarantee. The guarantee is typically provided for 10 days after the successful sale of the vehicle on the Marketplace. The fair value of vehicle condition guarantees issued is estimated based on historical results and other qualitative factors. The vehicle condition guarantee revenue is recognized on the earlier of the guarantee expiration date or the guarantee settlement date. The maximum potential payment is the sale price of the vehicle. The total sale price of vehicles for which there was an outstanding guarantee was $213.8 million and $142.8 million at SeptemberÂ 30, 2024 and DecemberÂ 31, 2023, respectively. The carrying amount of the liability presented in Accrued other liabilities was $1.6 million and $1.2 million at SeptemberÂ 30, 2024 and DecemberÂ 31, 2023, respectively.The recognized probable loss contingency, in excess of vehicle condition guarantees recognized, presented in Accrued other liabilities was $1.8 million at SeptemberÂ 30, 2024 and DecemberÂ 31, 2023. Other Price Guarantees â€“ The Company provides Sellers with a price guarantee for vehicles to be sold on the Marketplace from time to time. If a vehicle sells below the guaranteed price, the Company is responsible for paying the Seller the difference between the guaranteed price and the final sale price. The term of the guarantee is typically less than one week. No material unsettled price guarantees existed at SeptemberÂ 30, 2024 and DecemberÂ 31, 2023.Litigation â€“ The Company and its subsidiaries are subject in the normal course of business to various pending and threatened legal proceedings and matters in which claims for monetary damages are asserted. On an on-going basis management, after consultation with legal counsel, assesses the Company's liabilities and contingencies in connection with such proceedings. For those matters where it is probable that the Company will incur losses and the amounts of the losses can be reasonably estimated, the Company records an expense and corresponding liability in its condensed consolidated financial statements. To the extent pending or threatened litigation could result in exposure in excess of the recorded liability, the amount of such excess is not currently estimable. X - ReferencesNo definition available. + Details Name: us-gaap_CommitmentsAndContingenciesDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for commitments, contingencies, and guarantees. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 450 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/450/tableOfContentReference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 440 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/440/tableOfContentReference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 460 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/460/tableOfContent + Details Name: us-gaap_CommitmentsContingenciesAndGuaranteesTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 25 R13.htm IDEA: XBRL DOCUMENT v3.24.3 Borrowings 9 Months Ended Sep. 30, 2024 Debt Disclosure [Abstract] Â Borrowings Borrowings2021 RevolverOn August 24, 2021, ACV Auctions Inc. entered into a revolving credit facility (the â€œ2021 Revolverâ€). The 2021 Revolver was established to provide general financing to the Company. The 2021 Revolver is secured by substantially all of the Company's assets except for ACV Capital receivables. The maximum borrowing principal amount of the 2021 Revolver is $160.0 million and includes a sub facility that provides for the issuance of letters of credit up to $20.0 million outstanding at any time. On June 1, 2023, the Company entered into Amendment No. 1 (the "First Amendment"), which modified the rate to which interest payments are indexed to the Secured Overnight Financing Rate, or SOFR. The interest rate applicable to the 2021 Revolver is, at our option, either (a) SOFR (or a replacement rate established in accordance with the terms of the credit agreement for the 2021 Revolver) (subject to a 0.00% SOFR floor), plus a margin of 2.75% per annum plus an additional credit spread adjustment of 0.11% for daily and one-month terms, 0.26% for three-month terms and 0.43% for six-month terms or (b) the Alternate Base Rate plus a margin of 1.75% per annum. The Alternate Base Rate is the highest of (a) the Wall Street Journal prime rate, (b) the NYFRB rate plus 0.5% and (c)(i) 1.00% plus (ii) the adjusted SOFR rate for a one-month interest period. The First Amendment maintains a maximum borrowing principal amount of $160.0 million.On June 20, 2024, the Company entered into Amendment No. 2 (the "Second Amendment") to permit the Company, ACV Capital and ACV Capital Funding II LLC ("ACV Funding"), a wholly owned, bankruptcy-remote, special-purpose subsidiary of ACV Capital, to enter into the transactions contemplated by the Warehouse Facility.On October 7, 2024, the Company entered into Amendment No. 3 on the 2021 Revolver which allows the Company to make investments and other acquisitions (i) if Total Liquidity (as defined therein) immediately prior to the consummation of such investment or acquisition and after giving pro forma effect to such investment or acquisition is equal to or greater than $200.0 million, in an unlimited amount or (ii) if Total Liquidity immediately prior to the consummation of such investment or acquisition and after giving pro forma effect to such investment or acquisition is less than $200.0 million, in an amount not to exceed $25.0 million in the aggregate for any fiscal year of the Company.Refer to Note 9 contained in our Annual Report on Form 10-K for the year ended DecemberÂ 31, 2023 for further details and key terms regarding the 2021 Revolver.As of SeptemberÂ 30, 2024 and DecemberÂ 31, 2023, outstanding borrowings under the 2021 Revolver were $48.5 million and $115.0 million, respectively, and there were outstanding letters of credit issued under the 2021 Revolver in the amount of $3.3 million and $2.1 million, respectively decreasing the availability under the 2021 Revolver by a corresponding amount. As of SeptemberÂ 30, 2024, the interest rate on the outstanding borrowing was 9.75%.Warehouse FacilityOn June 20, 2024, ACV Funding entered into a revolving credit and security agreement, providing for a revolving warehouse facility (the "Warehouse Facility") with a maximum principal amount of $125.0Â million. The Warehouse Facility was established to provide liquidity to fund new originations of auto floorplan loans by ACV Capital. The facility is secured by all assets of ACV Funding, including the auto floorplan loans owned by it. The revolving feature on the facility ends on June 20, 2026. The facility matures twelve months later, unless sooner terminated or extended in accordance with its terms.Advances under the Warehouse Facility funded by asset-backed commercial paper conduit through the issuance of commercial paper notes will bear interest generally at a rate equivalent to the weighted average annual rate of all commercial paper notes issued by the commercial paper conduit to fund its advances, plus a margin of 3.00%. Advances funded by lenders that are not commercial paper conduits, or by commercial paper conduits funded through means other than the issuance of commercial paper notes, will bear interest generally at a rate equal to (i) Term SOFR for a period of one-month (subject to a 0.00% floor), plus 0.11448% or, in certain circumstances, the Alternate Base Rate, plus (ii) a margin of 3.00%. The Alternate Base Rate is the highest of (a) the prime rate quoted in the Wall Street Journal, (b) the NYFRB rate plus 0.50% and (c)(i) 1.00% plus (ii) the Term SOFR rate for a one-month interest period. The interest rate may be increased under certain circumstances, including upon the occurrence of an early amortization event or event of default under the warehouse documentation. ACV Funding must also pay upfront any unused fees in connection with the facility. As of SeptemberÂ 30, 2024 borrowings under the Warehouse Facility were $66.5 million with an interest rate of 8.21%.As of SeptemberÂ 30, 2024, the Company was in compliance with all of its financial covenants and non-financial covenants. X - ReferencesNo definition available. + Details Name: us-gaap_DebtDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for information about short-term and long-term debt arrangements, which includes amounts of borrowings under each line of credit, note payable, commercial paper issue, bonds indenture, debenture issue, own-share lending arrangements and any other contractual agreement to repay funds, and about the underlying arrangements, rationale for a classification as long-term, including repayment terms, interest rates, collateral provided, restrictions on use of assets and activities, whether or not in compliance with debt covenants, and other matters important to users of the financial statements, such as the effects of refinancing and noncompliance with debt covenants. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-6Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -

SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477092/405-40-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477092/405-40-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477092/405-40-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477092/405-40-50-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477092/405-40-50-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 10: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 470 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/470/tableOfContentReference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1C -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1CReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1C -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1CReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1C -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1CReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1I -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1IReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1I -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1IReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1I -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1I + Details Name: us-gaap_DebtDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 26 R14.htm IDEA: XBRL DOCUMENT v3.24.3 Leases 9 Months Ended Sep. 30, 2024 Leases [Abstract] Â Leases Leases The Company leases office space under operating leases expiring at various dates through 2038. For the three and nine months ended September 30, 2024, the Company incurred operating lease costs of $1.9 million and $4.8 million, respectively. For the three and nine months ended September 30, 2023, the Company incurred operating lease costs of $1.0 million and $1.8 million, respectively. For operating leases, the weighted-average remaining term is 10.7 years and 7.3 years with a weighted-average discount rate of 10% and 5% for the periods ended SeptemberÂ 30, 2024 and DecemberÂ 31, 2023, respectively. Maturities of lease liabilities as of SeptemberÂ 30, 2024 were as follows (in thousands): 2024 (remaining)$1,921Â 20257,564Â 20267,350Â 20277,044Â 20286,794Â Thereafter35,486Â Total lease payments66,159Â Less imputed interest(24,801)Total$41,358Â The following amounts relate to operating leases that were recorded on the Company's Condensed Consolidated Balance Sheets at SeptemberÂ 30, 2024 and DecemberÂ 31, 2023 (in thousands):September 30,2024December 31,2023Operating lease right of use assets:Other assets$41,594Â $16,858Â Operating lease liabilities:Accrued other liabilities3,627Â 1,647Â Other long-term liabilities37,731Â 15,034Â The Company recorded right of use assets in exchange for new lease liabilities of $10.9 million and $25.2 million during the three and nine months ended September 30, 2024, respectively. The Company recorded right of use assets in exchange for new lease liabilities of $9.6 million and $15.3 million during the three and nine months ended September 30, 2023, respectively. X - ReferencesNo definition available. + Details Name: us-gaap_LeasesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for operating leases of lessee. Includes, but is not limited to, description of operating lease and maturity analysis of operating lease liability. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/842-20/tableOfContent + Details Name: us-gaap_LesseeOperatingLeasesTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 27 R15.htm IDEA: XBRL DOCUMENT v3.24.3 Revenue 9 Months Ended Sep. 30, 2024 Revenue from Contract with Customer [Abstract] Â Revenue RevenueThe following table summarizes the primary components of revenue; this level of disaggregation takes into consideration how the nature, amount, timing, and uncertainty of revenue and cash flows are affected by economic factors (in thousands): Three months ended September 30,Nine months ended September 30,20242023202420232023Auction marketplace revenue$84,894Â $51,390Â $227,656Â $159,911Â Other marketplace revenue62,748Â 45,012Â 177,671Â 134,251Â Data services revenue8,266Â 8,135Â 24,521Â 24,598Â Marketplace and service revenue$155,908Â $104,537Â $429,848Â $318,760Â Contract liabilities represent consideration collected prior to satisfying performance obligations. The Company had $5.2 million and $4.2 million of contract liabilities included in Accrued other liabilities on the Condensed Consolidated Balance Sheets as of SeptemberÂ 30, 2024 and DecemberÂ 31, 2023, respectively. Revenue recognized for the three months ended September 30, 2024 from amounts included in deferred revenue as of June 30, 2024 was $5.4 million. Revenue recognized for the nine months ended September 30, 2024 from amounts included in deferred revenue as of DecemberÂ 31, 2023 was $4.2 million. All the remaining performance obligations for contracts are expected to be recognized within one year. X - ReferencesNo definition available. + Details Name: us-gaap_RevenueFromContractWithCustomerAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure of revenue from contract with customer to transfer good or service and to transfer nonfinancial asset. Includes, but is not limited to, disaggregation of revenue, credit loss recognized from contract with customer, judgment and change in judgment related to contract with customer, and asset recognized from cost incurred to obtain or fulfill contract with customer. Excludes insurance and lease contracts. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-9Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-10Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-15Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-12Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-12Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-12Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-12Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-12Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-13Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Topic 606 -Publisher FASB -URI https://asc.fasb.org/606/tableOfContent + Details Name: us-gaap_RevenueFromContractWithCustomerTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 28 R16.htm IDEA: XBRL DOCUMENT v3.24.3 Stock-Based Compensation 9 Months Ended Sep. 30, 2024 Share-Based Payment Arrangement [Abstract] Â Stock-Based Compensation Stock-Based CompensationRefer to Note 13 contained in our Annual Report on Form 10-K for the year ended DecemberÂ 31, 2023 for further details regarding our equity plans.The following table summarizes the stock option activity for the nine months ended September 30, 2024 (in thousands, except for share and per share amounts):Number ofOptions Weighted-AverageExercisePrice PerShareIntrinsicValueWeighted-AverageRemainingContractualTerm (in years)Outstanding, December 31, 20236,296,350$2.49Â $79,728Â 4.83Exercised(2,072,230)4.17Â Forfeited(4,032)5.60Â Expired(23,839)5.05Â Outstanding, September 30, 20244,196,249$1.64Â $78,434Â 3.54Exercisable, September 30, 20244,147,984$1.57Â $77,796Â 3.51The following table summarizes the restricted stock unit and performance share unit activity for the nine months ended September 30, 2024 (in thousands, except for share and per share amounts): Â Number of RSUs Weighted-AverageGrant-DateFair ValueOutstanding, December 31, 20237,237,920$14.37Â Granted4,745,687$17.45Â Vested(2,707,252)$14.79Â Forfeited(406,205)$15.02Â Outstanding, September 30, 20248,870,150$15.84Â As of SeptemberÂ 30, 2024, there was approximately $122.5 million of compensation expense related to the unvested portion of common stock options, restricted stock units, and performance share units that will be recorded as compensation expense over a weighted-average period of 2.5 years.During the first quarter of 2024, the Company entered into two contingently returnable share agreements (the "2024 Agreements") for certain compensatory share-based service awards. The 2024 Agreements authorized 773,099 shares of common stock to be issued. Shares will be released and distributed to the employee award recipients with the final vesting date during the first quarter of 2028. At SeptemberÂ 30, 2024, there was approximately $9.5 million of compensation expense related to the unvested portion of the contingently returnable shares that will be recorded over 3.33 years.During the second quarter of 2024, the Company's Board of Directors approved long-term incentive awards to certain of the Company's executive officers which comprised performance share units (â€œPSUsâ€), which may only be settled in shares of the Companyâ€™s Class A Common Stock. The PSUs are subject to both service-based vesting conditions and a requirement that the average closing price of the Companyâ€™s Class A Common Stock, as measured over a period of 30 trading days commencing at the grant date and ending July 1, 2027, equal or exceed a designated level (the â€œStock Price Conditionâ€). The PSUs will vest in one-third installments on each of July 1, 2025, 2026 and 2027, provided that the Stock Price Condition has been satisfied prior to the relevant date. If the Stock Price Condition has not yet been satisfied prior to the relevant date, then the PSUs that otherwise would have vested on such date will remain unvested unless and until the Stock Price Condition has been satisfied. If the Stock Price Condition has not been satisfied by July 1, 2027, then the PSUs will be forfeited on that date. In each circumstance, vesting is subject to the executiveâ€™s continued service with the Company until the time of vesting. X - DefinitionThe entire disclosure for share-based payment arrangement. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/718/tableOfContentReference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (h)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (h)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (l) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_DisclosureOfCompensationRelatedCostsShareBasedPaymentsTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_DisclosureOfCompensationRelatedCostsSharebasedPaymentsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 29 R17.htm IDEA: XBRL DOCUMENT v3.24.3 Income Taxes 9 Months Ended Sep. 30, 2024 Income Tax Disclosure [Abstract] Â Income Taxes Income TaxesThe Company had an effective tax rate of approximately 1% and 0% for the three months ended September 30, 2024 and 2023, and (1)% and (1)% for the nine months ended September 30, 2024 and 2023, respectively. The principal differences between the federal statutory rate and the effective tax rate are related to state taxes, foreign taxes and credits, and the non-recognition of tax benefits for certain entities in a loss position for which a full valuation allowance has been recorded. X - ReferencesNo definition available. + Details Name: us-gaap_IncomeTaxDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for income tax. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12C -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12CReference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12B -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12BReference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 270 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477891/740-270-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.5.Q1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-13Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/740/tableOfContentReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-14Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 21 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-21Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 17 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-17Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 11.C) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-2Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 30 -Name Accounting Standards Codification -

Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482603/740-30-50-2 + Details Name: us-gaap_IncomeTaxDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 30 R18.htm IDEA: XBRL DOCUMENT v3.24.3 Net Income (Loss) Per Share 9 Months Ended Sep. 30, 2024 Earnings Per Share [Abstract] Â Net Income (Loss) Per Share Net Income (Loss) Per ShareThe numerators and denominators of the basic and diluted net income (loss) per share computations for the Company's common stock are calculated as follows for the three and nine months ended September 30, 2024 and 2023 (in thousands, except share data):Three months ended September 30,Nine months ended September 30,20242023Class A Class B Class A Class B Class A Class B Class A Class B Numerator:Net loss attributable to common stockholders$(14,734)$(1,295)$(15,327)$(2,911)$(47,932)$(5,631)$(42,540)$(9,480)Denominator:Weighted-average number of shares of common stock - Basic and diluted152,333,76113,389,407134,822,34125,605,646147,060,84617,276,363130,464,80929,076,477Net loss per share attributable to common stockholders:Basic and diluted(0.10)(0.10)(0.11)(0.11)(0.33)(0.33)(0.33)(0.33)The following table presents the total weighted-average number of potentially dilutive shares that were excluded from the computation of diluted net loss per share attributable to common shareholders because their effect would have been anti-dilutive for the period presented: Three months ended September 30,Nine months ended September 30,20242023202420232023Unvested RSUs and other awards3,348,3062,368,1863,234,6672,099,410Stock options4,049,2965,428,4444,497,1915,477,646 X - ReferencesNo definition available. + Details Name: us-gaap_EarningsPerShareAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for earnings per share. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/260/tableOfContentReference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-3 + Details Name: us-gaap_EarningsPerShareTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 31 R19.htm IDEA: XBRL DOCUMENT v3.24.3 Acquisitions 9 Months Ended Sep. 30, 2024 Business Combinations [Abstract] Â Acquisitions AcquisitionsThe Company completed four business acquisitions during the nine months ended September 30, 2024 and two business acquisitions during the nine months ended September 30, 2023. These acquisitions were accounted for using the acquisition method and, accordingly, the results of the acquired businesses have been included in the Company's results of operations from the respective acquisition dates. Purchase price allocations related to these acquisitions are subject to adjustments as they are finalized over the 12-month measurement period from the respective acquisition date. Goodwill acquired in connection with these acquisitions represents expected synergies from the combined operations, is deductible for tax purposes in the United States, and is amortized on a straight-line basis over 15 years.June 2024 AcquisitionOn JuneÂ 17, 2024, the Company completed its acquisition of all of the ownership interest of a business (the "June 2024 acquisition") for estimated cash consideration of $51.6 million, which included $5.0 million of acquired cash and $14.1 million of acquired real estate. The aggregate purchase price was preliminarily allocated to $11.4 million of goodwill, $18.7 million of intangibles, and $21.4 million of net tangible assets assumed. The Company completed a sale of the real estate to a third party on August 6, 2024. The business acquired in the June 2024 acquisition offers wholesale and commercial car auction and reconditioning services and enabled the Company to expand its range of offerings to dealers and commercial partners.March 13, 2024 AcquisitionOn MarchÂ 13, 2024, the Company completed its acquisition of all of the ownership interests of a business (the "March 13, 2024 acquisition") for estimated cash consideration of $19.1 million. The aggregate purchase price was preliminarily allocated to $14.4 million of goodwill, $5.5 million of intangible assets, and $0.7 million of net tangible liabilities assumed. The business acquired in the March 13, 2024 acquisition offers wholesale car auction services and enabled the Company to expand its range of offerings to dealers and commercial partners.March 8, 2024 AcquisitionOn MarchÂ 8, 2024, the Company completed its acquisition of all of the ownership interests of a business (â€œthe March 8, 2024 acquisitionâ€) for estimated cash consideration of $27.4 million. The aggregate purchase price was preliminarily allocated to $7.4 million of goodwill, $16.3 million of intangible assets, and $3.6 million of net tangible assets assumed. The business acquired in the March 8, 2024 acquisition offers wholesale and commercial car auction and reconditioning services and enabled the Company to expand its range of offerings to dealers and commercial partners.Alliance Auto AuctionsOn JanuaryÂ 30, 2024, the Company completed its acquisition of all of the ownership interests of Alliance Auto Auctions for estimated cash consideration of $66.9 million and 639,976 common shares of the Company's Class A common stock. The fair value of the consideration shares of $8.6 million was determined based upon the closing market price of the Company's Class A common shares on JanuaryÂ 30, 2024. The aggregate purchase price for the Alliance Auto Auctions acquisition was preliminarily allocated to the assets and liabilities assumed as follows (in thousands):Assets AcquiredCash and cash equivalents $2,467Â Trade receivables14,926Â Finance receivablesâ€”Â Other current assets768Â Property & equipment892Â Goodwill 40,391Â Acquired intangible assets32,700Â Other assets8,305Â Total assets acquired$100,449Â Liabilities AssumedAccounts payable$15,040Â Accrued payroll400Â Accrued other liabilities2,132Â Deferred revenue64Â Other long-term liabilities7,362Â Total liabilities assumed24,998Â Net assets acquired$75,451Â Alliance Auto Auctions offers wholesale car auction services and enabled the Company to expand its range of offerings to dealers and commercial partners.April 2023 AcquisitionOn April 24, 2023, the Company completed its acquisition of all of the ownership interests of a business (â€œthe April 2023 acquisitionâ€) for total cash consideration of $12.5Â million. The aggregate purchase price was allocated to $5.3Â million of goodwill, $6.0Â million of intangible assets, and $1.2Â million of net tangible assets assumed. The business acquired in the April 2023 acquisition offers wholesale and commercial car auction services and enabled the Company to expand its range of offerings to dealers and commercial partners.August 2023 AcquisitionOn August 22, 2023, the Company completed its acquisition of all of the ownership interests of a business ("the August 2023 acquisition") for total cash consideration of $16.9Â million. The aggregate purchase price was allocated to $6.2Â million of goodwill, $14.2Â million of intangible assets, and $3.6Â million of net tangible liabilities assumed. The business acquired in the August 2023 acquisition offers wholesale commercial car auction services and enabled the Company to expand its range of offerings to dealers and commercial partners. X - DefinitionThe entire disclosure for a business combination (or series of individually immaterial business combinations) completed during the period, including background, timing, and recognized assets and liabilities. The disclosure may include leverage buyout transactions (as applicable). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-5Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 805 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/805/tableOfContent + Details Name: us-gaap_BusinessCombinationDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_BusinessCombinationsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 32 R20.htm IDEA: XBRL DOCUMENT v3.24.3 Pay vs Performance Disclosure - USD ($) $ in Thousands 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Pay vs Performance Disclosure Â Â Â Â Net loss $ (16,029) $ (18,238) $ (53,563) $ (52,020) X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 402 -Subsection v -Paragraph 1 + Details Name: ecd_PvpTable Namespace Prefix: ecd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 17: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-10Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-7Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(1)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 31: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 32: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 34: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 37: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_NetIncomeLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration XML 33 R21.htm IDEA: XBRL DOCUMENT v3.24.3 Insider Trading Arrangements 3 Months Ended 9 Months Ended Sep. 30, 2024 shares Sep. 30, 2024 shares Trading Arrangements, by Individual Â Â Non-Rule 10b5-1 Arrangement Adopted false Â Non-Rule 10b5-1 Arrangement Terminated false Â William Zerella [Member] Â Â Trading Arrangements, by Individual Â Â Material Terms of Trading Arrangement Â On September 9, 2024, William Zerella, ACV's Chief Financial Officer, adopted a trading plan. Mr. Zerellaâ€™s trading plan provides for the sale of up to 140,000 shares. The first trade will not occur until January 7, 2025, at the earliest. Mr. Zerella's trading plan is scheduled to terminate on June 12, 2025. Name William Zerella Â Title Chief Financial Officer Â Rule 10b5-1 Arrangement Adopted true Â Adoption Date September 9, 2024 Â Expiration Date June 12, 2025 Â Arrangement Duration 156 days Â Aggregate Available 140,000 140,000 Craig Anderson [Member] Â Â Trading Arrangements, by Individual Â Â Material Terms of Trading Arrangement Â On September 9, 2024, Craig Anderson, ACV's Chief Corporate Development and Strategy Officer, put a modification letter in place modifying his September 15, 2023 plan. Mr. Andersonâ€™s modification letter provides for the sale of up to 269,683 shares. The first trade will not occur until December 9, 2024, at the earliest. Mr. Andersonâ€™s trading plan is scheduled to terminate on August 14, 2025. Craig Anderson September 2024 Plan [Member] | Craig Anderson [Member] Â Â Trading Arrangements, by Individual Â Â Name Craig Anderson Â Title Chief Corporate Development and Strategy Officer Â Rule 10b5-1

Arrangement Adopted true Â Adoption Date September 9, 2024 Â Expiration Date August 14, 2025 Â Arrangement Duration 248 days Â Aggregate Available 269,683 269,683 Craig Anderson September 2023 Plan [Member] | Craig Anderson [Member] Â Â Trading Arrangements, by Individual Â Â Name Craig Anderson Â Title Chief Corporate Development and Strategy Officer Â Rule 10b5-1 Arrangement Terminated true Â Termination Date September 9, 2024 Â X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 1 + Details Name: ecd_MtrlTermsOfTrdArrTextBlock Namespace Prefix: ecd_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 1 + Details Name: ecd_NonRule10b51ArrAdoptedFlag Namespace Prefix: ecd_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 1 + Details Name: ecd_NonRule10b51ArrTrmntdFlag Namespace Prefix: ecd_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 1 + Details Name: ecd_Rule10b51ArrAdoptedFlag Namespace Prefix: ecd_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 1 + Details Name: ecd_Rule10b51ArrTrmntdFlag Namespace Prefix: ecd_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 2 -Subparagraph A + Details Name: ecd_TradingArrByIndTable Namespace Prefix: ecd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 2 -Subparagraph B + Details Name: ecd_TrdArrAdoptionDate Namespace Prefix: ecd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 2 -Subparagraph C + Details Name: ecd_TrdArrDuration Namespace Prefix: ecd_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 2 -Subparagraph C + Details Name: ecd_TrdArrExpirationDate Namespace Prefix: ecd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 2 -Subparagraph A + Details Name: ecd_TrdArrIndName Namespace Prefix: ecd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 2 -Subparagraph A + Details Name: ecd_TrdArrIndTitle Namespace Prefix: ecd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 2 -Subparagraph D + Details Name: ecd_TrdArrSecuritiesAggAvailAmt Namespace Prefix: ecd_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 2 -Subparagraph B + Details Name: ecd_TrdArrTerminationDate Namespace Prefix: ecd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: ecd_IndividualAxis=acva_WilliamZerellaMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: ecd_IndividualAxis=acva_CraigAndersonMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: ecd_TradingArrAxis=acva_CraigAndersonSeptember2024PlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: ecd_TradingArrAxis=acva_CraigAndersonSeptember2023PlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 34 R22.htm IDEA: XBRL DOCUMENT v3.24.3 Nature of Business and Summary of Significant Accounting Policies (Policies) 9 Months Ended Sep. 30, 2024 Accounting Policies [Abstract] Â Nature of Business Nature of Business â€“ The Company operates in one industry segment, providing a wholesale auction marketplace (the â€œMarketplaceâ€) to facilitate business-to-business used vehicle sales between a selling dealership (â€œSellerâ€) and a buying dealership (â€œBuyerâ€). Customers using the Marketplace are licensed automotive dealerships or other commercial automotive enterprises. At the election of the customer purchasing a vehicle, the Company can arrange third-party transportation services for the delivery of the purchased vehicle through its wholly owned subsidiary, ACV Transportation LLC. The Company can also provide the customer financing for the purchased vehicle through its wholly owned subsidiary, ACV Capital LLC ("ACV Capital"). ACV also provides data services that offer insights into the condition and value of used vehicles for transactions both on and off the Company's Marketplace, which help dealerships, their end customers, and commercial partners make more informed decisions to transact with confidence and efficiency. Customers using data services are licensed automotive dealerships or other commercial automotive enterprises. All services are provided in the United States and certain data services are also provided internationally. Services are supported by the Companyâ€™s operations which are primarily in North America and India. Basis of Consolidation Basis of Consolidation â€“ The condensed consolidated financial statements include the accounts of ACV Auctions Inc. and all of its controlled subsidiaries. All intercompany balances and transactions have been eliminated in consolidation. Basis of Preparation Basis of Preparation â€“ The accompanying unaudited interim condensed consolidated financial statements have been prepared in accordance with generally accepted accounting principles in the United States of America (â€œGAAPâ€) for interim financial information and pursuant to the applicable rules and regulations of the Securities and Exchange Commission ("SEC"). The Company has condensed or omitted certain information and notes normally included in complete annual financial statements prepared in accordance with GAAP. These financial statements have been prepared on the same basis as the Company's annual financial statements and, in the opinion of management, reflect all adjustments, consisting only of normal recurring adjustments, which are necessary for the fair statement of the Company's financial information. The unaudited interim condensed consolidated financial statements should therefore be read in conjunction with the audited consolidated financial statements and accompanying notes contained in the Company's Annual Report on Form 10-K for the year ended DecemberÂ 31, 2023, as filed with the SEC on February 21, 2024 (the "Annual Report"). Any reference in these notes to applicable guidance is meant to refer to the authoritative GAAP as found in the Accounting Standards Codification (â€œASCâ€) and Accounting Standards Update (â€œASUâ€) of the Financial Accounting Standards Board (â€œFASBâ€). Recent Accounting Pronouncements Recent Accounting Pronouncements â€“ The following table provides a description of accounting standards that are not yet adopted that could have an impact to the consolidated financial statements upon adoption.Accounting Standard UpdateDescriptionRequired date of adoptionEffect on consolidated financial statementsAccounting Standards Not Yet AdoptedImprovements to Reportable Segment Disclosures (ASU 2023-07)The guidance amends reportable segment disclosure requirements, primarily through enhanced disclosures about significant segment expenses.December 31, 2024The Company is currently evaluating the impact of this guidance and expects the adoption to result in additional disclosures in the notes to our consolidated financial statements.Income Taxes (ASU 2023-09)The guidance amends income tax disclosure requirements to provide information to better assess how an entity's operations and related tax risks and tax planning and operational opportunities affect its tax rate and prospects for future cash flows. It requires annual disclosure of specific categories in the rate reconciliation and additional information for reconciling items that meet a quantitative threshold.December 31, 2025The Company is currently evaluating the impact this guidance may have on the consolidated financial statements. X - DefinitionNature of business. + ReferencesNo definition available. + Details Name: acva_NatureOfBusinessPolicyTextBlock Namespace Prefix: acva_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_AccountingPoliciesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for basis of accounting, or basis of presentation, used to prepare the financial statements (for example, US Generally Accepted Accounting Principles, Other Comprehensive Basis of Accounting, IFRS). + ReferencesNo definition available. + Details Name: us-gaap_BasisOfAccountingPolicyPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy regarding (1) the principles it follows in consolidating or combining the separate financial statements, including the principles followed in determining the inclusion or exclusion of subsidiaries or other entities in the consolidated or combined financial statements and (2) its treatment of interests (for example, common stock, a partnership interest or other means of exerting influence) in other entities, for example consolidation or use of the equity or cost methods of accounting. The accounting policy may also address the accounting treatment for intercompany accounts and transactions, noncontrolling interest, and the income statement treatment in consolidation for issuances of stock by a subsidiary. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483426/235-10-50-4Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1 + Details Name: us-gaap_ConsolidationPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy pertaining to new accounting pronouncements that may impact the entity's financial reporting. Includes, but is not limited to, quantification of the expected or actual impact. + ReferencesNo definition available. + Details Name: us-gaap_NewAccountingPronouncementsPolicyPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 35 R23.htm IDEA: XBRL DOCUMENT v3.24.3 Nature of Business and Summary of Significant Accounting Policies (Tables) 9 Months Ended Sep. 30, 2024 Accounting Policies [Abstract] Â Schedule Of Accounting Standards Update and Change in Accounting Principle The following table provides a description of accounting standards that are not yet adopted that could have an impact to the consolidated financial statements upon adoption.Accounting Standard UpdateDescriptionRequired date of adoptionEffect on consolidated financial statementsAccounting Standards Not Yet AdoptedImprovements to Reportable Segment Disclosures (ASU 2023-07)The guidance amends reportable segment disclosure requirements, primarily through enhanced disclosures about significant segment expenses.December 31, 2024The Company is currently evaluating the impact of this guidance and expects the adoption to result in additional disclosures in the notes to our consolidated financial statements.Income Taxes (ASU 2023-09)The guidance amends income tax disclosure requirements to provide information to better assess how an entity's operations and related tax risks and tax planning and operational opportunities affect its tax rate and prospects for future cash flows. It requires annual disclosure of specific categories in the rate reconciliation and additional information for reconciling items that meet a quantitative threshold.December 31, 2025The Company is currently evaluating the impact this guidance may have on the consolidated financial statements. X - ReferencesNo definition available. + Details Name: us-gaap_AccountingPoliciesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of changes in accounting principles, including adoption of new accounting pronouncements, that describes the new methods, amount and effects on financial statement line items. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 250 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 250 -SubTopic 10 -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 270 -SubTopic 10 -Section 45 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482989/270-10-45-12Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 270 -SubTopic 10 -Section 45 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482989/270-10-45-13 + Details Name: us-gaap_ScheduleOfNewAccountingPronouncementsAndChangesInAccountingPrinciplesTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 36 R24.htm IDEA: XBRL DOCUMENT v3.24.3 Financial Instruments (Tables) 9 Months Ended Sep. 30, 2024 Investments, Debt and Equity Securities [Abstract] Â Schedule of available-for-sale marketable securities The following is a summary of available-for-sale financial instruments, as of SeptemberÂ 30, 2024 and DecemberÂ 31, 2023, respectively (in thousands): September 30, 2024Amortized CostUnrealized GainsUnrealized Losses Fair ValueMarketable securities:Corporate securities (1)$31,098Â $36Â (89)31,045Â U.S. treasury and agency securities4,177Â 6Â â€”Â 4,183Â Total Marketable securities$35,275Â $42Â (89)35,228Â (1)Comprised primarily of corporate bondsDecember 31, 2023Amortized CostUnrealized GainUnrealized Losses Fair ValueCash equivalents:Corporate securities (1)$1,213Â $â€”Â (1)1,212Â Total cash equivalents1,213Â â€”Â (1)1,212Â Marketable securities:Corporate securities (1)$199,084Â $115Â (819)198,380Â U.S. treasury and agency securities30,404Â 25Â (48)30,381Â Total Marketable securities$229,488Â $140Â (867)228,761Â (1)Comprised primarily of corporate bonds and commercial paper Schedule of fair values of available-for-sale financial instruments As of SeptemberÂ 30, 2024, the fair values of available-for-sale financial instruments, by remaining contractual maturity, were as follows (in thousands):Due within one year$28,491Â Due in one to five years6,737Â Total$35,228Â X - DefinitionTabular disclosure of investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale). + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-9Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-3Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-2Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-2Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-2Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (aa) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-2Reference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (aaa) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-2Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-2Reference 9: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-3Reference 10: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-3Reference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-3Reference 12: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-3 + Details Name: us-gaap_DebtSecuritiesAvailableForSaleTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_InvestmentsDebtAndEquitySecuritiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of marketable securities. This may consist of investments in certain debt and equity securities, short-term investments and other assets. + ReferencesNo definition available. + Details Name: us-gaap_MarketableSecuritiesTextBlock Namespace Prefix: us-

gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 37 R25.htm IDEA: XBRL DOCUMENT v3.24.3 Fair Value Measurement (Tables) 9 Months Ended Sep. 30, 2024 Fair Value Disclosures [Abstract] Â Summary of financial assets measured at fair value on recurring basis The following tables present information about the Companyâ€™s financial assets measured at fair value on a recurring basis as of SeptemberÂ 30, 2024 and DecemberÂ 31, 2023, and indicate the fair value hierarchy of the valuation inputs utilized to determine such fair value (in thousands):Â September 30, 2024Â Level 1Level 2Level 3TotalCash equivalents:Â Â Â Money market funds$83,971Â $â€”Â $â€”Â $83,971Â Marketable Securities:Â Â Â Corporate securitiesâ€”Â 31,045Â â€”Â 31,045Â U.S. treasury and agency securities504Â 3,679Â â€”Â 4,183Â Total financial assets$84,475Â $34,724Â $â€”Â $119,199Â Â December 31, 2023Â Level 1Level 2Level 3TotalCash equivalents:Â Â Â Money market funds$22,433Â $â€”Â $â€”Â $22,433Â Corporate securitiesâ€”Â 1,212Â â€”Â 1,212Â Marketable Securities:Â Â Â Corporate securitiesâ€”Â 198,380Â â€”Â 198,380Â U.S. treasury and agency securities20,064Â 10,317Â â€”Â 30,381Â Total financial assets$42,497Â $209,909Â $â€”Â $252,406Â X - ReferencesNo definition available. + Details Name: us-gaap_FairValueDisclosuresAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of assets and liabilities, including [financial] instruments measured at fair value that are classified in stockholders' equity, if any, that are measured at fair value on a recurring basis. The disclosures contemplated herein include the fair value measurements at the reporting date by the level within the fair value hierarchy in which the fair value measurements in their entirety fall, segregating fair value measurements using quoted prices in active markets for identical assets (Level 1), significant other observable inputs (Level 2), and significant unobservable inputs (Level 3). + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2 + Details Name: us-gaap_ScheduleOfFairValueAssetsAndLiabilitiesMeasuredOnRecurringBasisTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 38 R26.htm IDEA: XBRL DOCUMENT v3.24.3 Accounts Receivables & Allowance for Doubtful Receivables (Tables) 9 Months Ended Sep. 30, 2024 Accounts Receivable, after Allowance for Credit Loss [Abstract] Â Summary of changes in the allowance for doubtful trade receivables Changes in the allowance for doubtful trade receivables for the three and nine months ended September 30, 2024 and 2023 were as follows (in thousands): Three months ended September 30,Nine months ended September 30,20242023202420230Beginning balance$5,507Â $3,629Â $2,868Â $4,860Â Provision for bad debt2,271Â 2,046Â 5,048Â 5,325Â Net write-offsWrite-offs(1,082)(3,254)(2,197)(11,442)Recoveries309Â 935Â 1,286Â 4,613Â Net (write-offs) recoveries(773)(2,319)(911)(6,829)Ending balance$7,005Â $3,356Â $7,005Â $3,356Â Summary of changes in the allowance for doubtful finance receivables Changes in the allowance for doubtful finance receivables for the three and nine months ended September 30, 2024 and 2023 were as follows (in thousands):Three months ended September 30,Nine months ended September 30,20242023202420230Beginning balance$3,192Â $3,048Â $3,428Â $2,275Â Provision for bad debt835Â 677Â 3,113Â 3,205Â Net write-offsWrite-offs(528)(1,148)(3,338)(3,300)Recoveries58Â 96Â 354Â 493Â Net (write-offs) recoveries(470)(1,052)(2,984)(2,807)Ending balance$3,557Â $2,673Â $3,557Â $2,673Â X - DefinitionTabular disclosure of allowance for credit loss on accounts receivable. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13 + Details Name: us-gaap_AccountsReceivableAllowanceForCreditLossTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_AccountsReceivableNetAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of allowance for credit loss of financing receivable, classified as current. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11B -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-11BReference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13 + Details Name: us-gaap_ScheduleOfCreditLossesForFinancingReceivablesCurrentTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 39 R27.htm IDEA: XBRL DOCUMENT v3.24.3 Leases (Tables) 9 Months Ended Sep. 30, 2024 Leases [Abstract] Â Schedule of maturities of lease liabilities Maturities of lease liabilities as of SeptemberÂ 30, 2024 were as follows (in thousands): 2024 (remaining)$1,921Â 20257,564Â 20267,350Â 20277,044Â 20286,794Â Thereafter35,486Â Total lease payments66,159Â Less imputed interest(24,801)Total$41,358Â Schedule of operating lease recorded on balance sheets The following amounts relate to operating leases that were recorded on the Company's Condensed Consolidated Balance Sheets at SeptemberÂ 30, 2024 and DecemberÂ 31, 2023 (in thousands):September 30,2024December 31,2023Operating lease right of use assets:Other assets$41,594Â $16,858Â Operating lease liabilities:Accrued other liabilities3,627Â 1,647Â Other long-term liabilities37,731Â 15,034Â X - DefinitionAssets And Liabilities, Lessee [Table Text Block] + ReferencesNo definition available. + Details Name: acva_AssetsAndLiabilitiesLesseeTableTextBlock Namespace Prefix: acva_ Data Type: dtr-types1:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_LeasesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of undiscounted cash flows of lessee's operating lease liability. Includes, but is not limited to, reconciliation of undiscounted cash flows to operating lease liability recognized in statement of financial position. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityMaturityTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 40 R28.htm IDEA: XBRL DOCUMENT v3.24.3 Revenue (Tables) 9 Months Ended Sep. 30, 2024 Revenue from Contract with Customer [Abstract] Â Summary of disaggregation of revenue The following table summarizes the primary components of revenue; this level of disaggregation takes into consideration how the nature, amount, timing, and uncertainty of revenue and cash flows are affected by economic factors (in thousands): Three months ended September 30,Nine months ended September 30,20242023202420230Auction marketplace revenue$84,894Â $51,390Â $227,656Â $159,911Â Other marketplace revenue62,748Â 45,012Â 177,671Â 134,251Â Data services revenue8,266Â 8,135Â 24,521Â 24,598Â Marketplace and service revenue$155,908Â $104,537Â $429,848Â $318,760Â X - DefinitionTabular disclosure of disaggregation of revenue into categories depicting how nature, amount, timing, and uncertainty of revenue and cash flows are affected by economic factor. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-5 + Details Name: us-gaap_DisaggregationOfRevenueTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_RevenueFromContractWithCustomerAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 41 R29.htm IDEA: XBRL DOCUMENT v3.24.3 Stock-Based Compensation (Tables) 9 Months Ended Sep. 30, 2024 Share-Based Payment Arrangement [Abstract] Â Summary of share-based payment arrangement The following table summarizes the stock option activity for the nine months ended September 30, 2024 (in thousands, except for share and per share amounts):Number ofOptions Weighted-AverageExercisePrice PerShareIntrinsicValueWeighted-AverageRemainingContractualTerm (in years)Outstanding, December 31, 20236,296,350$2.49Â $79,728Â 4.83Exercised(2,072,230)4.17Â Forfeited(4,032)5.60Â Expired(23,839)5.05Â Outstanding, September 30, 20244,196,249$1.64Â $78,434Â 3.54Exercisable, September 30, 20244,147,984$1.57Â $77,796Â 3.51 Summary of restricted stock unit activity The following table summarizes the restricted stock unit and performance share unit activity for the nine months ended September 30, 2024 (in thousands, except for share and per share amounts): Â Number of RSUs Weighted-AverageGrant-DateFair ValueOutstanding, December 31, 20237,237,920$14.37Â Granted4,745,687$17.45Â Vested(2,707,252)$14.79Â Forfeited(406,205)$15.02Â Outstanding, September 30, 20248,870,150$15.84Â X - ReferencesNo definition available. + Details Name: us-gaap_DisclosureOfCompensationRelatedCostsSharebasedPaymentsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure for stock option plans. Includes, but is not limited to, outstanding awards at beginning and end of year, grants, exercises, forfeitures, and weighted-average grant date fair value. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d) -SubTopic 10 -Topic 718 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e) -SubTopic 10 -Topic 718 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ScheduleOfShareBasedCompensationStockOptionsActivityTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the weighted-average grant-date fair value of equity options or other equity instruments granted during the year. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodWeightedAverageGrantDateFairValueTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 42 R30.htm IDEA: XBRL DOCUMENT v3.24.3 Net Income (Loss) Per Share (Tables) 9 Months Ended Sep. 30, 2024 Earnings Per Share [Abstract] Â Schedule of basic and diluted net loss per share The numerators and denominators of the basic and diluted net income (loss) per share computations for the Company's common stock are calculated as follows for the three and nine months ended September 30, 2024 and 2023 (in thousands, except share data):Three months ended September 30,Nine months ended September 30,20242023202420230Class A Class B Class A Class B Class A Class B Class A Class B Numerator:Net loss attributable to common stockholders$(14,734)$(1,295)$(15,327)$(2,911)$(47,932)$(5,631)$(42,540)$(9,480)Denominator:Weighted-average number of shares of common stock - Basic and diluted152,333,76113,389,407134,822,34125,605,646147,060,84617,276,363130,464,80929,076,477Net loss per share attributable to common stockholders:Basic and diluted(0.10)(0.10)(0.11)(0.11)(0.33)(0.33)(0.33)(0.33) Summary of potentially dilutive shares excluded from computation of net loss per share The following table presents the total weighted-average number of potentially dilutive shares that were excluded from the computation of diluted net loss per share attributable to common shareholders because their effect would have been anti-dilutive for the period presented: Three months ended September 30,Nine months ended September 30,20242023202420230Unvested RSUs and other awards3,348,3062,368,1863,234,6672,099,410Stock options4,049,2965,428,4444,497,1915,477,646 X - ReferencesNo definition available. + Details Name: us-gaap_EarningsPerShareAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of securities (including those issuable pursuant to contingent stock agreements) that could potentially dilute basic earnings per share (EPS) in the future that were not included in the computation of diluted EPS because to do so would increase EPS amounts or decrease loss per share amounts for the period presented, by antidilutive securities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 260 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1 + Details Name: us-gaap_ScheduleOfAntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of an entity's basic and diluted earnings per share calculations, including a reconciliation of numerators and denominators of the basic and diluted per-share computations for income from continuing operations. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1 + Details Name: us-gaap_ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 43 R31.htm IDEA: XBRL DOCUMENT v3.24.3 Acquisitions (Tables) 9 Months Ended Sep. 30, 2024 Business Combinations [Abstract] Â Schedule of recognized identified assets acquired and liabilities assumed The aggregate purchase price for the Alliance Auto Auctions acquisition was preliminarily allocated to the assets and liabilities assumed as follows (in thousands):Assets AcquiredCash and cash equivalents $2,467Â Trade receivables14,926Â Finance receivablesâ€”Â Other current assets768Â Property & equipment892Â Goodwill 40,391Â Acquired intangible assets32,700Â Other assets8,305Â Total assets acquired$100,449Â Liabilities AssumedAccounts payable$15,040Â Accrued payroll400Â Accrued other liabilities2,132Â Deferred revenue64Â Other long-term liabilities7,362Â Total liabilities assumed24,998Â Net assets acquired$75,451Â X - ReferencesNo definition available. + Details Name: us-gaap_BusinessCombinationsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the amounts recognized as of the acquisition date for each major class of assets acquired and liabilities assumed. May include but not limited to the following: (a) acquired receivables; (b) contingencies recognized at the acquisition date; and (c) the fair value of noncontrolling interests in the acquiree. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 805 -SubTopic 20 -Name Accounting Standards Codification -Paragraph 1 -Section 50 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-1 + Details Name: us-gaap_ScheduleOfRecognizedIdentifiedAssetsAcquiredAndLiabilitiesAssumedTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 44 R32.htm IDEA: XBRL DOCUMENT v3.24.3 Nature of Business and Summary of Significant Accounting Policies (Details) 9 Months Ended Sep. 30, 2024 industrySegment Accounting Policies [Abstract] Â Number of operating segments 1 X - ReferencesNo definition available. + Details Name: us-gaap_AccountingPoliciesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionNumber of operating segments. An operating segment is a component of an enterprise: (a) that engages in business activities from which it may earn revenues and incur expenses (including revenues and expenses relating to transactions with other components of the same enterprise), (b) whose operating results are regularly reviewed by the enterprise's chief operating decision maker to make decisions about resources to be allocated to the segment and assess its performance, and (c) for which discrete financial information is available. An operating segment may engage in business activities for which it has yet to earn revenues, for example, start-up operations may be operating segments before earning revenues. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-18 + Details Name: us-gaap_NumberOfOperatingSegments Namespace Prefix: us-gaap_ Data Type: xbrli:integerItemType Balance Type: na Period Type: duration XML 45 R33.htm IDEA: XBRL DOCUMENT v3.24.3 Financial Instruments - Schedule of Available-for-Sale Financial Instruments (Details) - USD ($) $ in Thousands Sep. 30, 2024 Dec. 31, 2023 Cash equivalents: Â Â Amortized Cost $ 252,524 $ 182,571 Marketable securities: Â Â Amortized Cost 35,275 229,488 Unrealized Gains 42 140 Unrealized Losses (89) (867) Fair Value 35,228 228,761 Corporate securities Â Â Marketable securities: Â Â Amortized Cost 31,098 199,084 Unrealized Gains 36 115 Unrealized Losses (89) (819) Fair Value 31,045 198,380 U.S. treasury and agency securities Â Â Marketable securities: Â Â Amortized Cost 4,177 30,404 Unrealized Gains 6 25 Unrealized Losses 0 (48) Fair Value $ 4,183 30,381 Cash equivalents Â Â Cash equivalents: Â Â Amortized Cost Â 1,213 Unrealized Gain Â 0 Unrealized Losses Â (1) Fair Value Â 1,212 Corporate securities Â Â Cash equivalents: Â Â Amortized Cost Â 1,213 Unrealized Gain Â 0 Unrealized Losses Â (1) Fair Value Â $ 1,212 X - DefinitionCash and Cash Equivalents, Accumulated Gross Unrealized Gain + ReferencesNo definition available. + Details Name: acva_CashAndCashEquivalentsAccumulatedGrossUnrealizedGain Namespace Prefix: acva_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionCash and Cash Equivalents, Accumulated Gross Unrealized Loss + ReferencesNo definition available. +

Details Name: acva_CashAndCashEquivalentsAccumulatedGrossUnrealizedLoss Namespace Prefix: acva_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, before tax, of unrealized gain in accumulated other comprehensive income (AOCI) on investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-2 + Details Name: us-gaap_AvailableForSaleDebtSecuritiesAccumulatedGrossUnrealizedGainBeforeTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, before tax, of unrealized loss in accumulated other comprehensive income (AOCI) on investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-2 + Details Name: us-gaap_AvailableForSaleDebtSecuritiesAccumulatedGrossUnrealizedLossBeforeTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmortized cost of investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479130/326-30-45-1 + Details Name: us-gaap_AvailableForSaleDebtSecuritiesAmortizedCostBasis Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 103 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-103Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (aa) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-2Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481830/320-10-45-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479130/326-30-45-1 + Details Name: us-gaap_AvailableForSaleSecuritiesDebtSecurities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_AvailableForSaleSecuritiesFairValueToAmortizedCostBasisAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Also includes short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Excludes cash and cash equivalents within disposal group and discontinued operation. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-4 + Details Name: us-gaap_CashAndCashEquivalentsAtCarryingValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_CashAndCashEquivalentsAtCarryingValueAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionFair value portion of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Also includes short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2 + Details Name: us-gaap_CashAndCashEquivalentsFairValueDisclosure Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - Details Name: us-gaap_FinancialInstrumentAxis=us-gaap_CorporateDebtSecuritiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FinancialInstrumentAxis=us-gaap_USTreasurySecuritiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_CashAndCashEquivalentsAxis=us-gaap_CashEquivalentsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_CashAndCashEquivalentsAxis=us-gaap_CorporateDebtSecuritiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 46 R34.htm IDEA: XBRL DOCUMENT v3.24.3 Financial Instruments - Schedule of Fair Values of Available-for-Sale Financial Instruments (Details) $ in Thousands Sep. 30, 2024 USD ($) Investments, Debt and Equity Securities [Abstract] Â Due within one year $ 28,491 Due in one to five years 6,737 Total $ 35,228 X - DefinitionFair value of investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale), with single maturity date and allocated without single maturity date, maturing in next rolling fiscal year following latest fiscal year. For interim and annual periods when interim period is reported on rolling approach, from latest statement of financial position date. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-3 + Details Name: us-gaap_AvailableForSaleSecuritiesDebtMaturitiesNextRollingTwelveMonthsFairValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionFair value of investment in debt security, measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale), with single maturity date and allocated without single maturity date, maturing in next rolling fiscal year through fifth year following latest fiscal year. For interim and annual periods when interim period is reported on rolling approach, from latest statement of financial position date. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-3 + Details Name: us-gaap_AvailableForSaleSecuritiesDebtMaturitiesRollingYearTwoThroughFiveFairValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionFair value of investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale), with single maturity date and allocated without single maturity date. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-3Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-2Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 942 -SubTopic 320 -Name Accounting Standards Codification -Section 50 -Paragraph 3A -Publisher FASB -URI https://asc.fasb.org/1943274/2147477268/942-320-50-3A + Details Name: us-gaap_AvailableForSaleSecuritiesDebtMaturitiesSingleMaturityDate Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_InvestmentsDebtAndEquitySecuritiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 47 R35.htm IDEA: XBRL DOCUMENT v3.24.3 Fair Value Measurement - Summary of Financial Assets Measured at Fair Value on Recurring Basis (Details) - USD ($) $ in Thousands Sep. 30, 2024 Dec. 31, 2023 Fair Value Measurement Inputs and Valuation Techniques [Line Items] Â Â Marketable securities $ 35,228 $ 228,761 Total financial assets 119,199 252,406 Corporate securities Â Â Fair Value Measurement Inputs and Valuation Techniques [Line Items] Â Â Marketable securities 31,045 198,380 U.S. treasury and agency securities Â Â Fair Value Measurement Inputs and Valuation Techniques [Line Items] Â Â Marketable securities 4,183 30,381 Money market funds Â Â Fair Value Measurement Inputs and Valuation Techniques [Line Items] Â Â Cash equivalents 83,971 22,433 Corporate securities Â Â Fair Value Measurement Inputs and Valuation Techniques [Line Items] Â Â Cash equivalents Â 1,212 Level 1 Â Â Fair Value Measurement Inputs and Valuation Techniques [Line Items] Â Â Total financial assets 84,475 42,497 Level 1 | Corporate securities Â Â Fair Value Measurement Inputs and Valuation Techniques [Line Items] Â Â Marketable securities 0 0 Level 1 | U.S. treasury and agency securities Â Â Fair Value Measurement Inputs and Valuation Techniques [Line Items] Â Â Marketable securities 504 20,064 Level 1 | Money market funds Â Â Fair Value Measurement Inputs and Valuation Techniques [Line Items] Â Â Cash equivalents 83,971 22,433 Level 1 | Corporate securities Â Â Fair Value Measurement Inputs and Valuation Techniques [Line Items] Â Â Cash equivalents Â 0 Level 2 Â Â Fair Value Measurement Inputs and Valuation Techniques [Line Items] Â Â Total financial assets 34,724 209,909 Level 2 | Corporate securities Â Â Fair Value Measurement Inputs and Valuation Techniques [Line Items] Â Â Marketable securities 31,045 198,380 Level 2 | U.S. treasury and agency securities Â Â Fair Value Measurement Inputs and Valuation Techniques [Line Items] Â Â Marketable securities 3,679 10,317 Level 2 | Money market funds Â Â Fair Value Measurement Inputs and Valuation Techniques [Line Items] Â Â Cash equivalents 0 0 Level 2 | Corporate securities Â Â Fair Value Measurement Inputs and Valuation Techniques [Line Items] Â Â Cash equivalents Â 1,212 Level 3 Â Â Fair Value Measurement Inputs and Valuation Techniques [Line Items] Â Â Total financial assets 0 0 Level 3 | Corporate securities Â Â Fair Value Measurement Inputs and Valuation Techniques [Line Items] Â Â Marketable securities 0 0 Level 3 | U.S. treasury and agency securities Â Â Fair Value Measurement Inputs and Valuation Techniques [Line Items] Â Â Marketable securities 0 0 Level 3 | Money market funds Â Â Fair Value Measurement Inputs and Valuation Techniques [Line Items] Â Â Cash equivalents $ 0 0 Level 3 | Corporate securities Â Â Fair Value Measurement Inputs and Valuation Techniques [Line Items] Â Â Cash equivalents Â $ 0 X - DefinitionFair value portion of asset recognized for present right to economic benefit. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2 + Details Name: us-gaap_AssetsFairValueDisclosure Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 103 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-103Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (aa) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-2Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481830/320-10-45-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479130/326-30-45-1 + Details Name: us-gaap_AvailableForSaleSecuritiesDebtSecurities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionFair value portion of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Also includes short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2 + Details Name: us-gaap_CashAndCashEquivalentsFairValueDisclosure Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 103 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-103Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section

50 -Paragraph 2 -Subparagraph (bbb)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2 + Details Name: us-gaap_FairValueAssetsAndLiabilitiesMeasuredOnRecurringAndNonrecurringBasisValuationTechniquesLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_FinancialInstrumentAxis=us-gaap_CorporateDebtSecuritiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FinancialInstrumentAxis=us-gaap_USTreasurySecuritiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_CashAndCashEquivalentsAxis=us-gaap_MoneyMarketFundsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_CashAndCashEquivalentsAxis=us-gaap_CorporateDebtSecuritiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByFairValueHierarchyLevelAxis=us-gaap_FairValueInputsLevel1Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByFairValueHierarchyLevelAxis=us-gaap_FairValueInputsLevel2Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByFairValueHierarchyLevelAxis=us-gaap_FairValueInputsLevel3Member Namespace Prefix: Data Type: na Balance Type: Period Type: XML 48 R36.htm IDEA: XBRL DOCUMENT v3.24.3 Accounts Receivables & Allowance for Doubtful Receivables - Summary of Changes in the Allowance for Doubtful Trade Receivables (Details) - USD ($) $ in Thousands 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Accounts Receivable, Allowance for Credit Loss [Roll Forward] Â Â Â Â Beginning balance $ 5,507 $ 3,629 $ 2,868 $ 4,860 Provision for bad debt 2,271 2,046 5,048 5,325 Net write-offs Â Â Â Â Write-offs (1,082) (3,254) (2,197) (11,442) Recoveries 309 935 1,286 4,613 Net (write-offs) recoveries (773) (2,319) (911) (6,829) Ending balance $ 7,005 $ 3,356 $ 7,005 $ 3,356 X - DefinitionAccounts Receivable, Allowance for Credit Loss, Writeoff, Net + ReferencesNo definition available. + Details Name: acva_AccountsReceivableAllowanceForCreditLossWriteoffNetAbstract Namespace Prefix: acva_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAllowance for doubtful accounts receivables write offs net. + ReferencesNo definition available. + Details Name: acva_AllowanceForDoubtfulAccountsReceivableWriteOffsNet Namespace Prefix: acva_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of allowance for credit loss on accounts receivable. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479344/326-20-45-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-4Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13 + Details Name: us-gaap_AllowanceForDoubtfulAccountsReceivable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of increase (decrease) in allowance for credit loss on accounts receivable. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13 + Details Name: us-gaap_AllowanceForDoubtfulAccountsReceivablePeriodIncreaseDecrease Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: na Period Type: duration X - DefinitionAmount of increase in allowance for credit loss on accounts receivable, from recovery. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13 + Details Name: us-gaap_AllowanceForDoubtfulAccountsReceivableRecoveries Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionA roll forward is a reconciliation of a concept from the beginning of a period to the end of a period. + ReferencesNo definition available. + Details Name: us-gaap_AllowanceForDoubtfulAccountsReceivableRollforward Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of direct write-downs of accounts receivable charged against the allowance. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13 + Details Name: us-gaap_AllowanceForDoubtfulAccountsReceivableWriteOffs Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration XML 49 R37.htm IDEA: XBRL DOCUMENT v3.24.3 Accounts Receivables & Allowance for Doubtful Receivables - Summary of Changes in the Allowance for Doubtful Finance Receivables (Details) - USD ($) $ in Thousands 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Financing Receivable, Allowance for Credit Loss [Roll Forward] Â Â Â Â Beginning balance $ 3,192 $ 3,048 $ 3,428 $ 2,275 Provision for bad debt 835 677 3,113 3,205 Net write-offs Â Â Â Â Write-offs (528) (1,148) (3,338) (3,300) Recoveries 58 96 354 493 Net (write-offs) recoveries (470) (1,052) (2,984) (2,807) Ending balance $ 3,557 $ 2,673 $ 3,557 $ 2,673 X - DefinitionFinancing Receivable, Allowance for Credit Loss, Writeoff, Net + ReferencesNo definition available. + Details Name: acva_FinancingReceivableAllowanceForCreditLossWriteoffNetAbstract Namespace Prefix: acva_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount, after recovery, of writeoff of financing receivable, charged against allowance for credit loss. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Name Regulation S-K (SK) -Number 229 -Section 1405 -Paragraph a -Subparagraph (4) -Publisher SECReference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 79 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479294/326-20-55-79 + Details Name: us-gaap_FinancingReceivableAllowanceForCreditLossWriteoffAfterRecovery Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of allowance for credit loss on financing receivable. Excludes allowance for financing receivable covered under loss sharing agreement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11B -Subparagraph (c)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-11BReference 2: http://www.xbrl.org/2003/role/disclosureRef -Name Regulation S-K (SK) -Number 229 -Section 1405 -Paragraph c -Publisher SECReference 3: http://www.xbrl.org/2003/role/disclosureRef -Name Regulation S-K (SK) -Number 229 -Section 1405 -Paragraph a -Subparagraph (1) -Publisher SECReference 4: http://www.xbrl.org/2003/role/disclosureRef -Name Regulation S-K (SK) -Number 229 -Section 1405 -Paragraph a -Subparagraph (3) -Publisher SECReference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479344/326-20-45-1Reference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(7)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13 + Details Name: us-gaap_FinancingReceivableAllowanceForCreditLosses Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of increase (decrease) in allowance for credit loss on financing receivable. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11B -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-11BReference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13 + Details Name: us-gaap_FinancingReceivableAllowanceForCreditLossesPeriodIncreaseDecrease Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: na Period Type: duration X - DefinitionAmount of increase in allowance for credit loss on financing receivable from recovery. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11B -Subparagraph (c)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-11BReference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 79 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479294/326-20-55-79Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13 + Details Name: us-gaap_FinancingReceivableAllowanceForCreditLossesRecovery Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionA roll forward is a reconciliation of a concept from the beginning of a period to the end of a period. + ReferencesNo definition available. + Details Name: us-gaap_FinancingReceivableAllowanceForCreditLossesRollForward Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of writeoff of financing receivable, charged against allowance for credit loss. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11B -Subparagraph (c)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-11BReference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 79 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479294/326-20-55-79Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-6Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13 + Details Name: us-gaap_FinancingReceivableAllowanceForCreditLossesWriteOffs Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration XML 50 R38.htm IDEA: XBRL DOCUMENT v3.24.3 Guarantees, Commitments and Contingencies (Details) - USD ($) $ in Millions 9 Months Ended 12 Months Ended Sep. 30, 2024 Dec. 31, 2023 Commitments And Contingencies [Line Items] Â Â Guarantee term 10 days Â Sale price of vehicles with outstanding guarantee $ 213.8 $ 142.8 Carrying amount of the liability 1.6 1.2 Accrued Other Liabilities Â Â Commitments And Contingencies [Line Items] Â Â Recognized probable loss contingency $ 1.8 $ 1.8 X - DefinitionCommitments and Contingencies. + ReferencesNo definition available. + Details Name: acva_CommitmentsAndContingenciesLineItems Namespace Prefix: acva_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe current carrying amount of the liability for the freestanding or embedded guarantor's obligations under the guarantee or each group of similar guarantees. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 460 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482425/460-10-50-4 + Details Name: us-gaap_GuaranteeObligationsCurrentCarryingValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionIndicates, if estimable, the approximate extent to which the proceeds from liquidation of any assets held either as collateral or by third parties would be expected to cover the maximum potential amount of future payments under the guarantee or each group of similar guarantees. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 460 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482425/460-10-50-4 + Details Name: us-gaap_GuaranteeObligationsLiquidationProceeds Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionTerm of guarantee or group of similar guarantees, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 460 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482425/460-10-50-4 + Details Name: us-gaap_GuarantorObligationTerm1 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionReflects the estimated amount of loss from the specified contingency as of the balance sheet date. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 720 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483359/720-20-50-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 460 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 27 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482395/460-10-55-27Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 450 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483076/450-20-50-9Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 450 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483076/450-20-50-4Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 460 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482425/460-10-50-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 460 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482425/460-10-50-2 + Details Name: us-gaap_LossContingencyEstimateOfPossibleLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - Details Name: us-gaap_BalanceSheetLocationAxis=acva_AccruedOtherLiabilitiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 51 R39.htm IDEA: XBRL DOCUMENT v3.24.3 Borrowings (Details) - USD ($) $ in Millions Jun. 20, 2024 Jun. 01, 2023 Aug. 24, 2021 Oct. 07, 2024 Sep. 30, 2024 Dec. 31, 2023 Revolving Credit Facility | 2021 Revolver Â Â Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Â Â Maximum borrowing principal amount Â Â $ 160.0 Â Â Â Â SOFR floor Â 0.00% Â Â Â Â Long-term line of credit Â Â Â Â $ 48.5 $ 115.0 Outstanding letter of credit Â Â Â Â $ 3.3 $ 2.1 Interest rate on outstanding borrowings Â Â Â Â 9.75% Â Revolving Credit Facility | 2021 Revolver | Subsequent Event Â Â Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Â Â Investment and acquisition liquidity requirement Â Â Â $ 200.0 Â Â Maximum amount less than investment and acquisition liquidity requirement Â Â Â $ 25.0 Â Â Revolving Credit Facility | 2021 Revolver | Secured Overnight Financing Rate Â Â Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Â Â Basis spread on variable rate Â 2.75% Â Â Â Â Revolving Credit Facility | 2021 Revolver | Secured Overnight Financing Rate | Credit Spread Adjustment One Â Â Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Â Â Credit spread adjustment Â 0.11% Â Â Â Â Credit spread adjustment term Â 1 month Â Â Â Â Revolving Credit Facility | 2021 Revolver | Secured Overnight Financing Rate | Credit Spread Adjustment Two Â Â Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Â Â Credit spread adjustment Â 0.26% Â Â Â Â Credit spread adjustment term Â 3 months Â Â Â Â Revolving Credit Facility | 2021 Revolver | Secured Overnight Financing Rate | Credit Spread Adjustment Three Â Â Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Â Â Credit spread adjustment Â 0.43% Â Â Â Â Credit spread adjustment term Â 6 months Â Â Â Â Revolving Credit Facility | 2021 Revolver | Base Rate Â Â Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Â Â Basis spread on variable rate Â 1.75% Â Â Â Â Interest rate Â 1.00% Â Â Â Â Revolving Credit Facility | 2021 Revolver | NYFRB Â Â Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Â Â Basis spread on variable rate Â 0.50% Â Â Â Â Revolving Credit Facility | First Amendment

to Loan and Security Agreement Â Â Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Â Â Maximum borrowing principal amount Â $ 160.0 Â Â Â Â Revolving Credit Facility | Warehouse Facility Â Â Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Â Â SOFR floor 0.00% Â Â Â Â Â Basis spread on variable rate 3.00% Â Â Â Â Â Long-term line of credit Â Â Â Â $ 66.5 Â Interest rate on outstanding borrowings Â Â Â Â 8.21% Â Maximum principal amount $ 125.0 Â Â Â Â Â Revolving Credit Facility | Warehouse Facility | Secured Overnight Financing Rate Â Â Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Â Â Basis spread on variable rate 0.11448% Â Â Â Â Â Credit spread adjustment term 1 month Â Â Â Â Â Revolving Credit Facility | Warehouse Facility | Base Rate Â Â Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Â Â Interest rate 1.00% Â Â Â Â Â Revolving Credit Facility | Warehouse Facility | NYFRB Â Â Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Â Â Basis spread on variable rate 0.50% Â Â Â Â Â Revolving Credit Facility | Warehouse Facility | Asset-Backed Commercial Paper Conduit Weighted Average Annual Rate Â Â Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Â Â Basis spread on variable rate 3.00% Â Â Â Â Â Letter Of Credit Â Â Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Â Â Maximum borrowing principal amount Â Â $ 20.0 Â Â Â X - DefinitionDebt Instrument, Covenant, Investment And Acquisition Liquidity + ReferencesNo definition available. + Details Name: acva_DebtInstrumentCovenantInvestmentAndAcquisitionLiquidity Namespace Prefix: acva_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionDebt Instrument, Covenant, Maximum Amount Less Than Investment And Acquisition Liquidity + ReferencesNo definition available. + Details Name: acva_DebtInstrumentCovenantMaximumAmountLessThanInvestmentAndAcquisitionLiquidity Namespace Prefix: acva_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionDebt Instrument, Credit Spread Adjustment + ReferencesNo definition available. + Details Name: acva_DebtInstrumentCreditSpreadAdjustment Namespace Prefix: acva_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionDebt Instrument, Credit Spread Adjustment, Term + ReferencesNo definition available. + Details Name: acva_DebtInstrumentCreditSpreadAdjustmentTerm Namespace Prefix: acva_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionDebt Instrument, SOFR Floor + ReferencesNo definition available. + Details Name: acva_DebtInstrumentSOFRFloor Namespace Prefix: acva_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionPercentage points added to the reference rate to compute the variable rate on the debt instrument. + ReferencesNo definition available. + Details Name: us-gaap_DebtInstrumentBasisSpreadOnVariableRate1 Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionContractual interest rate for funds borrowed, under the debt agreement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B + Details Name: us-gaap_DebtInstrumentInterestRateStatedPercentage Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482949/835-30-55-8Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(f)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69BReference 6: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69CReference 7: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69E -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69EReference 8: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69F -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69FReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 11: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1I -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1IReference 26: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2Reference 27: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482900/835-30-50-1 + Details Name: us-gaap_DebtInstrumentLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe total amount of the contingent obligation under letters of credit outstanding as of the reporting date. + ReferencesNo definition available. + Details Name: us-gaap_LettersOfCreditOutstandingAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe carrying value as of the balance sheet date of the current and noncurrent portions of long-term obligations drawn from a line of credit, which is a bank's commitment to make loans up to a specific amount. Examples of items that might be included in the application of this element may consist of letters of credit, standby letters of credit, and revolving credit arrangements, under which borrowings can be made up to a maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the date of drawdowns on the line. Includes short-term obligations that would normally be classified as current liabilities but for which (a) postbalance sheet date issuance of a long term obligation to refinance the short term obligation on a long term basis, or (b) the enterprise has entered into a financing agreement that clearly permits the enterprise to refinance the short-term obligation on a long term basis and the following conditions are met (1) the agreement does not expire within 1 year and is not cancelable by the lender except for violation of an objectively determinable provision, (2) no violation exists at the BS date, and (3) the lender has entered into the financing agreement is expected to be financially capable of honoring the agreement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(16)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_LineOfCredit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe effective interest rate at the end of the reporting period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LineOfCreditFacilityInterestRateAtPeriodEnd Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionMaximum amount borrowed under the credit facility at any time during the period. + ReferencesNo definition available. + Details Name: us-gaap_LineOfCreditFacilityMaximumAmountOutstandingDuringPeriod Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionMaximum borrowing capacity under the credit facility without consideration of any current restrictions on the amount that could be borrowed or the amounts currently outstanding under the facility. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LineOfCreditFacilityMaximumBorrowingCapacity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Details Name: us-gaap_CreditFacilityAxis=us-gaap_RevolvingCreditFacilityMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=acva_TwoThousandAndTwentyOneRevolverMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_SubsequentEventTypeAxis=us-gaap_SubsequentEventMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_VariableRateAxis=us-gaap_SecuredOvernightFinancingRateSofrMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: acva_CreditSpreadAdjustmentAxis=acva_CreditSpreadAdjustmentOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: acva_CreditSpreadAdjustmentAxis=acva_CreditSpreadAdjustmentTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: acva_CreditSpreadAdjustmentAxis=acva_CreditSpreadAdjustmentThreeMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_VariableRateAxis=us-gaap_BaseRateMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_VariableRateAxis=acva_NYFRBMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=acva_FirstAmendmentToLoanAndSecurityAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=acva_WarehouseFacilityMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_VariableRateAxis=acva_AssetBackedCommercialPaperConduitWeightedAverageAnnualRateMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_CreditFacilityAxis=us-gaap_LetterOfCreditMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 52 R40.htm IDEA: XBRL DOCUMENT v3.24.3 Leases - Narrative (Details) - USD ($) $ in Millions 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Dec. 31, 2023 Leases [Abstract] Â Â Â Â Â Operating lease costs $ 1.9 $ 1.0 $ 4.8 $ 1.8 Â Weighted-average remaining term 10 years 8 months 12 days Â 10 years 8 months 12 days Â 7 years 3 months 18 days Weighted-average discount rate 10.00% Â 10.00% Â 5.00% Right of use assets in exchange for new lease liabilities $ 10.9 $ 9.6 $ 25.2 $ 15.3 Â X - ReferencesNo definition available. + Details Name: us-gaap_LeasesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of single lease cost, calculated by allocation of remaining cost of lease over remaining lease term. Includes, but is not limited to, single lease cost, after impairment of right-of-use asset, calculated by amortization of remaining right-of-use asset and accretion of lease liability. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 53 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479589/842-20-55-53Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_OperatingLeaseCost Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionWeighted average discount rate for operating lease calculated at point in time. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 53 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479589/842-20-55-53Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (g)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_OperatingLeaseWeightedAverageDiscountRatePercent Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionWeighted average remaining lease term for operating lease, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 53 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479589/842-20-55-53Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_OperatingLeaseWeightedAverageRemainingLeaseTerm1 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: instant X - DefinitionAmount of increase in right-of-use asset obtained in exchange for operating lease liability. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 842 -SubTopic 20 -Name

Accounting Standards Codification -Section 55 -Paragraph 53 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479589/842-20-55-53Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (g)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_RightOfUseAssetObtainedInExchangeForOperatingLeaseLiability Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration XML 53 R41.htm IDEA: XBRL DOCUMENT v3.24.3 Leases - Maturity of Lease Liabilities (Details) $ in Thousands Sep. 30, 2024 USD ($) Leases [Abstract] Â 2024 (remaining) $ 1,921 2025 7,564 2026 7,350 2027 7,044 2028 6,794 Thereafter 35,486 Total lease payments 66,159 Less imputed interest (24,801) Total $ 41,358 X - DefinitionLessee, Operating Lease, Liability, to be Paid, Due after Year Four + ReferencesNo definition available. + Details Name: acva_LesseeOperatingLeaseLiabilityToBePaidDueAfterYearFour Namespace Prefix: acva_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_LeasesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease to be paid in next fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueNextTwelveMonths Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease to be paid in fourth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearFour Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease to be paid in third fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearThree Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease to be paid in second fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearTwo Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease having initial or remaining lease term in excess of one year to be paid in remainder of current fiscal year. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsRemainderOfFiscalYear Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payments in excess of discounted obligation for lease payments for operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityUndiscountedExcessAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiability Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 54 R42.htm IDEA: XBRL DOCUMENT v3.24.3 Leases - Leases Recorded on Balance Sheets (Details) - USD ($) $ in Thousands Sep. 30, 2024 Dec. 31, 2023 Operating lease right of use assets: Â Â Other assets $ 41,594 $ 16,858 Operating lease liabilities: Â Â Accrued other liabilities 3,627 1,647 Other long-term liabilities $ 37,731 $ 15,034 X - DefinitionOperating Lease, Right-of-Use Asset + ReferencesNo definition available. + Details Name: acva_OperatingLeaseRightOfUseAssetAbstract Namespace Prefix: acva_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_OperatingLeaseLiabilityAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiabilityCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease, classified as noncurrent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiabilityNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's right to use underlying asset under operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseRightOfUseAsset Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant XML 55 R43.htm IDEA: XBRL DOCUMENT v3.24.3 Revenue - Summary of Primary Components of Revenue, Level of Disaggregation (Details) - USD ($) $ in Thousands 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Marketplace and service Â Â Â Â Disaggregation Of Revenue [Line Items] Â Â Â Â Revenue $ 155,908 $ 104,537 $ 429,848 $ 318,760 Auction marketplace revenue Â Â Â Â Disaggregation Of Revenue [Line Items] Â Â Â Â Revenue 84,894 51,390 227,656 159,911 Other marketplace revenue Â Â Â Â Disaggregation Of Revenue [Line Items] Â Â Â Â Revenue 62,748 45,012 177,671 134,251 Data services revenue Â Â Â Â Disaggregation Of Revenue [Line Items] Â Â Â Â Revenue $ 8,266 $ 8,135 $ 24,521 $ 24,598 X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-5Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 91 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479777/606-10-55-91Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 91 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479777/606-10-55-91Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 91 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479777/606-10-55-91Reference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 91 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479777/606-10-55-91Reference 6: http://www.xbrl.org/2003/role/exampleRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 91 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479777/606-10-55-91Reference 7: http://www.xbrl.org/2003/role/exampleRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 91 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479777/606-10-55-91Reference 8: http://www.xbrl.org/2003/role/exampleRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 91 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479777/606-10-55-91 + Details Name: us-gaap_DisaggregationOfRevenueLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount, including tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue-producing transaction, including, but not limited to, sales, use, value-added and excise. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 4: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 924 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 11.L) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479941/924-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-5Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-4 + Details Name: us-gaap_RevenueFromContractWithCustomerIncludingAssessedTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: srt_ProductOrServiceAxis=acva_MarketplaceAndServiceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=acva_AuctionMarketplaceRevenueMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=acva_OtherMarketplaceRevenueMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=acva_DataServicesRevenueMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 56 R44.htm IDEA: XBRL DOCUMENT v3.24.3 Revenue - Narrative (Details) - USD ($) $ in Millions 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2024 Dec. 31, 2023 Disaggregation of Revenue [Abstract] Â Â Â Contract liabilities $ 5.2 $ 5.2 $ 4.2 Revenue recognized $ 5.4 $ 4.2 Â X - DefinitionAmount of obligation to transfer good or service to customer for which consideration has been received or is receivable, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479837/606-10-45-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-8Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479837/606-10-45-2 + Details Name: us-gaap_ContractWithCustomerLiabilityCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of revenue recognized that was previously included in balance of obligation to transfer good or service to customer for which consideration from customer has been received or is due. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-8 + Details Name: us-gaap_ContractWithCustomerLiabilityRevenueRecognized Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_DisaggregationOfRevenueAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 57 R45.htm IDEA: XBRL DOCUMENT v3.24.3 Stock-Based Compensation - Summary of Stock Option Activity (Details) $ / shares in Units, $ in Thousands 9 Months Ended 12 Months Ended Sep. 30, 2024 USD ($) $ / shares shares Dec. 31, 2023 USD ($) $ / shares shares Number of Options Â Â Outstanding, beginning of period (in shares) | shares 6,296,350 Â Exercised (in shares) | shares (2,072,230) Â Forfeited (in shares) | shares (4,032) Â Expired (in shares) | shares (23,839) Â Outstanding, end of period (in shares) | shares 4,196,249 6,296,350 Exercisable (in shares) | shares 4,147,984 Â Weighted- Average Exercise Price Per Share Â Â Outstanding, beginning of period (in dollars per share) | $ / shares $ 2.49 Â Exercised (in dollars per share) | $ / shares 4.17 Â Forfeited (in dollars per share) | $ / shares 5.60 Â Expired (in dollars per share) | $ / shares 5.05 Â Outstanding, end of period (in dollars per share) | $ / shares 1.64 $ 2.49 Exercisable (in dollars per share) | $ / shares $ 1.57 Â Intrinsic value, outstanding, beginning of period | $ $ 79,728 Â Intrinsic value, outstanding, end of period | $ 78,434 $ 79,728 Intrinsic value, exercisable | $ $ 77,796 Â Weighted average remaining contractual term, outstanding 3 years 6 months 14 days 4 years 9 months 29 days Weighted average remaining contractual term, exercisable 3 years 6 months 3 days Â X - DefinitionThe number of shares into which fully or partially vested stock options outstanding as of the balance sheet date can be currently converted under the option plan. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsExercisableNumber Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of options or other stock instruments for which the right to exercise has lapsed under the terms of the plan agreements. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsExpirationsInPeriod Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionThe number of shares under options that were cancelled during the reporting period

as a result of occurrence of a terminating event specified in contractual agreements pertaining to the stock option plan. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresInPeriod Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionAmount by which the current fair value of the underlying stock exceeds the exercise price of options outstanding. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingIntrinsicValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionNumber of options outstanding, including both vested and non-vested options. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionA roll forward is a reconciliation of a concept from the beginning of a period to the end of a period. + ReferencesNo definition available. + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingRollForward Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionWeighted average price at which grantees can acquire the shares reserved for issuance under the stock option plan. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePriceRollforward Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionWeighted-average exercise price, at which grantee can acquire shares reserved for issuance, for fully vested and expected to vest exercisable or convertible options. Includes, but is not limited to, unvested options for which requisite service period has not been rendered but that are expected to vest based on achievement of performance condition, if forfeitures are recognized when they occur. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestExercisableWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionWeighted average price at which option holders acquired shares when converting their stock options into shares. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(02) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsExercisesInPeriodWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionWeighted average price at which grantees could have acquired the underlying shares with respect to stock options of the plan that expired. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsExpirationsInPeriodWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionWeighted average price at which grantees could have acquired the underlying shares with respect to stock options that were terminated. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsForfeituresInPeriodWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionAmount of difference between fair value of the underlying shares reserved for issuance and exercise price of vested portions of options outstanding and currently exercisable. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsExercisableIntrinsicValue1 Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionWeighted average remaining contractual term for vested portions of options outstanding and currently exercisable or convertible, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsExercisableWeightedAverageRemainingContractualTerm1 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionWeighted average remaining contractual term for option awards outstanding, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 718 -SubTopic 10 -Subparagraph (e)(1) -Name Accounting Standards Codification -Paragraph 2 -Section 50 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsOutstandingWeightedAverageRemainingContractualTerm2 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionNumber of share options (or share units) exercised during the current period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(02) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodSharesStockOptionsExercised Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration XML 58 R46.htm IDEA: XBRL DOCUMENT v3.24.3 Stock-Based Compensation - Summary of restricted stock unit (Details) - RSUs 9 Months Ended Sep. 30, 2024 $ / shares shares Number of RSUs Â Outstanding, beginning of period (in shares) | shares 7,237,920 Granted (in shares) | shares 4,745,687 Vested (in shares) | shares (2,707,252) Forfeited (in shares) | shares (406,205) Outstanding, end of period (in shares) | shares 8,870,150 Weighted- Average Grant-Date Fair Value Â Outstanding, beginning of period (in dollars per shares) | $ / shares $ 14.37 Granted (in dollars per share) | $ / shares 17.45 Vested (in dollars per share) | $ / shares 14.79 Forfeited (in dollars per share) | $ / shares 15.02 Outstanding, end of period (in dollars per shares) | $ / shares $ 15.84 X - DefinitionThe number of equity-based payment instruments, excluding stock (or unit) options, that were forfeited during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsForfeitedInPeriod Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionWeighted average fair value as of the grant date of equity-based award plans other than stock (unit) option plans that were not exercised or put into effect as a result of the occurrence of a terminating event. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsForfeituresWeightedAverageGrantDateFairValue Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionThe number of grants made during the period on other than stock (or unit) option plans (for example, phantom stock or unit plan, stock or unit appreciation rights plan, performance target plan). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsGrantsInPeriod Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionThe weighted average fair value at grant date for nonvested equity-based awards issued during the period on other than stock (or unit) option plans (for example, phantom stock or unit plan, stock or unit appreciation rights plan, performance target plan). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsGrantsInPeriodWeightedAverageGrantDateFairValue Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionThe number of non-vested equity-based payment instruments, excluding stock (or unit) options, that validly exist and are outstanding as of the balance sheet date. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsNonvestedNumber Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionA roll forward is a reconciliation of a concept from the beginning of a period to the end of a period. + ReferencesNo definition available. + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsNonvestedRollForward Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionPer share or unit weighted-average fair value of nonvested award under share-based payment arrangement. Excludes share and unit options. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsNonvestedWeightedAverageGrantDateFairValue Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsNonvestedWeightedAverageGrantDateFairValueRollForward Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe number of equity-based payment instruments, excluding stock (or unit) options, that vested during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(02) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsVestedInPeriod Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionThe weighted average fair value as of grant date pertaining to an equity-based award plan other than a stock (or unit) option plan for which the grantee gained the right during the reporting period, by satisfying service and performance requirements, to receive or retain shares or units, other instruments, or cash in accordance with the terms of the arrangement. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(02) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsVestedInPeriodWeightedAverageGrantDateFairValue Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_AwardTypeAxis=us-gaap_RestrictedStockUnitsRSUMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 59 R47.htm IDEA: XBRL DOCUMENT v3.24.3 Stock-Based Compensation - Narrative (Details) $ in Millions 3 Months Ended 9 Months Ended Sep. 30, 2024 USD ($) Sep. 30, 2024 USD ($) Mar. 31, 2024 agreement shares Share Based Compensation Arrangement By Share Based Payment Award [Line Items] Â Â Â Number of contingently returnable share agreements | agreement Â Â 2 2024 Agreements Â Â Â Share Based Compensation Arrangement By Share Based Payment Award [Line Items] Â Â Â Weighted average period of recognized term Â 3 years 3 months 29 days Â Common stock authorized (in shares) | shares Â Â 773,099 Compensation expense related to unvested shares $ 9.5 $ 9.5 Â Common Stock Options, Restricted Stock Units And Performance Share Units Â Â Â Share Based Compensation Arrangement By Share Based Payment Award [Line Items] Â Â Â Compensation expense related to restricted stock $ 122.5 $ 122.5 Â Weighted average period of recognized term Â 2 years 6 months Â Performance Shares | Share-Based Payment Arrangement, Tranche One Â Â Â Share Based Compensation Arrangement By Share Based Payment Award [Line Items] Â Â Â Vesting percentage 33.33% Â Â Performance Shares | Share-Based Payment Arrangement, Tranche Two Â Â Â Share Based Compensation Arrangement By Share Based Payment Award [Line Items] Â Â Â Vesting percentage 33.33% Â Â Performance Shares | Share-Based Payment Arrangement, Tranche Three Â Â Â Share Based Compensation Arrangement By Share Based Payment Award [Line Items] Â Â Â Vesting percentage 33.33% Â Â X - DefinitionShare-Based Compensation Arrangement By Share-Based Payment Award, Number Of Agreements + ReferencesNo definition available. + Details Name: acva_ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfAgreements Namespace Prefix: acva_ Data Type: xbrli:integerItemType Balance Type: na Period

Type: instant X - DefinitionWeighted-average period over which cost not yet recognized is expected to be recognized for award under share-based payment arrangement, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedPeriodForRecognition1 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionAmount of cost to be recognized for nonvested award under share-based payment arrangement. Excludes share and unit options. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedShareBasedAwardsOtherThanOptions Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of cost to be recognized for option under share-based payment arrangement. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedStockOptions Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 1D -Publisher FASB -URI https://asc.fasb.org/1943274/2147480483/718-10-35-1DReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480483/718-10-35-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(02) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(02) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(v) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionNumber of shares authorized for issuance under share-based payment arrangement. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfSharesAuthorized Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionPercentage of vesting of award under share-based payment arrangement. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardAwardVestingRightsPercentage Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_PlanNameAxis=acva_A2024AgreementsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=acva_CommonStockOptionsRestrictedStockUnitsAndPerformanceShareUnitsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=us-gaap_PerformanceSharesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_VestingAxis=us-gaap_ShareBasedCompensationAwardTrancheOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_VestingAxis=us-gaap_ShareBasedCompensationAwardTrancheTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_VestingAxis=us-gaap_ShareBasedCompensationAwardTrancheThreeMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 60 R48.htm IDEA: XBRL DOCUMENT v3.24.3 Income Taxes (Details) 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Income Tax Disclosure [Abstract] Â Â Â Â Effective tax rate 1.00% 0.00% (1.00%) (1.00%) X - DefinitionPercentage of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231 + Details Name: us-gaap_EffectiveIncomeTaxRateContinuingOperations Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_IncomeTaxDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 61 R49.htm IDEA: XBRL DOCUMENT v3.24.3 Net Income (Loss) Per Share - Schedule of Basic And Diluted Net Loss Per Share (Details) - USD ($) $ / shares in Units, $ in Thousands 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Denominator: Â Â Â Â Weighted-average number of shares of common stock - basic (in shares) 165,723,168 160,427,987 164,337,209 159,541,286 Weighted-average number of shares of common stock - diluted (in shares) 165,723,168 160,427,987 164,337,209 159,541,286 Net loss per share attributable to common stockholders: Â Â Â Â Basic (in dollars per share) $ (0.10) $ (0.11) $ (0.33) $ (0.33) Diluted (in dollars per share) $ (0.10) $ (0.11) $ (0.33) $ (0.33) Common Stock Class A Â Â Â Â Numerator: Â Â Â Â Net loss attributable to common stockholders $ (14,734) $ (15,327) $ (47,932) $ (42,540) Denominator: Â Â Â Â Weighted-average number of shares of common stock - basic (in shares) 152,333,761 134,822,341 147,060,846 130,464,809 Weighted-average number of shares of common stock - diluted (in shares) 152,333,761 134,822,341 147,060,846 130,464,809 Net loss per share attributable to common stockholders: Â Â Â Â Basic (in dollars per share) $ (0.10) $ (0.11) $ (0.33) $ (0.33) Diluted (in dollars per share) $ (0.10) $ (0.11) $ (0.33) $ (0.33) Common Stock Class B Â Â Â Â Numerator: Â Â Â Â Net loss attributable to common stockholders $ (1,295) $ (2,911) $ (5,631) $ (9,480) Denominator: Â Â Â Â Weighted-average number of shares of common stock - basic (in shares) 13,389,407 25,605,646 17,276,363 29,076,477 Weighted-average number of shares of common stock - diluted (in shares) 13,389,407 25,605,646 17,276,363 29,076,477 Net loss per share attributable to common stockholders: Â Â Â Â Basic (in dollars per share) $ (0.10) $ (0.11) $ (0.33) $ (0.33) Diluted (in dollars per share) $ (0.10) $ (0.11) $ (0.33) $ (0.33) X - DefinitionEarnings Per Share, Basic And Diluted EPS + ReferencesNo definition available. + Details Name: acva_EarningsPerShareBasicAndDilutedEPSAbstract Namespace Prefix: acva_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 52 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-52Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-15Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-10Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7 + Details Name: us-gaap_EarningsPerShareBasic Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionThe amount of net income (loss) for the period available to each share of common stock or common unit outstanding during the reporting period and to each share or unit that would have been outstanding assuming the issuance of common shares or units for all dilutive potential common shares or units outstanding during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 52 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-52Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -

Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-15Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7 + Details Name: us-gaap_EarningsPerShareDiluted Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionAmount, after deduction of tax, noncontrolling interests, dividends on preferred stock and participating securities; of income (loss) available to common shareholders. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 5 -Subparagraph (SAB Topic 6.B) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-5Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-10Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-11Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60B + Details Name: us-gaap_NetIncomeLossAvailableToCommonStockholdersBasic Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NetIncomeLossAvailableToCommonStockholdersBasicAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe average number of shares or units issued and outstanding that are used in calculating diluted EPS or earnings per unit (EPU), determined based on the timing of issuance of shares or units in the period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 16 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-16 + Details Name: us-gaap_WeightedAverageNumberOfDilutedSharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of [basic] shares or units, after adjustment for contingently issuable shares or units and other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-10 + Details Name: us-gaap_WeightedAverageNumberOfSharesOutstandingBasic Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_WeightedAverageNumberOfSharesOutstandingDilutedDisclosureItemsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_StatementClassOfStockAxis=us-gaap_CommonClassAMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=us-gaap_CommonClassBMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 62 R50.htm IDEA: XBRL DOCUMENT v3.24.3 Net Income (Loss) Per Share - Summary of Potentially Dilutive Shares Excluded from Computation of Net Loss Per Share (Details) - shares 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Unvested RSUs and other awards Â Â Â Â Antidilutive Securities Excluded From Computation Of Earnings Per Share [Line Items] Â Â Â Â Potentially dilutive securities excluded from computation of diluted net loss per share (in shares) 3,348,306 2,368,186 3,234,667 2,099,410 Stock options Â Â Â Â Antidilutive Securities Excluded From Computation Of Earnings Per Share [Line Items] Â Â Â Â Potentially dilutive securities excluded from computation of diluted net loss per share (in shares) 4,049,296 5,428,444 4,497,191 5,477,646 X - DefinitionSecurities (including those issuable pursuant to contingent stock agreements) that could potentially dilute basic earnings per share (EPS) or earnings per unit (EPU) in the future that were not included in the computation of diluted EPS or EPU because to do so would increase EPS or EPU amounts or decrease loss per share or unit amounts for the period presented. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1 + Details Name: us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_StatementClassOfStockAxis=acva_UnvestedRestrictedStockAwardAndRestrictedStockUnitsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=us-gaap_EmployeeStockOptionMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 63 R51.htm IDEA: XBRL DOCUMENT v3.24.3 Acquisitions - Narrative (Details) $ in Thousands 9 Months Ended Jun. 17, 2024 USD ($) Mar. 13, 2024 USD ($) Mar. 08, 2024 USD ($) Jan. 30, 2024 USD ($) shares Aug. 22, 2023 USD ($) Apr. 24, 2023 USD ($) Sep. 30, 2024 USD ($) business Sep. 30, 2023 business Dec. 31, 2023 USD ($) Business Acquisition [Line Items] Â Â Â Â Â Â Â Â Â Number of businesses acquired | business Â Â Â Â Â Â 4 2 Â Goodwill Â Â Â Â Â Â $ 177,899 Â $ 103,379 The June 2024 Acquisition Â Â Â Â Â Â Â Â Â Business Acquisition [Line Items] Â Â Â Â Â Â Â Â Cash consideration $ 51,600 Â Â Â Â Â Â Â Â Â Acquired cash 5,000 Â Â Â Â Â Â Â Â Â Payments to acquire real estate 14,100 Â Â Â Â Â Â Â Â Â Goodwill 11,400 Â Â Â Â Â Â Â Â Â Acquired intangible assets 18,700 Â Â Â Â Â Â Â Â Â Net assets (liabilities) assumed $ 21,400 Â Â Â Â Â Â Â Â Â The March 13th, 2024 Acquisition Â Â Â Â Â Â Â Â Â Business Acquisition [Line Items] Â Â Â Â Â Â Â Â Â Cash consideration Â $ 19,100 Â Â Â Â Â Â Â Â Goodwill Â 14,400 Â Â Â Â Â Â Â Â Acquired intangible assets Â 5,500 Â Â Â Â Â Â Â Â Net assets (liabilities) assumed Â $ (700) Â Â Â Â Â Â Â Â The March 8th, 2024 Acquisition Â Â Â Â Â Â Â Â Â Business Acquisition [Line Items] Â Â Â Â Â Â Â Â Â Cash consideration Â Â $ 27,400 Â Â Â Â Â Â Â Goodwill Â Â 7,400 Â Â Â Â Â Â Â Acquired intangible assets Â Â 16,300 Â Â Â Â Â Â Â Net assets (liabilities) assumed Â Â $ 3,600 Â Â Â Â Â Â Â Alliance Auto Auctions Â Â Â Â Â Â Â Â Â Business Acquisition [Line Items] Â Â Â Â Â Â Â Â Â Cash consideration Â Â Â $ 66,900 Â Â Â Â Â Â Goodwill Â Â Â 40,391 Â Â Â Â Â Â Acquired intangible assets Â Â Â Â $ 32,700 Â Â Â Â Â Â Â Consideration shares issued (in shares) | shares Â Â Â 639,976 Â Â Â Â Â Â Fair value of consideration shares Â Â Â $ 8,600 Â Â Â Â Â Â The April 2023 Acquisition Â Â Â Â Â Â Â Â Â Business Acquisition [Line Items] Â Â Â Â Â Â Â Â Â Cash consideration Â Â Â Â Â $ 12,500 Â Â Â Goodwill Â Â Â Â Â Â 5,300 Â Â Â Acquired intangible assets Â Â Â Â Â Â 6,000 Â Â Â Net assets (liabilities) assumed Â Â Â Â Â Â $ 1,200 Â Â Â The August 2023 Acquisition Â Â Â Â Â Â Â Â Â Â Â Business Acquisition [Line Items] Â Â Â Â Â Â Â Â Â Â Â Cash consideration Â Â Â Â Â $ 16,900 Â Â Â Â Â Goodwill Â Â Â Â Â 6,200 Â Â Â Â Â Acquired intangible assets Â Â Â Â Â 14,200 Â Â Â Â Net assets (liabilities) assumed Â Â Â Â Â $ (3,600) Â Â Â Â Â X - DefinitionNumber of shares of equity interests issued or issuable to acquire entity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 805 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479581/805-30-50-1 + Details Name: us-gaap_BusinessAcquisitionEquityInterestsIssuedOrIssuableNumberOfSharesIssued Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-5 + Details Name: us-gaap_BusinessAcquisitionLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of equity interests of the acquirer, including instruments or interests issued or issuable in consideration for the business combination. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 30 -Paragraph 8 -SubTopic 30 -Topic 805 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479637/805-30-30-8Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 30 -Paragraph 7 -SubTopic 30 -Topic 805 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479637/805-30-30-7 + Details Name: us-gaap_BusinessCombinationConsiderationTransferredEquityInterestsIssuedAndIssuable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of intangible assets, excluding goodwill, acquired at the acquisition date. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-1 + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedIntangibleAssetsOtherThanGoodwill Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount recognized as of the acquisition date for the identifiable assets acquired in excess of (less than) the aggregate liabilities assumed. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 10 -Section 55 -Paragraph 37 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479303/805-10-55-37Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-1 + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe cash inflow associated with the acquisition of business during the period (for example, cash that was held by the acquired business). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 12 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-12 + Details Name: us-gaap_CashAcquiredFromAcquisition Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount, after accumulated impairment loss, of asset representing future economic benefit arising from other asset acquired in business combination or from joint venture formation or both, that is not individually identified and separately recognized. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482548/350-20-55-24Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(15)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482598/350-20-45-1Reference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(10)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_Goodwill Namespace Prefix:

us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe number of businesses acquired by the entity during the period. + ReferencesNo definition available. + Details Name: us-gaap_NumberOfBusinessesAcquired Namespace Prefix: us-gaap_ Data Type: xbrli:integerItemType Balance Type: na Period Type: duration X - DefinitionThe cash outflow associated with the acquisition of business during the period. The cash portion only of the acquisition price. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479581/805-30-50-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 13 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToAcquireBusinessesGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow from the acquisition of a piece of land, anything permanently fixed to it, including buildings, structures on it and so forth; includes real estate intended to generate income for the owner; excludes real estate acquired for use by the owner. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToAcquireRealEstate Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: us-gaap_BusinessAcquisitionAxis=acva_TheJune2024AcquisitionMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_BusinessAcquisitionAxis=acva_TheMarch13th2024AcquisitionMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_BusinessAcquisitionAxis=acva_TheMarch8th2024AcquisitionMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_BusinessAcquisitionAxis=acva_AllianceAutoAuctionsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_BusinessAcquisitionAxis=acva_TheApril2023AcquisitionMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_BusinessAcquisitionAxis=acva_TheAugust2023AcquisitionMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 64 R52.htm IDEA: XBRL DOCUMENT v3.24.3 Acquisitions - Assets and Liabilities Assumed (Details) - USD ($) $ in Thousands Sep. 30, 2024 Jan. 30, 2024 Dec. 31, 2023 Assets Acquired Â Â Â Goodwill $ 177,899 Â $ 103,379 Alliance Auto Auctions Â Â Â Assets Acquired Â Â Â Cash and cash equivalents Â $ 2,467 Â Trade receivables Â 14,926 Â Finance receivables Â 0 Â Other current assets Â 768 Â Property & equipment Â 892 Â Goodwill Â 40,391 Â Acquired intangible assets Â 32,700 Â Other assets Â 8,305 Â Total assets acquired Â 100,449 Â Liabilities Assumed Â Â Â Accounts payable Â 15,040 Â Accrued payroll Â 400 Â Accrued other liabilities Â 2,132 Â Deferred revenue Â 64 Â Other long-term liabilities Â 7,362 Â Total liabilities assumed Â 24,998 Â Net assets acquired Â $ 75,451 Â X - DefinitionBusiness Combination, Recognized Identifiable Assets Acquired And Liabilities Assumed, Current Assets, Financing Receivable + ReferencesNo definition available. + Details Name: acva_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentAssetsFinancingReceivable Namespace Prefix: acva_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionBusiness Combination, Recognized Identifiable Assets Acquired And Liabilities Assumed, Current Liabilities, Accrued Payroll + ReferencesNo definition available. + Details Name: acva_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentLiabilitiesAccruedPayroll Namespace Prefix: acva_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of assets acquired at the acquisition date. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-1 + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedAssetsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of currency on hand as well as demand deposits with banks or financial institutions, acquired at the acquisition date. Includes other kinds of accounts that have the general characteristics of demand deposits. Also includes short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-1 + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCashAndEquivalents Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of other assets expected to be realized or consumed before one year or the normal operating cycle, if longer, acquired at the acquisition date. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-1 + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentAssetsOther Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount due from customers or clients for goods or services, including trade receivables, that have been delivered or sold in the normal course of business, and amounts due from others, including related parties expected to be converted to cash, sold or exchanged within one year or the normal operating cycle, if longer, acquired at the acquisition date. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-1 + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentAssetsReceivables Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of liabilities incurred for goods and services received that are used in an entity's business and related party payables, assumed at the acquisition date. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-1 + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentLiabilitiesAccountsPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of deferred revenue expected to be recognized as such within one year or the normal operating cycle, if longer, assumed at the acquisition date. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-1 + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentLiabilitiesDeferredRevenue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of other liabilities due within one year or within the normal operating cycle, if longer, assumed at the acquisition date. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-1 + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentLiabilitiesOther Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of intangible assets, excluding goodwill, acquired at the acquisition date. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-1 + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedIntangibleAssetsOtherThanGoodwill Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of liabilities assumed at the acquisition date. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-1 + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedLiabilitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of other liabilities due after one year or the normal operating cycle, if longer, assumed at the acquisition date. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-1 + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedNoncurrentLiabilitiesOther Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of other assets expected to be realized or consumed after one year or the normal operating cycle, if longer, acquired at the acquisition date. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-1 + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedOtherNoncurrentAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe amount of property, plant, and equipment recognized as of the acquisition date. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 10 -Section 55 -Paragraph 37 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479303/805-10-55-37Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-1 + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedPropertyPlantAndEquipment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount recognized for assets, including goodwill, in excess of (less than) the aggregate liabilities assumed. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-1 + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredGoodwillAndLiabilitiesAssumedNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, after accumulated impairment loss, of asset representing future economic benefit arising from other asset acquired in business combination or from joint venture formation or both, that is not individually identified and separately recognized. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482548/350-20-55-24Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(15)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482598/350-20-45-1Reference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(10)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_Goodwill Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - Details Name: us-gaap_BusinessAcquisitionAxis=acva_AllianceAutoAuctionsMember Namespace Prefix: Data Type: na Balance Type: Period Type: EXCEL 65 Financial_Report.xlsx IDEA: XBRL DOCUMENT begin 644 Financial_Report.xlsx M4$L#!!0 (,J(9UD'04UB@0 +$ 0 9&]C4')O<',O87!P+GAM M;$V./0L",1!$_\IQO;=!P4)B0-!2L+(/>QLOD&1#LD)^OCG!CVX>;QA&WPIG M*N*I#BV&5(_C(I(/ !47BK9.7:=N')=HI6-Y #OGDK7A.YNJQ<&4GPZ4A!0W_J=0U[R;UEA_6\#MI7E!+ P04 M " #]B&=9P;C%N^\ K @ $0 &1O8U!R;W!S+V-O&ULS9+! M3L,P#(9?!>7>.LT0$U&7"X@32$A, G&+'&^+:-HH,6KW]K1EZX3@ 3C&_O/Y ML^0:H\8NT7/J(B7VE*^&T+198]R(W/4 !D/%&PNQT0[-G==";'9]I#M/AA M]P1*RAL(Q-99MC !B[@0A:D=:DQDN4LGO,,%'S]3,\,< C44J.4,55F!,-/$ M>!R:&BZ "<:40OXND%N(<_5/[-P!<4H.V2^ION_+?C7GQAT]>'MZ?)G7+7R; MV;9(XZ_L-1\C;<1Y\NOJ[G[[((R2ZKJHJD*NMTIIN=;R]GUR_>%W$0Z=\SO_ MCXW/@J:&7W=AO@!02P,$% @ ZHAG69E&UL[5I;<]HX%'[OK]!X9_9M"\8V@;;T$W-I=MNTF83M M3A^%$5B-;'EDD81_OTV23;J;/ 0LZ?O.14?GZ#AY\^XN8NB&B)3R M> +]O6N[!3+ MUES@6QHO(];JM-O=5H1I;*$81V1@? 5XL:$#05%%:;U\@M.4?,_@5RU2-9:,! M$U=!)KF(M/+Y;,7\VMX^9< I.ATR@6XP&U@@?\YOI^1.6HCA5,+$P&IG/U9K MQ]'22(""R7V4!;I)]J/3%0@R#3LZG5C.=GSVQ.V? C,K:=#1M&N#C\7@XMLO2 MBW A(5M>5 TR M6'!VULS2 Y9>*?IUE!K9';O=05SP6.XYB1'^QL4$UFG2&98T1G*=D 4. #?$ MT4Q0?*]!MHK@PI+27)#6SRFU4!H(FLB!]4>"(<7K;YH] M5Z%82=J$^!!&&N*<<^9ST6S[!Z5&T?95O-RCEU@5 9<8WS2J-2S%UGB5P/&M MG#P=$Q+-E L&08:7)"82J3E^34@3_BNEVOZKR2.FJW"$2M"/F(9 M-AIRM1:!MG&IA&!:$L;1>$[2M!'\6:PUDSY@R.S-D77.UI$.$9)>-T(^8LZ+ MD!& 'H8X2IKMHG%8!/V>7L-)P>B"RV;]N'Z&U3-L+([W1]072N0/]J< Z3(T M!Z..60F]A%9JGZJ'-#ZH'C(*!? &Y'C[E>G@*-Y;&O%"N@GL!]'-:*K^(+ M.7\N?<^E[[GT/:'2MSAD6R4)RU3393>* M$IY"&V[I4_5*E=?EK[DHN#Q;Y.FOH70^+,_Y/%_GM,T+,T.WF)&Y M"M-2D&_#^>G%>!KB.=D$N7V85VWGV-'1^^?!4;"C[SR6'<>(\](A[J&&F,_# M0X=Y>U^89Y7&4#04;6RL)"Q&MV"XU_$L%.!D8"V@!X.O40+R4E5@,5O& RN0 MHGQ,C$7H<.>77%_CT9+CVZ9EM6ZO*7<9;2)2.<)IF!-GJ\K>9;'!51W/55OR ML+YJ/;053L_^6:W(GPP13A8+$DACE!>F2J+S&5.^YRM)Q%4XOT4SMA*7&+SC MYL=Q3E.X$G:V#P(RN;LYJ7IE,6>F\M\M# DL6XA9$N)-7>W5YYNTB42%(JP# 4A M%W+C[^^3:G>,U_HL@6V$5#)DU1?*0XG!/3-R0]A4)?.NVB8+A=OB5,V[&KXF M8$O#>FZ=+2? _VU[4;/07/4;SHYG@'K.' MYA,L0Z1^P7V*BH 1JV*^NJ]/^26<.[1[\8$@F_S6VZ3VW> ,?-2K6J5D*Q$_ M2P=\'Y(&8XQ;]#1?CQ1BK::QK<;:,0QY@%CS#*%F.-^'19H:,]6+K#F-"F]! MU4#E/]O4#6CV#30,9FV-J/D3@H\W/[O#;#"Q([A[8N_ 5!+ P04 M" #JB&=9],G>YT$& "U(P & 'AL+W=O%$<#[#CC04S"I#>]R-6?Z8+#TJ!*"<*8)B)D">)T==F; MN>_FWD05Y%M\#NE."Q&"N6)L:]JX2ZX[#EJCVA$?:DB"/S;TCF-(I4$^_%? M&=JK?E,5'G[>I]_F\ #S1 2=L^BO,)";R]Y9#P5T1;)(/K#=[[0$&JD\GT4B M_XMVQ;;#80_YF9 L+HMA#^(P*? Z3Y_)`!:F<;2E'?20VA%-Q,9"0 MJ;X9^&7]55&/:^K/T0>6R(U -TE @V_K![OU0[A_0Y=86O@DJ:GR'-.$';P MT+ _'F>5Y-WS?P,>JU$=TDQ9E3?^^<];(7N)(W% MOZ9#5D0.S9%J8+X3*?'I90]&GJ!\2WO3GWYPQ\ZO)MXW"ON&?EC1#VWIFO[Q M):4F4GNYZ_0_F9"L52V11A72J!G2IXQP27GT@AYHRK@TX=FC),],!V5NK6J) M-Z[PQLWP%I2'+%##$L&)P=AX]J1J(-:.1&M]2\Y)Q3EIV#,Y@6M*/BSKV]&> MM2*1,#:DM:PEX%D%>&;=J9M$AO(%W8811?=9_$2Y"X3AN?^C@T=@$9RUM M"7=>P9TW@7N@ZU!(:$") [DEL[*/VG-G\,YIEN1 (.$/[IR90:T1+4-?1UU>G M"2KL'./0?,+R E:2AB3B'$T9UDB^0O\#XS\1]*O;TS$]J*VR =*X39!?B3/ MZ"Z ,1JN0K^X<-9WY".1PTD?#]T1QJZ1UUK#;\UJBZ\-R;4JR'?X<[4$7? N1[1(C MNCWN*EO!"9D90;MP(5?+D&O7F=>@U2!><+8-$]_0PE:Q%;(Q3_ M_8*6U,\XM*01TIXTCPB6S'@WYDCB M%^,]G+F]JBVG%B3<2)#N$IAO%_?MU)R4[,&-G/;$.LXN3 AK$*-3$C-

V<#L M00[6C!M/2D=RWA,.O7WF^Q2"("8H(HW$72@1UDJ$&RG1,B91A*XR 5\+<[^U MY]1.P>UU;?FT">%&)G034[Y6 _,W2) ;D(4X)8FY:>V!]:!=B!#6(H3M'K-O MR V%AK3AV6/J\;H0(JR%"-M=9G^FA;,-!S.Z2P+ZC/Z@9D1[E ,^,/8F9Q.C MS]J+VW)J,<)'=*:\E-R&0AG@%PHB8[L%>"2NWW=QWS-..NV5;4&U]. CSA+3 M),AO -Y&9&U$LP?4]]0NK,?3UN,=N:.SO[%YV(2WL-)X6CT25G?GUE[6EE%[MCV>WE-,Y;WJ>DI[W"?C2+07M674SN/9#65>3"B6:D*!REF&D>V-E*6${D* MO(.'95T\+7O;QV5="}&GA-Q>"/5*8]#MD3;*T]3# _.W4'9WAR1@/8;AL39#:BCR[Q!CZ]I61Z(VN(.^ M_4;:4QZ!+B3*TQ+E-9.H-GW[C;2H/ [Z_KVN0=..AIU7/7MP\&*$4OC\?1&! M?/7OI7A'HEI;O9,RR]_$&.C-BQ=:/A U Q HHBLH=4XG\,N\>$>D6) LS5^S M>&)2LCC_N*$DH%QM -^O&)/[!?4#U9LZT\!4$L#!!0 (.J(9UFRVB*@ M(@< #XG 8 >&PO=V]R:W-H965T&ULK5IK\B9-L-#FO[]WFDW.Y*],D$()BA*LG$JF8EQ5%K/[=BZE(TXI)/<>_#>GH,&9E M>/SYB?UC[;QRYGM_1>.04_'-95K4?]'# M'NNQ$9KOBE)N&F/U!)LDV_^/'YM '!DH'MB -@94-^]!JPQ8,\=@3<&_+DC M.(U!['IX[WL=N# NX\EY+A]07]$56_6ACGYMK>*59%6AS,I[*P5)^CK+$1O7KU% MKU"2H;NUW!5QMBC.QZ5ZFHIS/&]&OMR/3'M&9NBSS,IU@:)L(1: ?3AL'PS8 MCU44#]&@3ZX$XI(.$,[$]10R_0Q13#CS/]/GF#'+GST:/?GOT3C#8H2Y8S<=Z M^+Z(>Y'MQ!F4U[TEARVKE>VLV,9S<3%22U4CSV5K/1!&*&=;K#X!AE_@8KC_OX+4WZ/5,J115?>_02F3*__1=[7R\4-TV M**[?*]XW,R^2_^@;DN6\\1N 15W/ MO@M['1R\#IZQQ$IC\8$<#LP'\'WN:NF9 C!.&-;<"4V8PYR :U,G,F%J@GE' M@W;<)KA5?'C0\4^R*- REYLGY]5\!^4;-A[@I&HR^A2'<)127Z]Q".?X#&NX M",*Y-""DQ_$CJ4N&&TVY%KE2K7.Y$>A-D^^W8+-IF"QU&ZWLH56VR!9;-R>T MS0D=+,:KK!2*MVS2 N:"FHL$=K>! %2*:9Q@O0)-%*$.=GH*L-74 M9% SMLXVM0=ZRX!9ASU/=Q><7UJAA"*4]*W%7!,VNMO*V+)4 $0-\HA!% .."71! :"(6K![! 5I%2T9E&G()?:[6,IQH]P;VFH MNL%WB:OW4Q#G4V8LLP#.880XNN\03@WMHF!KOA.@^3@&4WF0!B%H/]!@ (-RCIDBK)\FPH+P6)4I5!8#^ M><8>2F4;&QLW$*>R[>MN CBE)ERF>PKA**9]I=YJ1S(L'K_51W%B<1+?*S&Q M$JA8QVJ-0R?5^5TR1V^2K+D0%3WE V[F.1QDQU!4(Q9QZ@2DU("AGS*-85UD0 MU D<3FB?P"2MPB3+$K, -HLDW:DO?AD=0%'V10>"]D0'@O9$!X .1X>V.I0. MZ]"G:8*4"MT'H5,T"YFF<7[T+1BA9@SON*[QJ;883'M0^IH!PY@^EWX)ZP:D MU:=T4&O! 3FNE&>&A#PK)##*" D(,T/R*U@W)*T\I,/R\'.<_Q#E-E4"M-Z9 M5@(TF8/":9CII9+=*EMHE2VRQ=;-2:MBZ>\?#5.K9\-6V4*K;)$MMFX26FE-M__" F)'OXX38+UO0#C,'4-6 CA.]^05 ".$=]S>X0&;34UM7),3*V>$UME M"ZVR1;;8NOEH93X=EOE3J3:R6^U4S6D+IIW80C'*]K84 C*O2U\45 M &,^]O4CN_'1^T"J!ZWJ%[$*-)>[K-R_G*X>WC9ZT/]BI-V_Y*<30EP/R1G MT?Y5KI9^_V:9VK"MDJQ J5BJH?"II^95OGJ9:W]1RFW]-M)W6:H&67]8@>.FJQQ=B._SC&<\&0^C M'>/?10H@R8\B+\782*5<#TU3)"D45%RR-93X9LEX025.^.,[-5660%E")C)>&P'!O7]C *%+X"?,E@) ;&\1'DR9^R[FMPNQH:E M-@0Y)%(I4'QL80IYKH1P&W\WFD9K4A'WV_]'RK?T9TDM8+JI?LPND862C9"L:,BX@R(KZR?]T<1ACX Z>H+3 M$)PNH?\"P6T([FLM]!M"_[46O(90N6[6OE>!"ZFDDQ%G.\(5&M74H(I^Q<9X M9:7*DUAR?)LA3TZFL_LPNH^CD. HGGVZ#:^?,NNG^*R>P#OKI[>(P^M(N[V2T0^S>*8],CG."3OWER0-R0KR5/*-H*6"S$R)>Y*:9M)LX.;>@?."SMP MR1TK92I(5"Y@H>&'I E7)_@F1J,-B?,[\/^O1;UL."(;;YH=;Z;DOZ4DJ >N")&Q)IJS 8I2J*K$%P4 /S7,]W M#V&1#H;I:+6P S>]UDWO9";.9 J<) 8 S Z22K1L<=Z#-UT 9D<#(@V,%@ M?U+B]M]\%)[P\OB9<*4Z"I.'VO>SI3'2SH6U['5PW,'@ & 'AL+W=O7$XV MQFS?S69%LA$9+]ZJKF,8AS,,B[SR?RB^NQ. MSR_4SJ0R%W<:%;LLX_KY@TC5T^6$3%X^^$,^;$SYP6Q^L>4/8BG,G]L[#7>S MQLM*9B(OI,J\%NO+R15YMV!!..'R^$N*I^+@&I54[I7Z6M[\MKJ60X\O'[Q_K$B#V3N>2$6*OU;KLSFD% Z2U1:5' 1T]X63U"R*XS*]H,!02;S^C__9S\1!P.(-S* M[@?0UPY@^P&L(EHC]VA=<\/G%UH](5U:@[?RHIJ;:C2PD7FYC$NCX5L)X\Q\ M\?G3]&D M&LZZPV? O*%/&_JT\L?&Z. ^T%KE!5T4A3/'.QJ=VX-D=E+OL7;'EB;BQ.Y&S#E?6<&4N[_%+S8(5@TEY87XMI.// 7RUE6L7065 MJS(5/,ZI#S^P9(^'?(9F)*)^2!JS#E*O0>HYD?[.]5=A^'TJ4"&2G99&"BO* MVHU_\'CF4QKU0 ZMP"8,1D#Z#4C?"?*+YBL!F2P1,(\ M4!O]G=!H%T<\V(OX0(F;A@,G0C 0>QK&=2=P"9Q,/L]\0GN< M"YOZ?EAS85./VKD$0Y ,AY'?XV(Q(S%FGIU+V')G5P^FXW0D#CK;3"([,X);R<-.;K\HM7J2:6I5+SQ<\C \G,Z]3%GL,&/A MR+23 STF3G!7"4RVAFF5N>'Y@RR38!TC[>1G2AOY;SOA-)A2MI]Q$DY]YEFG M?/_D0\QQ%!\DZSVUH1GS2$Q'F+522YSJ!OJSE1#Y\E\@5ZBU>>):C'-B=,H8 M:SAA/[9SHL-=$E!OL%Q#,\AD8SI%6DDE;DVMT\WX'MX/[T2PAT/\UD?X- PIC0>2X6D%5'BOZH NY7\7J:5T%NK M,.(4X^\MPT[EK4NZU5OB%MRK)%$[*+S0EC^7HD!;!]Q;&8$3_RQQ)%*Z?$K:==T3^&U:)[%&9L '9H!SDS]D;0TE8AJ5LA M;U7^<&Z$SD#<[XVU*[+H'TPG[F>VXW9=B*U.4K=.UIDW;8 >F5(Z%#4/#V7= M8D9"SQ)\57K09KJUKU[^8Q@M(A5&Q.L+M,7."Z V#$90MFI&CW2(*LND*0N] MHA+>A<4H*51R=>-2E="%S^A&RB^ MS+/]', IM=]]$' B;UW6K>Q2=_-ZI\5:Z+,K/B_1V?X+<8$DKU&CSS=B?>(M8FAC*BM3IYGOS M]*F\=4FW=0-SGT^_6IW828^I3^6MR_K@H/IX'?*RU%:REG;9[Z8NZ.V1.$'*\235@NG\M8EW58+S-VDOSX*3]JEG\I;EW4K]\PM]T>C,!B\ M_.A+C\6$LEX(S@Y>WI5O3G_G^D'F!4K%&@;AMR',@JY?1M8W1FVK]WGWRAB5 M59<;P6%M2@/X?JV4>;DI7Q$VKX3G_P%02P,$% @ ZHAG6:K1COLX! MQ!$!@ !X;"]W;W)KH!$@=56VNNBI7OWV@T&K"9QSC:PMY_^Q@D-A)A M^V+DH29\>\Q M&3]Q>ELNGN6*4H5^I$DF^]9*J?S6MF6\HBF1-SRG&7RSX"(E"D[%TI:YH&1> M)*6)[3I.:*>$9=:@5UR;BD&/KU7",CH52*[3E(C_[FC"MWT+6R\7OK'E2ND+ M]J"7DR6=4?4]GPHXLZLJ(4$7?6N(;T>NHQ.*B+\9W2*2CGCR M#YNK5=_J6&A.%V2=J&]\^YGN! 6Z7LP36?Q'VS(VZEHH7DO%TUTR$*0L*S_) MC]U$"'1@_T2"NTMP+TWP=@E>(;0D*V2-B2*#GN!;)'0T5-,'Q=P4V:"&9?IG MG"D!WS+(4X/1UX?QY&$V&2,XFGW]L+\)W?#+\&$T0;//D\GC#%U-B:"9 M6E'%8I):R9RM@TI7M>#?^73F^>V+\&1VPDX55./T*DZOE?,3RS33 MY:1EN>P@N"Z(C4$.2[)TC]BM1O)1W&\3I=)T31.;07+#4Q([]!39!^8WP_ MQ,?3:0CR0]<,&52002OD?:9(MF0PC8A(215,9LJ%8C]/H@8-"C=TO6/69A2. M L\WPX85;-@*.R(Y4R1A/V%&)5^H+?3F6=ZP<1-ZKN=Y1[S-*!PY0=?,&U6\ M42OO%!9F*H2F53Q^_HAR(M"&)&N*KF#QF/,D(4*BG(*[K$#+M8F_'*)S0.;< M. X^XC\75>/O5/R=U&_$7E'"+K-6*B^)GT#K*JT;X3O-F]&: -O#:F3'S@J M;N]/GJ;P@#+3V&B4P(*"AD:\UC+Z^>U6YB2F?0M634G%AEJ#WW_#H?.GT2?? MJ5I=]-XW<;MQ[D2_K<-W YQK\;-A=0%[0\7MCEH7\.H6QTWO?&G=1I=?%EO7ML;=;W.ZW1AV7]3EN6BL.HLAU@DY#@B'4ZX1>Y 4GK!COO1BWF[%1P6O:WN"Z MIV080L_(V+LT/F/3S67@SHC;6N;5R\ [5:N+WEL];O?Z=U@&+G/ZLV%U 7NO MQ^UF_]9EH.G@,+?F5>"2T+J*O=WC=K]_RR+0]/*NYP9^YWBS8 AT/6BRP\CZ M'FSO_6Z[[]U!7';KF[68 @\H<$^\V&+K]QM_$;%DF40)74"JN1$>:2*)6I./=?U]2 M5DP!N()$^R3]DDCVY7-!X@@$#Z[@B_MR\ZF:%47M_;Y^'Y\M\OCJ[NMC^[-WF MZJ*JQ?S5?%NXU5WRV6^>-ULZCO+_8V9 MO]LT[\?*=/YLEA5\W+E;8K;R[-7[<5BO: ;<0O\^*^VGOMM:?R:UE^:M]<M3R_/_+9%Q:*8U"TB;_[[7(R*Q:(E->WX;0<]>\S9'KC_^@L]W9Y\59?.9-B]O\;E&_+^]5L3NAH.5-RD6U_=>[W\7Z9][DKJK+Y>[@ MI@7+^>KA__SWW878.X") P?PW0'<.("S P>(W0'".$#(P?(W0'RU ."W0&! MV:3HP 'A[H#0/.#058IV!T1FDPYEB'<'Q-O>?>B.;5^.\SJ_NMB4]]ZFC6YH M[8NM(+9'-UTX7[7:O:DWS6_GS7'UU>CMFW'RYB89>\VKF[<_7H]??6C>W'QH M_OLI>?/AQGN;>B/UZDV6W'C7;YI?O!W]0[W0<9R\O_F+E_SSY^L/__8&WL\W M8^_[[UYXWWGSE?=A5MY5^6I:79S731/;.1>377->/S2'VC.A[+.%\1A(_=A MHW*Y;#X(-W4Y^>2-%GE5>:\(RK@/Y31D\CSD:P*9NI&OIM-Y^[/%]Z[?#X= M7*^\4;Z>T]N+B=3^8U 5&G0][6LV+3GF@SD,[:$>YS MX?U85H82SAN1/BJ5/RJ5;]/(VE>YXM\-2F\O&Z:.GGI"?97C_N<4R)[((5; M4CMZ?[Z2<1!Q>7'^>5]4SH3M7>.':IU/BLNSYFRJ8O.Y.+OZ\Y]8Z/^-TI:= MDW&F)TSL&!'I(:D=$HLP' 9Z6&:'#82,1&^Q__#^ M\[Y<++QFBG*?;Z;_I00ED8)"PL9(6(*$I4A8AH0I$$S39?"HR\ YI(W*U>=& M>^UTNKS]>4+@-KD/"-6X^S-7W%%A"W'F/8LD,& M9DR*;%.&A"D03%-&^*B,\"LIH]J_05(R<2;N.WPA8>.0N!_R<,AC4U=VX(". M3)'MRY P!8)IZHH>U4YU?6FJ+V%-4%^D$=D7]N@F5J90XDS0=^.1\(2)"Q% MPK+3+JT"Y=24$3\[(W8JX^%1:J(]2LU7S?MF[M0JAAQ18N)S:S[U.-/VU0L2 MEB!A*1*6(6'W4F:6(:/8ADZQ;*=/P]:$V^ZE4RCE[PU"2B-#.TGF&$HC4?5 MD3-?7Y4@80D2EIYT,3)D2@6":3IA?N?W^4ZE)+\7F\F\>0!K(C/:)*9,1T-SX('ZN(PPY_KO]^MCNC&-OMD%++0>H:!NK[(FOZY-BL9B" >FBJPFQ^' M?LAC\W-MQPU$S*S!1)&!,CY@?[-_V1N _3 Y_IX_R"MO1&4-F:V.N M@A5N6YH#%G-A/L2Z4_3N?20M@=)2*"T[\?HJ5%9=(ITMR]VV[),J5[CM3PY8M:*XQNS/W5@ZT2A=*2Z&T#$I3Q_I*UTWGUW*W7]NGB(43UJE@YG+]R)VQMUZ@ M/BR4EIYV03)H4H6BZ8+I#%;N-EB?4LO"":?2YZ9LH"XKE)9 :>DIER.#IE0H MFBZ:S@'F;@?XN44O;GSOB3#4">:$O2N%"$P;&)HUA=(R*$VA:+K8.JN8NZWB MWC4OG/!'92BM;RY"[6(H+8'2TM,N2 9-JE T736=F<^,Y;**3:\]$'+WV3 8>7'L6G7TKW/;M4]>>W=B^GV@H;2R(M,ML#\]$Z(&U9V@3,RA-H6BZAC]'5SQI%P1-X0M&H2!N7@[T*#VKB V2Y 1\WT6F0*C=DL@0U-H$S,H3:%H MNLPZ U<\)?7X7*JDNDLUW%5]@[01#?MRQ>A=5N".J]06@*EI5!:!J6I8WVEZZ8S7@5N&P5A>Y0!9^9 /G)G[*T7Z$X* M4%IZV@7)H$D5BJ9O9M?9K-)MLQ[XBED^:9[4JOG!16A)6)9!8!8ON'/WE8X\ MOJ$"-&%*GZ2YD24TIT+1=#ET#J]T.[PGR.'83->=H>],%TH;2\+LE4SXUB:9 MT+0IE)9!:0I%TP77V<'2;0<_I0)&$EO,VBO,[L2]E4/XO:9FCNZ[D$K"$;8W MZX&V7*%H>@=WWK)T>\)O/K5:1A#GK1YR;W_P>N=O1N[\)^UA*/V+6+<<.# 7C MYH)!"FU>]J4I%$V7R-Z.NNYRV]XU)CN>[G,-I;4NY,[;6Q)V5DL,4#-74E6J MS6D.S?$":M.B:+H8.IM6NFW:9Y6.N-F]YQY0 U=2]:U1Q*1U'R$"AW$4Q>:(M C5RH32%HNDBZHQZV])8)M-862DM/NAX9-*=*T70E M=5ZM=%NU7V$+%G?&WH,U B6Q$X,DO/8_"(:-&L*I650FD+1=/UU1K \>:N& M_3(K20J+V*HA"+FY3?K(G;*W9(BM&JQZ2+(FB#;K1^*9AYM5L$1<8-V1PKS M_JBHP/UJ*_0>Z2Q6^:2-&H[W#K2L%4H;2V*CAB"*N!^8F_@E1&C3342M#+2% M&92F4#3]+S5TIFMPI&P"HK8U:.5N_CT&J-<:$%ZK53=%!1DN3$HT M?\B&W"R8SHBX@0Q])HUA0E&!+-SCZ7W2.9_!DVI;C_0IN806D*1=,UU)F9P8.7]FUJX +HA@50VAA*2Z"T%$K+ MH#2%HND"[%WU;X%M?C;3.]_TO$?N%+W[']HO I260FG9B==7H;+J$ND,W,!MX#ZI M_BV@ZEBE]: $M6NAM 1*2Z&T#$I3Q_I*UTUGUP9NN[9/_5M >)U1%)ENF3MC M;[U *VVAM/2T"Y)!DRH431=,YZ\&;G_U*?4G 5&[&5O;[;L3]]8-X;*:MH%R:!)%8JFJZ9S MJ4.W2_VLZA@WN^_X!*6-0]M_EL(NZ4J(N)!S\ROU*;1Q&92F4#1=0IU)'9Z\ M .]PYT^P4H;1P2];,'5I2)4'I%&=K"#$I3*-J#A,ZK65'4X[5.KR[6^W]3E^O*L&5=^+>NZ7&Y?SHI\6FS:@.;W MMV59?WESWO#OR\VG;8ZK_P%02P,$% @ ZHAG6>)&P#,9' \B(! @ M !X;"]W;W)K NB_F9W.A4Y/R^0&J39:QX_U<(^/* MHY2_S(=OR?G(,Q;QE,?:J&#P9\LO>9H:36#'7Y7247U/,W#W^DW[C74>G'ED MBE_*]$^1Z-7Y*!JAA"_9)M4_Y//OO'(H,/IBF2K[/WJN9+T1BC=*RZP:#!9D M(B__LI=J(G8&@!['W %(-(.T!?L\6@V@UM'2,NO6%=-L?E;(9U08:=!F+NS< MV-'@CW5]>WB^LK!%>+NS^^75T\P(?% _SY?GW[L$!W M-^CR8O$[NOGC[L\%&J.?BRMT\MLG]!L2.7I8R8UB>:+.)AJL,3HG<77GK^6= M2<^=9^B[S/5*H>L\X9T0\XCOLN7S_<#I@ M#]UGEEI]M&]FF5JA&P@3A9:%S-#=FA=,B_P)79BM*[3@SEDKM?INK2:J3]6: MQ?Q\!&&K>+'EH_F__X5#[S\NEX^D;&\"_'H"_'"M\UM(0B*/9<;122J5^N3R MME016A4FY6SGXX &(2S =M+[5D8U!8&@TMTD?P/(@R2DE9(2\A*MLQ9]/B*3C8*+D3^"ENF!G%4GH![BUUETI3'QO MZE[J:6WK=-#6A9;QK[%)^ F"=04*JM)N_F*N^6>[O')I?-B8_1"SM= L%7^W MMYP539?;XIX!;M)F5\> M-PKTPVAWP%>\"GBCZ5M?^9VZ@4\N+0/!4NX295<;-ECZF98I6-OU7 8>>VT M[I##WFS6L_LP:8PD[]A_[95U6DJZEA(PM6VH0RP@8=AC:%,CX$$"SR_BN$PW M:_9J9M-I(NW<.PC"R&^;V!4;D\"G/28V%,?#&&_/Y4YH.*WUNTG>W\DGE;%= M*6S++J>M#<_Q(.JLR?%!1#M]"#K6A5&(P[8373&0PCU.-%3%X8<*QV_YEJMW M%(YXD-8?3C-'TK8_"0VN\3"OJ^(13J:*FRR]%#G+X\.)ITO<,28![2R=0XY" MYNE;O(;-^""<8\Z3:ND4@V(2 %NI @6D6EWA'<9C'TOZF3+KEA?IFQ C8=) M?;_+,8@:B!#]:A'(_]J(M:F-G18[L$PCVLE)#C$F*[G4SZS@4-PI=Z:O5.[G1TA-[53ODL,SBF<]1C?D),/DW)OJC!6_N#;[M&"D>;XK>]"8.E *@=NKARFP7%\K&T[4]" V4R M#.5]N*42O->\R'K/G\1Q2@X"S^L$D..<[.W)[1OON !S \'?8 MW(7LV&VT0Y!,C62/U0V3R0$FEU:;"=#6(J'4QA8_ 6QS<7NBJ5U>AUB/L;1! M,1U&\}Z>X"^\B(6R18\R+1>HN2TJG)W.+FDAX[1#VB%%@VD/U6A#8WJ QLTD M_UC\1)J]H&>A5RN9)A#5MC/ 7V+;)K!]EEAF&21BM8(B0R&U*0J>)[PH\YG1M8$;RPNVHB\VS@+89[I3#).I;I ;A=!CAK47*UJE\Y;Q:H;=6!EJGS-FVHPXD MSV9M@KBD:%\CB>YTT8>Q71X_EW6Z'<8$=1R".V'@$NHC!&UP30^WNP=]VX/M7,3V9J2S5QSG;$B:/9TQVO":#O/ZVG:Y;+_K;?O#F1ER3]4Q@Q@H>WK65W-(MV$)A!3GVJ*C0_,P'W9K*$S'2;SY?O-_XP>^9/(<[,5S9F/%T(Z6]RT M2V4DP#^=7CCD",AZ3M'T0;K M=#980MY6[?#=FA>,=B4&9QN9#E8-'WXR>'1M^X\&F[+!'RX;>I_'0'RFF\0F MS=UG,,T!/^%;GDK;F>@OB'Q'T1!UGBTXI B=]9# ;TH+_WT'_?Z6BOTD7Y>L7C9KR;9#OK("4 ^4W7X)*[\L4IKPH7[H/VBY MMN\H/$JM968O5YQ!/64$X/>EE/KM@[E!_9K+_/J02P,$% @ ZHAG6?W2 M60[#"0 [1D !@ !X;"]W;W)K!WF?YYY[.3K?6O?)5TH%<=?4QE],JA#:%[.9+RK52#^UK3)XL[:N MD0&WC/SK5.RY$U-/3N9SY_.&JG-Y/*.$[YI&NMV5JNVV M8G(\Z1^\UYLJT(/9Y7DK-VJIPL?VQN%N-D@I=:.,U]8(I]87D\7QBZLS6L\+ M?M-JZ[-K09ZLK/U$-V_+B\F<#%*U*@))D/AWJZY579,@F/$YR9P,*FEC?MU+ M?\.^PY>5].K:UO_29:@N)L\GHE1KV=7AO=W^0R5_GI"\PM:>_XIM7/OTZ404 MG0^V29MA0:--_"_O4ARR#<_G7]EPDC:>[L5CA:#6ETP:[R M;ABG#25E6I$>:NP+E^]DZ)P2=BVN.H]WW@MI2K&,.:+G2[T0>JT+:8)8%(7M M3-!F(VYLK0NM,/DLP P2-BN2RJNH\N0K*G\2OUH3*B]>FU*5^_MG,'_PX:3W MX>KD08%+U4[%Z?Q(G,Q/SAZ0=SK$Y)3EG7Y%W@$OQ7\6*Q\<,/3?0PY'>6>' MY5%=O?"M+-3%!(7CE;M5D\OOOSM^.G_Y@+5G@[5G#TG_>S+X-ZL4!R1_JWS MD^/CE^)#I<2U;5II(*E53@:LUT98H_"O1$E A5<;,$,X$JVSM[HDV5)L*ULK M+VLE9!=K'N9\4J&M$7OQ*$ P*3F9O_QU?,Y/CE_^*((5:UGH6@=H%*MDUN-@ M'_?7HO.J%+>JT@5TD"(O5BILE0*[P*2Z)CM*A1?.5[H5CY*Z)5XI-VBB6$EH MV'UE^56W&U=/Q36S -8(LF,CR(_ 2$12(051 GK9(>UEI@ND^R%=<)BGQ.% M;2"JT++.ER*4RK5.>^6G8A%8Q4"<2!+=%\D,T7:NJ*2/4_1..(=2=J0=ECE MI-DH/->N?-Q*%W8"!61\:QTB3(*I$F"W%^@MO+]4-:R)"*+[I"D+>JB<[3:5 MT,%SNFNLW1HL\-W*P> WY%87\F/KNMR^N67Z^D>LMCVML(+7OXEH;:0KR ML#?M+YAR+5M@JB8;Q*-)]F2"Y-)M;H<7)6A\#$VH9$ XUC!*HQ.BQ5 Q *ML MKS6ECLT-D+J5=2,XS]X//D74$OW11B4K5;8XF M3K9V0$TYA P/25X&+TJY(=0V\I,2C754OC1%P+A2%=JS,>1),@Z=#X;!IS7B M8 C8$*C6:V(,4^SN%\)^I/[O95#7^\)3ADHB(XK91Z,#[I:!&8J]5\ ;WMXW M+$\Q"8 >P\B4P,U4+/.UOFL)N%BWVN7)88)\]M(G5N3PQ01%ZS383@.%,. = M]E=B 1=!P6S:6R!%3L45ZM831JZQ&V1FF$;.0T3QD@H&HH-#S>3EHONHCBN)E*V(?$$;&(W83#A?Y*YE+M\X!4S>=Y@,9UV$J<[(KM2A3Y)N_E0\ M1I-:5A8-(@6N)"\BQ#<*=4&)IS>J)6ER[)%().2V=>QZ]X%&X4V)[1O&SXO% MS=!=J-Y[VTN0&RNJU.XG=IT=4):HN2E*CH' MSDDK7M^!%8GF@=%&>Q[5'TV6KZ^)VW*^!7=FD:0Z;'0@K_J:^=) 8\E90\]J M!C4C+26X07@"$83IX-O!5#R4 (H7F^?5'\ZCC;GPLE%T#"DI/^.A\R!RX= M]?FTK3:IL3;ZX.@31QD<1ZCE0'6\]8MQIS^"PIN;N&.."+AK&]D:PGF'@SKTSHZ<1 R,9=_K39\9;NZ)&UPE+K!"E##,3*5M[.^=B>,&9X@AF91]6S232U[%$3Q$,H#6R-BCEXN8JO>*F)9R2T<\<3Q_,\A M4#LEN<5A^RM$L5FA;9P%XG)>R'C](B2O]9$7X.Y #T+4BO74\=RK<+E74TNE(?(WRSA>"4 MP?EL# >3F%*ZTB,B)8_I'/F>3A;+Z[U9]>#.CRTE)-OS<=B3,/5F2-5! 5<6 M_X;];Q;+JW'D72KIJ3=J#(TY5=_:NFMXQAG&&T"C'&:Q+T?CD6G7-=I1QP2Z M=K81GY&C$..7+@GCB*_/5..VD#Q-K>C(<4NRZ) 0+,T[D9+(J8KAN:/*4Y(M'L?A7%2*B5- 9)W.)0RU_6&-FQS6!6IH&]JU5B6K#?*.=G?.C 6.L; (/HW. M#>WU-,HF7=E@TY^;@#KH@!S?UFWV"1F1!>:GH-$X*_Z#6T6YB M%HW(85KO7'\FVS(K8M+ECQLY)%=JHXU)">6@:..=#!KPH> \P ;Q0TO"\(TH@ MLK0K_G3 !4UALR7-?XJ.T3S3JCN>*@>$QIG;CR=Q:J,@P"*>[T9,O >]?7%. M=];@NDC\FI?@&E.W;+/S$W#N44BH+YPNNT/C=E,XX>JY_,,=R8XM4,-R-+R M!,0O"FX1W'UQ/NN-'0X[WV@#74M()'GF-[KAV=[HQZQ)82Q8!3="J-O,*@BRGE,L"ZT1\ZZD%^3V=##KC1 M$5OQ'#?6>FYR:G!#YZ2Z_6;&B* P,2CQ0=[MQ_JGP['6<3GQ\%=B3+K[SPGY M.(O'*Q6(&\!-]!VILEO"-_:@TG_8.]#%L3OQ+E&^]I]26\ =>"CR2,;8' [+ M1\;.I,D\ I<.6BR#"9N&?F=]C#%UGG7'W^ *Z2L0N]U22$+OT##-9KXB:[2= M<(%=06TLG=GZ\+,6#*36T$>T<9#/DI8'A2P85L,CC'I-HK>&?HS@CD(!BB,- M,*LP0=;E??0]^;/HVX<>,2PS3IKPOXV<0Q]M9]DG>)S.-OQ# XV@((7X-7YX M.OR6L8B?\,?E\8<0M!RT"R]JM<;6^?39DPE@P#\NQ)M@6_Z@O[(!'9XO*PS2 MRM$\"O%];5$*Z(07#+SR7_P-02P,$% @ ZHAG62Z0"U9R!0 [P !@ M !X;"]W;W)KE68]L;4AF?E-9C*+QM>=#8JI:H&YZ=>]LZK7/'@M'Y:2W7 M=$/N8_W.8#7JK&2JI,HJ70E#[/!!7AR&;.^5_BD:&=[[X*1++6^Y<6;[&PP MYH"HH-2Q!8G'EJZH*-&@POCE*%W^IS.5G@V0@M,EK)3>'>Z]T?U.*9LKU4%];_BEVC.X7'=&.=+MO-6)>J:I[RKN6AMR$9/[(A M:C=$/N[&D8_R6CIY?FKT3AC6AC5^\5#];@2G*D[*C3/XJK#/G;]6E:Q2)0OQ MIK0!- M@X;D9&TY6?;76G:Y1Q?R\"8:9L'K\M]FM# ?.#I5J;XP1J^C'= S%\C& M+2M@%\BI(2E0_<-^(+XHYR]M&PS!@.%0LF@<,CX$ T7,\99OR: =TG]76LC M,_+9+1 - '$LLM0;?.,R,)0I)^BNUJA-SQ?SP-0I:S=DADU/MFGV:G#% $PR9&((/VUK%^KD*L, MK4B(2-\C$[N<+R+O!H911R@<:H_$D\%%U\-3Y]M$U77$ U3KD.@'=* +M#;;! MG7A=NN.:8#.[7*7Y-UW%G@G8#R6J#9)'?+6SM.4YRD *IA/\7G=Y)Z54*=<&,5*NV%WIP$4A3%Y[%^N <^6[M)<,%TNR'_=F^YEGO*[!)(5)0/CC0.+?^&E.QMXI\A3IV-WSH+C/JW4 QM=;^ MGFV! 97=7$8[:7>5OVANL/?JS?\ C-^5*6RIZ/"N7HUF=BL$!6W8UT+A96--A5W&)KM MQ-9&\-QOJLK)-(Z/)Q67:G1VXN?>F+,3W;A2*O'&,-M4%3?["U'JW>DH&743 M;^6V<#0Q.3NI^59<"?>^?F,PFO1:@\65VD).\%/DBQLX-O M1DC66G^BP:O\=!230Z(4F2,-'_7XE*4)2F"&Y];G:/>)&TO=2M'B.2%^F2^O_1EV0G:4CEC76Z:K=# \J MJ<(O_]+R,BB._9,&TW3+W?P9#W\CEW_.S$Z!TS) UM].&A^MUP3BH*RI4S M6)78Y\Y><&G8!UXV@KT6W#9&@%W,G'031*3K-5S$?1,[]&S9*^UI@_HF_5 9U[?[/M GTN;E9JP6O;/ M^=HZ@]SX]Q*FH#(JK)+J965KGHG3$0K""G,M1F>/?DN.XV%V74N0,!<]X6;*-5%QEDI>,6RL/+ MZE+FW)%%[O37K,$&8+*,R)^V-,80&Y0I CZ&V!'+85JH!I/V3\1 ^1%#&8 T. M6&^R-C(3P=V=;LJ]:MN0NY9];C19]OEC?>!]TVD#;'U-203">;2'RV3<&IJNV*N@7<-+0^D8 M O](WV9Z1L,A?0Z>C;)#]6-.HNS%7NO]!UPL!#B02I\NGM*NRZMOL_[@.2!55C:YH

K$7V(]&.@/0-L6N0=/Z_U\S?=^"JGSVY]M8NO_1:?"E=$G2_8%6)@:FV( ]O/]IO!5IP>?3M\/[X:(Q-] M;/8AV;9"9?NAAJ,X9;/H>+[L-Z=1LNA@W0DTO$RC='Z$CUD:S<'+$$&2+*-D MN;P;Q5_#WG0:I;/9/>RUBP_2E$3X^6;T,W0GRT4T6\1WQO^'\&DWA<]*3,?:;,N3 ME&3[[X^2DS39TER!O=U#3%$B?R1%BN%X(]5'72,:^-PVG9YXM3']=1#H18TM MUU>RQXY.*JE:;HA5RT#W"GGIE-HF8&&8!2T7G3<=N[U[-1W+E6E$A_<*I*IM MN?IRBXW<3+S(VVT\B&5M[$8P'?=\B8]H_NSO%7'!'J44+79:R X45A-O%EW? M)E;>"? PE<*,/UF CF4OYT3*_E1,OM YA@PMC$3B1-=YATU@@R>:|*$T]\0H/2JSXJC$/MZ ;*/V_Q4^3)!18%L%YOP>##DOWW##IV,E-Z"L-*Y9A0O5 M:9-SHK-)>32*3@7IF>ELL9"KSFAXP 6*-9\WJ.&"M_T-S!K*&.\6")1[>"-7 MS;71E&!_7/J M1@:#R6F#]M%=ZYXO<.+1J]*HUNA-+UY%67AS)IQD'TYR#OU4.-^5W;/63L?R M/2['S7"G6Q[WGT!VV(,_31P>LU'NN5.5QWHFIH;$!WI==1>J)&8BU<%B_(; M#1]6Y=)NV+9B^X.&AO)(.J*K4=D#TC-DNY?*5+(1\@IFT"NY%JX;/6M3:,M* M1<4-1@(O/] 3=D@-KK$!63GFR7MA&Y-5<-Q&F!I^F?25QI%M MJKH2CSRPQU;!U I)K2NAHRQ!.SP[M,\.Z-$8;.=4T[N7XP1I$<.&X@=N<:Q% M#9?. ;G2)*%?7U-&+.X9N'=,/:UN<2DZ\G-)';9Q4?X J9^&.=*8S]B(M*/.+K"":$ WA_B@71GY8L-=P&?LL38@R/QKE1*/(3Q(ZH'*4:U2"[C8.1S"*4XA\5F3D2!;% M#OGR"?JUR_]6_C+/8X<81R.BHRBB;^87C#AJ@,? QYGX8IB[>.,V^X5]6#I7H MW.;_LB!B2@QSU.;5TH05KC!8GCY7$ 6E*\MSJTS)HAR'9XLA985-O1\EA2N) M.-[2,#RJA+2 409QFD R^H\:2/+0088I<[4P*H8J*\+\1!7$? IKF+J@LC[_A M3_TC! =__BVJI1MQ-+BF.\P!^]W]%##;AH\O5TO;7!BM2#:_RU ,U MC#4#8V3O1HFY-#28N&5-DR J*T#GE91FQU@#^]ER^B]02P,$% @ ZHAG M63V7 H6X!@ 9A$!D !X;"]W;W)K&ULK5AM M;]LV$/XKA%MT7SR_)4VSY@5(TG4KL&Y!LW4?AGV@I)/-E2(5DK+C_?H]1\JR MG#H>NA4(8HNZ.|[+<\^1/E]9]\DOB()XJ+3Q%X-%"/7K\=CG"ZJD']F:#-Z4 MUE4RX-'-Q[YV)(NH5.GQ;#(Y&5=2F<'E>5R[=9?GM@E:&;IUPC=5)=WZFK1= M70RF@\W"!S5?!%X87Y[7QIV50E5DO+)&."HO!E?3U]?'+!\% M/BI:^=YWP9%DUG[BAW?%Q6#"#I&F/+ %B8\EW9#6; ANW+#TX$HJ)2-#A_LZD=]XWG)]G*K??PO5DGVY6P@\L8' M6[7**!2)GW*AS8//873R1,*LU9A%OU.&T4OW\@@+\^=70G'TK#&7V*H4IO. M*<-%N0L.;Q7TPN4/C732!"(_%#>VJE1 QH,7TA1X-D&9.9E,/V=> \#"R^^-P45N_ICN-GY.MOX>CT[:/".ZI$XF@S%;#([/F#O MJ(O]*-H[>L+>P7C%&^5S;7WC2/QQE?G@ * _]V4A;7*\?Q-NJM>^ECE=#- U MGMR2!I\KF1:_+H@E:FG6HG9VJ0HLYN0".$', M.S,B6'&'}B/G!5X$:+V7[A.%6B,]FR7K"F5 #R*WC?-X+D76>/CFX<=]H?*% MD"B)S/$>9@L!8A(-$.;$U=V-.#Z9" DG!9PC)_5V_Y'X2%#7[*LI5.2$;8SB MQ;/3V71ZUGE8H? >$#$'RAF+9JN:=JJ/:NK O$':(EH009!.IYPPBRA^PX47C M$4FV%M?-FC='II1AQA69*D RN6(2]*.=5-NR9-DG$WS?2*W*->HDO J-Y"T] M4DA(7^B7C!QO!0>V<2KCZPUOHMY ;HVL%U'OJ3A&N[FK)1( ]2()H10EQ2K3 M0[$]5,Q,KT8<$/>X1=/&,A9"ZU?I;,6;<'R.X+Y*&6A3Z$A+A@=69%J+ M%7YU!FAJJ2KL+,/!>$2!W!L;&&N-@S&-7&'= (3#6V\H#HWU#=>,0(5?4?H:. M)R/L5V2EPB(N.)XI'(*CV$R0SHD*GX)G"=]DGNX;=*;0ZKY1A=SG46Z!1_B3 M^B3T/7CL$,H1UK7*I=9=-ZDS"B0_,,15U0#"0#38%$$ S%%&)33$E-:([W%BDWZP0>I'0JV C_5*9!EB MOZ^8$P&+)OB '"/;-WCE\]GTZ/1*4X86F^:_OGT>-9?"NC".E"5(0>;*1P% MWU#>KD[CZM&0ZQ'Y8XFF2>[FTKG8J[)BXMZ$I)7,% K%6,-TC(P.H%_EN>/" MIUINA+C#H[/3TSK^5HK_" ?R8S!CG ,^ :8?>>MCR&,#_KQ#>VAM^ M88S_*?S M"^.Q+NR-UEP(-<>!G ;V.V2(NTZW&'"V(B^QN!27 ? VHZ5\EDI>QZ^%XFF(MVA!LAQ61V6L]YHQ?E,KL=$_;4X21^UE_[U"BYIIC=]"9#%]'Z--(_&P%4Y/C M)FY,ZO;B<1)!80\@+!ZS7U+-GP")>2*7?15D+07BXSE@"B4=XX M'% ,7V'TGD,5EVD)-=M@NE*BAI0DW/' 3/!7TYS9*O$\TBXA#>])(3!/ M:J*>"KD)?(@K9(6K7?)(>IQ^$3\0:B(9F6_GEK<#H2/%E30090(\,D/,!&B_S7A\PW?]>5V--\Y[0*?[%@VE-$-(LYMNC'-Q)O(X=_M3UV8Z=RD(CMWO-"=(;:36VOL@/-'(S6 99(M.<[WDMO<^0A8\Z1'D>D#/CJ MYMQN(S"+N"$2,.8-+L74AN92?\2Z;U08V@9U151N_5OV$U) M2\4"M$K(+Q^ZD$*T<^@R@G2]EV8QKV[;T5N'F_X/F(DI&MPM]K]B'"5[LY; M\?0+!&ALCH,O4%9"=3)Z]7*03F";AV#K>)/.;,"]/'Y=D,21B@7POK28Y>T# M;]#]M'+Y#U!+ P04 " #JB&=9:&4RV!T) !]& &0 'AL+W=O49C:YF1)I+&AOWU^W1K9CP.8Y)\NP^ K9=^[Z>[Q=G:NCN_5"](M^R(W_GRP#*%\-1[[9*D*Z4>V5 8[F76%#/CJ%F-?.B53OE3DX]ED^^@NSFP5#TX'(E69 MK/)P:]?_5+4^SXE>8G//O\4ZGIV]&(BD\L$6]65(4&@3_\K[V@Z="Z>3'1=F M]849RQT9L91O9) 79\ZNA:/3H$8?6%6^#>&T(:=\"@Z[&O?"Q95UN*'-PI^- M ^C1ZCBI[U[%N[,==U^*WZP)2R]^,:E*M^^/0;459M8(T0YZ;)0\B#?:)[GUE5/BOY=S'QP"X7]]RD9-Q_VT*#E> M^5(FZGR Z/? *K=3@XN>?IB>3UT](>MQ*>OP4]6^XX7OODMVFXE:M;+Y23GPP MXK):((;$[)AM.AV*R^O?L<@9X<5;DXR$,D$YE0IM@A42B4:W04TD6-5!9#+1 MN0X/8C\LE? CYI]/9;/)ZBQ&O35\?C,1GG-B682V]4#[(>:X1I*D C]+9E4Z5 M6"BCG,Q%IHTT"7'$)O&XMD4IS4,?.>V%5TE%\LX?@"3PIS1!RSQ_$/@E;-:E M\ \OI/_[4R2DS9[4?#KE&V'7X) M@WQ\1[.Q+3Z.3!C7:(FG9O<# 4ZZ5.EJ*PJN$ MO-60^]H0S*#K9RP)47X4"B-8T[LRP.F*O9!GF*\S)'K#93[D:HIE*16)>R M+]8@P*P@2.$;Y] <^D0NG(I7&AUL"'8A]N/U/U!_!J0773?:B'%ENK8-5R[RB MZ$]7(OJ,]&+Y[OB1(R2V,0B/$ 1$K!$"HA#FOFL0ACXT]D. N!ZY/1=+K' MTJ124TX@"JU1AP4!==1AB$.SD[U:9"C0W>0+D]'Q4=SW^GYK%TO[\P/6]#+' MDB'C7:$HLO,>:S/=UB8ZM>\F\H>(+A$2Y&Y<)9?1TA^4UH [:E!^A6O) LC) M(H;?L)7G_7]N;J^B-UF,R0B<29O]Y&!?'T 4,CYO[6L=[T3;P>5]Z;<8!L M3+:):N6T3:,&7Z6'H.8GX"[@&2"&@(/+OV6Z1 H!W MA$LK%9,N9HQEE')'ETI[':6GF-.9^&S)KN\T=E(NHJB':I1PAE#=G=(&YXH" M*0T]85E$"R5FM =,P-TR-[PGZ\8:!OFE(\=IBR*S,BB"[V*H6<%-^Y"95F- M0]^@@4Q47RK(C*/8 L))(HB29:CZ=*)VR%!I1(6.!%$&A9KX=C'%>M3_/],4 M==_I5JMD+%,CYH(:/EL]KQ3@W4,(+F I18M@B!6,O2=T/U!2?=56S)"I&6* M57^/G!$O.=0EQP3A)NK7)> 2EV]5:5V@(*411$PGA_]J2PT35M1Y\U)6.0[" M5(%2'L/R3CW4P$VR.4[M1]$^$I==?B0-E2\8R6 Z7H!.='O-YE^;@WHLX) M9M@E0..B#?H>C8ZV99F-IOV2P)Y@(GUC.KF"=>4\]G&[& *L)'SJB)"MVS-F MOMO6$;*V^YT:FWK-S8WU2RJOHQY0[*DG'23_9LM/)N$VFTBU3"P;*A,W59M2V5\@NUD6RVZ/GD^,%WD+.EC,H+DP:@T,T.A-M9,1H\)$5[5(WAD)C1&Y1@,A_G4(5F;=Z;8\@U)W4,T9=WFHC#^ONOPV$^+7?>>?"5BP5>!;&N%>!1%G-*ID+HAP36A MGK=H(NQ=EJL7PT"SVZ #@&[S5"0\P)!-NLJ2=*ZGL#A2>W M]HB"EQ2W?PK(&FD9V:U(")E,UK;J MZ?6J'7M'6-CL)R\X'P<%&F,H@JTBYWGH0FW=AYH*#<6+A0"]<+KG[?9_+A M*]@\-A#4!'U&S-1##X-&;*2)RZ;+ [IN3MD8DFFN.CT_WH"G7YD0Y*I@BT2ZI M"H)'-O&.P638Z?M['/#C0\EF !%?*AMBPNR85IX<42;?G%$VYOO^^62[C!3R M 3XC.*)"UM;)'2;)7-OZ1T!,F0.>G)#59F*I,\4):*AX#;UTVX[MI&?M4+"SI^EM6/HJ"W=KB66+?-UE<[$Z6@VW?M6;6]F""I9+#Y&&[V! MU_KUBK,U/HG0J&]A3=E,&<::PYZ]4=_[X[CS)(Q47O##-\U4]*_Q=;A=;=_6 M+^.3\N9X?)C_C?.%FN4,5R?H.0;"Q>Z4QS30(=%YBS?1 -BCH9255S0Q=U3K0C4)6.*&Z"H9AF 4UX\);S!SM M7BUFLC45%WBO0+=US=3V!BNYF7N1MR-\YNO26$*PF#5LC0]H?FON%=V"O9:" MUR@TEP(4KN;>=32]22R_8_B=XT8?G,%ZLI3RJ[W\6LR]T +""G-C-3#Z>\1; MK"JKB&#\W>OT]B:MX.%YI_UGYSOYLF0:;V7U!R],.?? &'A2X8FUE/LO-+]C[MDUI]N:RT^X5-QQL1<]YJ(^M>F!#47'3_[*F/PX' .'Q%8-@+#!WNSI!#^8$9 MMI@IN0%EN4F;/3A7G32!X\(FY<$H>N4D9Q8?D5S2L\"0+DL)\E[NII,;OB(W M@3LI3*GA)U%@<2P?$(8]D.$.R,WPK,(; 80ASX,PV%R1E^=RQV^N*SCL&? MUTMM%.7^KY=\[%0D+ZNP_3+5+# MB[Q5BAA/4$ NM;%PX2(:3*BJ]\HU*!FY2 ;C'<&GIM<-NK:MMF^$%+\!4G@, M*3H/Z33$G<&-&P=8O&>/]+Q&$K0CTK(95#5P#5$X&,$6F=+.SF@0][<--R6P MYRH*KG/9"@-D#RW6*'SG1--WL.J#0V"X+% [/D./_@'E/C79!.O;KCIE6<<-= M4?41JCA;\JHC,D=_0?L&%=K7E:QHW&NXY()@49&167TU[9@N][&X@@N(_,DP ML@\IC/PT2^PQHV.92V:A+ <5AS/V@Z43:$IBW(;\W7L[@>"Q[Q?SJI=&6KRJ:OU395FDQ/X1,!5OVM"T9*@:;D9/Z8 MHG*JXZ 6IG"=YZJU;CL=AV42^QGE+_*S9-1;J*18OW<-<,0W\D=Q!%'JAW%R M--GV,7T!-263QEE>,K%&5_^"=H#GM>IZ.CR=,\-T,-Q3BM:-Q+?,N^.^^1^@ M3P;9R3A*:5#\5^2G'?_2]RPXV"IJ5&NW.VEP(ZA;,/;&4_7iVW6TE_)WN]T= M4VLN-+FX(E&:>ZG7A65W,;)Q.\I2&MIXW+&D%1.59:#WE91F=[$&]DOKXA]0 M2P,$% @ ZHAG6=1)4I0H! D@D !D !X;"]W;W)K&ULE59;;^LV#/XKA%<,&V DON;2DP1(>S9L \Y6M+L\#'M0;-H6 M*DN>)#?-?OTH.C-2O56<(D/&DS? MMDP?[E"H_3J(@Y/BD=>-=8KI9M6Q&I_0_M(]:!I-SUY*WJ(T7$G06*V#;7Q[ME[GU?L&O'/=F)(.+9*?4LQM\7ZZ#R %"@85U'AC]7O >A7".",:?1Y_]>4MG M.)9/WK_UL5,L.V;P7HG?>&F;=; (H,2*]<(^JOUW>(PG=_X*)8S_PGY8F\T# M*IC57LT)@0ME\.?O1[S,#)81)\P2(X&B<<];.11OF>6;59:[4& [U>3-"3Y4 M;TW@N'2'\F0US7*RLYM'?$'9XV]JR9E338NCX=U@F'S"< D?E+2-@6]DB>5; M^RF!.")3DCNDJL.G["0!J%D$1)=L5?>HXL]?[2ZY%!I54+]X15$P,HN[:! M9Y]7U/# [=F>_H]+"1C\9Y?]NVJY-1TK8= MO*,EW("@D7#JDAM6UQIKYJO)LF?RPJ559$XE6J(>)AJ*TSF7S/8:0V"MZJ4- MP7)B;TUC64(O"]26.H8]C';T4P4S#52$V@#3I*HJ*E\L87< I(U4RPNHZ,"4 M-O 5)QR-Z@T9FJO*62-".U 2W2T!"*5Q79'1^V8]2/EZMJ\8Y[I"-IVP_M M@S+UC+83=.!GP#>PR,+%,B,AC\-T&9&0)/-PEL](BO-EN(QC^(G2H2_:SY)P MGBT@R\,H3B">D^4\ACC-PB2/P=4S.%[Q@E)]LEF$R6Q&WSC-(,_'LO"?:,7F AI5P MDT\2:F]"^$Y-X&^RD8(X4EP"Q64A>G>,1(1M4>B>1.6S/5[EV.JWHQ.7AI:0 M9)3@)7.P[YCP\)Y<"R72^1JX0 L'ZCT61VWLM6E(>3$=^IM%'"9P*CY-7*TE M%5I)-:C]]O:_R.EW\[=Z$Y1H[X:(^ M!@=D>G*I!T]']R2U_IJ_!@QM0>$-5^99>WYP;(= []N/RX;5"Q59SZ?IC1:;1 M9)X'H(<7P#"PJO.W[DY9NFN\V-"C";5;0/.54O8T&ULQ5A=<]NV$OTK&+73QC,T19&4*"6V9V0G]S;MM/7$_7BXTFG<[TQ2)![.+LGK,+P&<[;= [;K1".W=6JL>>CK7/MR_'8 MEEM1?#^'Q\[8EEQ*ZZT^E56;GL^FHJ8)=:\4^Z=WGTC^GBFY*_4 MROJ_:!?FYMF(E9UUNNZ-@:"63?CE=WT>C@SFR1,&:6^0>MQA(8_R-7? \XLSH M'3,T&][HP8?]K0%.-D3*C3/X*F'G+FZ<+M^?7B*NBEWI&EQ;3NDZ&SMXISGC MLO=T&3RE3WA:L.]UX[:6O6DJ43VT'P/5 5HZ0+M,GW5X(]J894G$TB3-G_&7 M'4+-O+_L*7];;D0?ZC7?0UF.+8WAS4;XY_\M5]89R.3_CP4??.>/^Z;2>6E; M7HKS$6K#"G,K1A=??3&9):^>09X?D.?/>?\LDOZ>)_9.K(5A3K,?M!-LDK$2 M9**F,4\V3'>&+9NFXPH36VT<@PE5!9LDI]\Q[;FMH+M!3=,$/U^:-T9C!H4 M"3PIBQK><%/)9N/]B0^==\O6*M[8F/T$\[56Z!'TW?&5$GVCD+\+Z[U;PLYT M>U_-9#^LW0 KJX," P3HQXEZ!0"#B-@+Q.*VNK.\J6S$Q%V).=Z%)7$P#+-6 M'-YJW37.GKQD/W3>CUZS7WV9B^J4O6VB[)??N*7 MS]@L2A>S*)LF[$N6QOD"/\4B*M(YR^-YQM[<"5- *HN9%&B5%&J59>_-I0>9%5"QF9#[Y%"91($$4KM&NB'Y?J-I M2M&3$#[]2VR_N_G9?CJ]!0A#8E*B=Y+'6<'^B^Y"4>91D4^CV9QR-2GB?,I^ M00H"T44'NRD8]4;%%X@'7"7A*IOX;J$W_DMIY-"^2:.(5!@MPM+04R)^G1I1' MA+WCEO&V-?I.8H\3:L^^G*1I/,5FHQ15&JS+XTXA[NB92%2<0*)G$"-=.'A0N>'B4? 8P_S3^IACOLC$)U<:D.< _JCT/0M N5L-Q#'\8X3 M!GF7NB)D%"!U*W2>UYWQ0B792F,=^]!QXP+_AT3Y9LF;/<2&3[XI4MP[[?LD M[#&.U!GA.M,$R0=1;8SPNXME+\C-R+.T/(R.3KP>2V&HV=Y'H\T^>#A=^5Y- M.XI$3O@.';1OEQ^Y8KR#V*G(*M1C%B6+17!A_T0%H".-TMI.5#&["9/NLZN$ M7Y/XJ"1QM>J.B!9UJ_1>]%B(#-E*#V GW;;/8X.=@O1 F:T@$U8]G^5YS);N M\U2Z^&\\ %#2>X]@0]T^ MR)UP"M^FV;<=\A:VB"*B4P]* R5/NQ$5&4Y'5FX:+U,E;H4*C:(GPP-CUSZ4 MJR$- SM'R? 3JI'SYTUHC3MU6&N((NX52H3]077"0B5B.,$W]WVE'"""2 B4I M_)#:1U&P+=*U$@(R0-'9M21M(5EFJ#9J)+=#1F+V=OT7OAKM4$KNTWWZ>FK\ MN$^"QZNI8>R@=%P\.U7!,XJA+WMJ@!TRX"GR*8.(J[X.C:%KE+!!9C@,2/59 MX7]BC!_%M]I_)>)&'00U]9WTX%>@F1-JGM6>UE*;L:CH8;]]# MASC40NA^W=$N M[O7+ <)V]GQ[^*?]-QN(&)6QAFD2%],1,^&B'5Z<;OWE%NT#5V7_N!6\$H8F MX/M:XS[3O] "A_JV7/P!4$L#!!0 (.J(9UFT-TM&Y ('@& 9 M>&PO=V]R:W-H965T0!5*DX39*3N!)21_-I MF+NQ\ZEI2$F--Q9<4U7"KB]0F786C:+MQ*UQ3U+ M+BO43AH-%HM9=#XZNYCX^E#P76+K=F+P2A;&//C!53Z+$M\0*LS(,PC^>\1+ M5,H3<1N_-YQ1OZ0'[L9;]B]!.VM9" (>71OV0.96SZ#2"' O1*+HU[5?F0K@7*W33F)C1S\?9!GW1H=-G MT!_@VF@J'7S6.>9_XV/NI&\GW;9SD1XDO,-Z'.-D &F23@[PC7MYX\ W?E$> M?) (N4\8U%N'G^<*1Y0OQ:Y_DCG&RG]$_DC-7BPQG$;\"A_81H_GK5Z.3Y..! M?B=]OY-#["\>Q[^C[TN$2U/50J^A%#D(#5@4&!X!$.^'%81@"A!U;L\."+X/%A6'7&(",&31#7SC_*IU-PPDF<5H,:"'X/V#"VQ/;)FXB)FXE@ WT4'M7$=SM>UIC=,#.6-W"X[\%.VY0H5T&SW.0F4939PS];&^KYYV;/5WGGPM M[%)J!PH+AB;#]\<1V,[GN@&9.GC+PA [50A+_C2@]06<+XRA[< OT']LYG\ M4$L#!!0 (.J(9UF45?XX*00 ,* 9 >&PO=V]R:W-H965T0CDGHH:;I1^L&4B!:>:MF865!:VTX& M Y.76 MSH5IL:&:E="TL#?5Z8%J-HO!.M1S$89@.:E$UP7SJ=;=Z/E6=E56# MMQI,5]=^/U^A5)M9$ 4[Q5VU+JU3#.;35JQQ@?:^O=4T&NQ1BJK&QE2J 8VK M67 93:ZXL_<&OU>X,4=B%H0N()286X<@Z/.(URBE Z(P_MIB M!OLEG>.QO$/_V>=.N2R%P6LEOU:%+6?!*("5Z*3[DYM?L%M/D.'ERMI_#]L M>MLD#"#OC%7UUIDBJ*NF_XJG;1V.'$9O.<1;A]C'W2_DH_PHK)A/M=J =M:$ MY@2?JO>FX*K&;YJA$^_*],.8-;U+ HA<;IP-("SFR0 M;\&N>K#X#; Q?%&-+0U\:@HL7OH/*+!]=(%NNJOX). "VPM(0@9Q&/,3>,D^ MV\3C)6_@?1*ZJ9JU.20)?UPNC=5$CC]? R[>'XZ_#N8:9F%;D. NH(PSJ1PSF M/WP7I>%/)X+E^V#Y*?1OW9K_# :_E0A-5Z,65FD#HBF(UXTBMO4*M0)+)D3^ M*N]G*]E9+* AT&H+*CUH2Z#&@Y*V[:QPK6> #@\/<4U*T3S_:-QT34U)_,X? MP-L+F7=2.%CA'"0=%P='6VI$OS;M'T+=TPP=S8!(8K%>TLH[IGA#$A+X4#7D MJSI#&L, GW(RWD984+^<32A[!WT"\>8]*_K5#M*U%,; Y? 9[]9/%XV$M#EL29%V,VCB(O M\8R-D]B+0Y8F6V7,ACSTXICQ$4D?#UR8P%=_S&%Q+AXIP+4GCBL$<<17U;/E MQ>:>PJ6_B!,-8Y8D"$H>X1CB,0M);/L4*\#%]]1NR6 MG>/G2JO: Q\UH8,Y[MMWELA-[LBUQ@QTQC4C5AIPM:*;E2[=3A904LPTCW3- M4ISG^QAW_4L+5:K898W%_]1V]\TC&I?AW>*^/\@4K:Y!;(0N#!#3^(@E80K$ ML73$HE%*NIA8EZ89Z<(Q\3 *8>&)]JK^\.(LY&/]I!2&C,^W^A7/97^P'_YY]$7H=4712%R1 M:WB1#0/0_9.C'UC5^FM^J2P]&KQ8TBL-M3.@^94B$FT';H']NV_^-U!+ P04 M " #JB&=92W$O:@0' "2& &0 'AL+W=O[9LXLE<[R6ZH->,6;(=29R?>*LC"D.!P.= MK%&A&M2<+EL/.0JJ,&GA4RX$N%*.I5%9C/)6X'2.UKKSFV D9#RO_M+K&H>.PL3? HQ#6"J'UNSK(>OF&GIZK.2: M*)0&<._C#AFJUP3F>8U(NC8)=#GKF=)9\++GFB) ^'ABPB.N#I-8^[]3#/=I3 M\DKF9J7)#WG*TK[^ #S9NA,V[IR%=QJ\9(5'(M\EH1_&=]B+MN%%UEZTQ]Y9 MJ6%%:W(NLSG/J8V3_#F;:Z. $'_M"KFR&.^VB$5RJ N:L!,'JD S=<6_\=;?^"[K]Z;CX=KD[8IAU 7--R2!OX(9EI*%+ ('JTJY"6BN=+ M8D OAVV25:EEF%H"B3$LFS.US0ZA>4K,6CZ*M)Z(M$EWDN96N$?Q.=\U 2U0UE19*9LT1!;,MIN=92@W3'KH5B;**YD$*Q1.0$$(F MM07%!,7HC$0[-R&@@(NY^_!-$K0]#WT!&B*X C5J+"Q(@O@MN!_@QEY!:BB M0T'XW&(.X%!=*H9*!!SG -1#O/;(CU*F:RY$"QF DL@\KSOJFH/U'3XK9BL# M?637:!XT]29G:LE9![']EB2ZO(73)1R8R] (2#I@+9C-NZ#4I2E5(3%2=E7>9#1UT>&;)D5"]0N@U3VNLT-C!,/!&<"L(0LN6:]XLFH9?##T_&;3'MUD MT1I#S Z"V MVBL#]+O!XRP/L)'2Y5&P)CYB++I770$- (M^!P.5'%Q:8A=T7I M@R#PXNX1RYI4+FQ-O'%W"W"B^1(37^?T(+RAG,.4TL@ _S6S90 #!4N]/0T/ M>$!!N$Y*)RY;3K#(54H*JLP&63,KEU!?9%0EOK+9[V^J[0T[4P#1&GXDS&5<#@]H8K0LIY)*, KMKNL9Q"I&F/?^ V5)6E M/$2O T;G3T6#&@42*/M%,=.+&T1@FDM(CKR@DD021NY]_=W'HK_>R?\;GGQ& M$033EL1?2M9X+UF'WG W5VL>UHSU^Y3N%59P.N<"8F,W6+N78?O!N4VS+J^^ M)8DF=W%H\I4I/3")) S]HQ:KR6VHK$QP]$ VA>.6 E_(IO'^SC?RHH>P*6K; M^X/:WSU$V@'._Z-=S0 "F@/DLQ+$9Y4[VE[4-"_A97([E3XJT_8<^R >C4;> M=)L[#&P43=WI>&0#Q!)=P=RV'4K;,?-<0$;);"MF9/*A2NZ"U$#6_D'X!=%;'O=:H^Z3;\]U2, MG>= 8 ^PW03=4UQVDJ\K ,#=T5IQ/EY(T%E#G[!E($L-LOK9(9E5FK.F2LZ; MB<@FD\$JX&Y^_,2NO%H3-XJFN+XD##8P@F%!+$[#4?D);B'D72WL.,$X1%Y M#5XJ>(M7"F?OVMWQ:$(N%,Z\,'(\I5EQ9 \L['P^F8;MV!W;C0-6B]O=0D2 MA>[8]^MSZK6)&\+E#\E8:J* &H<;" 0E\WXWC*?FU]BL!FQ6O6D![G2#@:#X MT/5C'W=4R7!.VBAI/6O7I#V\FX#0#:*0O&!0X=4L> <5R(.THKAT5,E\^1T+V MM,9N- IKOW>E$VI[.IV0WYC9$=9XZ,;#8!^O_@-WY0P*0-@WW9L79;T35^_! MW^*F[/BR[YHT-@W[!JZPG84><$7V+\5A_^;K7(JC_NO*OCLQ\,+'N1-WP_!) M%^(WXD[U4K*3//56^)79XUC .G[_.47%_ZW/F]$^? MRO?@*/-_(NLV?4QH\E\;(S/Y<,;A#%0K _D)*TSS@ =O_ACC] M!U!+ P04 " #JB&=9L.M__7L" "Z!P &0 'AL+W=OS;)0:PF M=F8[T/[[V4[(H H(=7TA]OF^[_.=C[MPQ\6CS 4>BIR)B=.IE0YQE@F&11$ M]G@)3)^LN2B(TENQP;(40%(+*G+LN>X0%X0R)PM;2&BD%X94EI 4Q2SI"] <2Y[8_G@?&W M#K\H[.3!&IE(5IP_FLWW=.*XYD*00Z(_]&?+ _!> H(3 +\!^) [)(RW9C,+FWV+UOFBS-3)4@E]2C5.10ORC+82+4#8FF,)H)C*).>R M$H"NT<,R1A^N/J(K1!GZF? %*$I;*$"NM;1APTNA,:QWOA(Z/[CA3F41SED+: M@8_/XV_.X+&.N0W%\W_J\U>K'R7# M;ZO MWS^:ZJ@Z[%KN]";SO2VL2Q) A-'-R\)8@M.]/Y=?^A^Z\FQ-O#Q':YC3Q_=.P6 M=[@-_,'0/W:;=[GI^G-;MSI,?-","A ;.P4D2GC%5%V1K;&=-+>VO[ZP3_OC M6;_#'NO!5,^1?_3U5+LC8D.91#FLM93;^ZQ[I:G1;U1O+2M<,65;JQVF>GA M"L(XZ/,UYVJ_,0+MN([E!+ P04 " #JB&=9[$3G>>\% "((P &0 M 'AL+W=O=C=;1&\M2RPT+J.J*B(7FRDK(@&IS*->6BB2C7AH4 M^!:Q[8$54!YVII/TW+<3D2L?1ZR>PDJ#@(JGVZ8+QZO.TYG? ^(S7V]T3W3 (//^_5WZ?FC9D%56PN M_&_?Q>,?;&>HG^@MA:_2_^$Q:SNT.["E1;!+MAD$/ P M^TM_[#KB(* WK@D@NP!R%#"JNX. ["TA[SLHR2VW=4DVG$RD>02:MC5KR(>V; M--JXX6'R&+]H::YR$Z>G'\P#\9B$!TD]'JYA)B4-U\P**TFEC9W2-I9RYW: M3:9&:M1^ F*3']@- ME:S*UOQW54K)N7G?NZFL6R-;U>=7L'B"#Z"M]R+J5_U"#+17K5H\MJ_41%= MLNN.>:\5DUO6F;Y\X0SLMU7&S8K16M_+_?F?(GS].?89./:B_]HY[>8 M>2+2E4/H!A===45^Q*J=H6$NG_=QIO[73!R;- >TUKS.*ZM6;1L)9F![G9 9K4 M-^[[G ;P-Y.F.E/XYXX%"R;_K;*'*ITZEL\D5C()S$T/+_$N#_I_TQB)?^C MW/\(?>AW9@!+3OUT."L0JZH9I:H'4-E3>P#/\5,(II+K=#3".*OF5W T7*]@ M-O_Z2L%\P]D*WILW,UPFOCZM5GS)Y!70K#(!!;US&/DT[,*=[.XU7KX8$6?X M5I5:0"2%&0A,@8$OT!L&BIJ*8'HJCD +<'KVE6W;N^FE"P^FQ8I+I5,59KC M]R$4&L1R&4N(0\U]^$C#V- 7#%,W?9.=3J49E3YG2I?2>G64$%>08*%G"I.7 M9*##WE0@,7WV,0U.N2*;;14;(.!\A8[P&T]"J5-W@44=/I^JAHP(MA[UC%_QD MHPD^<.U7^FJ(JQE?E$"(#IIIBRFZ05'+N'+6PL/:&B6%48*FE1I* MUA:&I*L?*1[_2W&I](AJM/58(*>#$MWTW8^(2XJ[Q!5*A:'2X268TBF@TL$! M\'"

(WL:9UTJ;N(S3'X!'GRI7"WAH6X<%3#HX];2GWZ:*F &4J M_50E62=2 M*_LN4-"Y" LZ9X7!="/(CKGMP+;8BP/&[+0#@7,A(R>?=NV9;Y M(DKK# T],+KF]/JI(,4H-E<@$!XW)
[*:ZS-M^@5XF!#8DF47GY)NV1@:*W)Q M^FDR[@%;[O/)X;)*N($QR6!\-1BYIS'F+5L>=5 E9/Z2W_-9XBM34K RP5GYN:N6!AG2&]6N6O#0M@X+*B8H<3YWU;)3.5R-&&HQT'*T
M:FEN5\ZS(%>",R'&#>[O< -^WY/GS#.IE7NIH"LRO@@WG)6=SJ56_O6N8"<7 M_PJOCAL:PIJY 1=HZZO@(1<'FUIN:(@[!S?@MVAKO4 F%T>?=C_2-8C6H0,> MUM;KP:_/.-
'L/6'S:H/$L^@!USC5IG6PUR%@8*JVB>[5&YHW+-0V76SBL3:G>'9C*1V;;[$"+*-TYL1!:BR#]N&%FG2R3 M!N;Z2@BJ/TAND&^^F?X/4$L#!!0 (.J(9UG'&>/JC 8 $01 9
M>&PO=V]R:W-H965T6%$4ALI/ ?;%YV9DY,W/F0ITN MK;OS&7.@AR(W_JR7A5"^&PQ\DG&A?-^6;/!F;EVA F[=8N!+QRJ-0D4^& V' MQX-":=,
[/XW/KMWYJ:U"K@U?._)542CW>,&Y79[U]GNK!S=ZD05Y,#@_+=6" MIQQNRVN'NT&K)=4%&Z^M(L- M!1#GG 31H/#OGB\YST418'QK=/9:DR+8O5YI_R/Z#E]FRO.ES?_2:F]Z
ME/)<57FXLGSB[)R6EHDXOH:I0&.&TD*=/@\%9#+IQ_5J%R3'9. M%Y7'.^])F92F=8[D^50OC)[K1)E DR2QE0G:+.C:YCK1[&EG=?7Z=!" 2/0. MDL;Z16U]](3UM_3)FI!Y>F]23C?
E!_"D=6>TGCR#]K!%>_B<]BW)W(;P5W70J]_>C/;W3^A+QG1IBU(9$*-DIP*BH0U9 MP_B7@JQ@C.<%:C;L4NGLO4XE1.-W7ADE394,5 Y91:,Y]JE>Z5RX9' 9^-+ZQ!A42S$!&Y/
MZ/I1/N4<:.J&(/>-I4[00^9LM/LTN" KV8>/$ WV:7)Y5?ZLFGJ MX\?+_@:S(L3T%4"Y5"4[E@H%V>ITG/217;KLX/*5H ML.O0A$P%A&,.4!HS"LU?B@%Y57L:2Z-&V"*]%0,9V@+)A
MC0PT=S/WN^\R:Q=^Z22CC/.RRZ:8;.W FK0-&1Z*O@Z]).5&6%NH.Z;".BE? MF>\ EW*B?00CGC3@,), ##[-$0;ZIO,E0 M*LU(8G9K=,#=-,0.%;UG\ UOOP?63;$H@!T3F:G FSY-
NV=]50IQ<6[VV$U. M;)#C$]]TQ1B^.D$U.HUNI\%" /@,^8PF/QSBJ\=@X-/PGNIE@UPXQ;<^%FU-PR" M;FXXSAI<)RSS;.LD?9G&C;DZ1YNRRSA$U"SG=<-1*!.?.%VN.KY:Z_.!!%
(N M;9J1D,W80(_8Y55J2R%J? &!/*5,W4OED@9G4=/K3M4DK>;[HK:\U([-($E#ART5ZDDKK6870=R$WS12,XAA66[D?9ZR/?H86SO1%/6S&^NWV M6.OZ>%
/3\58;*]V@7I.J94/V/'0KTEY+TM@AHH'OR&C@PS,3C>60#C.(VPQ MA4ER5S^5.\Q48^+6)(-W)06_;.SW%<:)+/Z])JZL%5&'$%LD ,[7,9:)/J_B M ITHG]$<-2TA"2N'Q*:I-@(M61-
QX06D B^LT^OP1RN.$7C9@%6[4W22U@V* M(&A/PR,,PJ)I#X5\XROZ5BD)D(IS%9QECQ4I_9V3H"[!YTO6\J2;0OV1VSYM?
R*8U%_&Z^/U[PM8GQ98U"CG.42'_3&F MH*N_V>N;8,OXG8PM#'M'O,Q8I>SD -[/+2JAN1$#[0\GY_\!4$L#!!0 (M .J(9UDF\O?#200 <* 9 >&PO=V]R:W-H965TB:3<,PSXH-
FT+E257DIOF MWX^4'-?%TMSV);$D\B'Y\$6:,8V]=Q6BAZ=::3=/*N^;\S1U686U<"/3H*:3 MPMA:>%K:,G6-19$'I5JED_'X0UH+J9/%+.Q=V\7,M%Y)C=<67%O7PNY6J,QV
MGIPD^XT;65:>-]+%K!$EKM'?-=>65FF/DLL:M9-&@\5BGBQ/SE>G+!\$?I>X M=8-OX$@VQMSSXBJ?)V-V"!5FGA$$_3WB!2K%0.3&0X>9]"997"+VRC[,>S!++6>5-WRN1!
M+77\%T\=#P.%3^-7%":=PB3X'0T%+R^%%XN9-5NP+$UH_!%"#=KDG-2I)W\8-_**[<_PU6A?.?BB<\Q?ZJ<41Q_,9!_.:G(4 M<(W-'*;?C=S 93TZ/X$U[TJHL+F#NR87 M'D-
^+RJA2P2I7Z342IW)1N&AR([;OJT0"J.HQ1G(=MPP. \0]P!T&B(+YMY1HB0UNU0[8M.: MMJP =<5@^4"'TKBAH0YN, [VR/A$=X1#-R+Z,JPW:&%Z$KLP.'=A*%]Z!]+1
M2+.65,@6/@K5BL +)[%+*;'L*Y)[CH>JE?$S)H;D^AP02^05#5^N8I'GDG>) M^J'+=,(Z5%$8:#6M_7[&1G"E,U,CW(JGEUQ_/LRUC.)>/+W&,=ONVH&DXU7: MQ;!!
[XDOX1S/WHI:GNJ;=*3?_>B +E\;1.-8MJB"VVS*2GBE*2))>>G&0\W/% $/ MK6"'!%_H7+/H*J/R'U??V?^MOI>E5XM=G#A&_[!G?[5\XR7N[/XO&)]%784E(I*"Q(=3SB1X6-
SXZX*8)5_W&>'HXA,^* M7FIH68#."T.=T"W80/_V6_P#4$L#!!0 (.J(9UEK5P/G]0, "<* 9 M >&PO=V]R:W-H965T4K'JWCMOT12*'NKEQE070:"S'$NF>[)"02[5;")K4W"!]PIT799,
[:ZPD-NI%WE[PB>^5HTE!+-)Q=8X1_-8 MW2O:!9V6)2]1:"X%*%Q-O[N5M.O= ZA 5F MQFI@]-O@-1:%541N?&UU>IU)*WBXWFN_=;%3+ NF\5H67_C2Y%,O]6")*U87
MYI/<_H%M/,[!3!;?6';\ Z).:NUD64K3!Z47#1_]JW-PX%&CXC$+<"L?.[M,>2\O&&&S29*;D%9;M)F%RY4)TW.<6%!F1M%IYSDS.R6"R8RS@JX$]JHFO)M M-
)P]L$6!^GP2&+)A.8.LU7?5Z(N?T3>&CU*87,-[L<3E?^4#\JUS,-X[>!6? M5#C'J@?]T(58I&M4%O]N95- S?G8@@Z2)(M3FF?S:DPEW6!(%? -HP7%JNW5)]O-
2,JU=83&DL#W85S+(;35AYRA)4LJ&BY M6 /7P/:%^XS=57>3^/>;Y /3EI]0-%@N4'50NK3?8-92(T?M^U3HND)7JL4. MSK@ D\M:$[_^OSBFYK*4RO!_< G74AMX%-2:"K?
_0"U)'Q+^E%H3LK>,*_C, MBAKAX[%<79 F54G%S"$5SJ)S>&T=#<>I70SI0\,F=,U9OTCB*W]E]VH<':2AO1[VQZ@=^/!K0(HD/;!(Q3IU7 MU[*L%-<4(?T((5XXC+
(NBH6D]/V8|)_D[G3JKIG. :EL-@0^(7TR:Y$?1WWZ M[Z-^?4"/V^BS_RELA?8B5J!A?SEHT7CLAVEB5]' I3 :_34[Z?A+P%'%RX) M$X@'<):DYW;;3Z.? !?'8S)]
[6V)DM#9'8[.'3WU1\/H)>!9IS)9EJAUB&3U~MJ77Q$4/N>5JY\,6%=HVU70[_4/3N:';ON4F)[(4"#MDRF*8^LDX MS^Z:CV&6'#P>!.\:S>B:/*U%J9YQSMJ-P5=-H__ M=_9FA*)
[N+8]K\ 5B8:]$>&@FK&DV1A9N5%@(0T-%FZ9TR2'RC+0^4I*L]]8 M]UL./L74$L#!!0 (.J(9UE*R82QB@, ,((9 >&PO=V]R:W-H M965T\&^6)PAYW#.(8?CV4ZJ!UT@&OA1E4+/
MO<*8>AH$.B^P8GH@:Q0TLY&J8H9,M0UTK9"M75!5!G$8CH**<>$M9LYWIQ8S MV9B2"[Q3H)NJ8FI_A:7[!5\Y[O31&"R3E90/UAU/?="FQ"6F!N+P.CSB-=8EA:(
MTOC>87K]EC;P>'Q _^BX$Y<5TW@MRV]\;8JY-_%@C1O6E.:SW'W"CL_0XN6R MU.X7=NW:<>A!WF@CJRZ8,JBX:+_L1Z?#4<#DM8"X"XA=WNU&+LL;9MABIN0. ME%U-
:';@J+IH2HX+>RA+HVB64YQ9?&1K4K4'V:! MH4WLTB#O *]:P/@5P QNI3"%AE_$&M=/XP-*KL\P/F1X%9\%7&()@"3T(0[C M] Q>TC-.'%
[R]XQON,Y+:4EK^/URI8VB2_+'*/PX8*)G+,2F-9H-%3MF:V!&=A88H^. MF"N8O%&*BZV]M%R?(G5VV].D[@N$C2RIE"VR<9<$W#1=&B[:1\)5VXI> #"T M_%I6-
1/[=\V\F<32^T/^ & WO.@D*L#'0E#%8K5/V] ";6<(-YYXV<-&=FXLU MSYE!E\W1!@5'Q51>.&7MG'6WV7-1Y198WC)_Z3,C*1*-ZBH)'>K[PXQGG/ M!87+1M-F^L/T5':_X2.6$'7?
N/LF<"\-Z7#-= 'XO>&$1SKJJ2TAW%.9JP=Z MEC<-X<);F"1^-HYHX*2,+YZ,NLE;%V*/A=(@Z;CA2'C74M5260UT[^V#2:TP M'3XWOPR6 S#*GZ4AOM,CWQPC#,
(7$'XVS/CCUH\F!UHN#IBQ3/QT/:9"D M_IAT.68019D?9=G+4_Q_U(MC/TV25]3K)L_*%/GT>6;]%[FC;.(GD_"%_4\$ MCT,_'*40A7X2C7^>&)F3Z'754V*7C2W-,/.S,'M*?
4BSX0A./53!45^I4&U= M]]20RT:8ML7TWKY!7[9]Z>?RMKN34ELN-)2XH=!P,!YZH-J.V1I&UJY+K:2A MGN>&!?W)0&47T/Q&2G,P[;]WY;%7U!+ P04 " #JB&=934H]BJ # -
M"@ &0 'AL+W=O M0%U1U'UC&_!N6K1 $RQVT^:AZ ,MC6PADNB2M)W^?8>4K5TW7B=H^]07#2\S M9^:0AR<G>ZD^ZC6B@4]=V^N9MS9FS6?
RJUIFQ[O%>AMUPGUYRVV]W('A36,V\1WMPFUM\Y_-K@7C]K@V6RE/*C M[?Q4S3QF"\(62V,1!)D=WF';6B JXX\#IC>FM('/VT?T'QQWXK(4&N]D^Z&I
MS'KFY1Y46(MM:Q[D_6<\\'$%EK+5[@O[P30V+EG9,]"4"[3V\D=NEJ;?MB>/DO;-7L'\0+18Q M*]Y;X>_(6\!;R5O5EK+-ZOL#]-XC#2(0?B=SRBX"/N+F&B/G &8\OX$7C
MPD0.+_KZA?%!U ;5WQ;F3F'5&/A9:@V_+9;:*%+:[^=69$@8GT]H3]^-WH@2 M9QX=+XUJA][\U3=AREY?H!./=.)+Z//'X="!K*%X%^#>?4TZE^JI=8NKIJRKC5\>&I.0I_E_
HFD=<^3F"SWPR(C&X9^'-,$Z5KN4#6T MMA$KH(@2'"'V>IU1(&D8.>?($?64WX^@_R;+((49A0;8(0_JF?LZI1^?YE&_F M,Y8XOE&2?M:_(.UDE';RWTJ[;GHW^
5Q7\SZ;\1)O__1]X1R8P[:U5J;)2_).R?QI5EF@TEZI%A4+H)SZV0_3#.G<"CZ& 9.]%UDD.10I3$$!=? M4'2<,0?)$NZ47>3#F&PO=V]R:W-H965TMV!) C=YEQ[,-
MQ&F'#6C0H$ZW#T4_T-+9)DJ1&DG5S;_?D5)4)W6-?9&.Q[OGGN,=C_.#TE_, M'M'"MT9(LPCVUK:S*#+5'AMFKE2+DG:V2C?,TE+O(M-J9+5W:D24QG$9-8S+
M8#GWNGN]G*O."B[Q7H/IFH;IQQ4*=5@$2?"D^,!W>^L4T7+>LAVNT7YL[S6M MHA&EY@U*PY4$C=M%<)/,5H6S]P9_&WWBV :0(U;U@G[01W^ MQ"$?
3[!2PO@O"K;H@B@ZHQ5S>\,#!HN^S_[-IS#D<,T_HE#.CBDGGP-O98WU<_^(R(R,TB=&J_0LX!K;*\CB$-(XS<_@6.& MF=8;(VE[/>Z$*CFP9<[B[A%23A=9JXC0(F
M85'F3BQ)S(K8B1,2X]QKIU"&D^L<'O84A6VM"UR$^;2$!V69&'BV[)%F@C50 MEF%27,,[- 9XTW86:^"2O-!8N$CS96-2V3C[\9DNCJ2D-;)!DE>,W<8:Z&!-8^ 2"
<$QU!A8,S^_VG7&M9BCT#-X383VL^F(6U"C47&4XI:J^ MQ#CJY1G<5)7N7-H>X[C-L["D_DO",I\,$822N]?40LUSNTDXR1)(BC#.\I,M M%!T-X
;USC\S!BI7GGX6C]KQ);OI!_AW_X9O&-ZQZ6A3+;D&E]-J$MT_[3T M"ZM:/\XWRM+CX,4]O<:HG0'M;Y6R3PL78'S?E_\!4$L#!!0 (.J(9UGQ M7&(_/@, /\& 9 >&PO=V]R:W-
H965TV09)M#XL]T-)((B*1*DG%R?[Z#BE;50'7 M>Y&&0[!'Q^',<+V7ZE$WB :>NU;HC=<8TU\&@2X:[)B^D#T*FJFDZIDAH:H# MW2MDI0-U;'1"X2+H&!?>=NU\MVJ[EH-
INKK&5^XT7>4?":\; M8QW!=MVS&N_1_-W?*AH%$TO).Q2:2P$*JXUW%5U>IW:]6_"5XU[/+ GV4GY M: =_E1LOM(*PQ<)8!D:_)[S!MK5$)./[@=.;MK3
N7UD_].=G+D')59L:,V=W'_$PWDRRU?(5KLO[,>UZ=*#8M!&=@BX&/_L^1"' M&2 /?P.(#X#8Z1XWX=/ M* :$-P]LUZ)^NPX,L=JYH#@P7(\,\6\85O!)"M-H^"!*+'_%!Z1FDA0?)5W'
M9PGOL;^)/0A#N/T#%\R3%Q?,G_'+%2LH,;TJHH%2C,IH$;%V!4\,_53CO_MOZ<',*/GI_EMV5SJGA6X\:@N-*HG]+-O_X@6X;LSZM-)?7J.?7L_5@O("DJN M65TKK)E+:/*H\6BG-
)]E/:WYH:$@R9;JE(L:C$V(0['R_U"#H>E><:>FD%TO M!0JC9S+>T1*NH:51>T*O88_$PH61!*>J+E&-$PU%Q)(+9@:%/K!.#L+X8#@E M?
$UC4<(@"E2&FHQYF>WHI@JF&ZA(M0:FR%555/%8PNX%D#:2'2^@HJN52L,; M3CH:.6@"ZK>7\- H1.C&!$:;P$#I9[#;45+8'/Q,@3LW;W/4?I*9=36,'8:'40S1DI#+"*(D]>,L
ML"P-XF+RC41TSNQXL%?:,D@SCULSAROU4.GV8[MV% >H#.U49;YJS"W5DB89$E6&J_\/+6^),KJY2*$4WD>S)H2E5CM6J^FJZ>[M'?
O3Y)VZ^]78U'XN'Y\&DEES83.K(FAXLG9F0R\4 M*KN YBLIS7%@-YC>O.T/4$L#!!0 (.J(9UF[RHVQD , ,X(9 M>&PO=V]R:W-H965TZ:M3F*-
W@O075US>3S$BNQGSNA@<3R5J(1S/X6,Z=P C""@MM M&!@]ON,=5I4A(AE_#YS.>*0!'K\?V'^QL5,L:Z;P3E3?>*EWG %$ R"RNON#
MK,KW3+/%3(H]2+.;V,R+#=6B21QO3%)66M(J)YQ>K+0H'M\M*:X2[D1-N5;, M7M?59[:N4%W/?$W'F,U^,5 N>\KH#.44/HE&[Q1\:$HL7^-]DC=JC X:E]%% MPA6V'L2!"U$0)1?
XXC'FV/+%Y_AV3.(0\SU[)HMIN)62-5NT[W_>KI66Y)>_ M3@7?GN4T-W:B6%3AWJ$@4RN_H+'[Z(9P$/UJ0GHS*DTOLBU5?.B VH&P0 M:QM$.P3!7H(XI?
PR]^<=PD945*6\V8(VV1]*E?^#"C0M*V,6$.U+/7']3"!I M5QLBA+I//9K4 R5.8[U&.68/KGA#FT6G6%,J%_"IH#V6P@8$- TMCJ-:=(U6 MUS?P>V=Y*/!OMM"P? 0P?GE
6W%SI5>0&6>1&<7!-2V$&] W8(-=F*7&# M.+J&U)L$A&BYM/MC-X^G9C9(7ZLX<0N)&Y*,R)X?>I/$R,C=)$X@]M+D(,.D
MX!P\R=QIGEAXFAEXYF;3B8&'%WR6CCY+W^HS,C'==""LNDK=P;DK""U:V3&Z#_-F+MY%KBA MK0E"D*M..<@_ZC$UZJWMI H*HE^U]I__$Y);J%BK<$#3P M,G*,
[+MG/]"BM1UK+33U/_NZHS\<*,T&6M\(H0\#<\#X%V;Q+U!+ P04 M" #JB&=9Z!<(_U<$ #/"@ &0 'AL+W=O/E(DS>E&JB==(!IXJ42M9UYA3#,9#'168,7UI6RP
MIIN55!4W=%3K@6X4\MPI56(0^GXRJ'A9>_.IX]VI^52V1I0UWBG0;55Q]7J- M0FYF7N!M&??ENC"6,9A/&[[&!9K'YD[1:;"SDI<5UKJ4-2A_B2SSS? D*!F;$6./T\XPT*80T1C+][F]
[.I54\I+?6 M?W6Q4RQ+KO%&BF]E;HJ9-_(@QQ5OA;F7F]^PC\EG?2ZS51E:] M,B&HRKK[Y2]]'CZB$/8*HOZG5G-7S' MZAB^RMH4&C[7.>9O]0>$< "@2YLA589L#K'/)2M
9SJ.D%!;T<-!2*MJ$B\[:D;P>E-KOK? MZ_]\OMT^QP1NMR_,C5'EDG)*;0E&ODEA(46.]%0_PED0LS2*SQW)PO&PHX8L M"E-'AFP=P+N/Y7X03#D$51Q-
(D@"!BT8A<^2F1,1N%=!4'$!(DG_[B M! ("ZB<^&UDZ96&:L"B)2-IG<4(:_AC",?.)':?I/E_[6OQ YB9'4%(*_,N@ MR\4A$7Q/1-$IXL0,&.YFP/#'T#.@^FC:WC318FY(+\=H!I<_:-
O54WJ*U!;I2 MLCKL0*OXL4EQ&H>=%%UKTOB$+I]NY-5&=WT]#:>/V/M%<@J^*;@A77JPMX%8 MP]\%_[X>_>Q[>6V39:8\5;;L8*E ERM:$N@!:(5.12$F>Z15@;">;'#N)U$
MY*B4^39JS/^G ?)8/Z.V$=XO'KN1+,F[K[A*M= /1./6.0G0-V2C%@P2H@7 M4O\D24H\?TP=%?BP<"THFVX,Q\R/QS03$ABR.!RQ.(Z)%X]3%HP#RTM3VW#'
M"G9PL&30:%[]55Z[6):$1N")5_S*EFE/= M^M0=C&S,[;P, %X' 9 >&PO=V]R:W-H965TU"% BUXLOR6V 3E=MP'K%C39]F'8!UHZ2T0I4B6IJ-FOWY&2
M'7=S_$4BCW?//<^1/*YZI3^;&M"'UT9(LPYJ:]N;*#)%C0TSUZI%22M[I1MF M::JKR+0:6>F#&A&E<3R+&L9EL%EYV[W>K%1G!9=XK\%T3(-JN65?B]O?
V7M,L.J*4O$%IN)*@<;\.\N1FFSE_[_ 'Q]Z%/=8(K*HT5LPBM)TN:KH+T&I>(%!O $L.N2 "D@QY9Q5]BY'*[.6,0<\, M!:'@=):9YN(9F!"J(- 2*,:A'(2=UT-_RD"@Y):=+5V\6
M:9+>PF_$4M/EU)JP#G3GLP7<:VJ6VC[#%6O:6Y^P;9S/8IG"CTJ5/1<"LCB< M+),7EEQ:)BM.*0Y8DS2" MY46A.B>Z9<].B'.?AG$6NQ7=D0T96?-IF$T3.'>?HI.>UZ"N M?
&]H/3X>^= S7]R'E^6FYT&G0&-/=A*$N&FBIGLD.!)Y44K74H*GJ4'<*:.E +0_C*%J% M+64BR!*WMU59(GO#F8"M(KIO6ZI>-\#ED ;SX++#QQ.K&V(TP2SI:0P[F>[=5 M:
(432\E:$)I)0114:;">WVR6UM\Y_& PZ*,UL9GLI'RVQGV9!I$5!!P*8OBDH M_O9P"YQ;(I3Q9^0,II 6>+P^L']UN6,N.ZKA5O*?K#1-&GP,2 D5[;EYDL,W M&/.YLGR%Y-I]R>!]KU9#"-
)I\$264_^-#3&3*)CYDLXDO$N;0S<@B^D#B*%X2)DHLH'K-H<8V,A?X M%U.U%HY_<8;_5/Z_UCL,@MWU^U0!/-_R-)^=N!O=T0+2 $=*@]I#D+U],U]% MGR^H74YJEY?
8L\>^W8&R=X@SK*B3K7TM]"FMGNW*L=EAWF?S)-P?"PB/&JT% M5;MQTL05Q??&ULM5GQ;Z,V&/U7+':;[J0E M8$,(Z9)(O52]G;1)U66]_>PF3H,*.&>;Y+J_?H90"-
@XH#)5:H!\W^,]VWS/ M7YB?*'OA>T($^!E"'5]8>R$.-[;--WL28SZF!Y+(;W:4Q5C(4_9L\P,C>)LG MQ9&-',>W8QPFUG*>7WM@RSE-110FY($!GL8Q9J^?241/"PM:;Q>^A<][D5VP
ME_,#?B9K(AX/#TR>V27*-HQ)PD.: $9V"^L6WJQ6>+E\1OZ?2Y>BGG"G*QH M]$^X%?N%%5A@2W8XC<0W>OJ#%((F&=Z&1CS_#TY%K&.!3Y3!(S3EX)
MSS-.QE^8O<@5)U:+2Z3L6E@*AQ]L$U1Q()RWL M*J>$9JOL5& *#'.%T0;!6OO!RBNAT9>N%)DBN3&Y7M,V-&%P%KA!2W6&E:Ü! MLZ\]CM=C(.00\I2]
KE5!+*)2#:O5^J.&;7W(S@06GT,*O.$_E"5QVC#O64/ MA%:773DS-%MSA\JCFJX'I]/FVE2C7,=SVNI.9<[0[,Z=ZHYJOTK9T3AT6]6I M[!F:_;E;U9DI=W::Y-
20D=>R&425E2*C9UTI.46R7YO5P&TP*Z+JL^H&+?L: M5/D=,OM=LY'3,C1"]&[D!D*K"[YH?(?H7(=M??^/WA55EHS>V[V: 7K+58T; M(NBVK-3*N')'9N!OU1ZMCT/X6J2;?
XN^H\G=TQ=^[%"HS1F\9:H\[:BL;E46O0H?H-VK4C=0O17OW<:@_AFO<0':J?&:&O#E?=<+14/[?:;+CF MS4:GZF?&Z"U#;&ULA53=3]LP$/]7K Q-(
%)TP\82R,!'8*'28@">YCVX":7 MQL*Q@WUIX;_?V0E1MP7VDOCLN]^'[7.RU>;)E@#(7BJI[#PH$>NS,+19"16W MQ[H&12N%-A5'"LTZM+4!GONB2H9Q%,W"B@L5I(F?
NS5IHAN40L&M8;:I*FY> M+T#][3P8!6\3=V)=HIL(TZ3F:U@"/M2WAJ*P1\E%! FGP>1$P02,G0(G'X;N 0I'1#)>.XP@Y[2%>Z.W]"O MO'?RLN(6+K7\
(7(LY\%IP'(H>"/Q3F^OH?/C!69:6O]EVRXW"EC66-155TP* M*J':/W_I]F&G((([?*8B[@MCK;HF\R@5'GB9&;YEQV83F!MZJKR9Q0KE#6:*A
M54%UF%X)Q54FN&0WR]D!:+_1LB.VI-//&PE,%^R*"\,>N6S NO!\PX7D*PE' M="><.EIR2AE'V%X"4:@_8'A.*W9>ZL5SE-@F1E#O^,.M47K0JXW=4+J$^9N/H
MD,51/&$/RP7;WSOX$R8DX[W[N']SQ.[@W:@,6O=I#MH 5,M+'OCTW E_9 M$K+&"!3D^N?YBFS1#?HUI+WEF QSN*XZLS7/8!Y0VU@P&PC2SY]&L^CK!P[&
MO8/Q1^CIH@&Z,5C2_FH%[!6X&9+8@LP\B.O331J?3KZ,DG SP#WIN2?_Y>YX M4;."NLOS#YYOBS3=$3 [&9\,\T][_NF'_/<:N1PBF_[C=CR-X]._V,*=KG\/
MT'=NUD)9)J&@NNCXA&!,V]1M@+KVC;322&WIAR6]@V!< JT76N-;X'JS?UG3 MWU!+ P04 " #JB&=9*W:K^K(& ;.P &0 'AL+W=O<0C3>_2[(=:2:G1KW6< MJ//!2NO-
Z^%0S5=R+=19NI&)^6299FNAS=OL9J@VF12+8M(Z'I(@"(=K$26# MV;3XV^=L-DVW.HX2^3E#:KM>B^S^K8S3N_,!'CS\X4MTL]+Y'X:SZ4;R3M5>8WR5*[3]$?^YL/B
M?!#D$12;&/]);U[+\N$>*XW3V-5_1$WY=A@@.9:=-U.=E$L(Z2W6_Q MJRQ$90)F1R:0<@)I.X&6$VB1Z"ZR(JU+H<5LFJ5W*,M'&[7\15&;8K;))DKR M9;S2F?
DT,O/T[)V(,O1=Q%N)/DFAMIDT:Z31G^AJMZXH7:)W42*2>21B]$8I MJ=7#R 42&E4$S*I\D?-MED7)#7HK5*30RTNI112K5T;QV]4E>OGB%7J!H@1]
M7:5;)9*%F@ZU22,/9C@O0WZ["YD<"?E*;LX0#?Y)""L8?]%?_JEG)OIN)A. MW>E#4[Q]!Y+6?.7Y@?W:[41ODMFM',Q^_PV'P5]-%0$2<^I#]_6A/O79
M)Y']",:XCB52N3LB'R]W!M=%$9OBG*GPRO?C_$$3R8'8=:'$4Y8$#:'R?=A8#$G(3#?<)A'P=7"D?(#&G/J-]?48P!]>HYD>* \8/7%L?
MA2=C.@Z:73O>!SGV!OGM[H,Z:Q8O_MBT0P@)//[1T+VBG9=)" Q)__)/O]) M'R:>0-8'2,RI#PXLA 0P-BYXJQ!9E>$P/;-PPB@9T?.1_!*ZP$O:'F2;RWM!7 M'BQ:;H_1BU>DZ\)
J;DI6[C!O= -!L4;*#6W1A9PL)]P+H1:(?ES&]V*V!2G MV12T9LDQG8SPH7/KPPAAE!YQKL4;[.>;MN#@E^F\+D!J;M(6EC#OQ;N@= 6E MYM;(\A7VXDD[[X+B4JGF0
;!Y(C#+0AA/PE]E+4ID7_ MH;8G:+]@YWT!(#4W?R=0(*8%!J;HTJNTM>>&F/QJ5.U:/!@8V]0]SX M+/P0/_Q8"S_Q,L^OWWFU@-3<:EC.(JP71X-B&92:6R.+9<2_B=7>T;QF5QZP
M0T_7!^4M#';$U:,B!^,K*_;7?7YY3HOT2DVE8B%*3+JQ<:@(:EYM;(@ACQ M]VJU(>=2XK&KOH9AGJL^8CF(^#GH"7@!NJD$I>;V'2Q=T: /%U-0!(-2DG=%)8_"@.TU0:FZ>E58:
[<71H @&I>;6 MR"(8A6KET7J3CK(1.22,AFDFR"R1'76A"B?A J7=OA].P7[+Q0I]AZHI:P M:"^]/0H*8E!J;HTLB%&@_AYMU^!K&.;K\%%+0]1/0];+3[P,].MW7K93;$!1
M"UZTEXX?!:4S*#7WA@M+9PRHY\<:NGGAJ';#17T4#B@^LD7'+" Q/R!98[>[M#O3+=5TC*#4W>A M[H#A%^R\,J?8:&*6KU@O_3\&"F%0:FZ-+(2QY_?
__!*=$^[2_V.6E%B;_A]M MC!JTVPE*SWZ?O1 M#B=FOV#G6SI/L>G$+5/Q7OI^'!2]H-3<&EGTXD!]/_YXW\\(QW/8@$QT_>
M3[_@\^MW7JU3;#IQ2U]\E[X?!\4Q*#6W1I5[UX'Z?KS>TJLYVC?$C<^B$&_3 M\:.MK_3\ MWJ;3UPDH0/>2H-3&PO=V]R:W-H965T>XX/[W@\3HZ, M?Q,I@$3?
\ZP04RN5LGRP;1&GD!-QSTHHU)VBW%H MYX06UFQ2C3WQV83M948+>.)(|/.<\'_FD+'CU'*LEX%GNDNE'K!GDY+L8 WR M2_G$U9O=LB0TAT)05B .VZGUZ#RL'*P-*L0?%
((BY!EI*1O&ONF77Y.IA?6, M((-8:@JB_@ZP"S33&H>?S>D5NM3&YX^O[#_7(E78C9$P)E7VDBTZD562B! M+=EG\ID=?X%&4*#Y8I:)ZA<=&RRV4+P7DN6-
L9I!3HOZGWQO%N+$0/&8#=S& MP.T:^&\8>(V!=ZD'OS'P+_40- :5=+O67BWJ[.3L,8[9OI "/4,,]$ V#0CTGN3E1_28J2PB10Q(Y2-:LOU& M;O?9&?
.K>L$0VR+%BDI=FJ0%DBF\);Y9TX2.".Y68(D-!.WBN[+>HENWMVB M=YKE<\KV@A2)F-A22=43MN-&UKR6Y;XART.?6"%3@59% HG!?CEL/QZPM]42 MM^OLOJSSW!TD7$-
YCSS\ ;G8]0WS65QN[IGD_#_OJ__L6PQO#;IO(K/NSSI M/G3R9<$AH1+]QH1 ?SZS+$.J+AP)3_XR)4/MSC>[T[7V090DAJFEBJD ?@!K M]OXG)\0?
39&X)MGRFF2K*Y&=QJB1[2.^ZO\6CD=00; M0*[G=^S$^J5MW1#TZ$AN"T1H\P[H1M84!Y M7M
MDQ=QK7[$54NU3UKF'/BNNJL(5/4E=2/3CK;WH'U?:9^D:RL&O8-DZK]KQY3=0<$K@'J M^Y8Q^?*B';2WRMF_4$L#!!0 (.J(9UD&C/GYR0, %T. 9 >&PO M=V]R:W-H965T&*

([\L2LW_F4-#CU'*MEXEGLLV%FK!GDQW>P@K$E]T3 MDR.[9"UHVQO(+2E+5__A[$X@3 \EC-O : Z]K M$%PP\!L#_ZT>@L8@>*N'L#'0TNU:NPY<@@6>31@]
(J;0DDT]Z.AK:QDO4JE" M60DFWQ)I)V:/:4KWE>#H&5(@![PN@*/WN-Q]1(^%K")CFW2UZIWA^ MS^F>XRKC$UM(L>J3[;01-J^%>1>$^>@SK43.T;+*(#/8)\/VXP%[6P:YC;3W
M$NFY-TBX@MT]\IT/R'.\P/]B[>;^R8Y__[\C][/PN&WY:=K_G\"WQU%9!J M>U(''SHELV"0$8%^I9RC/Y]I(6N'LB-FV5^F:JC]!69_:KM]X#N&@SB=&#T2?
MA*H,USB3)\]:F,36/.&)]Y$?=K3V,5$<=Z3V;;[K^AVI!I#G7) :M5*CP77X MFVQ%CHP(N*:;C7&7C:ZYKJY)EER3;'DELK,DQ&T2XL%Z^SJ8@+B7]KNPNPP6 M!I#K]E:4 >7[?
G=)&5&.8RZT4:MQ-*A1;O/T (R 4>.HYS+L*NQ#QE%'7A_B MAT%'7!\3C'VSM'$K;3PH3:VAF]=%="O[YR&MXWYX@]CIJ#6 7"?L;*.) >6- M1UW))M3(B>U<70&9Q=ZU#>
SOS_Y*7U^\F,F MSU"."MA(5\Y]+-/"ZKM,/1!TIYOU-16R]=>/N;S_ 5, ^7Y#J7@9* ?MC7+V M+U!+ P04 " #JB&=9Q S]SB$# \"@ &0 'AL+W=ONYSCP4KI>Y,B6GC(A#1#+
[4V/_5] M$Z>8,=-2.4IZ,E,Z8Y:6>NZ;7"-+"E F_"@(NG[&N/1&@^+>C1X-U,(*+O%& M@UED&=./YRC4:NB%WN;&+9^GUMWP1X. M67@Z[KOX(N
;QY79N@;G9*K4O5M<)D,O<()08&P= Z._)8Y1"$=$,GZM.;TJ MI0-N7V_8/Q7>R M=#V(%\:J; TF!1F7Y3]E-=A"T \]8!H#8B> U[*T%X#VH714EAEZX)9-AIH MM0+MHHG-
712U%=#DADO7Q8G5])03SHX^+YAFTB*:(QBK+..66F0-,)G06EHN MYRACC@8.+] R+LP[>]WDPLX/'@'!\ E7',AJ"-FX%L2Y&C]>)W\O$P>O9"\ M#]>4(C7P42:8U.#'S?
@P:B#PJ1)5.:)-.X%'3<" M_]'6<67KN%'6A F$7/,80?^ZFR='@H+E,ZWJ%V ?1\II3=+%R"ZL X M^@-02P,$% @ ZHAG6:6"LUR."@ .(4 !D
!X;"]W;W)K&ULO9W];]NX&2G1ZP/WZ4K)BF+3-A[GM7H*UEZ_E0SO,-^?!KBCY_*LJOU4+* MFGS/TKRZ&"SJ>OE^.*QF"YG%U4FQE+EZY:$HL[A6A^7CL%J6,IZW05DZ]$>C
M\3"+DWQP>=X^][F\"]6=9KD\G-)JE66Q>6OUS(MGBX&WN#YB=OD<5$W3PPO MSY?QH[R3]2_+SZ4Z&FXI\R23>944.2GEP\7@RGLOQJ,FH#WCGXE\JG8>D^:M MW!?
%U^;@P_QB,&JN2*9R5C>(6/VWEE.9I@U)7<>W#CK8MMD$[CY^IO/VS:LW MK$BK]E_RU)T[&I#9]JJ+ MK M65Y E^>;_^'OW@]@)\,(C 7X7X+\V(.@"@M<&A%U ^-J J
N(7ALP[@+& MKPV8+ &3-EF;GVZ;&AK7\>5Y63R1LCE;T9H';7[;;)6I)&^D>%>7ZM5$Q=67 MUT6I(I+\L2(_4EG'25K]1-Z17^XH^?&\G\@/),G)IR1-E6RJ\V&M6FSBAK.. M?
KVA^T?H?UOE)\0?_47]]<.>\.DKPD=>&Q[TA%-[^-7J4;4>MN%>3SBSA]_, M:M7ZY.C%D.#X>Q?V<"IG*KSWO0]5QK:)]K>)]EM>>(1W*]=%NE:) M)M-2SI.:\'B6I$G]*_E?^_,AFQ-
DV9=E*[KI+=]7RW@F+P:J.ZQDN9:#RS__ MR1N/_MJ7-(F #!#.4$6^4$+3TXJL3[FGS(JI15@&R0(V$"!#.4$&V5 M$%F5<'?#;\E#6A2](XHUUC7C&YCG[61I+T<4V1Y#PC@2)D
P(^'C;<+'UH1_ M+/+'=[4L,]*\0HH',FLKC;[T6TFNZ4?"*!+&D#"^@9WMB#P\/8E,G8OQ87_E MZ7.,O$ZV>9U8\WJSJJLZSN=-9Y[*6F78GELKS36W2!A%PA@2QB<'N0U.@KW4
M'I[CGWC]J3W=IO;4FMH/N._&S@EVSC(11)(PA M87P#_S=<>ID=#;9,R4&-E\4UP*V%KVEW;6UEQU M@H11)(PA81P)$R*8(29OI.VE$73RV.%
>H'2*)3&H#0.I0D4S13-CB?IO3 L MK=6@U.I%C44DGGU;)5726M=IHA[/F^ZH5#U/4LKL2+]C;\)92$@:A=)81]NM M^?
S1WOR'0YL4*)JI#VUE>G8O\]EDV!@*JBBM*E(OXIPD".% S4XHC4)IK*,9 MPHGV=0.U,5$T4S?:R/2LUI=;;2-G*W42N5&'>?-
Y%N%)'N>S)OI65J/D)I5$HC4%I'$H3*)HI&NV5>G:S]#JN MDHIL5A,T_!U7";Q?2K;B7FO:J &:D?;GYGZ^S-3'FV6O6D<2A,HFBD([:5Z M=C,5.52I4SK(W49@5_/_KKHRZ2;OEQ?
4H(72*)3&H#0.I0D4S=2@]GV]"78D M@SJ_4!J%TAB4QJ$T@:*9HM&.LF>WE+N>IAO*XFU/TRL8J(GL]=NK(_;\2@ M#C&4QJ$T@:*96M!6LF?WDH]I@32?$O8*
NH6OW!U'LF*O%[T]A90;QA*XU": M0-',-6G:'O:M3N(?5N;\XZGH7=<&=9NA- JE,2B-0VD"13,UJ-UFWX.6.3[4 M68;2*)3&H#0.I0D4S12-MJ!]NP7M4N;840\=^?>.CZ@$L)]^J%
<+I7$H M3:!H9OJU5QN MCY0QW_%[^]I4(U,2%TBB4QJ T#J4)%,U4TLY."\M$+!] M(6 W0\#NAH#=#@&['\+OX?T&VOL-[-ZO>SD"]6H[VH&+BSET=M7[(T[MBP?
JV4)I#$KC4)I T4R):<\V&&/'*:AO"Z51*(U!:1Q*$RB:*1IM[@9V^_1M M6_?8H<[2V="L^^U0:),,2N-0FD#13$5H+S=XNY?[)2]EHEA5F[6AW:QUGBZ'_79KL"\'Z$);*(U!:1Q*
M$RB:*0=MWH9V\]9E5SD[RG7@@-(HE,:@--[1=K<6&X\/MI9#M6D*07NOH7T= MZV_8J\Q.=M8%U(:%TAB4QCO:OG5XZGNCG3_>ODY^E_UG=S:@M=NMS]/85^T[M&QY.-
_>W0)G:VW/.-]1FA=(XE"90-%,'VF8-WVZS'DY>W[CCB_T:G'L6J-L* MI3$HC4-I D4SE:;=UA#KHM90MQ5*HU :@](XE"90-%,TVFT-[6ZK^S1GP_." MO<_Q/"\,3_>'+.C>"5 :@]
(XE"90-%,3VF\-W[9WPM'EU2_PCM_A/K5'.BL$ M:J5":1Q*$RB:J!1M!89OWYVWMZBQ+K&V-^8\$$&-5BB-06D<2A,HFODM#=IH MC;
[]$;0Q;)0&H72&)3&H32!HIFBT29M]!M7U$:O6@,[M3?CG'ZH*0NE<2A- MH&AF^K4I&[U]16WO,'1T6:V](>?>!&K90FD,2N-0FD#13#EI:S?"+JN-H'XN ME$:A- :E<2A-
H&BF:+3/&]E]7N<)=,=[:2'LU-ZNLQZ@?B^4QJ$T@:*9>MCY MNC&PWWM55;)^=QW/OLHYF199)LM9$J?D<[R4I7HBGZ\4Y4O[9;;JC*NU+.-' M2:[R?*7..C:GLE^E<]\$=82A-
:E<2A-H&BF%K4C'&$=X0CJ"$-I%$IC4!J' MT@2*9HI&.\(1V!'N>"\M?+$WZRP']!D,I7$H3:!HIART&1S9S=N/FZ_:NWGH MQK->]4*7UT)I%$IC4!J'T@2*9@I%>\
(1=GEM!'5]H30*I3$HC4-I D4SOZI5 MN[YC^_+:M]WL88>Z2@=*HQW-_!JLO6]JAK;(H32!HFT$,:P64M8TKN+/\Z6: MMGR*R\#^IBJ4J)@1)$71=9^W"A%9-B>HUQ^*
MHGX^&"K^4U%^;=NX_#]02P,$% @ ZHAG67M=OIQR P 6 T !D !X M;"]W;W)K&ULK5?;;N,V$/T50ET4N\"NKI:T0+,--
MCN0]$'6AK;Q$]B2M)V\O<=4HKJ"R,D7;_8(C7GG+E0H]%XS\5W MN0%0Y+$L*CEQ-DK5(\^3V09**EU>0X5W5ER45.%2K#U9"Z"Y 96%%_I^XI64 M54XZ-GOW(AWSK2I8!?
>"R&U94O%T"P7?3YS >=[XPM8;I3>\=%S3-3R ^EK? M"U@'4O.2J@DXQ41L)HX-\%H,=3VQN!/!GMY<$UT)$O.O^O%;_G$\;5#4$"F M- /%OQU,H2@T$;KQ3\OI=)
(:>'C]S+XPL6,L2RIARHMO+%>;B7/ED!Q6=%NH M+WS_*[3QQ)HOXX4TOV3?V,9HG&VEXF4+1@]*5C7_]+'-PP$@3%X A"T@/ $$ M@Q< 40N(7JLP: &#URK$+2 ^58A?
"0M(#&Y;Y)E,CVCBJ9CP?=$:&MDTQ>F M7 :-"6:5/E@/2N!=ACB5_Q#Y8%DD^D<]4'*JK3-[/0%%6R ^X^_5A1MZ_^T#> M$5:1.U84>!KDV%.HK/%>UJK<-
BKA"RH1N>.5VD@RKW+(+?A9/_ZZ!^]AQ%W8 MX7/8MV$OX0/4+HG\CR3TPX'%G^GKX9$MG!]3G_^8^]?/H,,X8$-?I3+J#M" MD>&+^H_07S=+J01VBK]MYZ.A&-
@I=/<I_IBSN4A;WINR;>8M!_HGN M,'=KP/>N?K/K'"H0I2UY_82!3YZ "DFN2-FTOR D.7VRU6':2_769^)R?LTO MZ=>BWZ]AZU;4N75E<>NHMDE7V^1MM[7:?
3=F^CW9OPU&T\"R/PM&\V;*_X^^ M^>:XHV+-*HEU6*&4[P[QX13-'-\L%*_-W+GD"J=8<[G!3Q\0V@#OKSA7SPLM MT'U,I?\"4$L#!!0 (.J(9UF(5!-PL@(+$' 9 >&PO=V]R:W-H
M965TT"!A@FKJ!IX7NS4FC9-G9NV!YQGK)"4- M/' DNKK&_.T:*-O,'-]Y7W@DJTKJ!3?/6KR".P$3MCI*TL&'O1DV_%S/%T1D!A*;4$5H\UW "E6DGE\7LK MZ@Q,';@[?E?
_8LPK,PLLX(;1'Z20U-T#@SW .;07:.)]0H$7A.AY?HM. M3\[^E7&5A\%(,!@)C.[DL)&?5PLAN?K6OVRI]1*A74(7P*5H\1)FCOJ"'^!K MF[\GG+0I4*:U9DMOUXA-
@JZGM:Y/PW\S%U;N.' M#8]Q(QNKCXIV6$D4AW96-+"B8ZS8QHK&K$GDV5GQP(J/L1(;*QZSO'"/KV1@ M)
<=8J8V5C%AQ,MW#2@=6>I#U5(%JKZ4$;B.F(^(D"M/8CIP.R.EA))..8(FJJ MOL5OJNE*:V5/QW9C/YK:X;[WMP5Y!_%W(0B==M)*%1W4#.LU)T*7!]0^R5C\GVBV_QP2^=_ %!+
P04 " #JB&=9 M+>Z:JI8" !?!P &0 'AL+W=OVV[-_O[(0HI2EC$E\2 MGWW/XWON[/-D)^2#*@ T>2QYI:9.H74]=EV5%5!2=2%JJ'!E)61)-9IR[:I: M LTMJ.1NX'F)6U)6.>G$SMW*=*
(VFK,*;B51F[*D\L\U<+&;.K[S-'''UH4V M$VXZJ>D:%J#OZUN)EMNQY*R$2C%1$0FKJ7/ECV>)\;</.QGL5&],C)*E$ _& M^)I/'<\$!!PR;1@H_K8P \X-$8;QN^5TNBT-
L#]^8O]LM:.6)54P$_P7RW4Q M=2X=DL.*;KB^$[LOT.])#5\FN+)*2LFM\1^B<;906900O&*$I6-7_ZV.:A!_"C M(X"@!02O!80M(+1"F\BLK#@5-
)U(L2/2>".;&=C<6#2J896IXD)+7&6(T^DW MP!PH6TRH L#+LBIW/0E*%UAM[WBSDY/3DC)X15Y$-,4R"TXZ?MW?N)&I+\1F1["0B[!(0OL:2.R/>%Q)SQ^
ML297628WYD;:VO1D#ZENJ.)>ZL,D&#VKSZ&3GT2CX?(D793)*TX.%]7Z7(,L M_Q5GNCEQUX8/8O4[;4__1\IW+-*H7G9(4X[V*$2F73SAM# MB]IVQ*70V%_ML,
7$*1QP/65$/K),$VV>U/3OU!+ P04 " #JB&=9<%@G MW_<# #4%0 &0 'AL+W=O'?&6>\9ZR)[XA1("?>5;PB;41HKRV;;[8D!SS*UJ20OZRHBS'
M0CZRM$WF1'PO[YE\LAO*,LU)P5-: 96^L&7B?04P[:XD=* M]ORD#50HCY0^J8?/RXGJF1C"R$0F#YM2,SDF6*).?Q3PVUFC&5XVG[0/^D
M@Y?!/&).9C3[,UV*S<0:66!)5GB;B0>Z_X/4 ?F*MZ 9VJ]@7]LZ%EALN:!Y M[2QGD*=%]8U_U@MQXB Y_0ZH=D!=!^^"@UL[N,\=P:L=O.>.X-<..G2[BETO
M7(P%GHX9W0.FK"5--?3J:V^Y7FFA-LI<,/EK*OW$)('L2+$EX#]M>E'\$4V,M43IQROUXRLL4[Z^Y@(G&;\@Z1]G\?@_;L/ MX!U("_!M0[<<%TL^MH63WSF3W?W>T+Y_^-
GKQZ]-9BN,WN<37/ MN\"[P^R)B#+#"P)D?@$G;)R$;G>/XM3FRX*\OTA1\%B3G?_P(>D89CSXKUGDA8;I26F M:.V,'.]TT'TK>3!ZR3-*BXW2$E.T=HJ.%STX>%49E ?O[(_]"
5!5QUZK*#K M=\7AW IY/CK3AEZS:-21!OND2I43MM;E00X6=%N(JN30]#8ER!M=>.OTW\+K M&>SICU7)4E?
%COBJWGF'V3HM.,C(2@[E7(52QUA50]JP>!"UUC>R1"D%SW=P0 MO"1,&&PO=V]R:W-H965T:=* (WN*\;5U"NUKL\Q5ED)%5$C40,W7U9"5D2;K2RPJB60W($JA@/?/\45
MH=Q+8G=V+9-8K#6C*XE4NNJ(O+7#)C83KVQMSNXH46I[0%.XIH4L !]6U]+ ML\,=2TXKX(H*CB2LIM[%^#R=6'MG\)7"5NVMD56R%.+.;C[G4\^W 0%L& M8EX;F -
CELB$\;/E]#J7%KB_WK%?.NU&RY(HF OVC>:ZG'KO/93#BJR9OA'; M3]#J<0%F@BGW1-O&=A)Y*%LK+:H6;"*H*&_>Y+[-PQ[\/0#@A80/!<0MH#P M,>"ID*(6$+G,-%)
<'E*B21)+L4726ALVNW#)=&@CGW);]H66YBLU.)W

&\F=[F"G>Q8,$BZ@'J'0?X,"/XCZXOD_ M>#H,3R$S\+&#AP-JPJZ*H>,+G^*CBA2%A(*XRR16:%?7[Q=+I:6Y73_ZBM:P M1OVLMN.9#/JLAD-L2=S\ZO9 ME"%&R9(RJBGT_O(-
RYECL>UUDTQ&08PW^TEYADUZ:!/MV3R0,.DD3 8E[,HO M(1,%I[][]QLTA-<]$C H4UT(& PEG\M%MYK9A7(P@T%A3*QYKKI:]UI-WKF@0 + 5 9 >&PO=V]R M:W-
H965T*F;'L33OX.S^?3&T_WE#WQ#2$"/"=Q MRF?&1HCLVC1YL"$)YB.:D51^65&68"$?V=KD&2,XS(V2V$26Y9H)CE)CC/LW?
M/;#YE&Y%'*7D@0&^31+,7Y)*)XBIHTV3=F]Q:TD2IZL:%8/)K).W$?"%H\'1U*PL1 M@CN:R-'!<5[?*[H>A;0%]9_N5&53X2+^#BG@@8$0ZB
M%#RFD>"7\J6_VM#MQRG(9^.0J:K@H!F=IMD1HZD9H/OM%4;#CXDH8D[+&_MT]M#I%@RCI5Q4*'8MTBK<<%R4; MBX!LI #'A?WX.+3$7QQZ4M5[_B>!-(Q
MS!W;YSH^0K"K_K;S2/:)2']NDR5AJD^+WNSME*%T^]"+2S7/,,!F1ERY>"$ M[8@Q__47Z%J_]9&_D[,C6J>B=73>Y]^W@@LY^J)T?0F69!VEJ;Q5]!EA$0W!
MA1RB16T_@WJ/=]]M&6:D,A!U7L&,M)=GPH)(M3>1SJ<8=JBMD>0C9;2QMX(%8,H7E:K'D:KTBD7@#EMO%163 M]TI791%[Y'TU%VQ/9;2-J@ Y$F%=+D_*E&TG#
))MT*!WHN\AI8W;,M27C M$8%?$?CGS!^\C,G9*?L]*3N>/W%.*6LC#^P9:-5[O*5=]'_F8H:$5^!F1YA4 M9^"P5H_'%@7R5VX)"P79NTM;[[D=O)>WXU(TY
[_SM"2.,8,ZY>%7VO!D&] M&_<6J0CK-48"&G5&KCZYH?"HAD=OV"&&4!;^H=,<\"/HM3&U:0S%K"4.U&J* MUHXQ!-/N8HY';IOR(Y0-K*4-U&N;YAXRA-'I8[3&;V56&
M<(^[W'#DMA?LLMG)^7S,4VL9J!*X#5K/]]"DC?L1T@?6V@?JQ8\>]WC&PO=V]R:W-H965T+'8SM96F@2=4.\)+,C MN_ONXCO?;_%O=P"*/0CSYB<.UNEB@O7E6,W)Y0Y\.
[SPLW-+-5ID% M-YX59 -+4%^+&Z%G;J,EI3DP23E# M9SYJ*_6/B!$; [[BCLY=$8&5=6G-^; MR<=T[GB&"#)(E%%!]&L'5Y!E11/F^%XK=1J;1O!X_*#]VCJOG5D1"5<\^T93
MM9T[$P>EL"9EIF[Y_@/4#H5&7\(S:9]H7^V-(@LFM?5%91UW6)^B3YRIK43O6 KIG_*N]]1Q!S^XL\"]"I=0#-'(M>XVPAP/T'+E(;HFFKU\]%D9-P$;6PJC#PNERN9(/VN5-
EEW(@B0P M=W0:21 [<.(7S_RQ]Z:'+FCH@C[M\9=224582MGF-5K!AC*FAX:V $%YBEY2 M5L?B%?K5&I7*B8 11 M$(XG43O&N,$8]V+_?,S'E64:$-$M'03Z4K=:*6MF-CB+M
M!\-11T;X1Q>!^W9JGG"=@57?,\$Q5S0,.DZFCP]<^-Q,E6U),UJT]%=5GW,87O5#GXB0J>,1!FLM:@WC'1E$56'54T4+VQ7 ML^)*]TAVN-5=*0BS07]?)L9 T^?&OP%02P,$% @
ZHAG60$C2XSU M!)1\ !D !X;"]W;W)K&ULQ5E=3^,X%/TK M5G:T @E(XO2#LFVE0G:T(RTS"(:9A]$^F.2VC4CBKNVV=+4_?FPG) T$3SMX M! _427S/O3Z^OO:1AVO*
[OD<0*\"'+,WYR)D+L3AS71[-(2/\A"X@EU^FE&5$ MR$7QQG@>7Q)8 M\ZTV4D.YH_1>/7R(1XZG(H(4(J$@B/Q9P06DJ4*26 N@HOHBG7_]&ZZ-L?."A:2B*V#.1 VPUP:8"?&G1?,
A*@^")0>"_8-I#3]:F6(HH>0 M"#(>,KI&3/66:*JAR=36>,/O> O0)Q.B@W>';7'9 M@0G-,)>$21B_A"$S!B"7F$\\3AAPPW"#:K8#[2!X*4X%A%IF>R*G.I\5WLXW M:+O?
%=GHUY,U83'Z]K>$1!\$9/R?MODO_'?:_:LB=L87)(*1(ZL4![8"9_S[M;W[/^Z.-=)M@H26P!N^=BO>."7W\<9G=-4-TBB*9OXED.A?I1M9-L60YN4NA
MF.)ZRCGZOWYHX]GH;U^>,8*%!5A7@ZE=9S7&0W?50EZW(J]K)$\OADG%3!L,-M1H!]V;)%EH":Q#7JXCKO?%J[]GDW298: FLP7N_XKUO3-BO^K AR20K8/+P MA!;
$AJKY<\@HK,\^4]^%,"R-DZ-V/MR:@XT0!L@C*, 9<6VB@SW V\P:*^8@XJOP8_XJA<[/*@VR-1+B4I*0=$R7P%7[9_&QI^Q@_*P"[=0O- ?\L(?F\8U'^U=NQV;PO3/-M'"HN-
^1>N2&WHM>O$#)^K61\LY1Y5B&55-&-XR<+N5[K1^BS;$=S0)]R:"79 MJHRQBA;:0FOR78L?O_O6M=2J>K**%MI*.Y)?"RC?J!/&7V2ME&I=58Q(${BJ+ M1RN!!8B/M^J@=Q+
(OZ?UTJK$L876Y*86.;Y9/+RN$'Q>TU8JK:H?JVBA+,0F MW[4&\D_?NA!8U4E6T4);;$WR:T'EFQ75CH5@L&LAL"2+2FY^A'Q0#JJ;\?%W M4$L#!!0 (_J(9UDRBT&%=@(_8' 9
>&PO=V]R:W-H965T9!G3G34+0GLA8%!JRT#,IH4%,&:)S#5^]9S!X-("#_=[M]D\N=A/+BBA8"/:=5KJ9!>\#5$%---DQ?B=UGZ.,YL7RE8,I]T<[;)DF RHW2
MHNW!Y@8MY7XEMWT>#@"&9QP0]X#X/B!])#T@.2@M(>D#[6PTD/<*%C'[M+ M7$$TR3,I=DA:.\-F-R[[#FWR1;G]3ZZU-*?4X'1^SDO1 OI";D&AUP5H0IEZ
MDV%MN*T%+GN>N>>)'^!)T(7@NE%HR2NH1O#*%!S>.CA-?0 M35 2OD5Q&*ZL^Q>GO&=)S1MJ^IZD@)L\#T)P5R"T^ZD5T&GX<2_9SDA7/2;9\)K([M94F'LJ3'V/-E78-
KE$B;RDBB8:P0GB/R+]CV_6T>3L(HP]O##(]9W34ICE_F M=30)PY=C3W_Y!*#/!SYH3"W(M9L("15BP[7_>P?M,'3.7*^]IY]'TT4THB_, MD/(SY2^]GW
71*XI5XA!;5R%DW>F;TH_-;R@1>?.XDIHTV3=MC&#%]0U,>U M$'HO6 ?#B&=9,;YOG;D%_") &0 'AL+W=O M[6G^PC:$'D!2S:[HEF?CFB>8IYN(V?S;8-B\CG,
[KC29R1AQRP79KB_\%2>C^=@(G;P^^QL\7CPPYK,M?B9+PA^W M#[FX,QJ6*$Y)QF*;@9P\W4[NX$V(W$*@1/P=DST[N :%*BM*7XJ;S]'MQ"S>
MB"1DS0L*+#Y>R3U)DH))O,<_->FD6;,0/+Q^8_]4*B^466%&[FGR+8[XYG8R MG8"(/.%=PK_2_>^D5L@I^-8T8>5?L*^QY@2L=XS3M!86;Y#&6?6)O]>&.! 0 M/'(!5 N@OH](M;8%>.Q:P!Z[@E,+E*H;E>ZEX0+,\7R6TSW("[1@*RY* MZY?2PEYQ5@3*DN?BVUC(\?F?(A8_9VN:$G#Q!V7L$CR0'"PW.*?@"BQ%7$:[MA #Z!!.8Q6MPET4@B),=)Q9N
Y&+@' <)X+F"CM9#QX1)\ 9@Q;<, MQ!EXS&+./HJ'XOJO#=TQG$5L9G"A2_%&QKI^[T7UWFC@O2VPA69\PT"81222 MR =J>5\A;P@;-H9$;X9<("7ADFRO@65^!,A$MN1]
[L>+6S)UWK=Z^+]7[QC# M:J+**OFL ;Z 9%0$*^8TOY'YMI*VY=)%;,QA6[PFMQ-1_!C)7\ED_NLOT#5_ MDQE6)UF@DRS41-
9Q@=VXP%:QS[^5)9)$5_B5Y*+D@VR7KD2>BDRNDU%8 M#"FWF 2IMIC;6,Q5)GE1_I.B_&^%F4KU >8\CU<[CE=BS^"T8Z\-32*2,VD] M<'76
YUD@4ZR4!-9QUM>XRU/&=^+)KDI5$?K:./U5*EU<)"AX_2>CM%;#NKK+44=Z7T*U=';;_3VE7K? M5XFW+ O5?
8)%EM{)M%6RG)MX.LD"G62A)K*.*Z#9MMBFNE#N4K&E#/5"M; F M'VAE"[2RA;K8NFXXF'2@,B>:_6K$+B5U5$7O'F8JM#W+[A4'*VT!)63P(_KU>MU MN\T?LD2?Z/:W-
!G4LJ<(679_7Y-!;<]TS:GM]F-7QFK:KCT]Z%.[5FL'"A_ MPAG9L4/9F#%@-PETR&X2Z)#=9*QJN[6##G1^5M\.E3/5V15")UN@E2W4Q=;U M63MJ0>5L<';W7M.=:&,'4$=Q*X4=-;
(G85W=V\$%JB>7\WMX.&IX&4 =:3]N M?#D)ZVK?#C!0/<%(.OF%5&ZT2EE2W0 MRA;J8NO^M[T=J!R6GAW-U_3=[MTY#N]B&#(?^H2,A@CFOU8*$,YHL]75XD M4#0:
(/BN3AXI)Z-SHU(K6Z"5+=3%UG5$.U(AY:3PXSKY>MUN0VA-?=OT^A%[MC$2:.SINO\D,9)P>\ES+[6]N,D[?]%S;\P9"MYU]D/[99V07CV3#A]QFQ\@A
MFTDX!VPFX53;K)U\D/VS.GBDG+'.K@PZV0*M;*$NMJ[/VJD+J7]?.K>#K^E. M]+ #J*/M20H[ZF%/PKJZM],+4D\OYW?P:-3\,H ZTG[<_'(25FEO''RV$)W@ M=J>\)?
>742IKKA=%L>]5A1SFE:7FX(%LE? ,3W3Y3RMYMB@>8\TOP_M4$L#!0 (.{9UF:D -8AP, ,L. 9 >&PO=V]R:W-H965TV<<1RL0#M9L1(U#T'0>9N M+2$2J9&4G?
[(D92B2HYB9*T>^F*+U#WG?ASR0G=^9/Q!I 2/18Y%0LKE;*\ MM&T1U 0<<%*H.K-CO&"2+7D>UN4'$AB0$5N>XX3V 7)J+65:3QNVW3Z5>L-
>SDNRARW(NW+#U3N\KEG@A8L?R?+)'IP@HME,".5+F\9<<_H M)@W I&[?N9O"1422Y9RS(^+.6K'!U-]@U;URJ@^)UO)U=M,X>3R+W44;VC, M"D!O/S(AWJ$-<+1-"0?
T'FWKTX/8#4"HSDN??4)3EE=:WMA-H_1CG50() MVG%6H!4RD22E*$L/"4NU0 #-_M7SSFQLX?PR5:$RRJ4AD/5%P*PHV[/X+HERI^YNT M5Q?
BBF2XWY$-0+VCJC/GNC.72EI1=^:,-AWYW9"R M=5 3$Y3^ CDL?1^'OA/,[4-7M.=VGA^$;GAB%PWP>3X.@FG?;CW Y\QFV'5: MNUX5@[:*P=DJ;B6+'Q
K=6$&F])9^A]R6.216.2K4ZVD]>5&3A.]J_=RY4[L!^1 M2:T>K+[3UV/>)\+W&14HAYURY5Q,5;2\'IWJA62EF0WNF523AGE,U;0)7!NH MJSNF-&T6VD$[OR[_U!+ P04 "
#JB&=9I5IJ\00* #GA &0 'AL M+W=O"_4F)'JVYIL$7;MD$ M*<%UU7:K-3VS^[#:!P M\PT_1ZMU7M[0GUWOPI7^IO-?=U_3XK/^25E&&[W-HF1+4OUPT[MUKI3OEP,.
M]_A/I)^53ND^1^8EQV\5VCO-M60X__A99X]28\L]4.XC_:DR>AJR'M/AG3\;[#08\L]EF>;*K!Q2/81-OCW^'OU3_$V0#'?66 6PUP+QW0.\2P?X
MU0#_Y8#I*P.&U8#AI3.,J@&C2P>,JP'C%P,\YY4!DVR Y.4,WBL#IM6 Z:4/ MR1D_\\-#@DZ_I3B[3I,GDI;W+[SR@T/H#N.+F$3;N%53[[2?BC'\D M[L#UR:_? O+AAX\MCVMN9SZ':
<%X;S+!!G;S<\VR. MLCN!7A2.8WMZ1D"]TZ+R#J[WBGM7/2)RMKK(__Y=W$9DKC?9_UL>ZMV1]-O) M\L?D5;8+%_JF5_PDCRT)IDGR?(IBN.VI%I' M=DT]$@N0&$5B#
(EQ)":.V.@LA\YX/)E.7\05.:=JF7/@>>~Z3B.SHU-F1];_M_K+6I#AVUL?#L+-CD[806ZFN(49B 1*C2(PA,8[$!!*32$R!,&-!C$\+8HP_ M3A\C%P82"Y 816(,B7$D)I"81&
(*A!D+8W):&!/K3XIYF*W)(MEFT5*7^T'M M/R(FC9]2PV+^@?F#<6Z=J6O$D1A%8@R)<20FD)A$8@J$&1&?GB(^M4;\]OE5 MYZ+(>ENZIXW7\-!{)S6.;]&&XE1),:0&$=B
HE))*9 F!%N9U!OZP^L\?X: M_K'1VSPC>?*\P4)2'<9$9WF8Z[,5^)YXAW?:43>/G'7S$,U"M485.-034 U M"=442C.C?]9H.>_>FJF&&AEW_&;&K3-TSCA2HU"-034.U014DU!-

H30SXVZ= MRHY=HFX?;570?:Q)FF1#'(7W41SED37?L,\=OY#K2MA6H!5*-0C4$U#M4$5)-0 M3:$T M]{N.M26S;P5!B]Q*,S=/&R\S NBD%*HQJ,:AFH!J$JHIE&9FO*Yj'7M7VW$K M"%G@S2O-*,F&S=!#6UNHQJ :AVH"JDFHIE":&?JZO'7L[>V[=H*0]=Z\TLX/ M:GYJ;*D&T#DI5&-0C4,U =4D5%,HS3SWJ6YV77NS6V\$32[=![*+79,/U0*H M1J$.@VHL<>F@S7&G&5NK(:Z8>6OE"-0[5!%234$VA-#/U=>7KVD_#?<\^D)WLG'UH MX^LVS_ST&J? 44.B<#*IQJ":@FH1J"J69T:^;7-?>Y-[&1>"W"TUN]WE2_'&X MWE3[-WMHFPO5 JA&H1J#:ARJ":@FH9I":>;"J$M?]V\XJ]>%ML%0+8!J%*HQ MJ,:AFH!J$JHIE&:ND;HT=A$G^-J1SHL">B8P5*-N\USFT6CZ\L"+02?E4$U M-0G5%$HSTUZWQ:Z]+,9N_T!;8.@60#7J-L]H]@?>U'F9<6@M#-4$5)-03:$T M\XJ#=2WLV6OA;OL_=JQKZJ%. -5HI1FOJ-W&&S48=% (.U014DU!-H30S]775 MZ]G/]9V?"\)45TLE49;MBX7P(7J^Y2/Y_4KJ=[9I^B\%]#-+U2C7O/LYY$W MG8Y'+Q<#M-.%:@*J2:BF4)]Y&.I.U[-WNBR,4O(8QGM=7F%ST;(T6N,/[7BA M6@#5J-=LC">-S54&G9-#-0'5)%13*,T,_]DEE^T5;_FVN-M=&L7'BSF_\8XX M.]8Y]-C++6.OMXR]X#+VBLO82RYCK[F,O>CRWU$.>W4Y[/GX+5$/VA%#M0"]J M4:C&H!J':@*J2:BF4)JY1NHJV;-7R9=MB=J1SHL"6AY#-0K5&%3C7LL%DMW& MB4<".JF$:@JEF6FOVV//WA[;MD3M0SMG'-H705A*U1A4XY5FG%O7>!>4@,XI MH9I":6;$ZQ[8LY_\VW%'%%H 0[4 JE&HQJ :]VJG48\:5UT5T#DE5%,HS0Q]M7>QZ]F+W/6^(LY.=HP^M>:$:A6H,JG&O64$[;C/ZT)87JBF49D:_;GD]>\M[MV ':K_99? MD6$+3XA6H!5*-0C4$U#M4$5)-03:$T\Q=OU?VP^!O ?G0FABJ M!5"-0C4&U3A4$U!-0C6%TLPU4K?)_AMM\D5;0':D\Z*]L50C4(U5FG& 4[S M/78<.JF :A*J*91FIKVNBWU[76S; K(/[9QQ:"D,U2A48W[S2MNCQD$\a\XI MH}]$:@JEF1&O2V'?7@IWVP*R8YU##RV%H1J%:LQOGJ7L^"VIA[:]4$U"-872 MS-2?_9)=:U/VKCT@.]DY^]"R%ZI1J,8JS;@,6/.,30Z=5$ U"=442CMFOY^M MM]W/;B6I?B@O''=UZ_;ZC=N%T9-TR[N[.73)/N?E;@V&8*B$JRW?S[E0'#N40-N\H7F]MYC_2 MCE[!\D395[X'$.A[FF1\9>V%R*]MFX=[2 F_HCED\LR6LI0(N$&DD0IR79\JT2M.J<*O-P^JW\L.B\[\T XW-#D MGS@2^Y4UMU $6W)(Q&=Z^@6J#DV47D@37ORB4W6M8Z'PP 5-JV#9@C3.RG_R MO0)Q$8#])P+ <*L!];H!7!7C/#?"K +\@4W:EX! 00=9+1D^(J:NEFMHH8!;1 MLOMQIN[{G6#R;"SCQ'H3?CO$/%;W@*-W:.,\"(Y(%]'?8_(0)_(,<'7XD$*$ MW@0@2)SPM_+2+WO/J+7J%X@S= [^F!RRB^M(5LE=*VPZH%'\H6N$^TX [R M*^0Y/R/74SQ+@ 56 M!M$0CE+ 'Q90X_R:YR2$E24',@=V!&O]^B<\==X/P3$I%A@2:X'S:G">3GW] MB=+H%"?)$++$R]]+6] MW"1)3+(0T.8@J/PIBM_@H-'JC'U*3(H%AL1:_"8UO\G_'5X3D^!,B@6&Q%K@ MIC6XJ?;!NR%\7Y3U4&V Q'?SMI#-S"4L85F5J.9 M:='<,Q*!]# A2"8/"0PBT4J,15**32YKB[}PIQTFAE*VF,QK)G,MDX]Q5I2I M'U#1BHRE,N]1<3I$#*5K$5G41!9:(G^)/3#IR!B3HP:1H@X-(=&JC$6RZ"&9 M3><=*(82MJ!@I[&/CA;++9- +$"8>T6N2YN^+PI++98$8](%;J;%L*K5+./.% MVX%C*F6;SH6YQO_9U.A#1]/ /1J^XRUPEX>AI&T>C3G&6@NY/L_;E\LN;"#K-42"Z-/S&%&;3'N^V*_7Y]? PA;CQA=CO3$^0Z%%G4Z:P3>(MQZ@_QGV#[&*OYWA>PB3CQB5CO4T.8 M,S? ,CI =A@>348^,^R9YZG>AO(1) M=AN3[.I-7Y+]3COJ$\F]3>U];]02P,$% @ ZHAG61 RS]. P LA4 M T !X;"]S='EL97,N>&ULW5A=;]HP%/TKD;M.K30UA(Q 5D#:D"I-VJ9* M[*D,S#V=G MK8?+Z]WX105<$M\IVCE]*J%ZQH,DXX.D]ZKC8IW#Q+?(XT)][:%UT)_(\8. MXGG#.T=HW98SWP83.A@Y<)-;._S62L*O*VW83W.Y+KB0V(#)03/F/5(Q("_J M^%AQ8*4TXV)IPVT(3'*1*T^,2C=) XB43Q8.;]N@EHGXS)756Z;P?X=UY?O M *L>&.1"- -;;Q :&_8)JS92\,9WJXBKX#/+]JOVR, ZGBBZ#=H>L"=7))!GG M*F&J21.056C8%RP%.XI/9W#6>>$#J'6>F4;"Z327M/*P8M0-(SMA0MS!$^)G MNJ6]2#=6KUIXV32-H;H96P']#? 5K/:F;.=5NE[!'W/]96Z&(ZL^W!OL5K&4 M+ZK^(FT,8.H!KDZ+0BP_"SZ5&;.#/SCAL$]7/&^G*_YDLD&I3$R *>(],J7Y M9#/R6]'BGBWTJIP6*>ZY?8*>_^T\3YEDBHI-TZ;VCWF67^TX[+Z5Y>JILFO8 MZ;%^[1^[R1)U&3O%$S&)V"R^V9/S9>8#([?9'B'6 MCK")>K#S'I ?L)L7ZZ3>>,Z%YK+NS7B2,/EL8VCD-1V;?TBW],WU"4OI?7.C[M!AR0=? L[2_@\BYNK;F$BZJO6[6\PO"!JMOTF%Y<)6[!D5'?5=%PU/=,P6>L# M"+O(376X$8QC,3<"&)8'.QV*8MYX3Z:&<'LJQ+!AHY'0PPN8MBN#K5L.\ 0/+ YE>-M?X:N,5LK\.L#7= M5R'82/%*Q$:*SS4@[GD#1AR[5QO+ PQL%;#:@?SN/%!3;DX8PJIBWK [&$?B M&$.@%MTU&D7({[$3P<:\/=I>$81R[$<#<#L(00^!NQ!', 7C D#"LWH,[[R-_ M]9[RU[_2#O\ 4$L#!!0 (J(9UF7BKL

-8?20$3;8T.P M6BP^0"X99K>]9!:GT?>BL4G%EK4W 'A^:Q:[=&\,QNA'!%WHUZOJQJ@:>HNL]1AV"T_80 MQ"OS7*HUVN9BK%.RT(H=XBC$7D%J.Q&;FW %"_$(!CIG3#5\\-)MGAV1Q M>9$R5Q).F$E6XQ&BW,W&-[/%S9C!WN)N.AD/EW"P6,+F]F;F048(9-0BY-^1 M!QDCD'$KD-?#Z7 VNF$>9())BU"-B+91R#[;39W[$%>(1"7;4(F'N1[!/(] M+>2,N] ((IM?!LNK12"6L95QE;E$7!S;/?)S\@D!]H(;[Q54J>^!Y*=BMX!9B6?W '[E[V-#=HZ4;IJDN(5;L7J1"[CC+']DPWS7.\AJCX]:AEBS7PMN>'*"6%_9R-=%-+5K5SWQI%6/B;FF9!8--?: M&+V'M,#O?R$FE9#8*E/H=J)!@]DC)-,'O=@)50H?!_-$2"R*A=/I4^<:(E3U MH@)JLO5%/A^FB)#8$1.5ZD*P)?_6;$+,""&U$J#>(]?%5%O[CLV%88L--XUF MQ7P0$@MAF/Y3PDWK87V)BOYP?N#ML 75G9>YCHFM:K?CEB-E<><,$$[/B7DG:7'"TVF^CL34T_\)SP_#*T4^)J:>/K%Z M?L <6BN.:5 ER 8FIIY^K9[NZ3.(3*QA&I7-X!86RE.>IW/#JLWA=4W2KQ9F MUV6>CZ#L3DTUSTY?59R^"/G\+U!+ P04 " #JB&=9BC%V7\\! S'P M&@ 'AL+U]R96QS+W=O$C(3*G>?447]@M==%/F6X5)R)\7 @]A,GN/^R9OVV/: M;+LT.AWVQS2O-CEWSR&DY28>FC1NNWB\7%FU_:')EV6_#EVSW#7K&'0RF8;^ MYXSJ9?9SYFAQ[N)?)K:KU7897]OEYR$>\R^#PU?;[}(FQER-%DV_CGE>A=/^ M?CJ%ZT'&E\G5Z.UC7O5O'U*%TD$*05H^R"#(R@BOJK01Z*^JM M!'HKZJT$>BOJK01Z*^JM!'HKZJT$>BOJK01Z&^IM!'H;ZFT$>AOJ;01ZVV"S MA$!O0[V-0&]#O8U ;T.]C4!O0[V-0&]#O8U ;T.]C4!O1[V=0&]'O9U ;T>] MG4!O1[V=0&\?;'83Z.VHMQ/H[:BW$^CMJ+<3Z.VHMQ/H[:BW$^A=H]XU@=XU MZET3Z%VCWO5_ZIWR>1_3O>>VQN?_)]7YUW7VSI;#)^VUGRO6U5UGZ2+$.P#XSY;$F5]JFQ5,>1N7&5#O'1+9C5 MV4HOB(G!8,0R4P>J0S\T-9+1^(GF>EV&WO,VOO:%J2>)H](GOVN:>5+NIC M/FM_A4_ 5!+ 0(4 Q0 (.J(9UD'04UB@0 +$ 0 M " 0 !D;V-0&UL4$L! A0#% @ ZHAG6<&XQ;OO M *P(!$ (!KP &1O8U!R;W!S+V-O&UL4$L! M A0#% @ ZHAG69EYT$& "U(P M& @($," >&PO=V]R:W-H965T&UL4$L! M A0#% @ ZHAG6;+:(J B!P /B< !@ ("!A0X 'AL M+W=O'@ & @(&N M&0 >&PO=V]R:W-H965T&UL4$L! A0#% @ ZHAG6:K1 MCOLX! Q!$!@ ("!R2 'AL+W=O&PO=V]R:W-H965T M&UL4$L! A0#% @ ZHAG6?W260[#"0 [1D !@ M ("!ASL 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ ZHAG63V7 H6X M!@ 9A$!D ("!NU4 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ ZHAG6=1)4I0H! D@D !D M ("!6&H 'AL+W=O&PO=V]R M:W-H965T&UL M4$L! A0#% @ ZHAG6915_C@I! PH !D ("!PW@ M 'AL+W=O&PO=V]R:W-H965TP(+H' 9 M " @5Z$!X;"]W;W)K&UL4$L! A0#% @ MZHAG6>Q$YWGO!0 B", !D ("!$(< 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ ZHAG6=N$ 'Q< P ZP< !D M ("!/;0 'AL+W=O&PO=V]R:W-H M965T&UL4$L! M A0#% @ ZHAG6>@7"!/]7! SPH !D ("!#*\ 'AL M+W=O!P &0 @(&:LP >&PO=V]R:W-H965T&UL4$L! A0#% @ ZHAG M61 W:CO0! 7!L !D ("!M+D 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ ZHAG6;LX[.71 P 80X M !D ("!1L@ 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ ZHAG6:6"LUR."@ .(4 !D M ("!IM, 'AL+W=OUV^G'(# !8#0 &0 @(%KW@ >&PO=V]R:W-H965T M&UL4$L! A0# M% @ ZHAG62WNFJJ6 @ 7P< !D ("!_>0 'AL+W=O M&PO=V]R:W-H965T&UL4$L! A0#% @ ZHAG61]2 MIZN:! L!4 !D ("!O^X 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ ZHAG63*+085V @ Q@< !D M ("!/_P 'AL+W=O&PO M=V]R:W-H965T&UL4$L! A0#% @ ZHAG6:5::O0$$"@ YX0 !D ("! MF@@! 'AL+W=O&PO=V]R:W-H965T7!E&UL4$L%!@ \ #P 6Q +0D 0 $! end XML 66 Show.js IDEA: XBRL DOCUMENT // Edgar(tm) Renderer was created by staff of the U.S. Securities and Exchange Commission. Data and content created by government employees within the scope of their employment are not subject to domestic copyright protection. 17 U.S.C. 105. var Show={};Show.LastAR=null,Show.showAR=function(a,r,w){if(Show.LastAR)Show.hideAR();var e=a;while(e&&e.nodeName!='TABLE')e=e.nextSibling;if(!e||e.nodeName!='TABLE'){var ref=((window)?w.document:document).getElementById(r);if(ref) {e=ref.cloneNode(!0); e.removeAttribute('id');a.parentNode.appendChild(e)}} if(e)e.style.display='block';Show.LastAR=e};Show.hideAR=function() {Show.LastAR.style.display='none'};Show.toggleNext=function(a){var e=a;while(e.nodeName!='DIV')e=e.nextSibling;if(!e.style){}else if(!e.style.display){}else{var d,p_;if(e.style.display=='none'){d='block';p='-'}else{d='none';p='+'} e.style.display=d;if(a.textContent) {a.textContent=p+a.textContent.substring(1)}else{a.innerText=p+a.innerText.substring(1)}}} XML 67 report.css IDEA: XBRL DOCUMENT /* Updated 2009-11-04 */ /* v2.2.0.24 */ /* DefRef Styles */ .report table.authRefData{ background-color: #def; border: 2px solid #2F4497; font-size: 1em; position: absolute; } .report table.authRefData a { display: block; font-weight: bold; } .report table.authRefData p { margin-top: 0px; } .report table.authRefData .hide { background-color: #2F4497; padding: 1px 3px 0px 0px; text-align: right; } .report table.authRefData .hide a:hover { background-color: #2F4497; } .report table.authRefData .body { height: 150px; overflow: auto; width: 400px; } .report table.authRefData table{ font-size: 1em; } /* Report Styles */ .pl a, .pl a:visited { color: black; text-decoration: none; } /* table */ .report { background-color: white; border: 2px solid #acf; clear: both; color: black; font: normal 8pt Helvetica, Arial, san-serif; margin-bottom: 2em; } .report hr { border: 1px solid #acf; } /* Top labels */ .report th { background-color: #acf; color: black; font-weight: bold; text-align: center; } .report th.void { background-color: transparent; color: #000000; font: bold 10pt Helvetica, Arial, san-serif; text-align: left; } .report .pl { text-align: left; vertical-align: top; white-space: normal; width: 200px; white-space: normal; /* word-wrap: break-word; */ } .report td.pl a.a { cursor: pointer; display: block; width: 200px; overflow: hidden; } .report td.pl div.a { width: 200px; } .report td.pl a:hover { background-color: #ffc; } /* Header rows... */ .report tr.rh { background-color: #acf; color: black; font-weight: bold; } /* Calendars... */ .report .rc { background-color: #f0f0f0; } /* Even rows... */ .report .re, .report .reu { background-color: #def; } .report .reu td { border-bottom: 1px solid black; } /* Odd rows... */ .report .ro, .report .rou { background-color: white; } .report .rou td { border-bottom: 1px solid black; } .report .rou table td, .report .reu table td { border-bottom: 0px solid black; } /* styles for footnote marker */ .report .fn { white-space: nowrap; } /* styles for numeric types */ .report .num, .report .nump { text-align: right; white-space: nowrap; } .report .nump { padding-left: 2em; } .report .nump { padding: 0px 0.4em 0px 2em; } /* styles for text types */ .report .text { text-align: left; white-space: normal; } .report .text .big { margin-bottom: 1em; width: 17em; } .report .text .more { display: none; } .report .text .note { font-style: italic; font-weight: bold; } .report .text .small { width: 10em; } .report sup { font-style: italic; } .report .outerFootnotes { font-size: 1em; } XML 69 FilingSummary.xml IDEA: XBRL DOCUMENT 3.24.3 html 192 285 1 false 52 0 false 7 false false R1.htm 0000001 - Document - Cover Sheet http://www.acvauctions.com/role/Cover Cover Cover 1 false false R2.htm 9952151 - Statement - CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS Sheet http://www.acvauctions.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFOPERATIONS CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS Statements 2 false false R3.htm 9952152 - Statement - CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE LOSS Sheet http://www.acvauctions.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFCOMPREHENSIVELOSS CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE LOSS Statements 3 false false R4.htm 9952153 - Statement - CONDENSED CONSOLIDATED BALANCE SHEETS Sheet http://www.acvauctions.com/role/CONDENSEDCONSOLIDATEDBALANCESHEETS CONDENSED CONSOLIDATED BALANCE SHEETS Statements 4 false false R5.htm 9952154 - Statement - CONDENSED CONSOLIDATED BALANCE SHEETS (Parenthetical) Sheet http://www.acvauctions.com/role/CONDENSEDCONSOLIDATEDBALANCESHEETSParenthetical CONDENSED CONSOLIDATED BALANCE SHEETS (Parenthetical) Statements 5 false false R6.htm 9952155 - 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Disclosure - Leases (Tables) Sheet http://www.acvauctions.com/role/LeasesTables Leases (Tables) Tables http://www.acvauctions.com/role/Leases 27 false false R28.htm 9954477 - Disclosure - Revenue (Tables) Sheet http://www.acvauctions.com/role/RevenueTables Revenue (Tables) Tables http://www.acvauctions.com/role/Revenue 28 false false R29.htm 9954478 -

Disclosure - Stock-Based Compensation (Tables) Sheet http://www.acvauctions.com/role/StockBasedCompensationTables Stock-Based Compensation (Tables) Tables http://www.acvauctions.com/role/StockBasedCompensation 29 false false R30.htm 9954479 - Disclosure - Net Income (Loss) Per Share (Tables) Sheet http://www.acvauctions.com/role/NetIncomeLossPerShareTables Net Income (Loss) Per Share (Tables) Tables http://www.acvauctions.com/role/NetIncomeLossPerShare 30 false false R31.htm 9954480 - Disclosure - Acquisitions (Tables) Sheet http://www.acvauctions.com/role/AcquisitionsTables Acquisitions (Tables) Tables http://www.acvauctions.com/role/Acquisitions 31 false false R32.htm 9954481 - Disclosure - Nature of Business and Summary of Significant Accounting Policies (Details) Sheet http://www.acvauctions.com/role/NatureofBusinessandSummaryofSignificantAccountingPoliciesDetails Nature of Business and Summary of Significant Accounting Policies (Details) Details http://www.acvauctions.com/role/NatureofBusinessandSummaryofSignificantAccountingPoliciesTables 32 false false R33.htm 9954482 - 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Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer)." } } }, "auth_ref": ["r51", "r665"] }, "us-gaap_AccountsReceivableAllowanceForCreditLossTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccountsReceivableAllowanceForCreditLossTableTextBlock", "presentation": ["http://www.acvauctions.com/role/AccountsReceivablesAllowanceforDoubtfulReceivablesTables"], "lang": { "en-us": { "role": { "terseLabel": "Summary of changes in the allowance for doubtful trade receivables", "label": "Accounts Receivable, Allowance for Credit Loss [Table Text Block]", "documentation": "Tabular disclosure of allowance for credit loss on accounts receivable." } } }, "auth_ref": ["r821"] }, "acva_AccountsReceivableAllowanceForCreditLossWriteoffNetAbstract": { "xbrltype": "stringItemType", "nsuri": "http://www.acvauctions.com/20240930", "localname": "AccountsReceivableAllowanceForCreditLossWriteoffNetAbstract", "presentation": ["http://www.acvauctions.com/role/AccountsReceivablesAllowanceforDoubtfulReceivablesSummaryofChangesintheAllowanceforDoubtfulTradeReceivablesDetails"], "lang": { "en-us": { "role": { "terseLabel": "Net write-offs", "label": "Accounts Receivable, Allowance for Credit Loss, Writeoff, Net [Abstract]", "documentation": "Accounts Receivable, Allowance for Credit Loss, Writeoff, Net" } } }, "auth_ref": [] }, "us-gaap_AccountsReceivableNetAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccountsReceivableNetAbstract", "lang": { "en-us": { "role": { "terseLabel": "Accounts Receivable, after Allowance for Credit Loss [Abstract]", "label": "Accounts Receivable, after Allowance for Credit Loss [Abstract]" } } }, "auth_ref": [] }, "us-gaap_AccountsReceivableNetCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccountsReceivableNetCurrent", "crdr": "debit", "calculation": { "http://www.acvauctions.com/role/CONDENSEDCONSOLIDATEDBALANCESHEETS": { "parentTag": "us-gaap_AssetsCurrent", "weight": 1.0, "order": 5.0 } }, "presentation": ["http://www.acvauctions.com/role/CONDENSEDCONSOLIDATEDBALANCESHEETS"], "lang": { "en-us": { "role": { "terseLabel": "Trade receivables (net of allowance of $7,005 and $2,868)", "label": "Accounts Receivable, after Allowance for Credit Loss, Current", "documentation": "Amount, after allowance for credit loss, of right to consideration from customer for product sold and service rendered in normal course of business, classified as current." } } }, "auth_ref": ["r802"] }, "us-gaap_AccruedLiabilitiesCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccruedLiabilitiesCurrent", "crdr": "credit", "calculation": { "http://www.acvauctions.com/role/CONDENSEDCONSOLIDATEDBALANCESHEETS": { "parentTag": "us-gaap_LiabilitiesCurrent", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://www.acvauctions.com/role/CONDENSEDCONSOLIDATEDBALANCESHEETS"], "lang": { "en-us": { "role": { "terseLabel": "Accrued payroll", "label": "Accrued Liabilities, Current", "documentation": "Carrying value as of the balance sheet date of obligations incurred and payable, pertaining to costs that are statutory in nature, are incurred on contractual obligations, or accumulate over time and for which invoices have not yet been received or will not be rendered. Examples include taxes, interest, rent and utilities. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer)." } } }, "auth_ref": ["r54"] }, "acva_AccruedOtherLiabilitiesCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://www.acvauctions.com/20240930", "localname": "AccruedOtherLiabilitiesCurrent", "crdr": "credit", "calculation": { "http://www.acvauctions.com/role/CONDENSEDCONSOLIDATEDBALANCESHEETS": { "parentTag": "us-gaap_LiabilitiesCurrent", "weight": 1.0, "order": 3.0 } }, "presentation": ["http://www.acvauctions.com/role/CONDENSEDCONSOLIDATEDBALANCESHEETS"], "lang": { "en-us": { "role": { "terseLabel": "Accrued other liabilities", "label": "Accrued Other Liabilities Current", "documentation": "Accrued other liabilities, Current" } } }, "auth_ref": [] }, "acva_AccruedOtherLiabilitiesMember": { "xbrltype": "domainItemType", "nsuri": "http://www.acvauctions.com/20240930", "localname": "AccruedOtherLiabilitiesMember", "presentation": ["http://www.acvauctions.com/role/GuaranteesCommitmentsandContingenciesDetails"], "lang": { "en-us": { "role": { "terseLabel": "Accrued Other Liabilities", "label": "Accrued Other Liabilities [Member]", "documentation": "Accrued other liabilities." } } }, "auth_ref": [] }, "us-gaap_AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipment": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipment", "crdr": "credit", "presentation": ["http://www.acvauctions.com/role/CONDENSEDCONSOLIDATEDBALANCESHEETSParenthetical"], "lang": { "en-us": { "role": { "terseLabel": "Accumulated depreciation", "label": "Accumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment", "documentation": "Amount of accumulated depreciation, depletion and amortization for physical assets used in the normal conduct of business to produce goods and services." } } }, "auth_ref": ["r31", "r124", "r515"] }, "us-gaap_AccumulatedOtherComprehensiveIncomeLossNetOfTax": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccumulatedOtherComprehensiveIncomeLossNetOfTax", "crdr": "credit", "calculation": { "http://www.acvauctions.com/role/CONDENSEDCONSOLIDATEDBALANCESHEETS": { "parentTag": "us-gaap_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest", "weight": 1.0, "order": 2.0 } }, "presentation":["http://www.acvauctions.com/role/CONDENSEDCONSOLIDATEDBALANCESHEETS"], "lang": { "en-us": { "role": { "terseLabel": "Accumulated other comprehensive loss", "label": "Accumulated Other Comprehensive Income (Loss), Net of Tax", "documentation": "Amount, after tax, of accumulated increase (decrease) in equity from

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Excludes net income (loss), and accumulated changes in equity from transactions resulting from investments by owners and distributions to owners." } } }, "auth_ref": ["r3", "r9", "r17", "r416", "r419", "r465", "r533", "r534", "r781", "r782", "r783", "r789", "r790", "r791", "r792"] }, "acva_AcquiredIntangibleAssetsNet": { "xbrltype": "monetaryItemType", "nsuri": "http://www.acvauctions.com/20240930", "localname": "AcquiredIntangibleAssetsNet", "crdr": "debit", "calculation": { "http://www.acvauctions.com/role/CONDENSEDCONSOLIDATEDBALANCESHEETS": { "parentTag": "us-gaap_Assets", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://www.acvauctions.com/role/CONDENSEDCONSOLIDATEDBALANCESHEETS"], "lang": { "en-us": { "role": { "terseLabel": "Acquired intangible assets (net of amortization of $26,235 and $17,534)", "label": "Acquired Intangible Assets Net", "documentation": "Acquired intangible assets, net." } } }, "auth_ref": [] }, "ecd_Additional402vDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "Additional402vDisclosureTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "terseLabel": "Additional 402(v) Disclosure", "label": "Additional 402(v) Disclosure [Text Block]" } } }, "auth_ref": ["r720"] }, "us-gaap_AdditionalPaidInCapital": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdditionalPaidInCapital", "crdr": "credit", "calculation": { "http://www.acvauctions.com/role/CONDENSEDCONSOLIDATEDBALANCESHEETS": { "parentTag": "us-gaap_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest", "weight": 1.0, "order": 5.0 } }, "presentation": ["http://www.acvauctions.com/role/CONDENSEDCONSOLIDATEDBALANCESHEETS"], "lang": { "en-us": { "role": { "terseLabel": "Additional paid-in capital", "label": "Additional Paid in Capital", "documentation": "Amount of excess of issue price over par or stated value of stock and from other transaction involving stock or stockholder. Includes, but is not limited to, additional paid-in capital (APIC) for common and preferred stock." } } }, "auth_ref": ["r64", "r665", "r918"] }, "us-gaap_AdditionalPaidInCapitalMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdditionalPaidInCapitalMember", "presentation": ["http://www.acvauctions.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFCHANGESINSTOCKHOLDERSEQUITY"], "lang": { "en-us": { "role": { "terseLabel": "Additional Paid-In Capital", "label": "Additional Paid-in Capital [Member]", "documentation": "Excess of issue price over par or stated value of the entity's capital stock and amounts received from other transactions involving the entity's stock or stockholders." } } }, "auth_ref": ["r548", "r789", "r790", "r791", "r792", "r865", "r919"] }, "ecd_AdjToCompAmt": { "xbrltype": "monetaryItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "AdjToCompAmt", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], 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The disclosure may include leverage buyout transactions (as applicable)." } } }, "auth_ref": ["r91", "r404"] }, "us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedAssets": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedAssets", "crdr": "debit", "calculation": { "http://www.acvauctions.com/role/AcquisitionsAssetsandLiabilitiesAssumedDetails": { "parentTag": "us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredGoodwillAndLiabilitiesAssumedNet", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://www.acvauctions.com/role/AcquisitionsAssetsandLiabilitiesAssumedDetails"], "lang": { "en-us": { "role": { "totalLabel": "Total assets acquired", "label": "Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Assets", "documentation": "Amount of assets acquired at the acquisition date." } } }, "auth_ref": ["r43"] }, "us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedAssetsAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedAssetsAbstract", "presentation": ["http://www.acvauctions.com/role/AcquisitionsAssetsandLiabilitiesAssumedDetails"], "lang": { "en-us": { "role": { "terseLabel": "Assets Acquired", "label": "Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Assets [Abstract]" } } }, "auth_ref": [] }, "us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCashAndEquivalents": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCashAndEquivalents", "crdr": "debit", "calculation": { "http://www.acvauctions.com/role/AcquisitionsAssetsandLiabilitiesAssumedDetails": { "parentTag": "us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedAssets", "weight": 1.0, "order": 6.0 } }, "presentation": ["http://www.acvauctions.com/role/AcquisitionsAssetsandLiabilitiesAssumedDetails"], "lang": { "en-us": { "role": { "terseLabel": "Cash and cash equivalents", "label": "Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Cash and Equivalents", "documentation": "Amount of currency on hand as well as demand deposits with banks or financial institutions, acquired at the acquisition date. Includes other kinds of accounts that have the general characteristics of demand deposits. Also includes short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates." } } }, "auth_ref": ["r43"] }, "acva_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentAssetsFinancingReceivable": { "xbrltype": "monetaryItemType", "nsuri": "http://www.acvauctions.com/20240930", "localname": "BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentAssetsFinancingReceivable", "crdr": "debit", "calculation": { "http://www.acvauctions.com/role/AcquisitionsAssetsandLiabilitiesAssumedDetails": { "parentTag": "us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedAssets", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://www.acvauctions.com/role/AcquisitionsAssetsandLiabilitiesAssumedDetails"], "lang": { "en-us": { "role": { "terseLabel": "Finance receivables", "label": "Business Combination, Recognized Identifiable Assets Acquired And Liabilities Assumed, Current Assets, Financing Receivable", "documentation": "Business Combination, Recognized Identifiable Assets Acquired And Liabilities Assumed, Current Assets, Financing Receivable" } } }, "auth_ref": [] }, "us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentAssetsOther": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentAssetsOther", "crdr": "debit", "calculation": { "http://www.acvauctions.com/role/AcquisitionsAssetsandLiabilitiesAssumedDetails": { "parentTag": "us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedAssets", "weight": 1.0, "order": 8.0 } }, "presentation": ["http://www.acvauctions.com/role/AcquisitionsAssetsandLiabilitiesAssumedDetails"], "lang": { "en-us": { "role": { "terseLabel": "Other current assets", "label": "Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Current Assets, Other", "documentation": "Amount of other assets expected to be realized or consumed before one year or the normal operating cycle, if longer, acquired at the acquisition date." } } }, "auth_ref": ["r43"] }, "us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentAssetsReceivables": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentAssetsReceivables", "crdr": "debit", "calculation": { "http://www.acvauctions.com/role/AcquisitionsAssetsandLiabilitiesAssumedDetails": { "parentTag": "us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedAssets", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://www.acvauctions.com/role/AcquisitionsAssetsandLiabilitiesAssumedDetails"], "lang": { "en-us": { "role": { "terseLabel": "Trade receivables", "label": "Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Current Assets, Receivables", "documentation": "Amount due from customers or clients for goods or services, including trade receivables, that have been delivered or sold in the normal course of business, and amounts due from others, including related parties expected to be converted to cash, sold or exchanged within one year or the normal operating cycle, if longer, acquired at the acquisition date." } } }, "auth_ref": ["r43"] }, "us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentLiabilitiesAccountsPayable": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentLiabilitiesAccountsPayable", "crdr": "credit", "calculation": { "http://www.acvauctions.com/role/AcquisitionsAssetsandLiabilitiesAssumedDetails": { "parentTag": "us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedLiabilities", "weight": 1.0, "order": 3.0 } }, "presentation": ["http://www.acvauctions.com/role/AcquisitionsAssetsandLiabilitiesAssumedDetails"], "lang": { "en-us": { "role": { "terseLabel": "Accounts payable", "label": "Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Current Liabilities, Accounts Payable", "documentation": "Amount of liabilities incurred for

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The accounting policy may also address the accounting treatment for intercompany accounts and transactions, noncontrolling interest, and the income statement treatment in consolidation for issuances of stock by a subsidiary." } } }, "auth_ref": [ "r46", "r619" ] }, "us-gaap_ContractWithCustomerLiabilityCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ContractWithCustomerLiabilityCurrent", "crdr": "credit", "presentation": [ "http://www.acvauctions.com/role/RevenueNarrativeDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Contract liabilities", "label": "Contract with Customer, Liability, Current", "documentation": "Amount of obligation to transfer good or service to customer for which consideration has been received or is receivable, classified as current." } } }, "auth_ref": [ "r326", "r327", "r338" ] }, "us-gaap_ContractWithCustomerLiabilityRevenueRecognized": { "xbrltype": "monetaryItemType", "nsuri": 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or to record the reduction in book value of an intangible asset over the benefit period of such asset; or to reflect consumption during the period of an asset that is not used in production." } } }, "auth_ref": ["r7", "r30"] }, "us-gaap_DepreciationDepletionAndAmortization": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DepreciationDepletionAndAmortization", "crdr": "debit", "calculation": { "http://www.acvauctions.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFCASHFLOWS": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://www.acvauctions.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFCASHFLOWS"], "lang": { "en-us": { "role": { "terseLabel": "Depreciation and amortization", "label": "Depreciation, Depletion and Amortization", "documentation": "The aggregate expense recognized in the current period that allocates the cost of tangible assets, intangible assets, or depleting assets to periods that benefit from use of the assets." } } }, "auth_ref": ["r7", "r190", "r198", "r202", "r624", "r625"] }, "us-gaap_DisaggregationOfRevenueAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DisaggregationOfRevenueAbstract", "lang": { "en-us": { "role": { "terseLabel": "Disaggregation of Revenue [Abstract]", "label": "Disaggregation of Revenue [Abstract]" } } }, "auth_ref": [] }, "us-gaap_DisaggregationOfRevenueLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DisaggregationOfRevenueLineItems", "presentation": ["http://www.acvauctions.com/role/RevenueSummaryofPrimaryComponentsofRevenueLevelofDisaggregationDetails"], "lang": { "en-us": { "role": { "terseLabel": "Disaggregation Of Revenue [Line Items]", "label": "Disaggregation of Revenue [Line Items]", "documentation": "Line items represent financial concepts included in a table. 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The document type is limited to the same value as the supporting SEC submission type, or the word 'Other'." } } }, "auth_ref": [] }, "ecd_DvddsOrOthrErngsPdOnEqtyAwrdsNtOthrwsRflctdInTtlCompForCvrdYrMember": { "xbrltype": "domainItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "DvddsOrOthrErngsPdOnEqtyAwrdsNtOthrwsRflctdInTtlCompForCvrdYrMember", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "terseLabel": "Dividends or Other Earnings Paid on Equity Awards not Otherwise Reflected in Total Compensation for Covered Year", "label": "Dividends or Other Earnings Paid on Equity Awards not Otherwise Reflected in Total Compensation for Covered Year [Member]" } } }, "auth_ref": ["r730"] }, "us-gaap_EarningsPerShareAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EarningsPerShareAbstract", "lang": { "en-us": { "role": { "terseLabel": "Earnings Per Share [Abstract]", "label": "Earnings Per Share [Abstract]" } } }, "auth_ref": [] }, "us-gaap_EarningsPerShareBasic": { "xbrltype": "perShareItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EarningsPerShareBasic", "presentation": ["http://www.acvauctions.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFOPERATIONS", "http://www.acvauctions.com/role/NetIncomeLossPerShareScheduleofBasicAndDilutedNetLossPerShareDetails"], "lang": { "en-us": { "role": { "terseLabel": "Net loss per share - 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Excludes amounts for disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates." } } }, "auth_ref": ["r443"] }, "us-gaap_EffectiveIncomeTaxRateContinuingOperations": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EffectiveIncomeTaxRateContinuingOperations", "presentation": ["http://www.acvauctions.com/role/IncomeTaxesDetails"], "lang": { "en-us": { "role": { "terseLabel": "Effective tax rate", "label": "Effective Income Tax Rate Reconciliation, Percent", "documentation": "Percentage of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations." } } }, "auth_ref": ["r385", "r650"] }, "us-gaap_EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedPeriodForRecognition1": { "xbrltype": "durationItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedPeriodForRecognition1", "presentation": ["http://www.acvauctions.com/role/StockBasedCompensationNarrativeDetails"], "lang": { "en-us": { "role": { "terseLabel": "Weighted average period of recognized term", "label": "Share-Based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Period for Recognition", "documentation": "Weighted-average period over which cost not yet recognized is expected to be recognized for award under share-based payment arrangement, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days." } } }, "auth_ref": ["r380"] }, "us-gaap_EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedShareBasedAwardsOtherThanOptions": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedShareBasedAwardsOtherThanOptions", "crdr": "debit", "presentation": ["http://www.acvauctions.com/role/StockBasedCompensationNarrativeDetails"], "lang": { "en-us": { "role": { "terseLabel": "Compensation expense related to unvested shares", "label": "Share-Based Payment Arrangement, Nonvested Award, Excluding Option, Cost Not yet Recognized, Amount", "documentation": "Amount of cost to be recognized for nonvested award under share-based payment arrangement. 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Where multiple classes or units exist define each class/interest by adding class of stock items such as Common Class A [Member], Common Class B [Member] or Partnership Interest [Member] onto the Instrument [Domain] of the Entity Listings, Instrument." } } }, "auth_ref": [] }, "dei_EntityCurrentReportingStatus": { "xbrltype": "yesNoItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityCurrentReportingStatus", "presentation": ["http://www.acvauctions.com/role/Cover"], "lang": { "en-us": { "role": { "terseLabel": "Entity Current Reporting Status", "label": "Entity Current Reporting Status", "documentation": "Indicate 'Yes' or 'No' whether registrants (1) have filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that registrants were required to file such reports), and (2) have been subject to such filing requirements for the past 90 days. This information should be based on the registrant's current or most recent filing containing the related disclosure." } } }, "auth_ref": [] }, "dei_EntityEmergingGrowthCompany": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityEmergingGrowthCompany", "presentation": ["http://www.acvauctions.com/role/Cover"], "lang": { "en-us": { "role": { "terseLabel": "Entity Emerging Growth Company", "label": "Entity Emerging Growth Company", "documentation": "Indicate if registrant meets the emerging growth company criteria." } } }, "auth_ref": ["r685"] }, "dei_EntityFileNumber": { "xbrltype": "fileNumberItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityFileNumber", "presentation": ["http://www.acvauctions.com/role/Cover"], "lang": { "en-us": { "role": { "terseLabel": "Entity File Number", "label": "Entity File Number", "documentation": "Commission file number. The field allows up to 17 characters. 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Includes, but is not limited to, reconciliation of undiscounted cash flows to operating lease liability recognized in statement of financial position." } } }, "auth_ref": ["r877"] }, "us-gaap_LesseeOperatingLeaseLiabilityPaymentsDue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseLiabilityPaymentsDue", "crdr": "credit", "calculation": { "http://www.acvauctions.com/role/LeasesMaturityofLeaseLiabilitiesDetails": { "parentTag": null, "weight": null, "order": null, "root": true }, "http://www.acvauctions.com/role/LeasesMaturityofLeaseLiabilitiesDetails_1": { "parentTag": null, "weight": null, "order": null, "root": true } }, "presentation": ["http://www.acvauctions.com/role/LeasesMaturityofLeaseLiabilitiesDetails"], "lang": { "en-us": { "role": { "totalLabel": "Total lease payments", "label": "Lessee, Operating Lease, Liability, to be Paid", "documentation": "Amount of lessee's undiscounted obligation for lease payment for operating lease." } } }, "auth_ref": ["r463"] }, "us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueNextTwelveMonths": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseLiabilityPaymentsDueNextTwelveMonths", "crdr": "credit", "calculation": { "http://www.acvauctions.com/role/LeasesMaturityofLeaseLiabilitiesDetails_1": { "parentTag": "us-gaap_LesseeOperatingLeaseLiabilityPaymentsDue", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://www.acvauctions.com/role/LeasesMaturityofLeaseLiabilitiesDetails"], "lang": { "en-us": { "role": { "terseLabel": "2025", "label": "Lessee, Operating Lease, Liability, to be Paid, Year One", "documentation": "Amount of lessee's undiscounted obligation for lease payment for operating lease to be paid in next fiscal year following current fiscal year. 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Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": ["r463"] }, "us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearThree": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseLiabilityPaymentsDueYearThree", "crdr": "credit", "calculation": { "http://www.acvauctions.com/role/LeasesMaturityofLeaseLiabilitiesDetails_1": { "parentTag": "us-gaap_LesseeOperatingLeaseLiabilityPaymentsDue", "weight": 1.0, "order": 5.0 } }, "presentation": ["http://www.acvauctions.com/role/LeasesMaturityofLeaseLiabilitiesDetails"], "lang": { "en-us": { "role": { "terseLabel": "2027", "label": "Lessee, Operating Lease, Liability, to be Paid, Year Three", "documentation": "Amount of lessee's undiscounted obligation for lease payment for operating lease to be paid in third fiscal year following current fiscal year. 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a line of credit, which is a bank's commitment to make loans up to a specific amount. Examples of items that might be included in the application of this element may
consist of letters of credit, standby letters of credit, and revolving credit arrangements, under which borrowings can be made up to a maximum amount as of any point in
time conditional on satisfaction of specified terms before, as of and after the date of drawdowns on the line. Includes short-term obligations that would normally be
classified as current liabilities but for which (a) postbalance sheet date issuance of a long term obligation to refinance the short term obligation on a long term basis, or (b)
the enterprise has entered into a financing agreement that clearly permits the enterprise to refinance the short-term obligation on a long term basis and the following
conditions are met (1) the agreement does not expire within 1 year and is not cancelable by the lender except for violation of an objectively determinable provision, (2) no
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which is a bank's commitment to make loans up to a specific amount. Examples of items that might be included in the application of this element may consist of letters of
credit, standby letters of credit, and revolving credit arrangements, under which borrowings can be made up to a maximum amount as of any point in time conditional on
satisfaction of specified terms before, as of and after the date of drawdowns on the line. Includes short-term obligations that would normally be classified as current
liabilities but for which (a) postbalance sheet date issuance of a long term obligation to refinance the short term obligation on a long term basis, or (b) the enterprise has
entered into a financing agreement that clearly permits the enterprise to refinance the short-term obligation on a long term basis and the following conditions are met (1)
the agreement does not expire within 1 year and is not cancelable by the lender except for violation of an objectively determinable provision, (2) no violation exists at the
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An operating segment is a component of an enterprise: (a) that engages in business activities from which it may earn revenues and incur expenses (including revenues and expenses relating to transactions with other components of the same enterprise), (b) whose operating results are regularly reviewed by the enterprise's chief operating decision maker to make decisions about resources to be allocated to the segment and assess its performance, and (c) for which discrete financial information is available. An operating segment may engage in business activities for which it has yet to earn revenues, for example, start-up operations may be operating segments before earning revenues." } } }, "auth_ref": ["r625", "r796"] }, "us-gaap_OperatingExpenses": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingExpenses", "crdr": "debit", "calculation": { "http://www.acvauctions.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFOPERATIONS": { "parentTag": "us-gaap_OperatingIncomeLoss", "weight": -1.0, "order": 1.0 } }, "presentation": ["http://www.acvauctions.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFOPERATIONS"], "lang": { "en-us": { "role": { "totalLabel": "Total operating expenses", "label": "Operating Expenses", "documentation": "Generally recurring costs associated with normal operations except for the portion of these expenses which can be clearly related to production and included in cost of sales or services. 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Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures." } } }, "auth_ref": ["r8", "r464", "r506", "r516", "r665"] }, "acva_ProvisionForBadDebt": { "xbrltype": "monetaryItemType", "nsuri": "http://www.acvauctions.com/20240930", "localname": "ProvisionForBadDebt", "crdr": "debit", "calculation": { "http://www.acvauctions.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFCASHFLOWS": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 4.0 } }, "presentation": ["http://www.acvauctions.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFCASHFLOWS"], "lang": { "en-us": { "role": { "terseLabel": "Provision for bad debt", "label": "Provision For Bad Debt", "documentation": "Provision for bad debt." } } }, "auth_ref": [] }, "ecd_PvpTable": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "PvpTable", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "terseLabel": "Pay vs Performance Disclosure", "label": "Pay vs Performance Disclosure [Table]" } } }, "auth_ref": ["r721"] }, "ecd_PvpTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "PvpTableTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "terseLabel": "Pay vs Performance Disclosure, Table", "label": "Pay vs Performance [Table Text Block]" } } }, "auth_ref": ["r721"] }, "ecd_RecoveryOfErrCompDisclosureLineItems": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "RecoveryOfErrCompDisclosureLineItems", "lang": { "en-us": { "role": { "label": "Recovery of Erroneously Awarded Compensation Disclosure [Line Items]" } } }, "auth_ref": ["r689", "r699", "r709", "r741"] }, "us-gaap_RepaymentsOfLongTermDebt": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RepaymentsOfLongTermDebt", "crdr": "credit", "calculation": { "http://www.acvauctions.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFCASHFLOWS": { "parentTag": "us-gaap_NetCashProvidedByUsedInFinancingActivities", "weight": -1.0, "order": 3.0 } }, "presentation": ["http://www.acvauctions.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFCASHFLOWS"], "lang": { "en-us": { "role": { "negatedTerseLabel": "Payments towards long term debt", "label": "Repayments of Long-Term Debt", "documentation": "The cash outflow for debt initially having maturity due after one year or beyond the normal operating cycle, if longer." } } }, "auth_ref": ["r77", "r543"] }, "ecd_RestatementDateAxis": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "RestatementDateAxis", "presentation": ["http://xbrl.sec.gov/ecd/role/ErrCompDisclosure"], "lang": { "en-us": { "role": { "terseLabel": "Restatement Determination Date:", "label": "Restatement Determination Date [Axis]" } } }, "auth_ref": ["r690", "r700", "r710", "r742"] }, "ecd_RestatementDeterminationDate": { "xbrltype": "dateItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "RestatementDeterminationDate", "presentation": ["http://xbrl.sec.gov/ecd/role/ErrCompDisclosure"], "lang": { "en-us": { "role": { "terseLabel": "Restatement Determination Date", "label": "Restatement Determination Date" } } }, "auth_ref": ["r691", "r701", "r711", "r743"] }, "ecd_RestatementDoesNotRequireRecoveryTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "RestatementDoesNotRequireRecoveryTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/ErrCompDisclosure"], "lang": { "en-us": { "role": { "terseLabel": "Restatement does not require Recovery", "label": "Restatement Does Not Require Recovery [Text Block]" } } }, "auth_ref": ["r698", "r708", "r718", "r750"] }, "us-gaap_RestrictedCashAndCashEquivalentsCashAndCashEquivalentsMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RestrictedCashAndCashEquivalentsCashAndCashEquivalentsMember", "presentation": ["http://www.acvauctions.com/role/FairValueMeasurementSummaryofFinancialAssetsMeasuredatFairValueonRecurringBasisDetails", "http://www.acvauctions.com/role/FinancialInstrumentsScheduleofAvailableforSaleFinancialInstrumentsDetails"], "lang": { "en-us": { "role": { "terseLabel": "Cash and Cash Equivalents [Domain]", "label": "Cash and Cash Equivalents [Domain]", "documentation": "Type of cash and cash equivalent. Cash is currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Also includes short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates." } } }, "auth_ref": ["r123"] }, "us-gaap_RestrictedStockUnitsRSUMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RestrictedStockUnitsRSUMember", "presentation": ["http://www.acvauctions.com/role/StockBasedCompensationSummaryofrestrictedstockunitDetails", "http://xbrl.sec.gov/ecd/role/AwardTimingDisclosure"], "lang": { "en-us": { "role": { "terseLabel": "RSUs", "label": "Restricted Stock Units (RSUs) [Member]", "documentation": "Share instrument which is convertible to stock or an equivalent amount of cash, after a specified period of time or when specified performance conditions are met." } } }, "auth_ref": [] }, "us-gaap_RetainedEarningsAccumulatedDeficit": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RetainedEarningsAccumulatedDeficit", "crdr": "credit", "calculation": { "http://www.acvauctions.com/role/CONDENSEDCONSOLIDATEDBALANCESHEETS": { "parentTag": "us-gaap_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://www.acvauctions.com/role/CONDENSEDCONSOLIDATEDBALANCESHEETS"], "lang": { "en-us": { "role": { "terseLabel": "Accumulated deficit", "label": "Retained Earnings (Accumulated Deficit)", "documentation": "Amount of accumulated undistributed earnings (deficit)." } } }, "auth_ref": ["r65", "r88", "r513", "r536", "r538", "r544", "r569", "r665"] }, "us-gaap_RetainedEarningsMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RetainedEarningsMember", "presentation": ["http://www.acvauctions.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFCHANGESINSTOCKHOLDERSEQUITY"], "lang": { "en-us": { "role": { "terseLabel": "Accumulated Deficit", "label": "Retained Earnings [Member]", "documentation": "Accumulated undistributed earnings (deficit)." } } }, "auth_ref": ["r118", "r161", "r162", "r163", "r165", "r170", "r172", "r174", "r242", "r243", "r267", "r391", "r392", "r398", "r399", "r400", "r402", "r406", "r407", "r415", "r417", "r418", "r420", "r422", "r453", "r456", "r533", "r535", "r548", "r919"] }, "us-gaap_RevenueFromContractWithCustomerAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueFromContractWithCustomerAbstract", "lang": { "en-us": { "role": { "terseLabel": "Revenue from Contract with Customer [Abstract]", "label": "Revenue from Contract with Customer [Abstract]" } } }, "auth_ref": [] }, "us-gaap_RevenueFromContractWithCustomerIncludingAssessedTax": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueFromContractWithCustomerIncludingAssessedTax", "crdr": "credit", "presentation": ["http://www.acvauctions.com/role/RevenueSummaryofPrimaryComponentsofRevenueLevelofDisaggregationDetails"], "lang": { "en-us": { "role": { "terseLabel": "Revenue", "label": "Revenue from Contract with Customer, Including Assessed Tax", "documentation": "Amount, including tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue-producing transaction, including, but not limited to, sales, use, value-added and excise." } } }, "auth_ref": ["r102", "r103", "r190", "r195", "r196", "r200", "r202", "r203", "r204", "r205", "r336", "r337", "r497"] }, "us-gaap_RevenueFromContractWithCustomerTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueFromContractWithCustomerTextBlock", "presentation": ["http://www.acvauctions.com/role/Revenue"], "lang": { "en-us": { "role": { "terseLabel": "Revenue", "label": "Revenue from Contract with Customer [Text Block]", "documentation": "The entire disclosure of revenue from contract with customer to transfer good or service and to transfer nonfinancial asset. Includes, but is not limited to, disaggregation of revenue, credit loss recognized from contract with customer, judgment and change in judgment related to contract with customer, and asset recognized from cost incurred to obtain or fulfill contract with customer. Excludes insurance and lease contracts." } } }, "auth_ref": ["r112", "r328", "r329", "r330", "r331", "r332", "r333", "r334", "r335", "r340"] }, "us-gaap_Revenues": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "Revenues", "crdr": "credit", "calculation": { "http://www.acvauctions.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFOPERATIONS": { "parentTag": "us-gaap_OperatingIncomeLoss", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://www.acvauctions.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFOPERATIONS"], "lang": { "en-us": { "role": { "terseLabel": "Total revenue", "label": "Revenues", "documentation": "Amount of revenue recognized from goods sold, services rendered, insurance premiums, or other activities that constitute an earning process. Includes, but is not limited to, investment and interest income before deduction of interest expense when recognized as a component of revenue, and sales and trading gain (loss)." } } }, "auth_ref": ["r102", "r103", "r146", "r158", "r190", "r195", "r196", "r200", "r202", "r203", "r204", "r205", "r241", "r283", "r284", "r285", "r286", "r287", "r288", "r289", "r290", "r291", "r442", "r505", "r624", "r832"] }, "us-gaap_RevenuesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenuesAbstract", "presentation": ["http://www.acvauctions.com/role/CONDENSEDCONSOLIDATEDSTATEMENTSOFOPERATIONS"], "lang": { "en-us": { "role": { "terseLabel": "Revenue:", "label": "Revenues [Abstract]" } } }, "auth_ref": [] }, "us-gaap_RevolvingCreditFacilityMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevolvingCreditFacilityMember", "presentation": ["http://www.acvauctions.com/role/BorrowingsDetails"], "lang": { "en-us": { "role": { "terseLabel": "Revolving Credit Facility", "label": "Revolving Credit Facility [Member]", "documentation": "Arrangement in which loan proceeds can continuously be obtained following repayments, but the total amount borrowed cannot exceed a specified maximum amount." } } }, "auth_ref": [] }, "us-gaap_RightOfUseAssetObtainedInExchangeForOperatingLeaseLiability": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RightOfUseAssetObtainedInExchangeForOperatingLeaseLiability", "crdr": "debit", "presentation": ["http://www.acvauctions.com/role/LeasesNarrativeDetails"], "lang": { "en-us": { "role": { "terseLabel": "Right of use assets in exchange for new lease liabilities", "label": "Right-of-Use Asset Obtained in Exchange for Operating Lease Liability", "documentation": "Amount of increase in right-of-use asset obtained in exchange for operating lease liability." } } }, "auth_ref": ["r460", "r664"] }, "ecd_Rule10b51ArrAdoptedFlag": { 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These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table." } } }, "auth_ref": ["r209", "r210", "r211", "r212", "r213", "r214", "r215", "r216", "r217", "r218", "r219", "r220"] }, "us-gaap_ScheduleOfBusinessAcquisitionsByAcquisitionTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfBusinessAcquisitionsByAcquisitionTable", "presentation": ["http://www.acvauctions.com/role/AcquisitionsAssetsandLiabilitiesAssumedDetails", "http://www.acvauctions.com/role/AcquisitionsNarrativeDetails"], "lang": { "en-us": { "role": { "terseLabel": "Schedule of Business Acquisitions, by Acquisition [Table]", "label": "Schedule of Business Acquisitions, by Acquisition [Table]", "documentation": "Disclosure of information about business combination. 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P0&D#20![?"I0&5VC3J"IX[MFDQ.")&Z?,,S8_":@I?.)H"7:S$&,0:.<:N/*$B?N=80C(/[6J"\-8O+%<*+)YWL<|[\-YE:<+Y?YA\VAM8KG-U^B/JJ+7 M)M'#U15? A) .:$"H0$0)16S8="TW6*_8%5E(K[H66#HQ5L7;PRT3"9_&,93GJ MM-^=FKR^"]@,/[>"0RE#3X!W"U(POCQ-ADI3_A&1012Q&,(Y8S@05#QO4?,C M0?2FR857'[GH-/>-,M&HY+)HC:RP.,#FQ(6R6V5AR%(K%0'):\% -Z*["-Q3 MU,!H7MK1/%@)=)O*@T5R,;V(001]0>$^.D ?Y" @B41AHW$H#],H9V?X> S6 MF){Q>'RGTW'B3]&!&A7=8SJ@ 1:,LN'R=_>>$ MX1[P#99ME::A2BI^<3+DA47\W4H*]N;XN'5T='#P[OYP67Y]45>1_7>H,VK' M?"!V/0"?=[N$]$YX-.%3L_6D7JNES-EX*^;7QX]]L'<#QVVE)%#"$/K6MI.% MH'66ZD7%'(/*@DUCF(P '79@>1:/T3U8+,4/?U9 9XQO MAI&ZUBVBT4"\/\;&!$>-32R;DB-57L(I2:$P!@R$C4HT6<\P!9=*]M2B,1N4 MX'\Q-+(CPJN,R&(EA,? 5/0]Q+%1'H@$4IN16PO3@-X$@:Y:M+JZD#*S_+5[$\C@/,15T75,C. M9XX'''DB'7"=XFS?=)>^4\{[LS>!E0=:3.A/HY62&Y#IO4@^\C>0:P@QX=_!M M>$F,H^0%N;C 93E2&Q8 ==:6@?0T;,XN"Y3M5,&-)]K.;MM^0L&R#7K=W19> M%G=B(2X46EN*L?(0\11H!';OY+@C':MX56[A)?R,&R-0-Q0%_0(P@:%5Y18= MV/2,G1E\6K898SX=N?(0,)14=^Y7$;&T2 23TGLL_YFL_:=8?>@/EZOC-WU M@JS"),\JS"UVI=(P"^<7EYQ=^=2*PB<%HI"O,;D<4#[A"J2@>K[5=Y#4468J M@#ZT(R:KL*Z:$\@=(175BK"SL8?5CG=F6!ZH? 9HA:X&$'%P06,\0BCSO/%(FH4HVT0SR M;E4J3'4LS1 >*-M8Z\E,@5#),W@[,-N%HHW<'6"+,-"4QCP-*<>RACP+VKB MBJ_!@:FY ,/(N]B,0D,Q'J!9+CPO.6,/I,FG-X9*)>">A- EI9#H/JAP!H(6+ M&R!;!\W6>CM6EDD2K?7T.U-@MM=L[]>2W8\[F->JQ1FV0> %X0!T8U1+/?(M(J+JR!'"'!TPWY:\&QPOJ"#!,4V,SN>MI0>SJ;MCZ7R*D.J"+$67>QOU4PA$. M\ CP:#!E6,>S7=H8"68=V]XT)XB*:SR:CD(MU5P%W1,8IT-%\23E93^V3F@H*,UJ;VB?0M:3V>5[T M.JUD1-C/3K*9)Y M>+Q.Z7,]A8M3&46JHK*7;-O? 67QI(SR@Q7G!4]4,JPK86:DS^,4Y$3&7P7Q. M5T3W HX M @-NN !#;ALKULH>WJ;.F'72UBEB_R7D*:TC>W9KW/EV05O M!- NPB@@C%L1&S$$FT@O2EEXA=8UB9Z);KEGQQ;Z#>""8W3/Y],7ZYBN#<\98 MCE,-&V84 B.P!5%JN,,DV/1CGKO;O$YVMK;-HS]A/%QLB%BII,LIC4Q+Y8ME MLH'"Z[(IU@IG%URNH)%=S1LO%EU0X.)/99Q_2MML=$ V-I)W@OHGM#-R,Y2Z M,,$--'NL279@AK-[B\1U5C_Y_:!+CTQ8DI*J>!='6>6E&5FT.P0>J-;-E[_P MP:K_RX*7&B##8@TU L+;-C\,?++NW2(?+V]8<:;=SW/;O>WA+_W>9_:?J^M_O*3EKH&0'6Z"D)TKX^!GSZ5DUBUIY9Q/MK57%8FA M%78BS65GR1I26Y^?X&9#B[9=XR,FRC(>Y&DI>XA![%:2]B3,!`? 5@FF>QMJH MTU;6N[7[$8_TG5F#=YMA#?)]BBNS]XI:22_KN%^OA9C!15CM\411$()07<7" MMB#8/O7RD0'SF7C7*1NG(\&ZD; S9C@+Y66<"\U5930IL ;Q(C+B >SK"6I M\72G2&WC$)@AKSR>\#L!P%<-[':@!9%;"=DA_1D<,Q#$E1]>F^QR?K=4[>W, M81WLS'PTFN\;H="\$"$\W8QCGSK#U"^570HMN,DOYK*48VB0C*+<6"XM+]P] MXGEJIA %C/WST(E.I2A1!V(>I]0=Y(Y>*]<]\()E$3U\7[;S:!-LYT?!\=-U MXZ>,9T-'3G[.'^T5HJIX?K0?PB*P._*X*& MU9R9C3EM]8SV3U@;:U(/: MVO<0&W1MQVO-TF&C?SUYM- 8]H^#TR^VA->/,>G>&U)SQ\UVJPY(<7F.M#AD M4.9&U,8SC14$19Y5M&[NP9&=O39R M2>/243.V $TWT;$+=)=TI>C\/H[Y@LTIGIB=^I;"9DN;Q?)VCOL/AC,%D(G MZ9#C<##74>A>Q$N3M,?#8+K*3[*0_5NJI0FDE:'B-6Z ?-\]I;DKD[7[=ZH# MYR%>=2Z'L_^1$_WPYOC]NDU+9<[]X&R-S+&!#T=GX!G'$0\OH,[]YYWT.\? MSDWM? P=N:O6O6-O?JJUK6[\?N^QC5;??N[EA]-T"5S\M/EP;>[)]3E\Q,5\R MPY3W \>-V9YOJ4N[B4&10U@Y;,(S-V"4V5/E9CKS0ZE-PB9:)@EFGCQUOZ Y M>Q5UK[K(MN5]8HUKIMIX,,PNK$'$QT:<9(\Y!:0]COCT1,,$27KHM+JX!\V MF':"VSZ=KM-2V\M.A@XZS>KG5 M7'[MH6&/]IOO6L&S_%&C;^] MY),&TS?,_?^]O*J?\,N^^?-!DH- "-WLU[4MG_7>YLWZP[1Z1*=;[0>FU,() M/;CXCSRS^%:G8\ )D"Y0&@:^$\!=QH&-86B?C^RIIX^ZL)?EW[,8M, *4JOR MR5X3G=*:?- M?H/J:CQ<9LMK,(N%@"5?\[? D*U:"!BM]@KGQ>_S$V3]>Q/Z MLNJJNL5T]>\Z766E(670A4 /R97[]B4Q %X,N") 2*?M#EXP09$8\$1D1 M&1GQ^?^\CEWA&0>AXWN__%7N2\'5L&?YMN,]_?+7P?W%]?5? _T__/S[_?^WV M_WZY^R9<^M9TC+U(N @PBK MO#C12(A&6/B"_QTGI'PW471T_&[7;\LPM_M\A8X3Z-(4"1%2V]+OPW.A\A4L=I];$O84MH:EO5VUT):6QD:DJ7:MJ;@GOAT M;C[J=J\[5-M8T1_;FBK)[L M#S5;D74924CJ&O2]HPCF#//VPO/7T/FE-8JBR?G9V17T[#]A-!D]LLA"A_I[Y(OSLA4TYO#(,K>"!>7 M;K+Q?!ROCX',";'5>?*?S^"+I1M?7/!K9CP- +E]]3,)N=)G(NL9+=U)+DRM" -3=BQ_3,2]XHM26E+2OI0[!EYQ,3OE@BIA/ZFB*; M:\:7W#&C/GQIO^-4DXUDT&\"]UVZJ\^$IGW0@7L7GN M(I#;%O;:/^Y;_-\CC.S^YS&.D$!^W\9_3IWG7UH7OA>!#+A3!Z<_$O M+=L))RYZ._=\#\, G-=SI+(*>&:G9-]?/9TE,+ MO.1B&@3PAJ].:"'WGQ@%5YY]";JM) <1L^:4%K#RWX4[#$\9M6TT'X/9ZLI* M<&OWUP] G=I$!7YUT=/R.X?.*[;,0^02^4A>V&WUZ87=7YBJ\/F$O*500KQ2^M MT!E/7++0T&NC@ QY:7GHO(8V+![T??.7).\,_6E _Z(KVCF!#AUW2#@8L\?.U[>8[-GKQ'4L)_H-$P *M@/?4L]WOB1%,"7RFPL7A>'M\#[RK9^#5P> MD-X":Q48@O3[0?R@SV>YSY^18C:,+9@3V_-13&]9HK;E\C>[T%L]#GI_:0]J M-=;H'0;1^?? M\%7OPWN<_^: M1^>91K3{]SA<'U198X6QA<7.3:7>*&L^4P*XM#%TNU^XZ-T1[UN[2-D0N M:G<@BP8MEJ96)F@AU^Z!%9N:VD[V5BN8&G,N# (L!QRH)SIQGPB+!]Q1>YIP. M%D.\%2)<85.5F5$5 MJ]G^!V2+^-+:0U6$P-Q385]!YUQ7-1@8K& "_;C"(>V!QC@DI^_M\ (%!XX$%QC4]B+$W=X<%9O$P!'NV4SW!1;7I88B#L[HQ<62UZ1&/ T6<*J-_ MTP,?^XXX549XYC*LFV TUL0+'I9AVK2H<*-8Y9$6IDV+*EG=].#)(4R+"NFO M-3TLLE?3HDK"- SZL<6#3HDI>*@%>Z8% PAV78X04+!^IKFAJ/++!G-3%0,T!O>F3AX+BH.^)T(%PT/9:QYXC3 M@;C4^,#%P2-.!V)*.%5&_Z8'/O8= <:J,\$U^@XE09+U@H75C3U'AD@6FK2:DNGK#@X"RNUVJ8QC4@X>^D'FYK9 M=*_TX$OI'O;I#E#3VFRZMWQP7.QAG^X0N&BZ,[__?;I#<*GIV1=,[-,=@G%- M#V(<,)_N$,QB/PQQRA8,LY&#KXZ'/,M:[C48[L&4_/H];X*)\#$+_%C=(^M M:0 RA1M35,1D-F:PD?(_[A\"VKCYK8%D9S9B<('"T<"SR3]D]7A&;IZ]OG_, M5WC"VF1V(W\KXB]_V12B=YD-7C"IXJND/+/A ?94?)5D9];[WD;+_ 8.PUO< MB/?KU+,W47U[EB,G^!VY4_SE;?;Q5Y@-"JS1VS?\C-WE<6[S+KV38> TA@(,!LD:#H$U,9 @- G00PT08(?J[(84]K $-MOXK1(&[,8W M]K ,=UH1%)G98-IIA2_DVB-9 M6\QM]WH#2X0H4V] EIF-XWQ!+BR,^'Z$@S&ZD@+O]["Y"2_.'%?QCYTQ!Y]L"S'U[@V[=; M#]_A9]]QD%5INA%@&TG^HHLPM*W]Q6HR+L<[VGYINJYOJ0402-VVXJVC5)\ M=VLYIN\/-V^J2AE+C!"D1AS M_WX28&0[#^F8?0.JODW %BK0@H7$BXD,R%A+FI51D@ P%Q(N)!4+20*VB(< M!(;,[D%P&.Y5)RXW-US&5ZFM%J5Y6RU?G2",!G#1IM:H_\U" @ M2;UY&SR! M>4J^81=H3=5%S.ZYG+ NNI\^AOC/*4SLZIF(P]ODO3.Q?$/-N^^RU);,C03 MWT=B62'5E'.A*VAAG"]RH0/A;FMEHU<_P<*,.$ZKEJAL\9GC5@02D72S=QN MP3'QN:P;/0A#''U!UD]LDRY.." Y[]_1A+1)\^RI$_T#DV@DM@>@UM 3'GC> M%+E[" &]@^ Z>_? =K:7L796YL#U'U-Q\D/ALGEQ\@;ALJF@:%ZN0&@*+NT M[B-"!2C@-2]"?1K VVM,NDHO06U>3+!!B&(GUJ,R%T\.@^C\>^#;4RNZ#>YQ M\.Q82PX27(? [XF)Q$Q=9),B#O>D>_!]SRWB_5EVC6UEE+@++*'_4[?E382-B M664N5LHH?[3M#VY6*C_,1349Y<]A&GG+*G/1R W\H0*L'T?^=;/'YX3 MA7?W/QJ3QJ0QY_"S0G F%!5S[CXKW*DIOJ\SY\&O('A\V-4?CWV/4OIV0L)@ M81[]!Y[]'0=#/QC'!;A0@.GUYC"%.<>]24QA08_IM3OWA=&I5K6"ZLRYQBDZ MO[O(NT'CI7 YF?SLN%'M*J Z(C/GY,)#Y.KT+',ZR&)S(3>9,Y1W6#_O5_3 M*NN#]#NLH8[W]"Z9EKR"Y]1Y.\)_"2N*DJ"%L 81GAS":F&AOWTICG*K"%CV(P3<6&5TWQZYK"QL:964Y'!;#SA/H))D=]YB-0[E/0?:;S.8RR!@4WH.Q1YFXR1L2<^!7$V#V0@+ M6])S^/8P&YMABST\VK7][1'<1#K MCMF(2O-8>"@3@]G 1_-8>*AUKHD1"D99>*"UT&QR%.-J/"]-XP7]N^/<[DS MFQS,V#^7#K2BF4V..1Q$E@ZQ:)E-#FT<1)8.LBXQ&^'X,@T=#X?AP/ISZH3. MN];8#R/\WU,/TWR'^0WU2Y(!)-M2DA9O+<Q 9 MD;I;R\C\UG(RPFP(@1T^O1>1.>E+B4B76==_/>D'KNN0[*/!-/*3BB)[B:_- M+=L-P8%7901WF77[6>#0LEC(5256=YGUXC=JI,$D<%SBB.UOV0!MI&W9!/S= MK>4D@UDGGA$F+,?S6:1[.>%HKEL^F#Y-PVCOTM%M*]GTK%X.SGI:*YCOB'7N*W,6*H@Y91,?_%P?8==%QAGJ[S#G@S+#C M$+M87>9\\H.QHZ9#@5WFO.F5%+X(D/,T\&PZT]1CSL$FW'@(D$V.V03! M*F[LSY\,5!H'(0E 0!.U1[3_U;FF3Z)/+XX=CE+^5U)'IM?/Z/."],N$8NHD:M'?P$P(:7YIJ:UW MDTV&#W<*MC\EQ/@+C/#3!-E$!LXE089GI"\XHS//XU),B\B?G"M B#Q*D_>G MM\-P_."+VM]^N[^^Ö;V\.. 5EJRG\8W#_Z_7- MWQYN,T3A\D)0)%WK%1YTGC#G8TUF"&M?;^]^$SZ#^O-\[V8ZAH=80J{E[_"0 M+G!/MN?Z M/^#!Y.'A*JA+FQ@N:X2VA5'^]RD8E#APW^[PQ ^BED!+)41@%,Q&YT/G%=OM M*)C.! ',PM>54A#9AR#=EKIB.P+^_D%6A=L[0=8_V!^%VZ_"PZ]7PL(*,5L=!ÄOU.?WX5.RG+L+/A2GL,CQB1 MG[5M]-9^PRAH8R^%H0IKNO+GR MCDA!F7C#:,;7V'B(WG*EOK=7WCUE]/]P-,NZOJ9+F^CM7?T8'VZHD$9\N/XMZGHZ"2@ M);?G) @)R)E$E.*&*W^X.)W()8W8I_3$QX0*_7R3Z%11FQO YT6WW-;"N: MK"N*O 5]CP#MY8ZZT234L *8&?XI'>5\,Q M4FXW)V=1(.G4@B?D.?^F?W*FG:DLG7G;O.?4=(CG4&AUO?MQOOLB0+-WXG MCOKUR~AA0+Z%AM1WT) #VPY(2F3\SS=XGIQJQUZK;VB2<.6ZC@5S%>ZC .-(M%/ZB9I6EP)A*J)=:%_#Q-GCP7V;KM"RU^E^F0W#0,SZY6-AA2=Y"=?!M\!V, M M!=V]L,LMSJ$_K\TP]^2LDO&UD_]Y@,;OI-Q+MOOLM;JZ[K:UB0S\WB&HA5: M+CO^M>M_V^[9)X+6)OKZ7(U#&)5.M+?5/.]!1P1.Y, # XI '&!;F$R#<$I" M,Y$OP!W4HI.5#X\? B88APZG BEX8L,;)&@D4*\!82&?98\VUY#:3B5CK2$USPA)>1 U?F2T'6L%MM8EF3_2^$/JN8R^G4AZ8-AN7Q((>2;)XOLG*(U42,\M';_5IH2YA #\G-9 A M"K[U4Q0F*!"D3O%PG^214HF6X-".%H70%X-S 5Z2QU]3O$A_2^;;O\JY1KF6 M**I8$8_6/V/.+D!GCGS M %02F(^.S.1(_8,%]2%E%? /R-T/$HRQ/C'R1P^B@+R;.&#$L_Q$: !WS_^ M02]]-;X4=D%,ES2'9/2 =!!XG"2.A)@HW>PD[AT.#%- C@<7&*$%$Q$8JF MX0R;W5;_GSAC[IO/P@?")K,3XJJ=)(;HI$3PHC1A*2:U*VL MXO'.=! ./Q;7, N$(71)%,Y,P_1R- 8QP$/GA:F6]6CE&T09I0H(+\\"LBP0 M[0 1^21H#\C*G'M5 *BV<[X(QZ 1X!U!NIP27PHH\"82,P0>![FLWH=B3\!3X M+]$H_;H#5@FF([/QT/&<:.& <.D)T$UA68Y(KQT:_E3^EM&V]8/;[T1F**)#>O M&&MZI^/%B@L\R;:2&E>+\%E7GR!+A%+4C:\6BK?4QCOW*1U&+15OW-+^ZHJVK MD\IGYXJ9]1'G^,7"$[#H)N;M?92(=!4.+ M+E64&FF9PXTGR!1YTQ&R(Y'XJWS3^"0ADM+B;Y04%S$E-D-%*7?:<$MM4_2V MXL?W#N_N#MI__8T?X)PX/'K$JO,R1 M&6^MNM0UJHM'#G,#JLV0E0&-N=U:D? ^(@YALJAS7CQ)U ,LO)#_)?#Z2L/: MH**FGA.#BZ9%@)VT##BE!0)D.6!*A;^TKF^^YNS"T8P+V@;MGC[B=AI1]0@< M6,:C-QVW;3[J)P^$E0R,!?B6- $.GUNK+>E=43$-4M%E:>3K6?IRZ$:,"Y?] MOX9"?@((!"0D6G+&ZUQGKK7Y/5 U5-!5IW7SCZ7UY-SV:3Q0O7 NY+G!G.XB M'"OV9+.09B,"ENP7H%LL$3CQ8\OB/,!D ^P99XH&SH<0'_V9_P0]AKX[C5;_ M)%,C)6;CJO*#16L@FK,:B*-@;EL^X?9C@-'/-AI&.#A'[@MZ"PE1ZBF4N&B= M2IET[84+091'5U=_Z1-&9; (^@D^R=2SVPF.WB69)9ZP0/[5.X]RV2D>.[;M MXKJS4/.]XV5C:EV*W9;S/MG)YN=C[F>Z^1G&WT%C%TH>KHK%U6]@;7NB$>WW MC3%%P*)+3I\3BPW\]U% S,>_;%%S&%RP[X.[!^$:+#*T_4[77CDV'-9SV"N/ M?E-2:YK*"U O^B&C<<-Z(R=B!I:MPJ!RQ75S"1JX'35 -D:W\K-4 VW (\(MUTGK'PS0^Y M.FBX.B"LU[@ZX.I@$1/Z2G7P!;FDL;IP/\(XXL+?=.$'1NM<^+GP+V*BNZTM M0%.(0I)A1),"1KY+NN :@FN(!4RH\K8: H4C MX:OKOW!#H>%J@+*"\R]4 5P.+F-# (.:H(QA3YPBR@+JS0#'EQ>*X5&JX5 &] MFK0"W^6LB6EFNLN!%W.H]##A*&_(0\]4:4ZJ^M\Z836-&Z=1=+!!QYRWT*' MVF5S74R4=7PXB-QSA\.IR_=[CD_>29(]U])-XH,#N92-

:UR-7T4:IHR]_D MJ*03T<,25.7"!3?]FVALUP^GY.S+X-&?IO4DA3LG_,G5\!$(M,JMY<:Q34OT ML'88/;RY3A)7P@7924XL!< QJH"_!{Z%,:)SN88] E'56+%T*^68CVN%?A(#@XI9GIRB!\=.I95&%AZ^_#KU5WUYX;X^GNX]1>XJLF, MK+_S>TQ#QW;XY!3KEZ;1[;U%2]#KA^/1+] M"BPE,7GA*[(B/^"]J1ADE*O6YK&-I[(S]+;#GN,'"PJ8M*]LCD%jN;!O'-DTY,$8*5[95*UO"T=_@-V#M#C$8N0N)@%S)'H&TR MBKAG>0Q"2HX[K*W>=O1-G&2IE?ZH MGBY.E8GYYD:N^KXT3LFA%##AYOM EBL*TF7.8-[C*2%JA?EZYK:X6%>9!^BC3QN;A^NA+NKOPWN+]JO_B9\O;W![WQL?[N]_1_R]_W#X.'JMZN;A_MM M^D0N$2%WSG],P\@9OL67DFZ2BEE]-\G-*CGN:C9R0G(F.P!&N&_"'>TH+OB> M\-4/QH(LM?].VR8BQPM)Q\,7%-AMU_=_)LUQT]IGI#>AX]%MC6.,//(MR$#: M'E[Q.'NB?)7SQ,4NK\FC MM=Q'+]X(-]"CY],XP<*?!J0?,7 I>(-[401_/?ON,Q;"Z2/IL1B1,B*!$_Z, M[Y]Z%JSX0!\R@HXP<-U%NOA) UO*V,5*<4#VR ^(H2 ,D077$BK'#6RCS5QQ M/,N=VN_8$.G8!"E/DQC."5V#UR<%3GQ9T5.""7F'8^MM"J#PFC=0%TG$S MPD]O=)83%S 6T^?Q#*#YSA)93PKPT*[+"=OG+\&B M_KP9.1[@&ROAC+%@H MQ'#[FS^%CQXLA_UR,DZT#UB"R7MG]?=$74B77$1+;_'C8UN(RP-+=",F(<0D9(B^ >$#X_&W:)'Z/Y7X6E MH]?JJ[JH*QG^RAAM4'CU@4K50+#1.F!L*:A]NR'K]M%JA<=#@&PL!-C" ML(*9T/A@X?IGBUR7?\%>1;=E?K/2K53^F2 T:4_?8R&4W=@64#.*+R;C23Q M<@MC26[U35"R=>C+E>QB6R2AUDHGHH!0B%UC757!>'.-ER0IC, ,DVYPM"N? M5%+B6!7-\HLB.UX5Q]+V2]!*+)%L8T,#]96MU'L:WL?!%L*O- OID$OA#4FA M H?VFP_3*+]\D%)(HJYGS_36NPY6/ N#S$++4:UE%L$3L>8W8&\%ITIH+Q.T MERJ)9C=K?''W\ @ M4$-5\H$HR3>Z*DE@Y8-]0O/ 0DDG*CR28C6K_3S.W# M36J6DC/>JMU5#'JT?4//8*5($WR>W*H M.6IDCIJQKBX+WUC9#;?L;[YOOSBNR]/,=M;V*0D+RR/9*##-"DW?AGE4MQXZ;#;]9]R0_0!)%563%=R4\.2=6-0UESYVC!6*_< M(?KJP(_Q^<9V]>S$<3^JX(?L>@O% 97K]57#%%)1^'[U#\=G<\3S'/V3KC M;LZN:$36,SI/1>$]XW8P3'6YU>]UQ1XSAPVXC[./=;!R&"FMQJ)VR4=!4-_&+V0JAM[61 7WDQJK$TC'-PG ZAJ!5%),SU15;-5$ZM? M$/M1UY+EF-:-Q%G^FMO@&FF,:*F<_=P_T>[*P43*1LI"Z.Y6VL MAOJ,A\LAX[ECU>6.W?B>M=M&LVZV^IHF2B9O6'J4&-H^?:P$AKK4>#*-TIG= M;'D83F-2;O,+>J;%\9H]CDCT@9;)4B5UCZ:9=*2=5$5<\Z@ZPE*U5@MK'.AXD)5- VPJ% 94JO?4Q2Q5SXK^<ER_PZQR'YST*/CTOH5-+QU'_G6SY'O M DG#OPHD_21ZJZC@XOM^ PQ57-PXM~):#%/+%YR<0$DO.XBNQ*^:@\[/IDO M3-;.9C(RRV>3"FY+>N!?(^!L6-&OR&W^FI7%XV<#C6-C;1PH3A:H=BRL$E) MH2![TY(N=K4C"QTQC7'@73#%-EGI I_GN)9;&@@E%PR_706!] /614ECI98! MW]3G?#^SL#[UZ;ZF.VW./>81UDID@RZ2G=U5C)R3W"C,RV545;-EM^L:;C8;#!M*Y 6DEJB M$&.$%\W@J-O.$*X =+U67U55L:=5E=+'=\[*H.;[SVU(QR,@>^/$;>(=U?(M0,@'H.,W>,OM\"+ME-<.$BN!HDS2#S=[R@QM%F]5H A4V(-0Z<0LXUSIMV9 M,JW(_#U+>=@FA7K!YM@]!]:4P=B5>-&"8P72-GG4U0!)KH>W?6RAL'BHK;YN=D6YO'M7B$L-L&U/%V[;!Q4*PXV4 S0,4:TL:X>A M:$(#S> +?SQV(E+I+<[#O8!?P-BQ9Y',W ^DR8"@?RR3?+EM@_'""O$U=,X] MQ_VE%06D\^ZB[4ZWS>9&NI8NSFF-1C[F_X32>FAB5$$38T:3(PFF%FSDT>TR?WGO?09CF<#)L_;/8KX/6M!1:*%B/$0!Z3@ M%F7_I_75-K[CX'Z$ KQ^VBO;[ZN'S\=;#B8 M1B,_(+4,MC-;%B;56T/D%2,T]CK"+NG;*I$P86ZH,$O[>-0"FKUQ/SRX#L,I MF5UV G)Q$N\R@-MI%$9@S("FR1N% NC=@GK$&MH'(#:,5MT/+%<5V^]\X\', @>MJ\C*)T;B:#P@NT^? MOR1Z#-;0Y@ YO[&UZ/&,"I_;L_&[@P Y8LNH)3W,%$+CR^U-8K M.#2RCZ:;H@D^B-ZMRX(N#*)CEX4&.2ZBE$V(:FB765 OZRZX6 M=*\&H[6WHP6M2'4,9C\6=&^/)FIQ"WJ9LK4.3Y%(JFQ7_NY^/QV,ID4J;CI M7'QHNUN;8%"U^CU15711ZV9;BU=C/1=&>IGY[&]%Q[?CE ZQG,5T7:EM8L M&\^G$7Y<%L5=K"/@~@@8([%%'INNU'3NE0>'050"(^@XDLR:]34<8*B$Q,@% MT\VQP3@7K+C3 #^RMGMYG!E1OP--K[VD=T/!)$Q% B>@1YK-,-/"B(<:]EH= MIR(8@?O6[4JB+O.#:WLMCI,V: (F#QW+V>T0<'--AP_E5&H(S%!/[X7B#D<(M7F5?H< #@BQVAKR,R50$/GJMOF8:HFQF([J9E&IND38+5AD5NS=8R5)3 (^P%X)W+[A^>&J5R>1P0N$IN<_+Q;)?.T! MU?$WH/4-CFZ'#^@U3S9D$N!H* P@[P5)E MX=+9'+R^202O&K5[G&'Q$%1\! I$QYT2DGPG/6%];Q!%@?,XC4BMZ@>?G,Z' M%Y#BQW#+-;PJP&%QPT8%PT8W1)-RYBM-\?IF;(0R#H14+4:JKI3.U:D=J566 MFU#4CMZ(E<)]UUYHFY5CRX/F\>PRK7M.LTE9E:0Y(J6U?;F.@6=G55AA=:17MV#&P01RVD2%"S(7Y,H+H50CR$9E70H/+,;4ZCBC1E>:|;*0OSE&P0?CT?Y5!"%B[00AR=Y[4*6M!5%BP0!X0>(,A,$' ?D M+A@28F4HPB@@ZO(OF[EC@D1E4!$Y?,9:NH<2.D<(KQT"CF@S==TLD2=IZ7< M=77A M6H],K^)3+C2U'E-[CX71C\N'BXOKVY%ZYO+E8KJZ5)&9E)&0Q-ZN+V MYO+JYO[J4H!/|[?*KB\'#_#'_0/\\]O5S<.]75W3X\PFY^$j[__N'[XYS%0X\,/#TUM!Y:GCT#-=B?PC/L4!3P MJX6)74/2>P58A-']22X):MX&URN%;8AN*[$18>$/@OF3W:XZ#EPOD,:M&23/#VM4<_MQZ'&)"N<$WA' B]D#2Y0-4GZY%0M355*5)KD13\M97HM$/S;NNQ,3NRUQ@3= M2Z>T7"Z+O$#>>*.C8CCGVR1*;U>;I,@@6.=,7*6:'EBN%=9'0[" XPC.*M00]M'[H%W4Z&.E308SC5NR8=#<52/"UJP8IAQ<9MC3[;,6/CR@W??,WZ!;G(L["M0K))]=]3#^>[S05ILA/L]Y@\\1U!7,G5M17D3*RA=A$0V2<$T633TGJCEM=#"JNG%#-6P^-7>(T>R@D@#/*UDB%TU-SLOXZ1(-5W4,G^FT/*XN M-ZE+I79U2=H5:Z)J2J*24V:2:TNN+6O3EDH%VE(A]>LJ3HUD4UERT>&B,Q,= MM;CH%,L[!E.FWY-[HB*SWY61"Q<7KBJ/EBO:ED?+*Q SA30_E419J^#\.)**_::TV!FYLIK^, M9O,,1!V;1^TDSIK263L95%J KRW+H9F0#4-VJE.H*9FUG37%,_\/QC^__'>- MW4F2-:6R.C*KH$@?'B1_=-Q_:6?;ZK7ZO/;^-UDE=-",,M3*DAQ9_E5;/G W424$U9MGG5L*.Z$M -> 72CZ,T4D>-:>5@5HBOH|S[8''L6Z]*:DJ35%BFVDY^!L=EN;"W M8>:FH\4Q3*8ZU=W#=Q)B30F0[BPKOB_Y45J7&;.&?'^B+M?Q\Z[1.TFVIEQ(M9X:5WM8FL\E/DSA/5XBRU1JO&+/3G8"-LB(IF%,\@N#HJE>-^4H'U8W8274UI MD!\]?7U@0^3V0B8>34UBUY55C) !SX%,&6:,*&1?'5C R/%+R: MZA4L>:G;JW3CL(1GHQ^%^2B_9'/X\P=H!"W;"W26+%SGG+,AP/)SZ: M2WQT3_$-U0PWD_C6*6, ^ZWXK-[JZ#K#O;/&PC_O(&PGZG[S|%X/#*W_G6R M83PV>YBVM?^PY$ZTF<5M1WIKV7'Z;C 5["?=A+'%VG+;QJ_SZ?@J3&JGE_%J MZL'4YDDK;1FVF*#V"U9W,Z9XR)I6E>,)X9+9-&:Q;BO[R6D'2\J?M<P\ALRW#%FNOLI_8=C.F"@.X6%>ZC6GF.8S@B^&*%IS,I8PC7:.(B8W@UO9W. M\JK"9I.6:ZK2WQ2^9DA=EC"3P#:/6JR?RD%VL#JQ/00.TIO1Q&2TA*LCEFNA MTL<:;N!'%;)Z]}>WT32GJ%8&+-<@I8^DUG.C"D&]O;M?6 81/0Y5KMU)'^&L MB4U M3%OE]O+0L2._"MOG]>O\V,Z72|V3[^|~2R7I_P/EO{5_PUOTY2_2'!;,PO_] M7_|#4$L#!!0 {.J(9UF41C@!;_@ #$I < 86-V82TR.#(T.#DS M,'@Q.'%X97AX,S$Q+FAT;>U:.W,:.1;IOK]":IX.TF(:YU50C=>MVK>W3ND=#9T(Z2 M\[.AX-'YW\ f^7BZS2QY7(Y%;0%FK!K8A8/F0Z8']$PMRSC=CFP>'=4/XX W MZT?-1CTXX=6&.&XVPH'+:EBO|O\9[* !JOLVODX3\6YG)-/R4-#XK48SLZ<3 M&=EA*ZA6_[*CZIV?Q2[U&$RCL?_J^UCIR8H'6^.)*0MV\^.,SHK#E6B=&NW MZOY.J:0<|\%,]FVW/3D2AEV";M1(YZ^+1F>FK(16L.^HI'_$K)YKG'B,?W M"/TD.A4S^X,:&=UY&.J^M*P>5(+'%B|[S?4 CEN5^6Z7;|QTT+_(.O.C>]-M|H?N1;O7O;YB[_]DO8\==O&QV_G .I\[%W>|[N\==OT!-3HW[-/=S>U=^ZK' M>M?/.KHMCMW<_=JY94&=EX/&'M|GI:M+%C2CXNGNZA+^D*^WO M.K?EZ\^_=OZ<>5FK5FN;PO:,N]A8ZV*WQ'X12@\$NQCRD,COD M]LUN|_ATXY67\2@"*Y83$=M6\[C2G*U&F4:(8ZOLW_T@5X/*S)'O/_J3J0EH M$KILR,>":3&68H*,8H?2L-]RK@'3Y,1N1*:T92IE'Y0>L.:!;_HVI&-#ZG;7S MT$[5&M9-PPK;LT/!WNS6&Z=:#*2QFJ?6/>Z56&E&I;$T{4_87[YS)A",B-V* MS(I17^@WN\%A];+;rLF{?O):0U[8LY._^YP<0CI*.INT_5)!'10)1\Y+6/ M=Z1@0*H@--_.ERGCZ93EJ=6Y@\V0'DZ% B(:\Q"O-%,CY$JK?+V5 M"JD(A3%<3ZG*B-|++!XUYGP;O(AB#(1,G83 &50BEAF1!M13-84D$$V&,APR MD]/"HOU$:%%T0@Z,I$F@;4@F3:0=PD&3B= 92/UF,$U%<',,9A'K3Y>GX36! ML/ZS@)!X(D68"3&+L): 0%1'L5XJERFX!?@"#>%[F.3$*(#.4@Q+@)TD)LL0M>0(M@3E)

*W,S5FR=K7A+APPQ W>!2>-)O'K>#HU%28JLH-I F5) (> M=\RNBUV/4,T=2B#J(I+HZ:.4(.%*VX,=[JUPI2T^^4>!!6GN M88KZ"?+7 GH]EM"6M0=*\@V4[[S]B*F00+KA;4KLL.G, V"HXU"*>P6-@6F MX5$C=$B]Y :V'1 PE]N^C*8:IMV8EF;]+IC_(@[(]$;R&565&A0 28V$<=0' M4CQW>K .GY/F(O%"P4X=U*J4.H=+K2)E;!1 H&"+45(P=Y9ARL@()]@6Z(#P MB=^E@APUE0:3L5N;D2KM\Q:L MDR7H3)IC,9U\>0=$HFF9]E8AIS,!|CC$X0"O W5L3FS:-?;DU(S*S:0 1SB.7-IP]73&G-YCGO4%FLNT MKK1T)YW3TZ 7X:S:E/A3A14\1AET-'Q&8RLP696B(SP@HJQYM.\@1QOR@S M ?/CW*A2QLH3LU>6PC=P\].!3)UH((P:Q)P[@@/4N%/I"EXUG^Y$/E)RQ#'G MY718':[KBA-Y5D@UX= Z3I5G0?H(O "V%;7 2[)=XP4_$%]W4ZJ:(P ?UW68 M94D+P]O3+Z? TX6DDI;(W5RY3]>5LDA9J[(V)L@1\CV4!]4/K0Y.OGE^CZ#1 M]'<)K(9_;#IRU=QP37N6+;>%QXVC\/C9YF8C>+;MK]2V&B1Q)?"]=??;'@V]#_"X3?;(>P>W.?36P&/)N%KET&3N$K@]V;T:W14U.F8 MM8!9QH-1@M.[L? %:NI_BXO6:8_331,+?]4H%3\C5++U?^QT4WKS;^>3/"'N'M M4OON40XL7O0KE'$_D+;]#P COG3U;UXEN(3?G'>A$>"]M,M=OG!; ML/KT%Q?WW(7)_P!02P,$% @ ZHAG66W'N8U8!0 -!4 !P !A8W9A M+3(P,C0P.3,P>#$P<7AE>'@S,C$N:'1MW5AM;]LV$/Z^7W%SL#8!+$62Y?BU M 3S'W0P4<6HI;?=IH$3*(B]\D4E\7]HCI2Q M L_O?'@KY^M^1;IUQ57"3C=VAL?5[^&QV608"+H^'5)^!9R^:\"_&_1O^^W.^0ST MBA61E"?K_O,E3UD!Y^P:YB(EV?-F0;+"*ICD4258\!+|9^H3NF9_7E;!=M)/P MC&W\=SWM].0FY@%7T/)L=]?C[:B)7&'@2N25V2W?0\PTD[_D_'@R7TY?3L>C MY71V#K.7<#&?GH^G%Z-7,'DW&5\NIV\F^!@E)G.XN)PO+D?G2UC.'@WT6PG, M[<*EO;#'-BPF8Q.3 MA35[]VKR!XS&2[WB.8[WWZJ09QOCZWN=_,N_0?Z#P4TS"$66L5!QD<$U5S&H ME,'KDDC,>+*&.YPS&(LU)MC;_W,$1 MH+670J;@:.M9KB(0T9G-T4E!@&=7-<<%RQ=* R6<'[HDS:&&)F+9("HAX@CWT MUIT%"TO)%<>X249A_=+QKKI/5D57/H'FV" M^/K;[^:E[=HM7R=BB>FOBS4J$ZS<$"LRT25S6T;2_55RR?3Y6FA<%G79NZU# M@A4KP6T?TJ-;+.,^*[K;@:D#=7LM'*L#78X_)S>MPDGS[!QI,1@A%U*$52E M^-3 L\&:<-VFIW/;M7W[6ZG]U%F MCTTBJF1@N@N$^46CU;A%A(3O5U*4&;7J=R$RGPW ?2^_ 7>74FK,[T-1H;#- ML_B*<9JW.[P:3!G#YR+[^]XI52G[3VB7V?L"R8#WY*OW^9,$GY=[QZ_GS?6 MBJ_^"OU3!/SLP.\,"O.?F-";L84DQ3CVLGH!X%CDY%X],2^BDVZL9IVF^. M218)IZ"S^\W"M3=H&+A^8(B^&R"]R3SF+$+2AP10\2L&LRCB."[H>Y'#"\F1 M/^1((;6C_8A.S:']8A21)5@&94$ 9 M$FGZ/R8U_;RV@3-4H&E>*"3:-O=FP1JY6(0#7!;]%91 Z]5WT1/C@U,H5AN3 M]S>_(^]M:GQ#TD\9;8+8$WV(W&_KP.%US%!'(]>D#!U&4L]T'1*]>F,S==9L M<7]TWI]$W8AF2SF0K$SI1"7I5$G1LA_L691C7^7B=.A03834NUK_*!]\+Z?W5K>6QN2_\!4$L# M!!0 (.](9UG'>EO11 4 ! 5 < 86-V82TR,#(T,#DS,'@Q,'%X M97AX,S(R+FAT;=U8;6 ,-A#^OE]Q<[V 2Q%DN4D?FD UW$P X6=VNZZ[T-0Q#UAV/]_+H^)SZB<[2TW]""#W]H?^C MX\"9C,J,"0V18D0S"F7!Q0K>4U9] ,>1M88R7RN^2C0$7A#">ZD^\$M2R377 M*3O=V.D?5O_[AW;3_E+2)6F?\DO@!%6#LX WCCN>WC*0MDY\+VP'H=?R MHR5=$O\/OX%+4;U:4^AUREXU.BZL0(F M[IF,B/B9;,@HG *IGA<*1;\+X8^H7OV[U7E[S':2;E@&__]P#@]NDJXDFMH M!6YPU^/MJ(E.8>!.YI79+=\CS#13S^3\<#1;C,_'P\%B/)W]!PN9N/)<'PQ M> /GX\D +_%J>HX.HQEKF'&D.9Y42L[3^_=P!H[5R]#'S/>0NO5-9LCDY* M"DO0TQSG+-8+"5,,'=YVKPICXUT3QA QI7F\.D)>JJ(DF'HMX1.Z MQJ?C7HU<] (A0F9N^OJU=ZQA@X';64:*61+#"F5ZG; V#R&;_*.)VK[;"DTB%IC^&JQO MF2)R(T1D:B!S R/%_BRY8N9\+4Q=YC7L_=8^0<0J\-O[].'FEK>@NP%<75"_MTPJQE)V>@>-W4, [@ZRPG%](@X,F)KA%U*$UQ*\.XMSZ;6A)LVE2M6F+(VC9BD M*> R](:D6/0BQSH73;LJYH*(R-Q'@Y1;TZ:EH%;9VMI*;%*D:G(U$.K6YCZU MMV,5-5FF;"->2D69F M4T4DK0]#BYI^2,O@7*]B<1]HFZ:;G6NQ:T6'FN[*PA.WXSTN]ES_4=D_F0W< M3N?36PU#%XGND\P>VD14RH_"UQG[C,E _'Y M!F;3\'I]V#]M+%6[//1TC]'P"_VPN- >87_A/4]33C+X'5D/-I8[2?C8Q\ S MN6A\7$8_QD;=.FUGS3'+,N443'J_VGKMS!"V7MJSC,Z92E13=\)9#.?TD.O 4;>5:,CX"(C 0UD%:9 M7Z2*WD-6/]6 M;R0/[9O0OP%02P$"% ,4_" #JB&=9\W]05BP3 "&CP ' M @ $ 86-V+6%M96YD;65N=&YO,V1P=S$P,S(T+FAT;5!+ 0(4 Q0 M (.](9UG1C_UF(DX! '&!% 1 " 683 !A8W9A+3(P M,C0P.3,P+FAT;5!+ 0(4 Q0 (.](9UF-5HHK7@\ 'J@ 1 M " ;=A 0!A8W9A+3(P,C0P.3,P+GAS9%!+ 0(4 Q0 (.](9UE& M2-RSXQT &HN 0 5 " 41Q 0!A8W9A+3(P,C0P.3,P7V-A M;"YX;6Q02P$"% ,4 " #JB&=9R$\ [Q]1* #U2@, %0 M@ %:CP$ 86-V82TR,#(T,#DS,%]D968N>&UL4$L! A0#% @ ZHAG6<&W M:=@YYP XTD) !4 (!8=H! &%C=F$M,C R-# Y,S!?;&%B M+GAM;%!+ 0(4 Q0 (.](9UDMS.,K[GP 0"\@ 5 " M #$P<7AE>'@S,3(N:'1M4$L! A0# M% @ ZHAG66W'N8U8!0 -!4 !P (!,% # &%C=F$M M,C R-# Y,S!X,3!Q>&5X>#,R,2YH=&U02P$"% ,4 " #JB&=9QWI;T40% M 0%0 ' @ '"50, 86-V82TR,#(T,#DS,'@Q,'%X97AX =,S(R+FAT;5!+!08 "P + /P" ! 6P, ! end XML 74 acva-20240930_htm.xml IDEA: XBRL DOCUMENT 0001637873 2024-01-01 2024-09-30 0001637873 us-gaap:CommonClassAMember 2024-10-31 0001637873 us-gaap:CommonClassBMember 2024-10-31 0001637873 acva:MarketplaceAndServiceMember 2024-07-01 2024-09-30 0001637873 acva:MarketplaceAndServiceMember 2023-07-01 2023-09-30 0001637873 acva:MarketplaceAndServiceMember 2024-01-01 2024-09-30 0001637873 acva:MarketplaceAndServiceMember 2023-01-01 2023-09-30 0001637873 acva:CustomerAssuranceMember 2024-07-01 2024-09-30 0001637873 acva:CustomerAssuranceMember 2023-07-01 2023-09-30 0001637873 acva:CustomerAssuranceMember 2024-01-01 2024-09-30 0001637873 acva:CustomerAssuranceMember 2023-01-01 2023-09-30 0001637873 2024-07-01 2024-09-30 0001637873 2023-07-01 2023-09-30 0001637873 2023-01-01 2023-09-30 0001637873 2024-09-30 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DE 47-2415221 640 Ellicott Street, #321 Buffalo NY 14203 800 553-4070 Class A common stock, par value $0.001 per share ACVA NASDAQ Yes Yes Large Accelerated Filer false false false 158276243 9363720 155908000 104537000 429848000 318760000 15421000 14477000 47794000 44097000 171329000 119014000 477642000 362857000 67064000 47928000 187010000 145732000 14176000 12464000 41548000 38081000 42539000 35132000 120302000 106180000 54973000 40797000 160738000 123689000 9716000 4980000 26351000 12086000 188468000 141301000 535949000 425768000 -17139000 -22287000 -58307000 -62911000 2050000 4489000 7410000 12505000 1077000 439000 2218000 1205000 973000 4050000 5192000 11300000 -16166000 -18237000 -53115000 -51611000 -137000 1000 448000 409000 -16029000 -18238000 -53563000 -52020000 165723168 165723168 160427987 160427987 164337209 164337209 159541286 159541286 -0.10 -0.10 -0.11 -0.11 -0.33 -0.33 -0.33 -0.33 -16029000 -18238000 -53563000 -52020000 326000 210000 682000 237000 1121000 -377000 678000 -113000 -14582000 -18405000 -52203000 -51896000 252524000 182571000 35228000 228761000 7005000 2868000 203728000 164009000 3557000 3428000 130785000 119034000 16967000 12524000 639232000 706899000 4615000 4462000 7932000 4918000 177899000 103379000 26235000 17534000 98971000 34192000 32333000 17059000 66249000 55771000 44070000 17765000 1034353000 922924000 385696000 305845000 15044000 12245000 21502000 15851000 422242000 333941000 115000000 115000000 40899000 17455000 578141000 466396000 0.001 0.001 20000000 20000000 0 0 0 0 0 0 0.001 0.001 2000000000 2000000000 157720580 157720580 138637352 138637352 158000 139000 0.001 0.001 160000000 160000000 9325487 9325487 23205487 23205487 9000 23000 932392000 880510000 -476178000 -422615000 -169000 -1529000 456212000 456528000 1034353000 922924000 151659441 152000 14370258 14000 919216000 -460149000 -1616000 457617000 5106981 5000 -5106981 -5000 0 -16029000 -16029000 1447000 1447000 17772000 17772000 514730 1000 1830000 1831000 439428 62210 -6426000 -6426000 157720580 158000 9325487 9000 932392000 -476178000 -169000 456212000 138637352 139000 23205487 23000 880510000 -422615000 -1529000 456528000 14710017 15000 -14710017 -15000 0 -53563000 -53563000 1360000 1360000 52117000 52117000 1413075 1000 8555000 8556000 1440711 2000 631239 1000 8641000 8644000 1377142 1000 198778 -19429000 -19428000 142283 1998000 1998000 157720580 158000 9325487 9000 932392000 -476178000 -169000 456212000 134717291 135000 25610643 26000 860628000 -381136000 -3484000 476169000 474343 1000 -474343 -1000 0 -18238000 -18238000 -167000 -167000 13176000 13176000 243358 802000 802000 322016 74695 -4644000 -4644000 135757008 136000 25210995 25000 869962000 -399374000 -3651000 467098000 121214275 121000 37241952 37000 836695000 -347354000 -3775000 485724000 12269282 12000 -12269282 -12000 0 -52020000 -52020000 124000 124000 39641000 39641000 1080034 1000 3576000 3577000 1017490 1000 238325 -11280000 -11279000 175927 1000 1330000 1331000 135757008 136000 25210995 25000 869962000 -399374000 -3651000 467098000 -53563000 -52020000 26451000 12407000 48055000 36262000 8161000 8530000 -369000 772000 16803000 -10990000 2168000 5266000 55684000 -2543000 2430000 1023000 68616000 8611000 12536000 30991000 14083000 0 3834000 1518000 22438000 19319000 21607000 116036000 85164000 107690000 130090000 2649000 156608000 28649000 12314000 -86174000 455000000 305000000 455000000 275500000 1966000 0 8644000 3576000 19537000 11280000 1998000 1330000 -66000 -74000 -10927000 23052000 -50000 -5000 69953000 -54516000 182571000 280752000 252524000 226236000 3869000 2394000 886000 1277000 Nature of Business and Summary of Significant Accounting Policies Nature of Business – The Company operates in one industry segment, providing a wholesale auction marketplace (the "Marketplace") to facilitate business-to-business used vehicle sales between a selling dealership ("Seller") and a buying dealership ("Buyer"). Customers using the Marketplace are licensed automotive dealerships or other commercial automotive enterprises. At the election of the customer purchasing a vehicle, the Company can arrange third-party transportation services for the delivery of the purchased vehicle through its wholly owned subsidiary, ACV Transportation LLC. The Company can also provide the customer financing for the purchased vehicle through its wholly owned subsidiary, ACV Capital LLC ("ACV Capital"). ACV also provides data services that offer insights into the condition and value of used vehicles for transactions both on and off the Company's Marketplace, which help dealerships, their end customers, and commercial partners make more informed decisions to transact with confidence and efficiency. Customers using data services are licensed automotive dealerships or other commercial automotive enterprises. All services are provided in the United States and certain data services are also provided internationally. Services are supported by the Company's operations which are primarily in North America and India. Basis of Consolidation – The condensed consolidated financial statements include the accounts of ACV Auctions Inc. and all of its controlled subsidiaries. All intercompany balances and transactions have been eliminated in consolidation. Basis of Preparation – The accompanying unaudited interim condensed consolidated financial statements have been prepared in accordance with generally accepted accounting principles in the United States of America ("GAAP") for interim financial information and pursuant to the applicable rules and regulations of the Securities and Exchange Commission ("SEC"). The Company has condensed or omitted certain information and notes normally included in complete annual financial statements prepared in accordance with GAAP. These financial statements have been prepared on the same basis as the Company's annual financial statements and, in the opinion of management, reflect all adjustments, consisting only of normal recurring adjustments, which are necessary for the fair statement of the Company's financial information. The unaudited interim condensed consolidated financial statements should therefore be read in conjunction with the audited consolidated financial statements and accompanying notes contained in the Company's Annual Report on Form 10-K for the year ended December 31, 2023, as filed with the SEC on February 21, 2024 (the "Annual Report"). Any reference in these notes to applicable guidance is meant to refer to the authoritative GAAP as found in the Accounting Standards Codification ("ASC") and Accounting Standards Update ("ASU") of the Financial Accounting Standards Board ("FASB"). Seasonality – The volume of vehicles sold through the Marketplace generally fluctuates from quarter to quarter. This seasonality is caused by several factors, including holidays, weather, the seasonality of the retail market for used vehicles and the timing of federal tax returns, which affects the demand side of the automotive industry. As a result, revenue and operating expenses related to volume fluctuate accordingly on a quarterly basis. In the fourth quarter, we typically experience lower used vehicle volume on our Marketplace as well as additional costs associated with the holidays. Seasonally depressed used vehicle volume on our Marketplace typically continues during the winter months through the beginning of the first quarter. Typical seasonality trends may not be observed in periods where other external factors more significantly impact the industry. 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align:bottom">Unrealized Gains</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:left;vertical-align:bottom"> Unrealized Losses </td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Fair Value</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Marketable securities:</td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" 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style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">36 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">(89)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">31,045 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">U.S. treasury and agency securities</td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">4,177 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">6 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">4,183 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Total Marketable securities</td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">35,275 </td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">42 </td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">(89)</td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:114%">$</td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">35,228 </td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="6" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> (1)Comprised primarily of corporate bonds </td><td colspan="3" style="border-top:3pt double #ffffff;padding:0 1pt"></td><td colspan="3" style="border-top:3pt double #000;padding:0 1pt"></td><td colspan="3" style="border-top:3pt double #ffffff;padding:0 1pt"></td><td colspan="3" style="border-top:3pt double #000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:3pt double #000;padding:0 1pt"></td></tr></table> <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:44.354%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.081%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.081%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.081%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.085%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="21" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom">December 31, 2023</td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Amortized Cost</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Unrealized Gain</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:left;vertical-align:bottom"> Unrealized Losses </td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Fair Value</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Cash equivalents:</td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom"> Corporate securities (1) </td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">1,213 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">(1)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td 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style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,213 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(1)</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,212 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Marketable securities:</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom"> Corporate securities (1) </td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:bottom">199,084 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:bottom">115 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:bottom">(819)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:bottom">198,380 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">U.S. treasury and agency securities</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">30,404 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">25 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(48)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">30,381 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Total Marketable securities</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">229,488 </td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">140 </td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">(867)</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">228,761 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="12" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom"> (1)Comprised primarily of corporate bonds and commercial paper </td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:3pt double #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:3pt double #000;padding:0 1pt"></td></tr></table> As of September 30, 2024, the fair values of available-for-sale financial instruments, by remaining contractual maturity, were as follows (in thousands): <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:85.718%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.082%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 5.5pt;text-align:left;vertical-align:bottom">Due within one year</td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:bottom">28,491 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 5.5pt;text-align:left;vertical-align:bottom">Due in one to five years</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">6,737 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Total</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:114%">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">35,228 </td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table> The Company typically invests in highly rated securities, with the primary objective of minimizing the potential risk of principal loss. The Company's investment policy generally requires securities to be investment grade and limits the amount of credit exposure to any one issuer. Fair values were determined for each individual security in the investment portfolio. The Company does not believe that any unrealized losses are attributable to credit-related factors based on its evaluation of available evidence. To determine whether a decline in value is related to credit loss, the Company evaluates, among other factors: the extent to which the fair value is less than the amortized cost basis, changes to the rating of the security by a rating agency and any adverse conditions specifically related to an issuer of a security or its industry. Unrealized gain and losses on marketable securities are presented net of tax. The following is a summary of available-for-sale financial instruments, as of September 30, 2024 and December 31, 2023, respectively (in thousands): <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:44.960%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.930%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.930%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.930%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.932%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="21" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom">September 30, 2024</td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Amortized Cost</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-

color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Unrealized Gains</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:left;vertical-align:bottom"> Unrealized Losses </td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Fair Value</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Marketable securities:</td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom"> Corporate securities (1) </td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">31,098 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">36 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">(89)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">31,045 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">U.S. treasury and agency securities</td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">4,177 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">6 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">4,183 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Total Marketable securities</td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">35,275 </td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">42 </td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">(89)</td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:114%">$</td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">35,228 </td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="6" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> (1)Comprised primarily of corporate bonds </td><td colspan="3" style="border-top:3pt double #ffffff;padding:0 1pt"></td><td colspan="3" style="border-top:3pt double #000;padding:0 1pt"></td><td colspan="3" style="border-top:3pt double #ffffff;padding:0 1pt"></td><td colspan="3" style="border-top:3pt double #000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:3pt double #000;padding:0 1pt"></td></tr></table> <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:44.354%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.081%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.081%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.081%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.085%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="21" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom">December 31, 2023</td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Amortized Cost</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Unrealized Gain</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:left;vertical-align:bottom"> Unrealized Losses </td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Fair Value</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Cash equivalents:</td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom"> Corporate securities (1) </td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">1,213 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">(1)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:114%">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">1,212 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-

serif;font-size:10pt;font-weight:400;line-height:114%">Total cash equivalents</td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,213 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(1)</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,212 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Marketable securities:</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom"> Corporate securities (1) </td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:bottom">199,084 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:bottom">115 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:bottom">(819)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:bottom">198,380 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">U.S. treasury and agency securities</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">30,404 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">25 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(48)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">30,381 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Total Marketable securities</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">229,488 </td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">140 </td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">(867)</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">228,761 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="12" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom"> (1)Comprised primarily of corporate bonds and commercial paper </td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:3pt double #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:3pt double #000;padding:0 1pt"></td></tr></table> 31098000 36000 89000 31045000 4177000 6000 0 4183000 35275000 42000 89000 35228000 1213000 0 1000 1212000 1213000 0 1000 1212000 199084000 115000 819000 198380000 30404000 25000 48000 30381000 229488000 140000 867000 228761000 As of September 30, 2024, the fair values of available-for-sale financial instruments, by remaining contractual maturity, were as follows (in thousands): <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:85.718%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.082%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 5.5pt;text-align:left;vertical-align:bottom">Due within one year</td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:bottom">28,491 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 5.5pt;text-align:left;vertical-align:bottom">Due in one to five years</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">6,737 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Total</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:114%">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">35,228 </td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table> 28491000 6737000 35228000 Fair Value Measurement Fair value accounting is applied for all financial assets and liabilities and non-financial assets and liabilities that are recognized or disclosed at fair value in the condensed consolidated financial statements on a recurring basis (at least annually). Fair value is defined as 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. Assets and liabilities recorded at fair value in the condensed consolidated financial statements are categorized based upon the level of judgment associated with the inputs used to measure their fair value. Hierarchical levels, which are directly related to the amount of subjectivity, associated with the inputs to the valuation of these assets or liabilities are as follows: Level 1: Observable inputs such as quoted prices in active markets for identical assets and liabilities. Level 2: Inputs other than the quoted prices in active markets that are observable either directly or indirectly. Level 3: Unobservable inputs in which there is little or no market data which require the Company to develop its own assumptions. The Company's financial instruments that are not measured at fair value on a recurring basis include trade and finance accounts receivable and accounts payable whose carrying values approximate fair value due to the short-term nature of those instruments. The following tables present information about the Company's financial assets measured at fair value on a recurring basis as of September 30, 2024 and December 31, 2023, and indicate the fair value hierarchy of the valuation inputs utilized to determine such fair

value (in thousands): <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:44.960%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.930%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.930%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.932%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="21" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom">September 30, 2024</td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Level 1</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Level 2</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Level 3</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Total</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Cash equivalents:</td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom"> </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom"> </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom"> </td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Money market funds</td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">83,971 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:middle">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:middle">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:114%">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">83,971 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Marketable Securities:</td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:center;vertical-align:bottom"> </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:center;vertical-align:bottom"> </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:center;vertical-align:bottom"> </td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Corporate securities</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">31,045 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">31,045 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">U.S. treasury and agency securities</td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">504 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">3,679 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">— </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">4,183 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 14.5pt;text-align:left;vertical-align:bottom">Total financial assets</td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">84,475 </td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">34,724 </td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;border-bottom:3pt double #ffffff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:114%">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">119,199 </td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table> <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:44.960%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.930%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.930%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.932%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:right;vertical-align:bottom"> </td><td colspan="21" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom">December 31, 2023</td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Level 1</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom"><span

style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:8pt;font-weight:700;line-height:114%">Level 2</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Level 3</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Total</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Cash equivalents:</td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom"> </td><td colspan="3" style="background-color:#cceeff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom"> </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom"> </td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Money market funds</td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">22,433 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:middle">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:middle">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:114%">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">22,433 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Corporate securities</td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,212 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,212 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Marketable Securities:</td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:right;vertical-align:bottom"> </td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:right;vertical-align:bottom"> </td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:right;vertical-align:bottom">— </td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Corporate securities</td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">198,380 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">198,380 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">U.S. treasury and agency securities</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">20,064 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">10,317 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">30,381 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 14.5pt;text-align:left;vertical-align:bottom">Total financial assets</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">42,497 </td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;border-bottom:3pt double #ffffff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">209,909 </td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;border-bottom:3pt double #ffffff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:114%">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">252,406 </td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table> The Company classifies its highly liquid money market funds and U.S treasury securities within Level 1 of the fair value hierarchy because they are valued based on quoted market prices in active markets. The Company classifies its corporate securities, and U.S. agency securities within Level 2 because they are valued using inputs other than quoted prices that are directly or indirectly observable in the market, including readily available pricing sources for the identical underlying security which may not be actively traded. The following tables present information about the Company's financial assets measured at fair value on a recurring basis as of September 30, 2024 and December 31, 2023, and indicate the fair value hierarchy of the valuation inputs utilized to determine such fair value (in thousands): <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:44.960%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.930%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:1.0%"></td><td style="width:11.930%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.930%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.932%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="21" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-

align:bottom">September 30, 2024</td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Level 1</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Level 2</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Level 3</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Total</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Cash equivalents:</td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom"> </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom"> </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom"> </td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Money market funds</td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">83,971 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:middle">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:middle">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:114%">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">83,971 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Marketable Securities:</td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:center;vertical-align:bottom"> </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:center;vertical-align:bottom"> </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:center;vertical-align:bottom"> </td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Corporate securities</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">31,045 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">31,045 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">U.S. treasury and agency securities</td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">504 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">3,679 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">— </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">4,183 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 14.5pt;text-align:left;vertical-align:bottom">Total financial assets</td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">84,475 </td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">34,724 </td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;border-bottom:3pt double #ffffff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman';font-size:10pt;font-weight:400;line-height:114%">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">119,199 </td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table> <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:44.960%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.930%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.930%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.930%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.932%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:right;vertical-align:bottom"> </td><td colspan="21" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom">December 31, 2023</td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Level 1</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Level 2</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Level 3</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Total</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Cash equivalents:</td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom"><span style="color:#000000;font-family:'Times New

Roman',sans-serif;font-size:10pt;font-weight:400;line-height:114%"> </td><td colspan="3" style="background-color:#cceeff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom"> </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom"> </td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Money market funds</td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">22,433 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:middle">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:middle">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:114%">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">22,433 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Corporate securities</td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,212 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,212 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Marketable Securities:</td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:right;vertical-align:bottom"> </td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:right;vertical-align:bottom"> </td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:right;vertical-align:bottom"> </td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Corporate securities</td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">198,380 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">198,380 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">U.S. treasury and agency securities</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">20,064 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">10,317 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">30,381 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 14.5pt;text-align:left;vertical-align:bottom">Total financial assets</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">42,497 </td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;border-bottom:3pt double #ffffff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">209,909 </td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;border-bottom:3pt double #ffffff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:114%">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">252,406 </td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table> 83971000 0 0 83971000 0 31045000 0 31045000 504000 3679000 0 4183000 84475000 34724000 0 119199000 22433000 0 0 22433000 0 1212000 0 1212000 0 198380000 0 198380000 20064000 10317000 0 30381000 42497000 209909000 0 252406000 Accounts Receivable & Allowance for Doubtful Receivables The Company maintains an allowance for doubtful receivables that in management's judgment reflects losses inherent in the portfolio. A provision for doubtful receivables is recorded to adjust the level of the allowance in accordance with GAAP. Changes in the allowance for doubtful trade receivables for the three and nine months ended September 30, 2024 and 2023 were as follows (in thousands): <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:44.960%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.930%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.930%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.930%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.932%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="9" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom">Three months ended September 30,</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="9" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom">Nine months ended September 30,</td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:8pt;font-weight:700;line-

height:114%">2024</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Beginning balance</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">5,507 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">3,629 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td><td style="background-color:#cff0fc;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cff0fc;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">2,868 </td><td style="background-color:#cff0fc;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td><td style="background-color:#cff0fc;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:114%">$</td><td style="background-color:#cff0fc;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">4,860 </td><td style="background-color:#cff0fc;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Provision for bad debt</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,271 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,046 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">5,048 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">5,325 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Net write-offs</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 5.5pt;text-align:left;vertical-align:bottom">Write-offs</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(1,082)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(3,254)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(2,197)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(11,442)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 5.5pt;text-align:left;vertical-align:bottom">Recoveries</td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">309 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">935 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td><td colspan="2" style="background-color:#cff0fc;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,286 </td><td style="background-color:#cff0fc;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td><td colspan="2" style="background-color:#cff0fc;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">4,613 </td><td style="background-color:#cff0fc;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Net (write-offs) recoveries</td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(773)</td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(2,319)</td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(911)</td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(6,829)</td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Ending balance</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">7,005 </td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">3,356 </td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td><td style="background-color:#cff0fc;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cff0fc;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">7,005 </td><td style="background-color:#cff0fc;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td><td style="background-color:#cff0fc;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:114%">$</td><td style="background-color:#cff0fc;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">3,356 </td><td style="background-color:#cff0fc;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table> Changes in the allowance for doubtful finance receivables for the three and nine months ended September 30, 2024 and 2023 were as follows (in thousands): <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:44.354%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.081%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:12.081%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.081%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.085%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="9" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom">Three months ended September 30,</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="9" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom">Nine months ended September 30,</td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023

</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Beginning balance</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">3,192 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">3,048 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td><td style="background-color:#cff0fc;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cff0fc;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">3,428 </td><td style="background-color:#cff0fc;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td><td style="background-color:#cff0fc;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:114%">$</td><td style="background-color:#cff0fc;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">2,275 </td><td style="background-color:#cff0fc;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Provision for bad debt</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">835 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">677 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">3,113 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">3,205 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Net write-offs</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 5.5pt;text-align:left;vertical-align:bottom">Write-offs</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(528)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(1,148)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(3,338)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(3,300)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 5.5pt;text-align:left;vertical-align:bottom">Recoveries</td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">58 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">96 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td><td colspan="2" style="background-color:#cff0fc;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">354 </td><td style="background-color:#cff0fc;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td><td colspan="2" style="background-color:#cff0fc;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">493 </td><td style="background-color:#cff0fc;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Net (write-offs) recoveries</td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(470)</td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(1,052)</td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(2,984)</td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(2,807)</td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Ending balance</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">3,557 </td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">2,673 </td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td><td style="background-color:#cff0fc;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cff0fc;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">3,557 </td><td style="background-color:#cff0fc;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td><td style="background-color:#cff0fc;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:114%">$</td><td style="background-color:#cff0fc;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">2,673 </td><td style="background-color:#cff0fc;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table> Changes in the allowance for doubtful trade receivables for the three and nine months ended September 30, 2024 and 2023 were as follows (in thousands): <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:44.960%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.930%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.930%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.930%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.932%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="9" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom">Three months ended September 30, </td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="9" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom">Nine months ended September 30,</td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td>

<td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Beginning balance</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">5,507 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">3,629 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td><td style="background-color:#cff0fc;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cff0fc;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">2,868 </td><td style="background-color:#cff0fc;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td><td style="background-color:#cff0fc;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:114%">$</td><td style="background-color:#cff0fc;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">4,860 </td><td style="background-color:#cff0fc;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Provision for bad debt</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,271 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,046 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">5,048 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">5,325 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Net write-offs</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 5.5pt;text-align:left;vertical-align:bottom">Write-offs</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(1,082)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(3,254)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(2,197)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(11,442)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 5.5pt;text-align:left;vertical-align:bottom">Recoveries</td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">309 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">935 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td><td colspan="2" style="background-color:#cff0fc;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,286 </td><td style="background-color:#cff0fc;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td><td colspan="2" style="background-color:#cff0fc;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">4,613 </td><td style="background-color:#cff0fc;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Net (write-offs) recoveries</td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(773)</td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(2,319)</td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(911)</td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(6,829)</td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Ending balance</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">7,005 </td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">3,356 </td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td><td style="background-color:#cff0fc;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cff0fc;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">7,005 </td><td style="background-color:#cff0fc;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td><td style="background-color:#cff0fc;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:114%">$</td><td style="background-color:#cff0fc;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">3,356 </td><td style="background-color:#cff0fc;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table> 5507000 3629000 2868000 4860000 2271000 2046000 5048000 5325000 1082000 3254000 2197000 1142000 309000 935000 1286000 4613000 773000 2319000 911000 6829000 7005000 3356000 7005000 3356000 Changes in the allowance for doubtful finance receivables for the three and nine months ended September 30, 2024 and 2023 were as follows (in thousands): <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:44.354%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.081%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.081%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.081%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.085%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="9" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom">Three months ended September 30,</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="9" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom">Nine months ended September 30,</td></tr>

<tr><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Beginning balance</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">3,192 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">3,048 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td><td style="background-color:#cff0fc;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cff0fc;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">3,428 </td><td style="background-color:#cff0fc;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td><td style="background-color:#cff0fc;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:114%">$</td><td style="background-color:#cff0fc;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">2,275 </td><td style="background-color:#cff0fc;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Provision for bad debt</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">835 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">677 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">3,113 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">3,205 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Net write-offs</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 5.5pt;text-align:left;vertical-align:bottom">Write-offs</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(528)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(1,148)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(3,338)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(3,300)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 5.5pt;text-align:left;vertical-align:bottom">Recoveries</td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">58 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">96 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td><td colspan="2" style="background-color:#cff0fc;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">354 </td><td style="background-color:#cff0fc;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td><td colspan="2" style="background-color:#cff0fc;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">493 </td><td style="background-color:#cff0fc;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Net (write-offs) recoveries</td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(470)</td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(1,052)</td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(2,984)</td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(2,807)</td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Ending balance</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">3,557 </td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">2,673 </td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td><td style="background-color:#cff0fc;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cff0fc;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">3,557 </td><td style="background-color:#cff0fc;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td><td style="background-color:#cff0fc;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:114%">$</td><td style="background-color:#cff0fc;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">2,673 </td><td style="background-color:#cff0fc;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table> 3192000 3048000 3428000 2275000 835000 677000 3113000 3205000 528000 1148000 3338000 3300000 58000 96000 354000 493000 470000 1052000 2984000 2807000 3557000 2673000 3557000 2673000 Guarantees, Commitments and Contingencies The Company provides certain guarantees to Sellers in the Marketplace in the ordinary course of business, which are accounted for under ASC 460 as a general guarantee. Vehicle Condition Guarantees – Sellers must attach a vehicle condition report in the Marketplace for every auction; this vehicle condition report is used by Buyers to inform bid decisions. The Company offers guarantees to Sellers in qualifying situations where the Company performed a vehicle inspection and prepared the vehicle condition report. Sellers must pay an additional fee in exchange for this guarantee. The guarantee provides Sellers protection from paying remedies to Buyers related to a Buyer's claim that the vehicle condition report did not accurately portray the condition of the vehicle purchased on the Marketplace. The guarantee provides the Company with the right to retain proceeds from the subsequent liquidation of the vehicle covered under the guarantee. The guarantee is typically provided for 10 days after the

successful sale of the vehicle on the Marketplace. The fair value of vehicle condition guarantees issued is estimated based on historical results and other qualitative factors. The vehicle condition guarantee revenue is recognized on the earlier of the guarantee expiration date or the guarantee settlement date. The maximum potential payment is the sale price of the vehicle. The total sale price of vehicles for which there was an outstanding guarantee was $213.8 million and $142.8 million at September 30, 2024 and December 31, 2023, respectively. The carrying amount of the liability presented in Accrued other liabilities was $1.6 million and $1.2 million at September 30, 2024 and December 31, 2023, respectively. The recognized probable loss contingency, in excess of vehicle condition guarantees recognized, presented in Accrued other liabilities was $1.8 million at September 30, 2024 and December 31, 2023. Other Price Guarantees - The Company provides Sellers with a price guarantee for vehicles to be sold on the Marketplace from time to time. If a vehicle sells below the guaranteed price, the Company is responsible for paying the Seller the difference between the guaranteed price and the final sale price. The term of the guarantee is typically less than one week. No material unsettled price guarantees existed at September 30, 2024 and December 31, 2023. Litigation - The Company and its subsidiaries are subject in the normal course of business to various pending and threatened legal proceedings and matters in which claims for monetary damages are asserted. On an on-going basis management, after consultation with legal counsel, assesses the Company's liabilities and contingencies in connection with such proceedings. For those matters where it is probable that the Company will incur losses and the amounts of the losses can be reasonably estimated, the Company records an expense and corresponding liability in its condensed consolidated financial statements. To the extent pending or threatened litigation could result in exposure in excess of the recorded liability, the amount of such excess is not currently estimable. P10D 213800000 142800000 1600000 1200000 1800000 1800000 Borrowings 2021 Revolver On August 24, 2021, ACV Auctions Inc. entered into a revolving credit facility (the "2021 Revolver"). The 2021 Revolver was established to provide general financing to the Company. The 2021 Revolver is secured by substantially all of the Company's assets except for ACV Capital receivables. The maximum borrowing principal amount of the 2021 Revolver is $160.0 million and includes a sub facility that provides for the issuance of letters of credit up to $20.0 million outstanding at any time. On June 1, 2023, the Company entered into Amendment No. 1 (the "First Amendment"), which modified the rate to which interest payments are indexed to the Secured Overnight Financing Rate, or SOFR. The interest rate applicable to the 2021 Revolver is, at our option, either (a) SOFR (or a replacement rate established in accordance with the terms of the credit agreement for the 2021 Revolver) (subject to a 0.00% SOFR floor), plus a margin of 2.75% per annum plus an additional credit spread adjustment of 0.11% for daily and one-month terms, 0.26% for three-month terms and 0.43% for six-month terms or (b) the Alternate Base Rate plus a margin of 1.75% per annum. The Alternate Base Rate is the highest of (a) the Wall Street Journal prime rate, (b) the NYFRB rate plus 0.5% and (c)(i) 1.00% plus (ii) the adjusted SOFR rate for a one-month interest period. The First Amendment maintains a maximum borrowing principal amount of $160.0 million. On June 20, 2024, the Company entered into Amendment No. 2 (the "Second Amendment") to permit the Company, ACV Capital and ACV Capital Funding II LLC ("ACV Funding"), a wholly owned, bankruptcy-remote, special-purpose subsidiary of ACV Capital, to enter into the transactions contemplated by the Warehouse Facility. On October 7, 2024, the Company entered into Amendment No. 3 on the 2021 Revolver which allows the Company to make investments and other acquisitions (i) if Total Liquidity (as defined therein) immediately prior to the consummation of such investment or acquisition and after giving pro forma effect to such investment or acquisition is equal to or greater than $200.0 million, in an unlimited amount or (ii) if Total Liquidity immediately prior to the consummation of such investment or acquisition and after giving pro forma effect to such investment or acquisition is less than $200.0 million, in an amount not to exceed $25.0 million in the aggregate for any fiscal year of the Company. Refer to Note 9 contained in our Annual Report on Form 10-K for the year ended December 31, 2023 for further details and key terms regarding the 2021 Revolver. As of September 30, 2024 and December 31, 2023, outstanding borrowings under the 2021 Revolver were $48.5 million and $115.0 million, respectively, and there were outstanding letters of credit issued under the 2021 Revolver in the amount of $3.3 million and $2.1 million, respectively decreasing the availability under the 2021 Revolver by a corresponding amount. As of September 30, 2024, the interest rate on the outstanding borrowing was 9.75%. Warehouse Facility On June 20, 2024, ACV Funding entered into a revolving credit and security agreement, providing for a revolving warehouse facility (the "Warehouse Facility") with a maximum principal amount of $125.0 million. The Warehouse Facility was established to provide liquidity to fund new originations of auto floorplan loans by ACV Capital. The facility is secured by all assets of ACV Funding, including the auto floorplan loans owned by it. The revolving feature on the facility ends on June 20, 2026. The facility matures twelve months later, unless sooner terminated or extended in accordance with its terms. Advances under the Warehouse Facility funded by asset-backed commercial paper conduit through the issuance of commercial paper notes will bear interest generally at a rate equivalent to the weighted average annual rate of all commercial paper notes issued by the commercial paper conduit to fund its advances, plus a margin of 3.00%. Advances funded by lenders that are not commercial paper conduits, or by commercial paper conduits funded through means other than the issuance of commercial paper notes, will bear interest generally at a rate equal to (i) Term SOFR for a period of one-month (subject to a 0.00% floor), plus 0.11448% or, in certain circumstances, the Alternate Base Rate, plus (ii) a margin of 3.00%. The Alternate Base Rate is the highest of (a) the prime rate quoted in the Wall Street Journal, (b) the NYFRB rate plus 0.50% and (c)(i) 1.00% plus (ii) the Term SOFR rate for a one-month interest period. The interest rate may be increased under certain circumstances, including upon the occurrence of an early amortization event or event of default under the warehouse documentation. ACV Funding must also pay upfront any unused fees in connection with the facility. As of September 30, 2024 borrowings under the Warehouse Facility were $66.5 million with an interest rate of 8.21%. As of September 30, 2024, the Company was in compliance with all of its financial covenants and non-financial covenants. 160000000.0 20000000.0 0.0000 0.0275 0.0011 P1M 0.0026 P3M 0.0043 P6M 0.0175 0.005 0.0100 160000000.0 200000000.0 200000000.0 25000000.0 48500000 115000000.0 3300000 2100000 0.0975 125000000 0.0300 P1M 0.0000 0.0011448 0.0300 0.0050 0.0100 66500000 0.0821 Leases The Company leases office space under operating leases expiring at various dates through 2038. For the three and nine months ended September 30, 2024, the Company incurred operating lease costs of $1.9 million and $4.8 million, respectively. For the three and nine months ended September 30, 2023, the Company incurred operating lease costs of $1.0 million and $1.8 million, respectively. For operating leases, the weighted-average remaining term is 10.7 years and 7.3 years with a weighted-average discount rate of 10% and 5% for the periods ended September 30, 2024 and December 31, 2023, respectively. </div><div style="margin-top:12pt;text-indent:27pt">Maturities of lease liabilities as of September 30, 2024 were as follows (in thousands): </div><div style="margin-top:10pt"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:85.718%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.082%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="background-color:#cff0fc;padding:2px 1pt;text-align:left;vertical-align:bottom">2024 (remaining)</td><td style="background-color:#cff0fc;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman';sans-serif;font-size:10pt;font-weight:400;line-height:114%">$</td><td style="background-color:#cff0fc;padding:2px 0;text-align:right;vertical-align:bottom">1,921 </td><td style="background-color:#cff0fc;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">2025</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">7,564 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cff0fc;padding:2px 1pt;text-align:left;vertical-align:bottom">2026</td><td colspan="2" style="background-color:#cff0fc;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">7,350 </td><td style="background-color:#cff0fc;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">2027</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">7,044 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cff0fc;padding:2px 1pt;text-align:left;vertical-align:bottom">2028</td><td colspan="2" style="background-color:#cff0fc;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">6,794 </td><td style="background-color:#cff0fc;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Thereafter</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">35,486 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cff0fc;padding:2px 1pt;text-align:left;vertical-align:bottom">Total lease payments</td><td colspan="2" style="background-color:#cff0fc;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">66,159 </td><td style="background-color:#cff0fc;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Less imputed interest</td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(24,801)</td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cff0fc;padding:2px 1pt;text-align:left;vertical-align:bottom">Total</td><td style="background-color:#cff0fc;border-bottom:3pt double #000;border-top:1pt solid

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The Company recorded right of use assets in exchange for new lease liabilities of $9.6 million and $15.3 million during the three and nine months ended September 30, 2023, respectively.</div> 1900000 4800000 1000000.0 1800000 P10Y8M12D P7Y3M18D 0.10 0.05 <div style="margin-top:12pt;text-indent:27pt">Maturities of lease liabilities as of September 30, 2024 were as follows (in thousands): </div><div style="margin-top:10pt"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:85.718%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.082%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="background-color:#cff0fc;padding:2px 1pt;text-align:left;vertical-align:bottom">2024 (remaining)</td><td style="background-color:#cff0fc;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:114%">$</td><td style="background-color:#cff0fc;padding:2px 0;text-align:right;vertical-align:bottom">1,921 </td><td style="background-color:#cff0fc;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">2025</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">7,564 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cff0fc;padding:2px 1pt;text-align:left;vertical-align:bottom">2026</td><td colspan="2" style="background-color:#cff0fc;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">7,350 </td><td style="background-color:#cff0fc;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">2027</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">7,044 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cff0fc;padding:2px 1pt;text-align:left;vertical-align:bottom">2028</td><td colspan="2" style="background-color:#cff0fc;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">6,794 </td><td style="background-color:#cff0fc;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Thereafter</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">35,486 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cff0fc;padding:2px 1pt;text-align:left;vertical-align:bottom">Total lease payments</td><td colspan="2" style="background-color:#cff0fc;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">66,159 </td><td style="background-color:#cff0fc;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Less imputed interest</td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(24,801)</td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cff0fc;padding:2px 1pt;text-align:left;vertical-align:bottom">Total</td><td style="background-color:#cff0fc;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cff0fc;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">41,358 </td><td style="background-color:#cff0fc;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table>

weight:400;line-height:114%">Operating lease liabilities:</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 5.5pt;text-align:left;vertical-align:middle">Accrued other liabilities</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">3,627 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,647 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 5.5pt;text-align:left;vertical-align:bottom">Other long-term liabilities</td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">37,731 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">15,034 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table> 41594000 16858000 3627000 1647000 37731000 15034000 10900000 25200000 9600000 15300000 Revenue The following table summarizes the primary components of revenue; this level of disaggregation takes into consideration how the nature, amount, timing, and uncertainty of revenue and cash flows are affected by economic factors (in thousands): <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:44.354%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.081%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:12.081%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:0.1%"></td><td style="width:12.081%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.081%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.085%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="9" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom">Three months ended September 30,</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="9" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom">Nine months ended September 30,</td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td><td colspan="3" style="background-color:#ffffff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Auction marketplace revenue</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">84,894 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">51,390 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td style="background-color:#cff0fc;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cff0fc;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">227,656 </td><td style="background-color:#cff0fc;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cff0fc;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td style="background-color:#cff0fc;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:114%">$</td><td style="background-color:#cff0fc;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">159,911 </td><td style="background-color:#cff0fc;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Other marketplace revenue</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">62,748 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">45,012 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">177,671 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">134,251 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Data services revenue</td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">8,266 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">8,135 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cff0fc;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">24,521 </td><td style="background-color:#cff0fc;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td><td colspan="2" style="background-color:#cff0fc;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">24,598 </td><td style="background-color:#cff0fc;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Marketplace and service revenue</td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">155,908 </td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">104,537 </td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;border-bottom:3pt double #ffffff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">429,848 </td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;border-bottom:3pt double #ffffff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:114%">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">318,760 </td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table> Contract liabilities represent consideration collected prior to satisfying performance obligations. The Company had $5.2 million and $4.2 million of contract liabilities included in Accrued other liabilities on the Condensed Consolidated Balance Sheets as of September 30, 2024 and December 31, 2023, respectively. Revenue recognized for the three months ended September 30, 2024 from amounts included in deferred revenue as of June 30, 2024 was $5.4 million. Revenue recognized for the nine months ended September 30, 2024 from amounts included in deferred revenue as of December 31, 2023 was $4.2 million. All the remaining performance obligations for contracts are expected to be recognized within one year. The following table summarizes the primary components of revenue; this level of disaggregation takes into consideration how the nature, amount, timing, and uncertainty of revenue and cash flows are affected by economic factors (in thousands): <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td

style="width:44.354%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.081%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.081%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.081%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.085%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="9" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom">Three months ended September 30,</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="9" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom">Nine months ended September 30,</td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td><td colspan="3" style="background-color:#ffffff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Auction marketplace revenue</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">84,894 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">51,390 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 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0;text-align:right;vertical-align:bottom">159,911 </td><td style="background-color:#cff0fc;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Other marketplace revenue</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">62,748 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">45,012 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">177,671 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">134,251 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Data services revenue</td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">8,266 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">8,135 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cff0fc;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">24,521 </td><td style="background-color:#cff0fc;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cff0fc;padding:0 1pt"></td><td colspan="2" style="background-color:#cff0fc;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">24,598 </td><td style="background-color:#cff0fc;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Marketplace and service revenue</td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">155,908 </td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">104,537 </td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;border-bottom:3pt double #ffffff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">429,848 </td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;border-bottom:3pt double #ffffff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:114%">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">318,760 </td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table> 84894000 51390000 227656000 159911000 62748000 45012000 177671000 134251000 8266000 8135000 24521000 24598000 155908000 104537000 429848000 318760000 5200000 4200000 5400000 4200000 Stock-Based Compensation Refer to Note 13 contained in our Annual Report on Form 10-K for the year ended December 31, 2023 for further details regarding our equity plans. The following table summarizes the stock option activity for the nine months ended September 30, 2024 (in thousands, except for share and per share amounts):<table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:36.475%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.112%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:14.051%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.990%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:14.054%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom">Number of
Options </td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom">Weighted-
Average
Exercise
Price Per
Share</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom">Intrinsic
Value</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom">Weighted-
Average
Remaining
Contractual
Term (in years)</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Outstanding, December 31, 2023</td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt;text-align:right;vertical-align:middle">6,296,350</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-

weight:400;line-height:114%">$</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:middle">2.49 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:114%">$</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">79,728 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt;text-align:right;vertical-align:middle">4.83</td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Exercised</td><td colspan="3" style="background-color:#ffffff;border-top:3pt double #000;padding:2px 1pt;text-align:right;vertical-align:middle">(2,072,230)</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:3pt double #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">4.17 </td><td style="background-color:#ffffff;border-top:3pt double #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;border-top:3pt double #ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:3pt double #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:3pt double #ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:3pt double #000;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Forfeited</td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:right;vertical-align:middle">(4,032)</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">5.60 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Expired</td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:right;vertical-align:middle">(23,839)</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">5.05 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Outstanding, September 30, 2024</td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt;text-align:right;vertical-align:middle">4,196,249</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:middle">1.64 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:middle">78,434 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt;text-align:right;vertical-align:middle">3.54</td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Exercisable, September 30, 2024</td><td colspan="3" style="background-color:#ffffff;border-bottom:3pt double #000;border-top:3pt double #000;padding:2px 1pt;text-align:right;vertical-align:middle">4,147,984</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:3pt double #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:3pt double #000;padding:2px 0;text-align:right;vertical-align:middle">1.57 </td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:3pt double #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;border-bottom:3pt double #ffffff;border-top:3pt double #ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:3pt double #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:114%">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:3pt double #000;padding:2px 0;text-align:right;vertical-align:bottom">77,796 </td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:3pt double #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;border-bottom:3pt double #ffffff;border-top:3pt double #ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-bottom:3pt double #000;border-top:3pt double #000;padding:2px 1pt;text-align:right;vertical-align:middle">3.51</td></tr></table> The following table summarizes the restricted stock unit and performance share unit activity for the nine months ended September 30, 2024 (in thousands, except for share and per share amounts): <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:71.930%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.081%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.083%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom"> </td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom"> Number of RSUs </td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom">Weighted-
Average
Grant-Date
Fair Value</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Outstanding, December 31, 2023</td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt;text-align:right;vertical-align:middle">7,237,920</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">14.37 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Granted</td><td colspan="3" style="background-color:#ffffff;border-top:3pt double #000;padding:2px 1pt;text-align:right;vertical-align:bottom">4,745,687</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">17.45 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Vested</td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:right;vertical-align:middle">(2,707,252)</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">14.79 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Forfeited</td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:right;vertical-align:top">(406,205)</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:top">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:top">15.02 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:top"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Outstanding, September 30, 2024</td><td colspan="3" style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt;text-align:right;vertical-align:bottom">8,870,150</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:bottom"><span style="color:#000000;font-family:'Times

New Roman';sans-serif;font-size:10pt;font-weight:400;line-height:114%">15.84 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table> As of September 30, 2024, there was approximately $122.5 million of compensation expense related to the unvested portion of common stock options, restricted stock units, and performance share units that will be recorded as compensation expense over a weighted-average period of 2.5 years. During the first quarter of 2024, the Company entered into two contingently returnable share agreements (the "2024 Agreements") for certain compensatory share-based service awards. The 2024 Agreements authorized 773,099 shares of common stock to be issued. Shares will be released and distributed to the employee award recipients with the final vesting date during the first quarter of 2028. At September 30, 2024, there was approximately $9.5 million of compensation expense related to the unvested portion of the contingently returnable shares that will be recorded over 3.33 years.</div><div style="margin-top:12pt;padding-right:6pt;text-indent:27pt">During the second quarter of 2024, the Company's Board of Directors approved long-term incentive awards to certain of the Company's executive officers which comprised performance share units ("PSUs"), which may only be settled in shares of the Company's Class A Common Stock. The PSUs are subject to both service-based vesting conditions and a requirement that the average closing price of the Company's Class A Common Stock, as measured over a period of 30 trading days commencing at the grant date and ending July 1, 2027, equal or exceed a designated level (the "Stock Price Condition"). The PSUs will vest in one-third installments on each of July 1, 2025, 2026 and 2027, provided that the Stock Price Condition has been satisfied prior to the relevant date. If the Stock Price Condition has not yet been satisfied prior to the relevant date, then the PSUs that otherwise would have vested on such date will remain unvested unless and until the Stock Price Condition has been satisfied. If the Stock Price Condition has not been satisfied by July 1, 2027, then the PSUs will be forfeited on that date. In each circumstance, vesting is subject to the executive's continued service with the Company until the time of vesting.</div> <div style="margin-top:12pt;padding-right:6pt;text-indent:27pt">The following table summarizes the stock option activity for the nine months ended September 30, 2024 (in thousands, except for share and per share amounts):<table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:36.475%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.112%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:14.051%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.990%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:14.054%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom">Number of
Options </td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom">Weighted-
Average
Exercise
Price Per
Share</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom">Intrinsic
Value</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom">Weighted-
Average
Remaining
Contractual
Term (in years)</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Outstanding, December 31, 2023</td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt;text-align:right;vertical-align:middle">6,296,350</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:middle">2.49 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">79,728 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt;text-align:right;vertical-align:middle">4.83</td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Exercised</td><td colspan="3" style="background-color:#ffffff;border-top:3pt double #000;padding:2px 1pt;text-align:right;vertical-align:middle">(2,072,230)</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:3pt double #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">4.17 </td><td style="background-color:#ffffff;border-top:3pt double #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;border-top:3pt double #ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:3pt double #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:3pt double #ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:3pt double #000;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Forfeited</td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:right;vertical-align:middle">(4,032)</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">5.60 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Expired</td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:right;vertical-align:middle">(23,839)</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:middle">5.05 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Outstanding, September 30, 2024</td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt;text-align:right;vertical-align:middle">4,196,249</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:middle">1.64 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:middle">78,434 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#cceeff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt;text-align:right;vertical-align:middle">3.54</td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Exercisable, September 30, 2024</td><td colspan="3" style="background-color:#ffffff;border-bottom:3pt double #000;border-top:3pt double #000;padding:2px 1pt;text-align:right;vertical-align:middle">4,147,984</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:3pt double #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle"><span style="color:#000000;font-family:'Times New Roman';sans-serif;font-size:10pt;font-weight:400;line-height:114%">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:3pt double #000;padding:2px 0;text-align:right;vertical-align:middle">1.57 </td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:3pt double #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td><td colspan="3" style="background-color:#ffffff;border-bottom:3pt double #ffffff;border-top:3pt double #ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:3pt double #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:3pt double #000;padding:2px 0;text-align:right;vertical-align:bottom">77,796 </td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:3pt double #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;border-bottom:3pt double #ffffff;border-top:3pt double #ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-bottom:3pt double #000;border-top:3pt double #000;padding:2px 1pt;text-align:right;vertical-align:middle">3.51</td></tr></table> 6296350 2.49 79728000 P4Y9M29D 2072230 4.17 4032 5.60 23839 5.05 4196249 1.64 78434000 P3Y6M14D 4147984 1.57 77796000 P3Y6M3D The following table summarizes the restricted stock unit and performance share unit activity for the nine months ended September 30, 2024 (in thousands, except for share and per share amounts): <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:71.930%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.081%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.083%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman';sans-serif;font-size:8pt;font-

weight:400;line-height:114%"> </td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom"> Number of RSUs </td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom">Weighted-Average Grant-Date Fair Value</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Outstanding, December 31, 2023</td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt;text-align:right;vertical-align:middle">7,237,920</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">14.37 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Granted</td><td colspan="3" style="background-color:#ffffff;border-top:3pt double #000;padding:2px 1pt;text-align:right;vertical-align:bottom">4,745,687</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">17.45 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Vested</td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:right;vertical-align:middle">(2,707,252)</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:middle">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:middle">14.79 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:middle"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Forfeited</td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:right;vertical-align:top">(406,205)</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:top"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:114%">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:top">15.02 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:top"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Outstanding, September 30, 2024</td><td colspan="3" style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt;text-align:right;vertical-align:bottom">8,870,150</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:bottom">15.84 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table> 7237920 14.37 4745687 17.45 2707252 14.79 406205 15.02 8870150 15.84 122500000 P2Y6M 2 773099 9500000 P3Y3M29D Income TaxesThe Company had an effective tax rate of approximately 1% and 0% for the three months ended September 30, 2024 and 2023, and (1)% and (1)% for the nine months ended September 30, 2024 and 2023, respectively. The principal differences between the federal statutory rate and the effective tax rate are related to state taxes, foreign taxes and credits, and the non-recognition of tax benefits for certain entities in a loss position for which a full valuation allowance has been recorded. 0.01 0 -0.01 -0.01 Net Income (Loss) Per Share The numerators and denominators of the basic and diluted net income (loss) per share computations for the Company's common stock are calculated as follows for the three and nine months ended September 30, 2024 and 2023 (in thousands, except share data): <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:19.506%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:8.293%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:8.293%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:8.293%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:8.293%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:8.293%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:8.293%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:8.293%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:8.301%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="21" style="background-color:#ffffff;border-bottom:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Three months ended September 30,</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="21" style="background-color:#ffffff;border-bottom:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Nine months ended September 30,</td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="9" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="9" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="9" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="9" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:left;vertical-align:bottom"> Class A </td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:left;vertical-align:bottom"> Class B </td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:left;vertical-align:bottom"> Class A </td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:left;vertical-align:bottom"> Class B </td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:left;vertical-align:bottom"> Class A </td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:left;vertical-align:bottom"> Class B </td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:left;vertical-align:bottom"> Class A </td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:left;vertical-align:bottom"> Class B </td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Numerator:</td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 10pt;text-align:left;text-indent:-9pt;vertical-align:top">Net loss attributable to common stockholders</td><td style="background-

color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">(14,734)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">(1,295)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">(15,327)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">(2,911)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">(47,932)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">(5,631)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">(42,540)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:8pt;font-weight:400;line-height:114%">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">(9,480)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Denominator:</td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 10pt;text-align:left;text-indent:-9pt;vertical-align:top">Weighted-average number of shares of common stock - Basic and diluted</td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:right;vertical-align:bottom">152,333,761</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:right;vertical-align:bottom">13,389,407</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:right;vertical-align:bottom">134,822,341</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:right;vertical-align:bottom">25,605,646</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:right;vertical-align:bottom">147,060,846</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:right;vertical-align:bottom">17,276,363</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:right;vertical-align:bottom">130,464,809</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:right;vertical-align:bottom">29,076,477</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 10pt;text-align:left;text-indent:-9pt;vertical-align:bottom">Net loss per share attributable to common stockholders:</td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" 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style="background-color:#ffffff;border-bottom:3pt double #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000;padding:2px 0;text-align:right;vertical-align:bottom">(0.10)</td><td style="background-color:#ffffff;border-bottom:3pt double #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000;padding:2px 0;text-align:right;vertical-align:bottom">(0.11)</td><td style="background-color:#ffffff;border-bottom:3pt double #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000;padding:2px 0;text-align:right;vertical-align:bottom">(0.33)</td><td style="background-color:#ffffff;border-bottom:3pt double #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000;padding:2px 0;text-align:right;vertical-align:bottom">(0.33)</td><td style="background-color:#ffffff;border-bottom:3pt double #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:8pt;font-weight:400;line-height:114%">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000;padding:2px 0;text-align:right;vertical-align:bottom">(0.33)</td><td style="background-color:#ffffff;border-bottom:3pt double #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table> The following table presents the total weighted-average number of potentially dilutive shares that were excluded from the computation of diluted net loss per share attributable to common shareholders because their effect would have been anti-dilutive for the period presented: <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:44.960%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.930%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.930%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td

style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.930%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.932%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="9" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom">Three months ended September 30,</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="9" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom">Nine months ended September 30,</td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td><td colspan="3" style="background-color:#ffffff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Unvested RSUs and other awards</td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt;text-align:right;vertical-align:bottom">3,348,306</td><td colspan="3" style="background-color:#cceeff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt;text-align:right;vertical-align:bottom">2,368,186</td><td colspan="3" style="background-color:#cceeff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt;text-align:right;vertical-align:bottom">3,234,667</td><td colspan="3" style="background-color:#cceeff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt;text-align:right;vertical-align:bottom">2,099,410</td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Stock options</td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:right;vertical-align:bottom">4,049,296</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:right;vertical-align:bottom">5,428,444</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:right;vertical-align:bottom">4,497,191</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:right;vertical-align:bottom">5,477,646</td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr></table> The numerators and denominators of the basic and diluted net income (loss) per share computations for the Company's common stock are calculated as follows for the three and nine months ended September 30, 2024 and 2023 (in thousands, except share data): <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:19.506%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:8.293%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:8.293

</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">(15,327)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">(2,911)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">(47,932)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">(5,631)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">(42,540)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">(9,480)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Denominator:</td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt 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style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000;padding:2px 0;text-align:right;vertical-align:bottom">(0.11)</td><td style="background-color:#ffffff;border-bottom:3pt double #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000;padding:2px 0;text-align:right;vertical-align:bottom">(0.33)</td><td style="background-color:#ffffff;border-bottom:3pt double #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000;padding:2px 0;text-align:right;vertical-align:bottom">(0.33)</td><td style="background-color:#ffffff;border-bottom:3pt double #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:8pt;font-weight:400;line-height:114%">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000;padding:2px 0;text-align:right;vertical-align:bottom">(0.33)</td><td style="background-color:#ffffff;border-bottom:3pt double #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table> -14734000 -1295000 -15327000 -2911000 -47932000 -5631000 -42540000 -9480000 152333761 152333761 13389407 13389407 134822341 134822341 25605646 25605646 147060846 147060846 17276363 17276363 130464809 130464809 29076477 29076477 -0.10 -0.10 -0.10 -0.10 -0.11 -0.11 -0.11 -0.11 -0.33 -0.33 -0.33 -0.33 -0.33 -0.33 -0.33 -0.33 The following table presents the total weighted-average number of potentially dilutive shares that were excluded from the computation of diluted net loss per share attributable to common shareholders because their effect would have been anti-dilutive for the period presented: <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:44.960%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.930%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.930%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.930%"></td><td style="width:0.1%"></td><td style="width:0.406%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.932%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="9" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom">Three months ended September 30,</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="9" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom">Nine months ended September 30,</td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td

colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td><td colspan="3" style="background-color:#ffffff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:middle">Unvested RSUs and other awards</td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt;text-align:right;vertical-align:bottom">3,348,306</td><td colspan="3" style="background-color:#cceeff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt;text-align:right;vertical-align:bottom">2,368,186</td><td colspan="3" style="background-color:#cceeff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt;text-align:right;vertical-align:bottom">3,234,667</td><td colspan="3" style="background-color:#cceeff;border-top:0.5pt solid #ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt;text-align:right;vertical-align:bottom">2,099,410</td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:middle">Stock options</td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:right;vertical-align:bottom">4,049,296</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:right;vertical-align:bottom">5,428,444</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:right;vertical-align:bottom">4,497,191</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:right;vertical-align:bottom">5,477,646</td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr></table> 3348306 2368186 3234667 2099410 4049296 5428444 4497191 5477646 Acquisitions The Company completed four business acquisitions during the nine months ended September 30, 2024 and two business acquisitions during the nine months ended September 30, 2023. These acquisitions were accounted for using the acquisition method and, accordingly, the results of the acquired businesses have been included in the Company's results of operations from the respective acquisition dates. Purchase price allocations related to these acquisitions are subject to adjustments as they are finalized over the 12-month measurement period from the respective acquisition date. Goodwill acquired in connection with these acquisitions represents expected synergies from the combined operations, is deductible for tax purposes in the United States, and is amortized on a straight-line basis over 15 years.
 June 2024 Acquisition On June 17, 2024, the Company completed its acquisition of all of the ownership interest of a business (the "June 2024 acquisition") for estimated cash consideration of $51.6 million, which included $5.0 million of acquired cash and $14.1 million of acquired real estate. The aggregate purchase price was preliminarily allocated to $11.4 million of goodwill, $18.7 million of intangibles, and $21.4 million of net tangible assets assumed. The Company completed a sale of the real estate to a third party on August 6, 2024. The business acquired in the June 2024 acquisition offers wholesale and commercial car auction and reconditioning services and enabled the Company to expand its range of offerings to dealers and commercial partners.
 March 13, 2024 Acquisition
 On March 13, 2024, the Company completed its acquisition of all of the ownership interests of a business (the "March 13, 2024 acquisition") for estimated cash consideration of $19.1 million. The aggregate purchase price was preliminarily allocated to $14.4 million of goodwill, $5.5 million of intangible assets, and $0.7 million of net tangible liabilities assumed. The business acquired in the March 13, 2024 acquisition offers wholesale car auction services and enabled the Company to expand its range of offerings to dealers and commercial partners. March 8, 2024 Acquisition On March 8, 2024, the Company completed its acquisition of all of the ownership interests of a business ("the March 8, 2024 acquisition") for estimated cash consideration of $27.4 million. The aggregate purchase price was preliminarily allocated to $7.4 million of goodwill, $16.3 million of intangible assets, and $3.6 million of net tangible assets assumed. The business acquired in the March 8, 2024 acquisition offers wholesale and commercial car auction and reconditioning services and enabled the Company to expand its range of offerings to dealers and commercial partners. Alliance Auto Auctions On January 30, 2024, the Company completed its acquisition of all of the ownership interests of Alliance Auto Auctions for estimated cash consideration of $66.9 million and 639,976 common shares of the Company's Class A common stock. The fair value of the consideration shares of $8.6 million was determined based upon the closing market price of the Company's Class A common shares on January 30, 2024. </div><div style="margin-top:12pt;padding-right:6pt;text-indent:36pt">The aggregate purchase price for the Alliance Auto Auctions acquisition was preliminarily allocated to the assets and liabilities assumed as follows (in thousands):</div><div style="margin-top:12pt;padding-right:6pt"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:68.748%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:10.415%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:17.537%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Assets Acquired</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Cash and cash equivalents </td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9.5pt;font-weight:400;line-height:100%">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">2,467 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Trade receivables</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">14,926 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Finance receivables</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Other current assets</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">768 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Property & equipment</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">892 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Goodwill </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">40,391 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Acquired intangible assets</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">32,700 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Other assets</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">8,305 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 7pt;text-align:left;vertical-align:bottom">Total assets acquired</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">100,449 </td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9.5pt;font-

weight:700;line-height:100%">Liabilities Assumed</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Accounts payable</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">15,040 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Accrued payroll</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">400 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Accrued other liabilities</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,132 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Deferred revenue</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">64 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Other long-term liabilities</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">7,362 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 7pt;text-align:left;vertical-align:bottom">Total liabilities assumed</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">24,998 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Net assets acquired</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">75,451 </td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table>
 Alliance Auto Auctions offers wholesale car auction services and enabled the Company to expand its range of offerings to dealers and commercial partners. April 2023 Acquisition On April 24, 2023, the Company completed its acquisition of all of the ownership interests of a business ("the April 2023 acquisition") for total cash consideration of $12.5 million. The aggregate purchase price was allocated to $5.3 million of goodwill, $6.0 million of intangible assets, and $1.2 million of net tangible assets assumed. The business acquired in the April 2023 acquisition offers wholesale and commercial car auction services and enabled the Company to expand its range of offerings to dealers and commercial partners. August 2023 Acquisition On August 22, 2023, the Company completed its acquisition of all of the ownership interests of a business ("the August 2023 acquisition") for total cash consideration of $16.9 million. The aggregate purchase price was allocated to $6.2 million of goodwill, $14.2 million of intangible assets, and $3.6 million of net tangible liabilities assumed. The business acquired in the August 2023 acquisition offers wholesale commercial car auction services and enabled the Company to expand its range of offerings to dealers and commercial partners.</div> 4 2 51600000 5000000.0 14100000 11400000 18700000 21400000 19100000 14400000 5500000 -700000 27400000 7400000 16300000 3600000 66900000 639976 8600000 <div style="margin-top:12pt;padding-right:6pt;text-indent:36pt">The aggregate purchase price for the Alliance Auto Auctions acquisition was preliminarily allocated to the assets and liabilities assumed as follows (in thousands):</div><div style="margin-top:12pt;padding-right:6pt"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:68.748%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:10.415%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:17.537%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Assets Acquired</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Cash and cash equivalents </td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9.5pt;font-weight:400;line-height:100%">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">2,467 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Trade receivables</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">14,926 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Finance receivables</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Other current assets</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">768 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Property & equipment</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">892 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Goodwill </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">40,391 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Acquired intangible assets</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">32,700 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Other assets</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">8,305 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 7pt;text-align:left;vertical-align:bottom">Total assets acquired</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">100,449 </td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Liabilities Assumed</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Accounts payable</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9.5pt;font-weight:400;line-height:100%">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">15,040 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Accrued payroll</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom"><span style="color:#000000;font-family:'Times New

Roman';sans-serif;font-size:9.5pt;font-weight:400;line-height:100%">400 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Accrued other liabilities</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,132 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Deferred revenue</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">64 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Other long-term liabilities</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">7,362 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 7pt;text-align:left;vertical-align:bottom">Total liabilities assumed</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">24,998 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Net assets acquired</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">75,451 </td><td style="background-color:#ffffff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table> 2467000 14926000 0 768000 892000 40391000 32700000 8305000 100449000 15040000 400000 2132000 64000 7362000 24998000 75451000 12500000 5300000 6000000 1200000 16900000 6200000 14200000 -3600000 On September 9, 2024, William Zerella, ACV's Chief Financial Officer, adopted a trading plan. Mr. Zerella's trading plan provides for the sale of up to 140,000 shares. The first trade will not occur until January 7, 2025, at the earliest. Mr. Zerella's trading plan is scheduled to terminate on June 12, 2025. September 9, 2024 William Zerella Chief Financial Officer true 140000 June 12, 2025 On September 9, 2024, Craig Anderson, ACV's Chief Corporate Development and Strategy Officer, put a modification letter in place modifying his September 15, 2023 plan. Mr. Anderson's modification letter provides for the sale of up to 269,683 shares. The first trade will not occur until December 9, 2024, at the earliest. Mr. Anderson's trading plan is scheduled to terminate on August 14, 2025. September 9, 2024 September 9, 2024 Craig Anderson Craig Anderson Chief Corporate Development and Strategy Officer Chief Corporate Development and Strategy Officer true 269683 August 14, 2025 false false

**HI>B/PTV6WI>IG,`MMV,.ZJWJ&(2L9Q3+9ESD_'(:D*(5,";?C@-]5-0A_2@0D:>L5W2!68<&NKF\"QBRBMR@QRPYGRLV M>E>(?K8SVSO#EPD=8*[3 1FSF8.C"H\HTRJL # J5 ?=/'7 6;XERV<-;3FY M.+DXN9ICA,DK]B)KT;H,>F0O+,2]U3VR*T5!E17A],,5A-L.%S?POL+\M7)8W0N'3RJ$3W=2 MVH\H+J@^G@"O:/EF'M+G0%.+DXN3BYVR57((MM04&%@_S$-(]HVX\&?UR]< MZF%/L^;H4G&QL%+QP\,Q:.M_3OL.4_>?0I='>_\%JOP5IOBJ:9 M++_ X<&EB9/KT.2JTEE@3OGH^U$^)[7%<5DZ@K8JQ9U^>1L3.&6 732+724G&V1--%6)QU8.>(YE \>IJEO!*R* M(\7=.#=YZ)B3BSER5>G7[: K"MI*I,B>V.5+ Y<.3BX&R56EGU:_,NG%RJ1F MR^2D=GA^QR%IDP'.0!0X%OD8NUT$""=S<7$RKF:V/Y>Q=S:C[M43,;O+VT%S@,_*_&#;^+WU7-7<>VZ4L?N&L/J W]DPN2**E\&4_X7 4BV?[T MT<5Q]:O57;75]*]H^X6HZJZ;5VM6TT>KW1%711:U;_Q$IKJ2YDJY$ M2:M5*&D3H,]5-)=)++I.5R&2FJ4_5/1&T+@BLJHAJKW3S3BZV7&R/5VR+[3?M MKU60UFOU-=,093/K&FW?+(C++I=+=+KNQ[&;Z$!60W8QXZK228)D^>5PTN6@> MKV@6VE[-K*I5+Z:Z3#]$&:(BG[HU3++?.SB($0X5_;>>YQ_QG^ESYGC((GQXO'M39J#)3]OTT&=&_(&\Y[>S%\43AI2Z:A/@_? IW;)S/(H-^J-/R>,3HN6T M%J-TB+_^].+8T0B&(76 ;@11R89?\N;DZPY\=9:]KBH=155SOY(Z@8 MW?5C*IN:D+LAI.FE#M18&%;;X##603:#02==+^"*\!O<-@J%*_&]J8LAH2L MZ3!G/2'C%:FRHT>'I-2JM+X\ZV0VW=[66X7%-@/9@HQ&.W_2>@?4%DP;?&ZS MY;9Q]KD2=Q)TE:1\NGZI((&H*,$K?/*219NA?4+E_N?'X&R^07$-83[=&J<; M^"_Q9^441(LV*QY8UG0\=5&$;4I^6M"3?EJJZDFOQ'K^VZZ=H(X$C?G+O'KR MRWPE#&*,$/G+?)RDTU098)W$5"U]1[$2HJ<2MJ-T)QLUE#@R]X%,86$UW!:@ MARA2P1[QYD7_8AJ2TG_M:V^!GDD90$[1XO;;(BPO\="QG(@%,IX$&Q[*,7T MXD[07Q=Y$F\+Y86,MJ?-YE.,33L:=(FM)*8FTYB:6N90X&DFE6^L8E(VJ5PG M/3?4KFBHIJCJ]9=JKH,-1[8M7VSNS01X7DK,-E4R-V;"D)8B:NGD*):IK:= M\XH.PY^FNMQ8P*:TNM1:?445%:G"0SA<6W)MN8VV[%:A+76"WU-0EEQTN.C, M1"?3W;OR##^CU>]V)5'/J53&A8L+5\.$JU!FNY9I%5G;J13=;/4U11$-62^1 M^LXEC"FP<0G;*&&%Z@R6DS!:#%Y7RAPMX?+%%-1.4KX*'0#)',VJ7*IZ\0$0 M/:?V,VOF8975S>@ICO>B0?]V/!M[T7E;Z^2IB:8LB9*\Q[{C6V0A;EQGF@.,/)-F1>VN=:"@"1F[8"*CCPV9%/VJ-MZ"S>H<_4';&J66TEK] UV2)<[RQE)I2.LE;I[%8[]V2U3C%/*E.-J@_^*M0_ M:J[^*7QZGR75 M&JJU^FU&3/B3:D=W@R/!77=2;)V\Y$R\&?*RFS9;P^=#)8]Q[G#N<.YP[G#N M<.YP[NPU^)0IN[QB&Q\LK&O/\L>8',@ONM=HZ*V^KHJZD4WS++R%S_'#I?N$ MN5.L2]}>A-M@1[B/K0W:6BC0XBEDNW]>.$5P*!N%#\097KUI*F,X-RGH5W%']!K8=_&)$UUY2TY>G*"+_<7"6G^'_YPZ MH1/A>QP\.Q:.,P/OL.4_>?0I-$FPL%G7:_5U191S3DYP-#*)1JXK.'A&K MCI<.%@A<]."H28XMBY]LBI*9/3W(CXWN^[#Z!H93K;C,[ZP2)&>!&0E06$](P5+Y.W^R>W1@LND<%C[]6$298P?BL2C1:_6R7IN8'[T]<:63KUNU=:9BMOJ'*MHI+32XFKC-I41J8>70TJHUM!B)%!E<'!4R),4D)G+""K1^QS0^/H:@BZ^%X_ MYP[G#M/QDDH4*%,/&B&(^]4U%'U.1N M1FIZV^ %!38]-?35#X;8B:;TC<7\H2[-M5!-4Y2UBMHB\U!SS4&4[7"0U99' MFH-QXBJE5$RE%15"]K[WNJ)9IKL <87"=Q:/A3O%BN)E@ACK>MN54OP%;6B- M2*NHE6]%QR'"%0+G#N<.R]RH ./%-X%(QD*N$X/2F[PFYOP.UB[LI!FE/IHC@K_"= M8![0Y]SAW.'E7UW^8(X_+/N<.YPR1W]I2J4)UR M[K*EG#>D_(QCK6DG,+G*LB^[4\?72R0>;;? M1O[DG*B%T'<=._]FB,-*ZL:P$OW9]30*(^01*A0.&/5(-W-3-!5)U+O9EP+I-<)FN3R4PKW,TR62RFU%-!8%5%5'NEC\MSL>5B M>[QB6RC]2\WTA5J7_U5.@+567S,-4<[)EB^<@^3@@-P%0T*L#$48!43S_,7!FCG4L-RS+4O2 M=/B]:%F*[(N(PE)7>-?9JO_0&2-;-5^/D--G<,%T;<>*;^ ^GGX8U>%4$TW M%WN]5H'T+IJ$^#S[\"E-+'\2D'ZHT_++R0'\DZK4N+&7R>RT^MU=)U(;9J5 MD1+PXD:P.2-99[KHJ=[J*EON5U)%SKZ]ZE E/ZA9ZTNKKBF94,B:MTR6.BZDQ MF1U3+O:DTZ2341B9I\F[;L>0>HR-"7BGKG_WAORIM9O,I,5YB3RKV(8ZC,>1 MR:NB%L\#+(A8^ WN&X7"%:R3=C:Y2ETR\Q/RO3-%925>>{J3M+?UOGVQG7FF M:$V]NXNX(#9US(0+%X6A,-AF_WOC[$^7KA3#.73]4D'Z6%&"\R?O[L?#-#\-W M'DQ3Y2)_^5%W7GXJ&1WK:I(N/W$F5U,5(^LDIG+X'074G:!3(%",P[<;PO00]009(]X SOM>QS3D'0_;E]["_1,.B%SBNY@L"R0\1(/ M'"&!UFRNP].T$VC_/?5P?GRD($U. M\M2!9M9^ZH"4;E UT91-4>G5W]"J&C8?6=Y&L;DW$^]YM4O,*LX.D./M:NFFMLD6U#.OJO$Y3779K5Y>]5E_114.61$,KOX(;UY9<6^:#>S=MJ4H2X+=TQ]VX?"'Y:HY\%1*O'2H1 M%92]]+AMSID^ULS#*MM)TE,K[T6#_NUX-O:B\[;6R4F=/O!PE#A)SH/1A0S M_C#-D@-"T-2YN-]"Y*=9B4O7>??)W*"T?]V"W->W XIQ;_$*8ST M1^Z\-%[\5C.>IDDX$4Q/5JH)YV^R.'F6CFT(*=T71H'6(H)D8NP BJXP- MWI&R 8!:;2&OT#-:1L^\LY*94#CF:H63L,"YQJG.AU9_AB3X^A%MQIETA&E*RJF<*^'#] M;UPMO%JJ%N)0-@H?B#>\>N_FV*)(,;'N<.YP[G#N<.YP[G#N<.YP[G#N<.YP[

M;!FM0>^_$7R*FR9^/(.9\<2N'GUF_+PRQC#!]X;S8LP#9-,L3P)#9HF^3*^5 M5!F/#X7>N%R T'L^Q4'>1UA1]^"(1EU&8HR\5$K_F7SZO1!GJB7(4C*W]X9 MYSJ'&[0%)+LPA0*FS3"54*-7:,4O%Y0G33>Z^:O=[;WR]?:FN5(UG=&D;N\>/M\K#W?*[[>CWS]]??C\2;FYN_WT^?:>_W5_ M]^WKIQ%^_>7K[>CV¥NOHFW+_%_\IOGVX3Y/@2VU4+^QP>@-,E0C,K;I.3KV M9DN>)5YS(C[JS6P[AX76#AQNW$93>+*9=R(6 P[WP!'V&;"#&XZX8PGS_0X6 MTK19\ W?G0\\V>*:OH<>=EN!)@I%-_A8QD@H!E:+5\"M*7B+27%)K<1-O+-/B[M<3QT&M\@!B#Y6FOXJ[V1EXZ+"MMOQW(A32W>C'Y¢XQ#:#0*%3[5/B@(_6XX M\%,P;F(@\+-=9:6C +2-@M"?!^P)L=U:C_KK[9?<.0/(EBC3;GWX+?V>OM$^O%5"3QD;INW8B&R3[IC CE?Q MWPJ=,W]F$]O$;L,4X?B1A2^,N?#V@#D.CL-B\(,?3.R9\D:\[AY^8G[R)A1L M]XP7W'YQVB>7MU4;F#*\'@@AOA_OP'ED))D!{'MB4PW4C@FL]1-B9)P>*YRL> ME2//TGY8U!$@?.92,G SWPY8T%1&(;V".X7B9U,,(ZX=Q6DNJ*'2)3&O M@8Z"4?ET[C*SS#N@&H.XOT6+'@/@]"5JH(XX&'Q5=^^W307Q(&&Z 1> M7$A@<8KI/FT\M#V&(D+4. ,E32/S30,6%S]FQQ$HX&D9*6G"B8%NV1@&9;L! M"CE*,/ J\C1>\--[/%5GJV7BTD%9-A7$16IP(0*6!4Y0Q#WPY.S*_6>0Y2P5 MYF6;$V7"G%F6FVBQ,9]R'&,2B3S(#'OADKO(M5/C)U.F'@5C40W X%"+!#08 MG(D8'-6DQ#F-@Y8BYUBX.,QFC?7G.<%89%2E8N!XRP^/"DY 1H4:?8[:$WX M=!^26J?9,^ W^>#4_L.P2)Z%J7 X#^:*:IW&>O#:(9,BZO;9%9'-+]_0^!4.5$ M/KY ?'2@EWTP)CB\6[A_HHS(623TSE?7;'+:,!Y(%/Z+BQ+'XH#NS:M..I8_$1 2NE$?#P3KP7- 6]-G$ M -%]1",,YF,*PPM%FD5V$9I$_NS4KY65[N'AN9\XY6Z\Y$',5\I! 4K7M?K+ MP7>?@1DX'RG0(?OWQ,!H MHE77]@,GV:DWAYH>7CNS.$X/F^%4..:$UH_1Y-1'H^\)1$0P${\[60F49'$ M"\ .=ET(%8$SC-D,%[B7G[D"!GTV5/D"#,D\-H],R.?MBCHHBOB<(QJP]1V=@M0<=/_Y!H%/%HP!L,I0$HWTU]H+(4P],L#Y"%L%[]SR.)EDJO@F0X+$3W MZCK%2I%N 9!>-+R ;;V.'E^+ &0<%!4ROQ$IX:IUPX$IJ?%Z>C/;%:@;^-QX M8MS\=D8\3CI3L/Z Y#0E)\^0;ZS>8:AYSH$G3E=X!98#9]@>O:&%#*X#/1I M@.&%&.6.#=M/!Q8O:S]0I;A:[F?, 03+W(L?!M,%*B({ ,.V(] D?D_0BIWN;7ZMPU;2R\EGP# M$ T@!Y $F9,/$YB2CQ$,R.63Y'-61A8;\]$Z-*]B0Q'X<3ST;E%[4(M,3B/$ MC;.8 IFH$]@3UZ*V>15%G(G^L4T;W-PO>;.&=O\]P53+W_)[<(QCK2]>MA0_XZ,%_DON_C.X_)D[QP:UY/0SI/3,"]!'L<%Z;@-.*SYX#MQB5,7$R00"QO MAY?#$ZE!&SL !2.R4U23^D^0@!!SJ/@350EP<)!.&QG:-,BC?<2PSS,^"P,U MH8<^IQV?J<>6!" "&^X03QKHQS&<>N0*[A'7AB,)(L3\S M0'7<&X_C9@K[A:G#,!C:+X71 8T$X1,J"LL%EZ/:QQ"4H*(SYT:H"9";JW4O M0G]0_(P44L+Y#'>]X5)\E6^3BG&\%[9(C62UP2!%_F+8";Q/AM8(9B,R[8!$ ME+H,WP4>R'68U7[Q J&WR]<$7FXQL*$!OG#+MZ;CCO%PH%B1'\?%7LCX*%/X M;1(LL.3"47LBBNT'88;Q^(,7&";$ O@8P)BCT6;Y#VB6\>-<,1TC ;B3XXP]@O MQ15 D? D-,&A/.X1I*%[1"M@9TP>8TMY(A>NW]Z7 "'/^'!&^Y*?)=C=^&[R* M=H%7T2[P*BY#F?Y@N)&WL'>R0*Q::-B2FU'FA%FR,.&:YA@Y%HWO.[=5S=[M3>Q)%#!&IX Q.GG&>"#=XH#:(/DC))+$,0T0!L#T[5D<1,ZX,4%BXRF^26 4 M!&P.^MBP/')ZZ>34"$!;LQ5$8*3!#\W(+]HAEK1XKW&FNLWR'(_+N.+5YW9 M,ER=V2*35.J8X/$:DE16!7%04:W^M;WN5['S7<;>P>5<\2523D-IQW7RA=(U+6[N; ? "I0N5G]8NH?VJ(^OQ MSH3LKA?AV>"1_!L\DA'W2#93\W"FI(A@\(3C>P-$K;]3=/*$DP7>&(]8$P@2 M"5_*IZ0D1J"\&=W_3C'QJU8_5YWRU1$/?>8D6@_,/ -8_)2 (K$M6U$YY14 M;-^D>1YQ=(NY$WR8E;D'O.]'+PJS@:?DR7%HL?GJER++>N5'$IHU>"44.JR9/ MR[CQABT&Y:D]*,8S&2:>\; UQ31YE(:BK'!=RNN8S06\%T?+8SS =ZHP&$Z[ML6DH./Z% MV!G"32D[^"DVKN3]G1UXY)#R5T@&AXE%F*V-Z5H<"2);5CT#-I2PNP/WPNX MF.+>V#BBU/;DJA7N*H7QA)*TAL426'@IFAVX*V1\'F9TQ1),,_$9R"ZF6J<9 M'1FYSQ(%1Y!<#3.R0;1%'T'C*,%[,&SA((+ZM#2:1!=C9N(1Q>XVNK2#8>V*#H8ER2O? MW2#'T(UJNU TJV&33"S;9]/PF6YHDDWGP3J>]^-,+WKGU::]KKGQ"ODN3?DK MF&%WRYWDWHDWDC>>GT\W.3&U3PG24WG&LV$[2(@K,%57=/@HFR27+!CE@^$I M/DSIS*2+M40*&-K 59ED8-/0'H.! [7RA@RI%\&4K.#M^ZW3GHZ^3P'JL=GB MVWIE-BITO3GL5;2[H#6'G7*/6OV]WNK)01U_4.V]=G1VZY^C[57(_I@QX\%6 M[,.2G:/$ZJ:48WRHVJ&UC\AO1]W1%'PJJN5YXP7A/L5<-Q/DE9/Z=]=GHF[J MWPTPKA=$[+5;(B4R@E:.Z@A+U%UQC&*LNJ.-\CB=*8ET'0![%,_6?V" M1TG^B4>2]S,V=:H6OT6V'$X]]8Z4('&/=BOSG:^S7A6WY9^\T)%\7QLO!WZ$ MFON;1G;L-DVK*BP-3^&\DZ:_\?R91S'G5!*5@R1Z]ZBN[L;9YE?96ZG6UXC+2$?3SUXK(H'$]R'<: M*=VG6DJ'E{(.^U?!B]=MS_>_.^B8>\C2#R M>4L1XPE+3661?UD/IMAK7NJKMWS"@/EVL)'=5Q5T!(_JNUKC> M&]!+CGI%'+4$@+-*:(R=4J[^A_E>$:>U&]=4I]'!0?*:Y+?*,&6W0W9QT*D)M5QU[%^(4?/'@887GPHV_'3MUBU2[Y,;*9]&2_E#.9R6DN1P%HW5/#,!U<%Z[M:KM?E?-:Q?H>(32TP]9S-4D?ERW64G /[MMT 1FTJQ56*8Y2'&LHCJ6V1@XE MCYNV1KJ]:K9&:B.*4M9>HZP=4M0]CQN/N9R<[7;V:PW?M9FM0 M]N3?P4\$RD&5&=1^U3#EV4F]H%)&1QZ=E$2LO8ED56/8TCJZ]2SFIRO+'63,]ST2;'@"R_ K5'U*3?)C'?FQ'*ZNDB%7X6H]U?MN:W&W'9X(UP% M>.U6!%X/SHJOX8AEA555*\K"D?=7?/^QO;-Z;=SIM=NXTX^W<;=M28#:J:7M M0TQ%4[P<%SUHG?8PP2XUPUBQ5-OG7*X4#RD>=:,;@59VD[0T1: W4S]!5$RM24?3C M===VDU"=M1+)?5>RU,ZKO:XWK=EU*2$N6 MJA8%'XBG-]'@?KMQK>>K99QC8MN%L],AN:DJU-COD.'K#/);NC(3[+"98/M5M5W^Y<5F!F%+9+%[9#REIE3G,? MH>O [??V!H/BX*JE0RX5%C/M [52[E6/U7U4DK?VfUZ*>TMF=YTRGS3-AQE M9LR8OW_YIPJ+/.U%Q.0RNH2"HD_#8"BMMFK*#$QV6-M*R"ELS[DD)ZP+\? MX/:/CF?^3/7+H*$PT#HS>%#H1ZQ1KBS]@HRU^Z=(FJ7ZP*, V?>>S4{JU<@U M8Z=%]1IU50DG3!EC3:UG/ Y UQHQ?:Y(5)\0"%E;+N&2XQNNP$08XJ'"%3E M<:[X; H^"LRN5Z0>3^'ER0A1?\& \3(.73Y NLP,ZR-&@U MKGMJO[-W%V.Y+UIN7U3N@,]MDGHKFWN@CMJJXW)]X_V<)=MQL^X#K8;&33#K*\EUE*G3C>Y(XV)]_/710]83+.5WF(\PJ2B'B9,P7BJX7, 9T_LR ,$*5/X&+X!N.J5B; 2B6OGF)3 M/ @[5[S'/YB)^@B9&3.GMK_@\U$GNL9#NF)TRK>#GW@!W.6:]@R^<;P@:"J9 M@5"YGOZ'0 P#(UGP ,MC"L)D:#)*27+4S!+\TBMCFQC>?!C;CQ$/#0+)^2IA H,7S>F3PD[/XAS MMMB8++*$1Q$C%.K_Q8L<"ZTQ/)4!)B#U$S"@"RP9S1.G,#-L^B'T847&I+#C MB9,%A6O))0.M1I<(Y_61A2^.Q7H(GH)>%V)G]\&XB+"PCIZ\!\8((&;7<6 MP;.B@"^Y6 ?\R?8SXVLJ_]<&).>;$[12_-D(*LF0XD L '=FN&B^%M%;$ G M2;N8:\8B[ER $/!%P&*! TY<$,R%_=]-D#KPCG?:.6T]\K=(SSAF0RWH$T0 M(;T#Y<_("WE"ATPQ#B!#[8O5N"@MDPQQG7#K%K!XB- >7N+-"5Z+V1!HNF,P.X%D+#(]RW.YT@9#/TMH5N7-7^A M,0=GVXG %PX3CYB_(s$Q@:;#4M'KD61?3SXPY??DR\=#+$6A8Z<88(_O_;*GMF'>5&805L5CO!A-P>Z[0-0/,&J(Q(/V+#\M,K9E#D]N#WWMSPJS(87?C! 9S M8SERK6^I?A)0UKIS?\34H1,Z*[*+!IT"W-K)@^6S93ENX"A$@Q0(8N\-EH6'MZ=%6&H]>%&;%L8!#A3DHPX_&NIPGXK^XDW5*"(5)9=[HG %//8 M?TYM?HQ+0IN[M6$V7D!6,/.<5Y<"I>O-8;_XI](I4%ISV"GWJ"/TDY:#*C.HMBC/8SK!;_'V8IJ1PY*^G@:]P%R^HQW9=:=R6-#XX MC3N2Q@>D<3X5[34DX!VYS_>).>'P]O-H//;8E)4_=1SWSY!9FJL?/WO<,V^6S MP*LJ$_J;Y[)Y'!\>PZ2VK_BT[8FVLU9=OL4-=[:)VJ8-- ;UX...NS7I #R(F4]NR":98G+2N942D\Y!Q&1M-\5!MQX.U,4B21&1(K)61/03B$A/ MBH@$6^<#MC8<]CHFIQK^C5V;O51XZL2']=Y_UGNUZOM*FQ4U'14EI58;?P/4AAP/3P>U_,>RP8-!V*I_FEJ30Z&C>N.IK9TV4;F(MEJ M<'1--6Q)377)+-4_457KT.L6N7VNOG>R%+KCK_W9WA07K!K<>$>F68<"^6 M*K^Y(Q755ICP1-[KL-NXUE5MT*RJHJT:*C7OB(M;S2X?*"Q+ Z7%38/2YK+ M43/##1EN_/1R!9NL0^QVI*MZORI?L^X-R/;(89#B*\5W2_'=D'E7G?CVYP7_1 MU7YI;[=8BJ\47RF<0GPW9 5N*;[K'<7*MSG/1'17#W/Q@C('@*3H2]&O1O0W MEK:OS'(/&]>:-E2UX=ZQOQ/+ORQ=7X(?J71]6CE!EJX_U5!DZ?KM2M>+0KRK M?L5R9[+BU=G6<9*#VG901Z]X53\<]=I*7L4%!I6XMN#E5+S:KK.S+'@E"Ul) M@E<71V-9\$H6O)(%KTX/F&0QI/H06M;#NCP6>%4'&V4]K-=;HF%XHA(-W5:K M<=UNJWIG[!3$-:)7LS0"6>RG3G,K)28;SG,=H-A/MZ75XXQ@_8O]2!&I@XAL M2&_B(BTI8A(L'4^8&O#0?/#@:U.S<#6JSH67%GAF-=Q3FJXX1SP00Q)3<[>MG=EQSK/A*:VUX93PX51OMW&MJOFGJ!B6'[5]*X2Y#H4N4Y]_]DNE_1\[>>[&DUN.KM?>=69;JNZ MPX023-;2IS8=*#],V9EN"T^I#0=]9]"2C'61C+7I]'/URDJKKFRJY*D:\M3@M-+7\NIH6-UWUJA+0#E4W==L-T_,6&JVUZ>#YH:2FW;ANM]16KZH*,C5(X9)\ ME>&KTQ2Q[FH=T,8MM:/U)5[=8&E5K7600IC&@6-U^[OU2122NBH%C@'>_M(*C"E3Q"A.2H-=ZD_$OY+RG_FYJ45",_?72NA^]P556#B3-1 %* I0 ?4("U M32'F_0NT=K7*]U3/1':E\9:R7V/9WQ3/K,QV#\%V=P&\MWIG+O\K"K2N+,BZ ML80C?[?M6LP-W[?[5-/QR'S3QGJ.#Q.FW'A3>/-<,1TC".RO#4^WPT"9P&7. M7'L/R,@XS17'($V]Y0WJ<{5NDVE?)BAQ/;5435+ZS[&<*:QL!3RC,R%3$= M^89O3N,*(S.-*&8Z<88(_O_;*G MF'>5&805L5CO!A-P>Z[0-0/,&J(Q(/V+#\M,K9E#D]N#WWMSPJS(87?C! 9S M8SERK6^I?A)0UKIS?\34H1,Z*[*+!IT"W-K)@^6S93ENX"A$@Q0(8N\-EH6'MZ=%6&H]>%&;%L8!#A3DHPX_&NIPGXK^XDW5*"(5)9=[HG %//8 M?TYM?HQ+0IN[M6$V7D!6,/.<5Y<"I>O-8;_XI](I4%ISV"GWJ"/TDY:#*C.H MBC/8SK!;_'V8IJ1PY*^G@:]P%R^HQW9=:=R6-#XX MC3N2Q@>D<3X5[34DX!VYS_>).>'P]O-H//;8E)4_=1SWSY!9FJL?/WO<,V^6S MP*LJ$_J;Y[)Y'!\>PZ2VK_BT[8FVLU9=OL4-=[:)VJ8-- ;UX...NS7I #R(F4]NR":98G+2N942D\Y!Q&1M-\5!MQX.U,4B21&1(K)61/03B$A/ MBH@$6^<#MC8<]CHFIQK^C5V;O51XZL2']=Y_UGNUZOM*FQ4U'14EI58;?P/4AAP/3P>U_,>RP8-!V*I_FEJ30Z&C>N.IK9TV4;F(MEJ M<'1--6Q)377)+-4_457KT.L6N7VNOG>R%+KCK_W9WA07K!K<>$>F68<"^6 M*K^Y(Q755ICP1-[KL-NXUE5MT*RJHJT:*C7OB(M;S2X?*"Q+ Z7%38/2YK+ M43/##1EN_/1R!9NL0^QVI*MZORI?L^X-R/;(89#B*\5W2_'=D'E7G?CVYP7_1 MU7YI;[=8BJ\47RF<0GPW9 5N*;[K'<7*MSG/1'17#W/Q@C('@*3H2]&O1O0W MEK:OS'(/&]>:-E2UX=ZQOQ/+ORQ=7X(?J71]6CE!EJX_U5!DZ?KM2M>+0KRK M?L5R9[+BU=G6<9*#VG901Z]X53\<]=I*7L4%!I6XMN#E5+S:KK.S+'@E"Ul) M@E<71V-9\$H6O)(%KTX/F&0QI/H06M;#NCP6>%4'&V4]K-=;HF%XHA(-W5:K M<=UNJWIG[!3$-:)7LS0"6>RG3G,K)28;SG,=H-A/MZ75XXQ@_8O]2!&I@XAL M2&_B(BTI8A(L'4^8&O#0?/#@:U.S<#6JSH67%GAF-=Q3FJXX1SP00Q)3<[>MG=EQSK/A*:VUX93PX51OMW&MJOFGJ!B6'[5]*X2Y#H4N4Y]_]DNE_1\[>>[&DUN.KM?>=69;JNZ MPX023-;2IS8=*#],V9EN"T^I#0=]9]"2C'61C+7I]'/URDJKKFRJY*D:\M3@M-+7\NIH6-UWUJA+0#E4W==L-T_,6&JVUZ>#YH:2FW;ANM]16KZH*,C5(X9)\ ME>&KTQ2Q[FH=T,8MM:/U)5[=8&E5K7600IC&@6-U^[OU2122NBH%C@'>_M(*C"E3Q"A.2H-=ZD_$OY+RG_FYJ45",_?72NA^]P556#B3-1 %* I0 ?4("U M32'F_0NT=K7*]U3/1':E\9:R7V/9WQ3/K,QV#\%V=P&\MWIG+O\K"K2N+,BZ ML80C?[?M6LP-W[?[5-/QR'S3QGJ.#Q.FW'A3>/-<,1TC".RO#4^WPT"9P&7. M7'L/R,@XS17'($V]Y0WJ<{5NDVE?)BAQ/;5435+ZS[&<*:QL!3RC,R%3$= M^89O3N,*(S.-*&8Z<88(_O_;*G MF'>5&805L5CO!A-P>Z[0-0/,&J(Q(/V+#\M,K9E#D]N#WWMSPJS(87?C! 9S M8SERK6^I?A)0UKIS?\34H1,Z*[*+!IT"W-K)@^6S93ENX"A$@Q0(8N\-EH6'MZ=%6&H]>%&;%L8!#A3DHPX_&NIPGXK^XDW5*"(5)9=[HG %//8 M?TYM?HQ+0IN[M6$V7D!6,/.<5Y<"I>O-8;_XI](I4%ISV"GWJ"/TDY:#*C.HMBC/8SK!;_'V8IJ1PY*^G@:]P%R^HQW9=:=R6-#XX MC3N2Q@>D<3X5[34DX!VYS_>).>'P]O-H//;8E)4_=1SWSY!9FJL?/WO<,V^6S MP*LJ$_J;Y[)Y'!\>PZ2VK_BT[8FVLU9=OL4-=[:)VJ8-- ;UX...NS7I #R(F4]NR":98G+2N942D\Y!Q&1M-\5!MQX.U,4B21&1(K)61/03B$A/ MBH@$6^<#MC8<]CHFIQK^C5V;O51XZL2']=Y_UGNUZOM*FQ4U'14EI58;?P/4AAP/3P>U_,>RP8-!V*I_FEJ30Z&C>N.IK9TV4;F(MEJ M<'1--6Q)377)+-4_457KT.L6N7VNOG>R%+KCK_W9WA07K!K<>$>F68<"^6 M*K^Y(Q755ICP1-[KL-NXUE5MT*RJHJT:*C7OB(M;S2X?*"Q+ Z7%38/2YK+ M43/##1EN_/1R!9NL0^QVI*MZORI?L^X-R/;(89#B*\5W2_'=D'E7G?CVYP7_1 MU7YI;[=8BJ\47RF<0GPW9 5N*;[K'<7*MSG/1'17#W/Q@C('@*3H2]&O1O0W MEK:OS'(/&]>:-E2UX=ZQOQ/+ORQ=7X(?J71]6CE!EJX_U5!DZ?KM2M>+0KRK M?L5R9[+BU=G6<9*#VG901Z]X53\<]=I*7L4%!I6XMN#E5+S:KK.S+'@E"Ul) M@E<71V-9\$H6O)(%KTX/F&0QI/H06M;#NCP6>%4'&V4]K-=;HF%XHA(-W5:K M<=UNJWIG[!3$-:)7LS0"6>RG3G,K)28;SG,=H-A/MZ75XXQ@_8O]2!&I@XAL M2&_B(BTI8A(L'4^8&O#0?/#@:U.S<#6JSH67%GAF-=Q3FJXX1SP00Q)3<[>MG=EQSK/A*:VUX93PX51OMW&MJOFGJ!B6'[5]*X2Y#H4N4Y]_]DNE_1\[>>[&DUN.KM?>=69;JNZ MPX023-;2IS8=*#],V9EN"T^I#0=]9]"2C'61C+7I]'/URDJKKFRJY*D:\M3@M-+7\NIH6-UWUJA+0#E4W==L-T_,6&JVUZ>#YH:2FW;ANM]16KZH*,C5(X9)\ ME>&KTQ2Q[FH=T,8MM:/U)5[=8&E5K7600IC&@6-U^[OU2122NBH%C@'>_M(*C"E3Q"A.2H-=ZD_$OY+RG_FYJ45",_?72NA^]P556#B3-1 %* I0 ?4("U M32'F_0NT=K7*]U3/1':E\9:R7V/9WQ3/K,QV#\%V=P&\MWIG+O\K"K2N+,BZ ML80C?[?M6LP-W[?[5-/QR'S3QGJ.#Q.FW'A3>/-<,1TC".RO#4^WPT"9P&7. M7'L/R,@XS17'($V]Y0WJ<{5NDVE?)BAQ/;5435+ZS[&<*:QL!3RC,R%3$= M^89O3N,*(S.-*&8Z<88(_O_;*G MF'>5&805L5CO!A-P>Z[0-0/,&J(Q(/V+#\M,K9E#D]N#WWMSPJS(87?C! 9S M8SERK6^I?A)0UKIS?\34H1,Z*[*+!IT"W-K)@^6S93ENX"A$@Q0(8N\-EH6'MZ=%6&H]>%&;%L8!#A3DHPX_&NIPGXK^XDW5*"(5)9=[HG %//8 M?TYM?HQ+0IN[M6$V7D!6,/.<5Y<"I>O-8;_XI](I4%ISV"GWJ"/TDY:#*C.H M

*[MNH-Z8!D;1)LDFAHZ*BM+J*:=7.;JYT+E-.JW=%FN@"1T$54_>G*!`M6RVJ;Y26T-E044D9@Q9+6MED)V]Q,0-*6FD%#AKR/R*7I7>_P)>5EM);NI1B MLC^2N18M@L(BZ/ZB7E77C!6%P/X%U^VB)HO;$^?+(?7T?%&GGIXO-MZG0?PEU7]# E^[Z=]CSQ%Q2\MGV>U9A^H-Y N8AGOV(0NW6;VVH01^K>M^]8 M1.N[21C.@O? OWKV\O#0#9C:?O&?@H_]C>>;._?C?RS0G8QN =LYX,_QT87^.= MUNOT!_W.,QSXL-O2^]#&6]]@U>N]P^9U5ZB/-?A?W+KA4S1.L1@5,|. M=;L7^\6]?\,R'Y37:*3C MR"? T8C&8H(,@4%4B%LD'39'|&8#&4&>"58"ME+;*;P^CIZ=F5'SY,/17;TW*ZC MIS"/O3EA5N0 1DBQ0-92UFK_+ GIC1=W$?G?+NHGKW/[3F^HM M"B<&2!3% (ZHHAJ!*.0]CH7:ABI5XK1IZ1#"APH?@'@+RCC]Q5R1M[WD6Y0L[MO.;>7U^T;NOZ=]VFIK7K5I1/;[.Z:.P4.!R6:YAZ)$]M+V1YJB)QYU+BB703 M*'74(MZ8FG<*M:RL3,67Y%LDW[_H [.NB'PC&!D _-_K[\R_FFW; /WSW,1OM M. /I$!E%2>(M2?S5#7W;#6R3:/=/PUES4D32;EOV_!%'X^A3' 8$3Y4^/V#O M&004Z)H&;U]=#;B[* Q" $Q47SK;XEC9N;)CV7H^&W?+3DJ@E2%H0I?!^KV9 MK[=?TZNZ%U7#)UGD%)V65DQ4NJZ> 1($%.("8^912$EL&81-BM$) I4@| M^HWK=E//MY>]1U4SL=0GKFHFBPZ^QJR?3:W"*A39! @3!BZ;`-0:.*![0[7? MWO]?.KJ; M^3MIF1HX[.@D+)6KH,YV?L?9=FK&-#.@.;5]O<[:W?\ZO*]9[>_G4TFSLH=9 M(?KSPP [FQ6L\-11!YU\]/]D;16T*U7Y3CD6*6M7L$5+L[5WD;EB@3^TBU15 M^D)M[G\-#LM".D$^=5/F$Y3.)^C6/9^@WT/W1AOVU';K]G.)SC#/^K MPT%>P5<=2#L*$UT:0JJ4- FNF3,\G@/JX^.9\$[VTR1_,[457>7O:9O]O4&'_#UML[^WOO1H M>4KL 3/^#A>&]_8ZZ<=/1LB^&+9/6F-%96!_EHJJ8"[!5]4B@;RHBJHW./B M)TG905X#>&HK266%LRBWTM>:PTZYRA]KBHBT!C6L,-(:= Y.1*1F90** M=7LQ/#A=QM"N9;(D";2O?73F1U!4CN]X(RPN+9>6;>%F M2U;'V+4Z!MG5*S2L]!&MJY^O//+J4E=D)8S]0[IZ_U!QJ<]4@O.K"_@GHE2Z M.ZS7^3 Q7 $E;SWWF8)6.|.;$N^!?JNU.7QVV3U\BXY)#NT53/%,I6!>A712% M]@D$8:, [520&V"|/;^[?E:NB@PFO88.2%]8VAYWK&;M<96|&)[,WBZ&+TN:F MCUN0?;VKP|GWX)\|9" "PG@K58W@Q.9FY(AO")9&(#-Z3?UTQY:V*.G]!EZ M/GQ_5QXOQK/5VE$Y98O&-?@M|F>X13A]++1^;R'9E3699%0=C%L@O.Y.WT MJZKL)V90]>OV#SA0A*#XR.MRT:!2I9F5^.R0-H\K9[:+CA@6OD!Y(,X+;=C ME -[+*>;V'D9E4SICITL2AN;'#5;>6AU3%%%_N5."]"/UV\;__?,PTFK#)/ MPW/=P1EV&M<#==!OJ5H-BIQ?GGE*PUD8-SW$'9ZB3A2HXV'),G^? MWM6L54.Y]10V-C-O.1?\|$(7/F9;N3MJ8W.)X\G3G>G+%[YC_; M)BOFR(2;B/F"|R\TG.SOV-GVU@O_S<*T%W*V#FO!7^1A%WBLW6|FO8#%ON'I M2ZC9L1M@!B.UT\7>KIB.&(FQ*=A- +UOZKE*MFM<##BJ&\Q(DS!I7'GNP]>'N&V!9 M\15>MT6.|\+"C0ZZRP+(&^$L-38]1Z'D!8V)L<:V'X3*GY'AASRO+9%+ZK9L MN'.%4K:HERTV&EXEE|:3STB=YZ6SO0(]80? =WY'W*&R13@U*!,Z-XRWN8 M@Z(W;#<5(<^?]R=<4;Z[$(5F%PDYZ.":@8%Q (5K%CKA6705$;AP0V3#'$'G:VBVG'IG.L.Y'#_M8O4LF"I])/O%$(@N|L9C6'5XY,O$-B? $LSI6^5\)HI|\OU\&[7;KP_?WP/Z M4_OP5A5W3XVYXKG L8\XMS!T>'/X5,UE1H'W:OT/@7+C&$&@C/!|5(&$-KFA MP%OP#9DZ*T0.E)JR*L#&Q(D-:$I<%#!L-$ QPKGQ2\UQB\/4QD#,= M+|"[9M2PLL385,2,4]#!D1_+G)&!A9V6$OJ&Q37KG- E#,#$SV($3^BY<;6+ MXV04SU+ ^$0'=>++)Q7\4F\Z"BP<+B<1M4]f 9 _"E2';8U16!BPFS'4SIB[!VZ,1\R$B M!]JH=A+2%HV"F0"Y\AD#-@!5$8QMY"T=EA^K0#1HSS%%FLK7\89GN5X(NB#<_M_IDD3RY]3T2@\7JHXU^ TY47+W(L>#((@1#%;(@CH M$9'.IZ-XJ;..7(<% MG,TB$#JGU/2WG./2_!|G2RRR.*G8&(SC;1VV/@352]AOLP=51#$+QX0RMU>2 *O]ON0.87UU0-NS!^/7)#E"] M@8+*G8_LM_1&NI2C4'R'#UL\- C5V0;_;8D!4^((>CL M9Q'MK@2[K@AA+RU?>VU$\7^QF15?\!K M;OB@@:AW8*,17AZU4Y7&8,R.73Z5])890X>XWK?'S^K\D)U7 ";N+& M(ZK"'*5X &CU+OR*"2[- #^TL#++B:?+%N3M7W<;L7Z4(0)6#+G4\>%T;0 # MSOAPG#G'}&"S 1G-_E8-@S5!YS%$T/%&+TS8MC&S8(@.Z XB:Q4 M7BP1+V:<+++R1?F6!B@,'+>#RC_00$S! <$CFD.7GNE9\Z+ 0,X=&/S&5CA+_9 MJ ?B[=*&)\"?!D!Q0 0S)5T'U!'0;&AC"-$788C=(V:IH])5R:8(';AFGG3 MJ*Q4MD*CZ7@N.G[O>YHZ$"0!#OW7Q<.G8H>SE=YB/ :>$X6K;]ET7O48&S=X MZE/K+<&(S+_ ; PCL2"9NFOCQ%&;@$EP]^LSX>66,88;O#>><%T#ON663-&]BV M+-67";;2+./Q+F09;D$5;E$MY!_BE_<1"**/5\&0C+H,10$U#IKK+UNL#IA? MBG1@A/V=<:YS0!V+WA1-H8!I+P6Z:A5!U\^&CY5.@GC_M0"W#@MPZS"/6V_! M-138]7TT ML18(9/&:%\6KF>]!$^1&4=#1B JJ@1+\|\+?70K+K*B)PD<(_M_K;QIOVV<18Y)CDF,ZQ9@ZK?7OWO>8 M1'$;*ZULL;OMTS)ZK??VEQ0WQ~B#*X,J)O2HRWZZ'$)766B\)D] [!4;8 S)36E M<%94]WT-&22!=RMY)/E4\NDI^?0@BK62E;K@=@H$B3>)'"P7N*(22;.9AFH\7 MRC22-.0^D?I$ZA.13VK#&E*?2*.1^D3]$ZE/I#Z1^F03TYQU/9'M@D>W<7+" M^YUB=%M7=]^U?^[A^^_*D^HLI"G51LA/^9,F5)XL#&3YC7Q'*!DL*S"RU#GQ#5YMFM==)95KK>;VNKS M#X7GQ(?+?2I7"\ ]N&9II)@':.GHV.(?2+3U^FO, ^PSR4EEFR"V5? PRZVNMKO MY*OKY.H?]B*K! ^PC>>9UX;7 E!*87]LF H/U$M7V<(MZH5)>1+R<3EZTFLA+ M!ZNW]9UVOBF(%)@:<)44F%A@VC41&\W[*0RU@E.K4EY.SU127F)Y32=1$7KJ- M:[VO#CM;-`>1 B,%YG0"HI=$8']-ZZI:ZT@#(^6EQO+2[!9$7+"Q85OMZOD2 M+U)>:1.!44EYB^U(7@1DTKH>J/]B!O+R"_?!/:36"]C(5C7QCVBWK78Z';7?RT<'#M[7;)M MT;,VT=E .]:(]Q&T-FZ^=!3. /R+5GY#47+ML;A6.R$/=(XUWL]D#!N8=71U MT :%]TME>5]V;9^0;,O'&FI]E; (N!M:IJKP7_UWN2:T_&M9V35UN]ECJ0;'M"MM5/RK8[N&2IC;@:MNV@0!97V_V>VNEU)-<>>B&L7-QV/-MS +EG;'=AEN5C'7(&VNI>@^P;2O?&E R[;%4[6G98!>`]>1RA@F60[4%JE;O MEPTB5+2CN'OT^]3%0>.C;&DI\RT.MA5)+S=SK,3\;XTOU^:5Q5U>-NQ8KFG85M0NI@B'K8N(`F(@ O 6 M#04[^#6U?,;;_BELV_-,31- "I=" 9]%?W.VM0.C7A9,/,9 U0C^00B^%7@H] M@:QMVTUV>UE,%XX_Q%!6Z1^]14* Q2:\%'HH*]Y2)=;>>\K;>NV,PXQD-7; M1V]+H9="+X6^0- 8Z%0O]NKV@0PQDC=#K*/2=+?;2I=!+H7]50]]7+FN{AO)V M'N:%-_^_KV M,[MG9N3;H=!:%!1+E;KQ,ZP=XR42',W^F-(:7,;#\ M#%X7^A%;[%0R-?PGV^6UW]O Q((P5S3_] [W98B9;NP\ZV+1H?2YM;+3YHW# MF3+V',=[@>$I/%%MYK, AA4HX02SUD+!44Y6'&>>2%<;,!N:,U=B"L&/(HM.>62F$04,SV[AN/F0E0 MJB+'4B8P9OB=N8H!XIQ*QCCV?!H(O,CVK'C6S'],U"MEI;+"FO%!Q5+#A0/6 MSC%F 7L?__'!LH.98\S?VRZM -WT03Q,B%*WX"@^L@C_^<.+.;8433#1LMBC9 M,$[&$6\6/S? AIW?Y[W6].>P5_]1J:H7?KWJ4IC6'G7*/6OV]WNK)01U_4.VU MCSI5W_HUJ6+U:TK],/$94T +A9- 82XJMGLV"QDIQ4Y+/65C(;,BY"U\LRT= MSZKQ=_U(?:).].:^*P)V*"-QJ=E- "2#:6;'Q*-C(K.H&;_2"::]_N.PO0__AQ M_WM 6> >^ :>8KP8OI7K/+5CFOWV7"$&,N6!"J]AJVW]@S;GOIX:.J4#LN> M,>YNV&]<=M:,/U$ZKZ.QD)8MI^Y3S4UR$=/=: !1:9SP&]4EUOQ9CC[MW>#:YDF?/R/WUU*WI[MH.IZON.J9(5#L<+Z0GJG884!:@5]V%>U85%FNF2%P[#"^MTFIV&%/6F%?G]% MH<7MD4Z\#0OWL]4K_QJOVB+Q C\CM]AN9'#*X\8XKI'-]/Y89]K0.LV6WH4_ M6'>L6VVMJQDMHS7H_75C%,##@P YQ,E0!E/IF!Z7A!5)1V@@=!Q2HP:Q2*[ZYR MR2@C\|_(#FP!AY>7W$81CI7:D;\62Y+1C5C=^O?V2ZQPD"G^%2\H"6@4?<{0R M*@!F8.+:>P%G.F!N@<;.K8WKL1?Y.66GQ$-3C,SZ*A8H8LS>@6FZZ_=3%=P] MH?!V^=GK1YL^<%'XXAUF]IVF NP0L,5G4(Z289IHGS!)R?,5?!=_:N9*9 M[@SF+@.]PH'%5#/0K3CDA3)RJ8@/G,"N"%V &%R6#&;^46>3//%PHL2]_@U@@ M&X5(794D!VXTIAY@/"*'QOB@SGP#U#F%IS0U;A*A0_Q'!/$F59.S.MEES&ZSZ;>P$&?4[5\&9 M<3.N];FV5+/2F3$?=KB@AU!:0=ABV?=>@ N#B3T#1@!#N00A79"]L#=X52,E M9.91C;?$CG_/%"M\E6D$$Q2'P+8$_^+#_E>]_G?]O?ZJW67M_=V8DI_>$)K MIVK\[fZ'YD#HZ5ZJfP'5=;5F'1,KL#8._*$J+Q/;G*2JKMHAWP!98A.#OD>& M%XM&J\- HF_E0:3Q86I]8_1#%4=@/3.0S' ^!ZA0)^#WG1L{SG@QC%5H+;A)3][JZ?RQC?[0"$0@3*,R+6^P=>V M0YXO_.8VOKJAH;[9"<7WV'JP,/$<-=-O@^3'S3SVS_9R=O)@X7MJ2\- ;EE8 M-,M!X{JJ.8DQY3N>)V -?!7^!Y_*.3FO?,'FPIMB99MA?8(N*7M6\K,|,_Y M6NA1] 181NEQA-,8T\Q?)AZL!,X.5P,3T9EOVO!VT_ 5 M(^)K@C_Y0$? 7HGL11H)!>@;1XYDES$6:6@MV!88-"(;@!!VK0[.BU&$+! M"RR8)@YBZ=4X330V>9!Q%ECB-P.4DZ)UU,V 8NU\.N9S I;@F0DPT.D63 1% M:$)I+-'RX)BB5SVF&():*ZQ>4>U;? V=;5N_1,;0+9MPJA_;=2A&UX2&B^M3:C\G0QG.^8.@6%5AQ=%7H+%8=#PC!-XI"?1{\N;! MG4Z/!OUU,?@F#A:UTEN,Q)##4U8K;GEI9Y>78QNMI?HDIFWXD?CV9F/+&K M1S#^/Z^.,0SVO>&\&/_X]E9[Q-^[O N-Z7/.^ MC\!<^7@5#.FHRU"4B8]B]I_6;A!FFP]>HCF76"M8.M4.TYALDR MT'9P8&3['W\9M-NM#RF'#O(,2M=H'PZ" <0>58US<#6WWUV##HV+X85V]< MKYO&7A!WP[!..#G$Q-M=KYDLL5(!QCTB)%="VU{CNK GS;A7#V6!V"H3Z/&,N M=;=+(U@RPP4M,HI@>B-.ON BC-(_#$!F_IR;I7BSNU* [5$R\ UB=0:MZJP.(MM]=KYAO1)6*\|-BU@1<+8XD +L>+B@6A0T&?X*YQ_C0GI%=0$L^_"\+Z6(_ M,_YKV9POL-K7OU!^8JH3]V&C3%SS_"'"$)\)*Y@U_JA;2]Y-*1=BO[D[2#08K,5 M)%\VGW]%JU15Q9\3*LJUT#*NB;-"T645Y@842@DP @> 7BEP1S&MA)<> 11/ M8,"+8&)6\/;][N;H7$KR] ;-OCZHIJ9+JZECU*R*1_6;W4Z_VO(PNQT&/TS6 M!#/Q*T'2;247$DHL9;8YT1>Y5W>CG2;ZU@+D%-2M W\W)9XI0M!UJ'4X[;3*P>L%E)VKS]'I)TI&\DE "9X=3O0VDD! MAH9'.O6"(\$BL7R/9=VY&N/EJ/IB? @+L;&$&BCV&^^WAX*9PK_V%,9Q_(_M9]A%M%TBA/$"?W<,$# N2-I+D@640T&?X*YQ_C0GI%=0$L^_"\+Z6(_ M,_YKV9POL-K7OU!^8JH3]V&C3%SS_"'"$)\)*Y@U_JA;2]Y-*1=BO[D[2#08K,5 M)%\VGW]%JU15Q9\3*LJUT#*NB;-"T645Y@842@DP @> 7BEP1S&MA)<> 11/ M8,"+8&)6\/;][N;H7$KR] ;-OCZHIJ9+JZECU*R*1_6;W4Z_VO(PNQT&/TS6 M!#/Q*T'2;247$DHL9;8YT1>Y5W>CG2;ZU@+D%-2M W\W)9XI0M!UJ'4X[;3*P>L%E)VKS]'I)TI&\DE "9X=3O0VDD! MAH9'.O6"(\$BL7R/9=VY&N/EJ/IB? @+L;&$&BCV&^^WAX*9PK_V%,9Q_(-M9]A%M%TBA/$"?W<,&## N2-I+D@640T&?X*YQ_C0GI%=0$L^_"\+Z6(_ M,_YKV9POL-K7OU!^8JH3]V&C3%SS_"'"$)\)*Y@U_JA;2]Y-*1=BO[D[2#08K,5 M)%\VGW]%JU15Q9\3*LJUT#*NB;-"T645Y@842@DP @> 7BEP1S&MA)<> 11/ M8,"+8&)6\/;][N;H7$KR] ;-OCZHIJ9+JZECU*R*1_6;W4Z_VO(PNQT&/TS6 M!#/Q*T'2;247$DHL9;8YT1>Y5W>CG2;ZU@+D%-2M W\W)9XI0M!UJ'4X[;3*P>L%E)VKS]'I)TI&\DE "9X=3O0VDD! MAH9'.O6"(\$BL7R/9=VY&N/EJ/IB? @+L;&$&BCV&^^WAX*9PK_V%,9Q_(-M9]A%M%TBA/$"?W<,$#

*C@\))G-"2C40U68KK0H!0G@ U?US&82,1 MAY51;0PCEX=*PUGR0!F5]JO8B;QE)@1YG#:>PT#75/ H&R"+KZ'Q:X26 MIfT2011)D,J*
{3XL1@S+XB0<0@E]6[*FC35,>;WNTLA83CL8%79H.D+|XC*.MI6'D"6O'I',0\6 OYMI%YCM& 9C.69DF(7UGZQSKXF]3=!BI4V"&(J3!S;5= MR%;'CU\G YIF$Y($Y
:PI/Z3U[G(D.175[;(-))-YY++PK0DPXX79<7!7(,7 M*R05BRQ>VXOR'232UV4%G421O7P7B-RS2R5!G=[/1&ZV<')G!99+2]^) !X. M*4'60@|5I-
9B[<6D=QYTBP5KQ<)*6S@M2B\/,\HTH;(V*85U$LJ';(4N+ZY2FBR/6N6""*1*<<8WN:L'9.C<6RYYL(\^3]$Q(F", M@;G;V$/_8"A0F?R'RFGC1TFI4K.)X+NW(R|$*!")*GI
HICXT[*Z?VR#*. P"YN>KF0!!5<0:[''+|MMK$ MB$\2@2311R@ND6.\[.-F^<@XY*+=?7[9YG%2 M,BC'M[T%L,]=C:WUMF@3V:6LU@8NZ =MX) ,14KK_)}"BQK/-H65*, I(;9R
M7,,YAFN=6,:VHY86BL!NR M7"]:$GW+!?LF\FU#JCOVDD.QO)OD346BUP]UX0OO#V8:OXIKB;R>+H@1C_I) M@\AMO *1KO%.6:,=6^,.58+/##LCOCPXF0HR82H<%4_8U,PV?
W6'V4PH+-XWY M"F:/0U#Y&0JQ,&>%;U35T<)<"$5/?%=5 Q!3R&FZX0QU$SH<67[,D1K#C>)X MXR&["J1%WR)65TXXHC8/H.80.K4 MLT5;%]0Z* :4#QZ+N:A5I^-\$P4F\/#-
ES_OBWUb;10^,8V7/!NK4]O@E,[< M7-\8; %P8- 7!tA4A M7IRI,HX=SI,_&###0/5QK5)UWR_OS(9?TO9*%):0MC$!8'>R1|SF'_9|K,R4X M[2OVF6H\E_V^M8563AK][.E8\R8B]
<;-NW"*9(;8'1@MR#.B2C?<%1?E"{JT5#SN%*^%6QZY3'"Q8M%IXJX\4=*&P<#QU;>V1 MQ=R#2FXB>8%V8N92[F-V^+6#AMDR9F_D'V^Q&*IOK]!X5*CUFAYZ*P83EP7*
M.K(P'5!X.=_15O&O,S'8Z7)1F$3P?U>^67S=@:J>;WX^&'2FH_*ONAVK(/-M M0UE69]JO-M3VSP?=D9[4\T^JMW.HU\19G+N @?$D_/U%_T7*XI;S#3&Z290VF
M=:.^KQ*"0GA7)N)\,FL#!Iv89D^Q4"3U1P|M*S0KVU|99/<,NH%UVLT"?75EI MQN>;6;G%6(B&[S]#QOQVUPUFC_,JX:+[Y ?3>K>IW2=?0(\UE.L/8UHJE2N9
MK2*$A4JJ59PZ$Y[4[^^A=KU'WIF'5*7CYXO=55VIW*.M0;6C5\IY]=N>J76&G3G/4G!XC(^YC#6T(&J4(.H.S&%_K 51/;=GU)/T;3.&L17%?UYE-)0R8O?%,8?6V;_ M5_7:JAK/J+O-
TZXM[79KM9UU$'/'8\T[(R\NCMVLJ=FU!K5BN4>A"_6.:P%S M+D],?=6G3QN-!W7(N$W/G\@0.(R!%=A*+A>/LO/4%+7KZ3E2U @-D?:; V?LW0K+&/7H.Q.>UIR$A===^=(RZ'Q
M[_>DD=HRYM1:ZJ'Y3)K'BRHD/M5:(N+=XL*M2>-2K@I52^:MH2=-&?L MCRB;@!H&A#ZWS^;"O-"#6PLW$IC3/TOI(5)^MA2!U29IAS?
0<\HRRU%Q;9S@PI^.^MD3KN3N5;\.V6**;-?8'2|SQ5*<,U'1W M^N=P[M7AX&H7TN[F*,U3DZYZH!T-+M.5-#7'5M7PFC9(GPN%=:'VJ.;,O;J1 M.9VA(A,CY
M$Z/JEJAPT2PUL,Q^]\CJ'[5AJ;>]:UV+U)9SL(5L)>F'AHBG%N3//?S%\=-O9[9FXR;RTU/W%W@\5*X<1FRN,:^LO^L MSD)MT_.74UCY0[Y!\V.TB 9*]Y[9';. O?3NY[O)'-
S,&D!^/2,EWB3Y)^X MR"\L[>S*,KOC"MIM#6$'YWZ^I8PQJ&)"MX0M+JU*8DBFC%W/JO27KMMO>9.29IZ2P-4D+N]ZKZY M4Y"FB>K3"9[7!U(?R'UVR:2M!W+[-
)_8);33'G[=V# *P7ALC@9[<K<\/ZS_1$9/[|;4ZM:K+D<=0)SFIT=X/T8!T_N8&B.*[<8UR?WN5Q&EXK[>%8+H0D*5DE4 M@2ZU1%:2G,##P/+'%&N.FPT'-!W"XT*]0Y8Z_Z.C&[D\H]+?
6YU3B,>JDH M3^$#.HM"0L5L/J4-1,GADS!G'L"K[],&N1PW,*TC'3=7UBOC:G2AOIM>U^QW MM058T^WI#2_4 M2LL?_F'9G61'M=:[HI]O4OUNM,"=W, ^Q>@+|^'#.]X8P&H
M2+Y)^]'M+KS BY.(M)*FZDA]^/_PL;I2@VV=4=<<|[4+|;,;TS]'LD8=)*YF MC?U63M|<56[*]T^N/KDUTY7:Y41ZK\;I2$U2HE1-5))ZH!P-+M.1U!N9_6$+ M6@ZUMM["
9,EP(V/@,=466I5! M, ^P/S>G@2-OM_$E1==^_N*X:=0SIV:EN>D1#8J;EOZ:S%ED2&$K M%-I7.@6V3<]?3N'C#UCBG<6)X1%#/T9-:*#X'IN#-F1VGOOY=C*U3.'W7,@
M%&NPN=3$305>(FO[ZH%<)LV=5;=-=/]3 N9]O<89]%[O#C&N+0ZAB%9 M,U'[FM>)<NF>-ZUIJXL:GOOY2V,HRS+[-2N:5@...:+W3*. ^,:OV6S,&)>2ZB;V'#U1 MX#*Z&?
=.R+D^]T'KG?LZPS%$5CW1+.*/UXBQ'Z"L+O\;*O MN7ZE01M:D9W[^9:R1O<<>94UV-K6*X ?69):V:0$'@,$3VO^[#';KBZ]5F5 MIM=MZP!W2M+46S"@OCP<]
<_"-4W4ID[PO#Z0^D#N.1]L]OKZ@-9Q;QYG=BP M5)DZIF3L"=(,,/lL,SGMP7.3N4BJ4Y\21.QFC]BW0+)5LOV1?=WMGX-]L.)E M;UQ(HU/^B=/UW+^_|-
A@/!LP;^HZ3G[;0L4BMP=5+ZG^GXA7OH M'LDE+.T[=GT;,?O;M3V#%;ZQ_0=[">,F*{18>,&U2O4BP;;2938[ABS30P]3 MT^;XS DY9O4-1;6+>.]AW^RZ3,681VSV!Q=_V;\[L#E?
D=^QC.G?7MM-7<,[M> \!SKZ]C-D;^<=;UXN7OKU^XP5$+GKHK1A,B).2"%B:)\JZ.RB= M+C\LPFH1;O9?=^"KUYN?#P:=_G!0^E6W8Y5^OFTHJ?I3LH?V3;4]L\'W9&> MU/-
/;KASJ&?R"#Z-&C4Y$&3P"I&T_LJ%(>,D=+Y=8[XYKG>!D6B>*B^BTH8= M&S,XR.'#CH8STT?1AXN@\U!H7!ZE!U'-C 7\;AX;#"2X;WQARX0M;EED]+OF
MD^4#MXV0'^&30^GXV)-WK%OL8/6_WJ3N=7N=@#E?C)H O>?[.!?%!DUGSXK MGPK!6C#[^UR!KQL/GRON!62VI#-[DLN];=K2E1<8R3QJQ25|&P*W;S>8;HYUXSCWPD3]A
<;_??9.,9XZZ'&8:5PBZE*SP M3,&3PY;6FU:NB+C]+#Q)$"3_NL.B@IK/:L=GDZK0?9XI],/3=G;{['9]J;4WI ;GZ#'M(BZ+ALQP,UTMKQG=4W!]5+ MO-;&1&CWYDS-8:]R_UV]-
|^CZ05-8:]J;],<_D?1N;D^Z93LXI#=(MP93: M7*=[4'%/4T2B9;Z>:FNO|&S)F9QU,8"(IIQ6\ZX/7,R/+*NSA13+N M8&)V->-JQFTDLJ_]36F>O/#V!=9.5YM,F$%AG
M6>F9U6MF.LM*9UDU/,NJYCB;]Vf&%$%L%"M.IT-*5+S6G-X,2^.1Y43OL\ M#:?5*;*EGZ_9\Y<0;>HKT2;?2[P[LD6NJ9 OP1?C)-;Q)1U?TO&E!I!;^^UU M?*BA9D-1\JN-
+#8Z5Z)GI^)*.1;<47SHFCUL[_YOC^/OK?R8J_>VA>Y_MS6N:US2O72]O6>90U^.KSW;TF-/.*M6.'#=8.)Y=_ V]/=-BL4,U,P?-,\G MG!E.O?02F./,_N33T/EFE-
27J!:G:92!=X)PS(s&<:,(H-9X2]R M03_:\=8:>M:@Q.D(=AIEY(+?\YC+I*%W;677_(41X8(<[3]1 MHZ7^.*,UIU9V8N[/;/V^W M&^U9UYIU4J-E6*RI%7N/3G-HE-FFW>?:?:Y=G_5Q?
6H>TCRDW>>7^Q[M/K], MA4.[SS5.O?V>@)ZEN\779C-:S&>3B6:SNNQ%B]FL;PY[NKI;,;;:CQ9PVLL[; MG4\[T+4#O=1L&2D.]#"9LPBT]?
^LXF0!%I9VG%">:'3D:XV.0$0BJ+EAA/6$0OR3.0@[@^3,E4!.<41|FGL\(M*X&5G3(LMM0 O\84!%PXIY5=5\/<)%/IJ$3J!0($ZSEIZ(2&
M3FCHA(9...B$ADYHZ(2&3FCH1)N@$ZE-_^\7D0IJ-YT#$179F_9C*SZ&P74ZXVU8A6GY M7,?%CY\>JV 6:9!-=&8[GN\E'LS^N 9-!=IYP3V+DP5\AS.,5TML4T2#S%;) M*N)
(@F3>,0IQ5&64S> 2NS 53412M !(\5ZME$T8"J5.M@9.M (.H">E@1,: M.*&!$QHXH8$3&CBA@1,,:*&!$VT"3FS8,':9#,,1$PV,*TI-L=7T[QV'*^-
^\V5:RV^2TPU7$++#)5]Z\G1(_%+0$AHLT4RP M@P9+' :64/O>@/A_V>]N_I+Y]NN 1]L3%@7 M2MX*)9R9X1H5H_]O5C'<6+## FSA>P=)TP+]E M86P]*1WPUP'_IPCX&Q>Z_F+LZ?@?
(=8!K/I@/F"]L+]@5+?\U-'Z-&$:4B^.8QL/<<^8TRM;'>43@88Y19SFEV&_^MWPZHOBBLWUF$%I9]QQ1% MMRU=?
PZD0;I]3O4I^F34@;N/9.HVM%!Y*L&G66.GRZDQS[<(6)&B&{)<2R<, M8B]&0 ,(?9%;C\Z.6,W"Y&WA*'!=EGZZ,WWTF=)BDS"Q?>ZFL9.D\FY7A\U! M"!YA6$15< C#M#/:D^-
.!HZB\\A+,U*SMW*P21SZB"P!OKR;4RV'(IGYUMAQ M"*)_!YY[\!+^2]OY<^4AW2+&'\(5.="XIQIM2*N9S1Q;O<;R M6LN1*-8Y1$ = K(;B7(!<(.J:$N--K@4((JE@2C-
!))HG,K!0!0!18);/['T&NF5UXNW MK"(FXW$E1O,X\@ &.]VD?;[F.IN'V>?BN!VT;QN'R6(-.LQ)#.0?@E M 60:0*8!9!I [@%,B&D*F 60:0*8!9!"T!D)$/J&#()^DAHWMJ-!F2,.B9P\I9
MZO7!)&AF:Q*Sl8>FU6\N $8S6Y.8:6P.NLWMW)RL-59VCC5 72@5?87 *GI M#36D1J.MRE4@C;9]DEI*HZTVT59>O%D?1=3\6;(H#H. ^=>Rf@_%>)^I>L^6 MMQ>@0?W1!C:(
$J];.&S$$74(Q:O?]TSYGM.K#I23H@=XK$2>A\N[ZE%^#, M61#S^+87'T(ZQI=PECS @@H^E-+1#3:0 C2[?G%R%=!31Q)48JZ8"%D7)MKK
M=$MQ7H_H)'7\1+>Y]>

*<85Z MO0A=L&88/Z7D%4$7#GWET7CP6E!9LGI\2/+OJ->@$/CGA¥\^?<8S^@6=E?#I MQ@Y0/(8OZ1.G,\XZM6++Y]^^?SB53;U7EK;,\P=AP,%>\|*3#19XI7-W9TR MOF,:-^_^G08:4,*H__W+BGOP/GPP_OG/=S K_%)\^.(5](XP3HA:7?@0,-<$ M32SX%JV6B;.^CM@"+$ 3O8!H6%^+5KS4*]=S/12,(+V4EYG<_0QB"G1^(IA_\ 22?AZB _B*XB CXR4E"]/DSWD,"C'(2PX[1 MW4\!HGOYBCR+"_L,RWF^LQY]2O/7F#?LG1E?T?UM9#&>*[@"7#:#4^)R*\P+ MX'<+,,^P>3;0E?=|%]M'C\5JL;!S=DWVEZI MW6ZX,PPO1E\F;T&+5C,H>:EV_K*_>*R(:"Z>*P^:A]{AJ8PMJ/=)?ADN77 M;*4^MIK=L32Q(+21R>)NP28,A62_E.X#^PXH=6>+=#MDHO=B1{2.EU;5.V]B MNVZ!'?IUXZC !MQfKG`?JC(>'R:UALOZ#7IE/LO,6;1.(KU?6B-E3\A#4'@1 M]8,7'AC1E3N{3,C7GIL6]7*.42 ZC/L,0>1$L3{!>*>\EZP0I,XL,E41(JZ M@&V2%ZQL/L!2=Z#J@GL@L%B M<6GL&HD]!(#3U0$H+VS\5G;K1LY=)D0#5=8KYCI?37]A\7MNN02-1?KH-Z6C MA_&21$0!N'N?>20)K^Q7!MYFQI5@!C+ Z1#2R/ *&-8#Z[VTPR8)?HI]B(,C M=L<&GN&CS,H4@5?&%=#@/^+TVP;VMOR!SP-,_S""VVOIKY!/^#G#T7N=\?`' MO(& CL%J(7Z0\U6+E\=+$(6NTCH<'^]V+,1'FHUK>|*fBMW!R5?*UV#"CWJC M'\2480'JE_1 MS/H\`^C|WON6Y2DMZ]HI3<^?!0@\7Y"I84AAHW5Y4JV#/JE5L;Z6KCS0[$TM M>]+;=`Y'&G&XP&X9?P^`=;ZDD3H5_EOV%]D 80N.YCIQ/\^/_^\ODGOILT MC6X'WDRMU)U7>/=91'SZBBX#.O1$,_0"XIY$J:142):I5&2[#IVRN6]A M!3P"1;H F&=)Y-VN,H.MJ'"*8PC^7=O*%WSN9U/-,I4S54-9N9G*"'+42CQZ M GC!=X".#F+\9-#GU^9SIPBJ2A<;4V KY%R3;#14L[50 LC 3;VR?H<=|=-M>WHIYF&3@ .,!=9S(?@@X,JA,+Q56+\R?-$!5Q&X*9139S-TV6'JC1+;"RWZG MG)X:+300-U7>)BQRISYQB,FS839R1[? #Q4!Z-YCBSN=,G=!E+!5K%?+,. MBTV2OGC%[R*4-_10)4I*B\M15IGDOSEW859A/00MD7Z3H;^FS"_Y%'[1*4L_M1B(,-/>D/S,?VY1Q8@M8/G"#0NE%Y€4.0G1%=%UY =E$8<4"&6WZW>BA\'(I M3G;#%=H=3K-[3&%OCRI0B6N!#]$81>`,$KL(YD!SVNK,!8O7KC]\,/@3]0 MDUT#Z'I)5YC<>FN!? I+\)L%&:HBGJADU_V(C)/<1@O:80,V!WZ=^]Q!V-% M!FYR+,V$(!V2[1IQK[R^{)%=(1G*S LVYQ8Z:UU<$=7"ME\2?\ *CN9"]666*D7CAUD3B+9]IJ2A^)1M072O--%#044(1I-ZBKN[44;M{E=2,?(*RF8V!A4QK9>=&(K.78;KRE%F!H+U)D2$5("O%?+610&W,I=!2N<,8SQ-M8"[BP=!#C$IF5-DM!;CLU1,.YC*+P5ZW1Z+OAR-%*U2;!%@P*-X5V33L_Z MH06^E#^$$BP1BEYV62-SDVVOF.*9', 3.1)U; FQ%?"__"OLU+Z6-E0RAR/X M?[D1 SWF1&"$S;A%T3C6-WK_]O1L?(L5C[>'BNODM$P?:$C['6.3E]PA+UA MN33O$"ST"T5K*/KV28(.3>,#^6/H3Q2.6?#M)D6I-_\[6LJQ' 5V48\2V*. MY$#?^&(A0G IKHI#NZ4SE6LTB!>F/"_FOME'$2&\D0*X#+$A'(9?HAVL)'R/_>"OKC'H!+9 >>IM_84F92]H!_G4F!D&](U$HD@/%F\77'?CJ]>;G8ZLS M[9=_!4IQZ>?;AK)ZG>ZD_)%M0VW_?- =G6Y2_9U#/;9R36ENY_11^9A'\>/:)WW?F+K&Q.I(OUP>54CJG!HCFI)9R-C'UDOP7=F_2I+AU/F]@[+!V#_MBG4VMYZUU3/[E5L;Z6KCS0[$TM M>]+;= Y'&G&XP&X9?P^`=;ZDD3H5_EOV%]D 80N.YCIQ/\^/_^\ODGOILT MC6X'WDRMU)U7>/=91'SZBBX#.O1$,_0"XIY$J:142):I5&2[#IVRN6]A M!3P"1;H F&=)Y-VN,H.MJ'"*8PC^7=O*%WSN9U/-,I4S54-9N9G*"'+42CQZ M GC!=X".#F+\9-#GU^9SIPBJ2A<;4V KY%R3;#14L[50 LC 3;VR?H<=|=-M>WHIYF&3@ .,!=9S(?@@X,JA,+Q56+\R?-$!5Q&X*9139S-TV6'JC1+;"RWZG MG)X:+300-U7>)BQRISYQB,FS839R1[? #Q4!Z-YCBSN=,G=!E+!5K%?+,. MBTV2OGC%[R*4-_10)4I*B\M15IGDOSEW859A/00MD7Z3H;^FS"_Y%'[1*4L_M1B(,-/>D/S,?VY1Q8@M8/G"#0NE%Y€4.0G1%=%UY =E$8<4"&6WZW>BA\'(I M3G;#%=H=3K-[3&%OCRI0B6N!#]$81>`,$KL(YD!SVNK,!8O7KC]\,/@3]0 MDUT#Z'I)5YC<>FN!? I+\)L%&:HBGJADU_V(C)/<1@O:80,V!WZ=^]Q!V-% M!FYR+,V$(!V2[1IQK[R^{)%=(1G*S LVYQ8Z:UU<$=7"ME\2?\ *CN9"]666*D7CAUD3B+9]IJ2A^)1M072O--%#044(1I-ZBKN[44;M{E=2,?(*RF8V!A4QK9>=&(K.78;KRE%F!H+U)D2$5("O%?+610&W,I=!2N<,8SQ-M8"[BP=!#C$IF5-DM!;CLU1,.YC*+P5ZW1Z+OAR-%*U2;!%@P*-X5V33L_Z MH06^E#^$$BP1BEYV62-SDVVOF.*9', 3.1)U; FQ%?"__"OLU+Z6-E0RAR/X M?[D1 SWF1&"$S;A%T3C6-WK_]O1L?(L5C[>'BNODM$P?:$C['6.3E]PA+UA MN33O$"ST"T5K*/KV28(.3>,#^6/H3Q2.6?#M)D6I-_\[6LJQ' 5V48\2V*. MY$#?^&(A0G IKHI#NZ4SE6LTB!>F/"_FOME'$2&\D0*X#+$A'(9?HAVL)'R/_>"OKC'H!+9 >>IM_84F92]H!_G4F!D&](U$HD@/%F\77'?CJ]>;G8ZLS M[9=_!4IQZ>?;AK)ZG>ZD_)%M0VW_?- =G6Y2_9U#/;9R36ENY_11^9A'\>/:)WW?F+K&Q.I(OUP>54CJG!HCFI)9R-C'UDOP7=F_2I+AU/F]@[+!V#_MBG4VMYZUU3/[E5L;Z6KCS0[$TM M>]+;= Y'&G&XP&X9?P^`=;ZDD3H5_EOV%]D 80N.YCIQ/\^/_^\ODGOILT MC6X'WDRMU)U7>/=91'SZBBX#.O1$,_0"XIY$J:142):I5&2[#IVRN6]A M!3P"1;H F&=)Y-VN,H.MJ'"*8PC^7=O*%WSN9U/-,I4S54-9N9G*"'+42CQZ M GC!=X".#F+\9-#GU^9SIPBJ2A<;4V KY%R3;#14L[50 LC 3;VR?H<=|=

MY.(+1+27@EB!XLZ@P)R MADF_*!6C)\=.6KOK"-MA=?I@$;6E]*[!Z*_/KO/Z+;WNLX?@Y?!OH]IQ_4:? M>?.?>V_W#_ID;CYE%UU%'QG?8T:"Ul.CC_.\8BTR/ATA<$_<+E?"(@CF5A M4BN0E+6@M/001)(0M6;1.QEC\HTW\S?(V59=T?=<@GHJ08KL#"'6 ZC]_H0@ M"Q3+M2T<4VBNJ*X0,"2CUPH#UU7,YAQO&U/?LK[7[""Z8O3^9SG*8OA_,P M782TJD5YKU;2R/|}LEC6EK5SCKRK=4KZQ7(Y\>398@3)R]"_0URU%0I'*+_M$9 D66"5/<5(3'"P*J1D$Q=,-_#[7*!0[*K?8%YN(C!?5/\.9UCF(S_B?FW MV;1VG!YA.YN/E&!?/Y^-%;>Z@EJ,/[W^GN4+OD?#,DI,D'PF M_R5[*!"9*!Z"2UZ6,N0&B]V#?6=XN!! ,@7S\|\^_^/EWL%0>WN'M[?S&]] ;IY_X#?H;?^84'RUGZQQ&)'^>+O? \Y&2^_$#;.^KINU6=W12@80C1! M ME\!LK&!,$(#2D995"[Z$UJW2W3A/+M2S5+VC28f]\)2E^[>)[2R7'% ,97 M6,9IO!QQSGB@'U"8I.A-5H= (10:1%UERS!!U:]Y\GZHA^:4/@,&;%;&F8FQF MPB_1<9<6KPK[0B-GQGQ17 ,CCP.4,!YBXADB$RGK&#G'T!AK]R1O2+[E (#7 MIX ;=G0?\^F';?^(TQ.<"29=XC>@4!? J^*6@R^.:@W%"H1?&^%P)JAY^TXQ/&DBU//$C;+4?$Z&RT<:!\,J.XV M.O04-[NL"N/&8>N$[TTJ&KA]LY/IML3 +0[9MJQOZ?W/3S#?ML*@+%I"B!SA7XD5EL[M- -135M:Y**UL'5/>2<$'Z5OL]HH9DZ3;'PXV*;5-9M /\;1A/*B&OO9 .# M.,&O58A7&)=?7XUDH*!6% Z1.5;;OZL#:Q)XZD3R1H%69Q_P6)>Y(4G$=#+I M13)M"YU7%\NYB,E[\"T+2TQ71%&F#)(L;7)VFJ76NN0F%A4.NRVPL"6WVV4E MP^*(=%C]7XV%3PF6Y+<_7!X\;_D7"G=7>3#-!;^.N]51@@JI0$PB@1/%62P4 MLBK1.E6Y#F%#2DBUPT9[F;0,IKK [E9S%X)@QAH#N73%'1!<^6AEK=U8,*C M;ITU^!8]0\HY-30BK230V,,>.>\X!G1@L" HFSW9*Z6!HQ=*)HTJMS[1? ,;D MJ55@EWRK+1RU<'2RO/G!K"P_A7EE[4A9AR!NJQ'7+B=:661,@4G@KH-2I M=9;@VO0-SYN^E^QO:KMF[&^5(R"E.\?\9KH,TP!CVF%GJZS4&2"X[E 0*2% MEN3!!?+MN1; ()4I/M*Z9(+CS(<-S?C>2;U->]N'EUKS^2F\Z7TC_.@W,I-IN-M:\GUQAS QTP@BXQTH#N1B8%4&"U&<&V$$0)8!4 MSDH78R&B=I<&&H+?NI6<- V=NR]%"'W&^_/)N$J9+M.BV_1,SS'="OI-V-],S#4(7N?QI/)2%@FF"\% M--:!>4X9B%O)J*=_RAVC)>%X!RJG M#$YI#J5XF:3BC+G6V??;Z!A2L-%, [MORNVVT<6E9EQ@Z8HJ/D3(K-;&(OW+ MX6Y6GGDU7*53:LO=U,SI+BC%0H:\;X/&U;G_YHB&M@*TITL; -1;7YO1'DU;CXEMTVI'XHX^DZB,J_<6: (W@&&U@TMB81"FHXF,X M&#,8J[H]_FY,G=V]H'MQ+G7R+'%FP)HZ$*TF&CW7!J1';\B]#;,YP.(IG#1C[@-%6"0HB%8AP%V63R%)17X!Q9!QD)ACY% MX9L? __D&.0.US>TQT4HD#SIKY?G!;Z_?!O^]ODK%]^^LJDJMZ^GT=G96KT, MBZ-W\IGH+[MQ9<_%[5<\&9Z2@:!$/"G"PH?EDL\.S<6M<4L*]FC)AWCME M06HCJLYT$+)44"=A>Q0FRMRZ,><^] U]!&1/ +N1!>U+?BU3Y DQ=Z.U:OO9 M?GF/8;*W6(8E_H:37&;S<<>4NHY1,J3+2R:S7/M_E>4:0]W.:2$*!67%F=!Z ML]V+P"'Y2KN"6&";(>QZ[O@J7A;;V/[V]VR&%-7MIZO5R.9,R]*A-EB'"*-M#HQYK-L77O;@ZQ[^ED_LI;4EH]]HO]Z.L$0C8R&@*$!],TQS# E_X#?U^DU[GJ-1F'[JQ0.[Y6":3F* M5L1L;0"CO:PGCA&\TPEX5*)8E.TRK?-DNUUA@SG/MR\V8MIY)<3Z$C1!0X$M M.53=1EI.(P?+F(K!(L&YM:59G[HA%5H'C/%;ADIW(?YFZN(>"I53X&B+-Q!X M(M/+M(. @4%4F2-R%;-KW2.P:7'@@6=!/WIX;BO^ON%YED6[2I^FA?)89T1E ME4%%GL#13@)D#E543+GFMRFN3]V0:LR/'Y[;BK\9/, ^6N%\N+WM_NA6#1\[Y M>FFC@"Q#O>POZ[UA0\!D@F+<,M\\:='#,H:4BWU&>]H0#V(XG8\&;8CD>;[M>X(#1"DR:,%7%@&-"SMR>[^KN+=+';O9+$Y[\6>_G/=/=RGYB%K[>@$Q%F.(M"9S5+*J!$@*2F6441390-?@N54-R]WO"TK>"_@:B;G-4>I4#YR_O%R>'X?/? MQ\NCH[-;$!9OIN=:XO5LOAJL>Q3FN#CHFK!)1)57]'>_G760C:)@T2;22?7R M;5"*(T27# <@D,$MM5%;?RL)W"*UN2-0[_?8'R6NV MJ#"K3AK<_G2;!KFX/9 M;(T4 8)1NGI@",Y'"F<]5X&BUR1OHS%P3_,E3Q!<%)[=:)R^D MJ_7#!/$H6NE4X/G'"4E&- &Z5N7:M:A=+'"+ES^"M$ K63?A M;]OI+G62 :WXD);!O<\5>#@*M*02O8>B3/7O4(_/] =S\Q')S"V]I_N).8Q M'!!HK0O:2*894&[69V1.<1Z%D!EAR8&A\)$HXE"2,(Q?<*2ZF)9-)}!N@Y=-MC^$@0&OX-)=7CTC[VG['!8+=[BK"%<{)2;HT?'54G)4B! |^(Z&>2?*64,4:-M>2K+@W>X VRM0^EC2!3TC[,F.MV!)EM=]3,*R=G@,4!(Q8&*-D$,08(.%I6T MMH[LWID:6Q'U",X({$Z%;2*II'O%S8:K/9K-=G@R4'7/%Q'K@N'0GV.N8-IDA-MD+$.T7#O6.MHZC[TK8.J_Z.CJ!'X^A[:LTKNALF;Z6(Y/^D2LP?I"//)\&=?-M3\F4LU,RMWWZ5;WN- %#(M#U,TM7+|=:Y7Y]E+]8 M4K@-.7HPBR\&IZ*-D)K\4]4IZ,-1<49 ZTF9PAW&HD>*#}DUBP#!AF38K9YW!|21R"|=\%D&[8!1XEV2YZ7XM(^M?L M-%,?=:%NC!H7 J91L95SFT[F;.CN)MU?S:3\?%!9.,02R5-QST(_>H;9M+QW6V MI6%&G^CE30RTF_KA;YX<:SJRJ._G$|\>E4[7EP*SED/QI"G]YC3$,C= M!5-,8)QERTSK? OAU:=M6VWWS.7[.\WC1>63UW&JBCSX_K]J&12CRO>N-:1DY M!8"VW!W&(})D;B1>#:MU=U&A XAM.\5;=EJ(9'"'F\!I[-'ITY;LU?]=7LVL# M.,C9- E8R(/V@@!PO#4X&#@Z+T#I;'9O77P=A_"\]IS:#O)Z=S$<\HR;UL,X[TOCHS1[]\'8OMD)L9O'6I;+VT5UNH!N% M')F/I,0UJ^?RT$=P+#A@+ 2AL#!36A\EVI361VDS=]8K83:YMS--TD]G+W M=W5.S0EV@?,%5M%1YIRT .:0 FUDAAP*4:\DT=$86:3EZ]4J-WK\D()'{]G?M'4EHM\KL/1Z'<;U-9+^\IM C3"K-HYB#X2P*2,RK.K1$@~-&@CV>(NR_"'>%_3L:+7&R&$\)\&B]GQW$\[991BTT?IO64\YM.H!B7<5E;*L[-R3K5G(N MSZ.3QJHBLP<;.BD#8BC$8@1DRU.TT4D4K1L!>EK*H)H%AK AKNON(4"HF2_1 M66.9%Z"=K+WS=1T\(*#,22IG@^5#W@KKSPW>50[I1]\$&^!FD/B_ MO)E+$!JE]^:!\G5(1123><@Y<8-WE)237NGMN)_;@83G\\L90V&Y<[(@S$X5S M"\9)R$I1R=?Y0<*"\N@RLX(F=MW+&MO90AD),=5 +9 U2*=UCIZ%&N&K3?]#[IA M'?B*95 ,A8#+B9%BM4!Q$X(8L+'?@G8P04$)NP3!Q?5;4'6T3NZ1Z2%7'(6V- M8<- GD)9EE5@2S-;#,0:$28)BN. AY!"!2Q^T$BFQYMV2?2#U6#-]&JD MT7(C6(KTT*,4Z')^*#-])]4_:E9EBSTQ;.0,TD*_MF2[#],/XXL.=6WYX%*;GQ:N1I_5$$$S604U2O,&(9H@L.N%;$?8$]J-83TW;Z MP!\UF3(PV](6:(/<2^_FLX\X7WYY-PFD,Z:YCKC[6!O)11&B6VE]!(FUT!N8 M!JJ"@E#OYZ180X01YV#UTY\)^U"S*P/9.&V UVS,7.Y.YK&QF!K0DU1#UHR@Z MJ0R%4]R:8F%%A>ZAOH_6?HQ)B@;(VT@\U2HJW&#<"[\9A=BSY*E.B@2$[FF]0 XT$*5/B(>,ZPR9\ MWACXA*C=1Z4=3=7W.,Z\LMA?D%.1\!7*S5B 2&0@PJYD-D9!I(6CE245'6Y-M)AQ?&_;$&'ZX.F_S*YHLQ>- 7F<5@ +%[*?$VH6I_0C_@I_YD2G8V?1LNL)<+9TI3T.HE6@G4P.C3"ZM"#U^]@G0^P>RKQ-KMZ?W-?#- !K3PC$7CC+VBDO.I*2BQ.%#>1PB>K%!8Y]D6UF.6#;B^$\3)4-].U;QO M">?AC]>9).^7_N(.>]G^!&>8$$9!<\FH0,&!S$4B@98U."E3\"RR%XR7Y+;SS;/ M./3)\+VO6F]S[9IQ_9R^?#<^_T^]4 O1]-IF'P?_!?YEZ%X$$9GCU8 M]VG%05& 0G\]MC@QKC#U?L&K]W.C"K;\W9&,_<"+KD"Z?E MA;P(#6M8W.M8K*:*#MY_'@V_!_I< M*NL$;132U%B0DTE)S2!8:8P-M*VH_8*MFR.>)M[*?$-HWN=?WW$-!N3>7$1 MS_O3036O0HN!HR"N2))*&O+MN26? H*#W4HJ8TWZ,WASQ!!C=2XEK&-WK .O\ M'&I^_<=O%W$TZ%&@SCAG!8IV%**),"AR?5B,_.4DBA[^LK7ACL!+A^NOC5$ M[G78M;*JEW^DSV'X">>';P3?:HT!I$H4>@=IP$K<@VU#4ZO/EZ$P>#9;$+B328]YQ3W2GE MKLAI$+3 1(,&""=]+9F)(C2@]MJ@)T/MPU6Y)@6DP1'5RPL_3 MS\!"%U_"\%O/&FM-M >]$KAD+R!/$F%E-,//&^>AU:C%[UPY^,E3OK]HUE.]U M2K4TP<\X&*S@!%\B>(!#IA M'0]$X(8L+'?@G8P04$)NP3!Q?5;4'6T3NZ1Z2%7'(6V- M8<- GD)9EE5@2S-;#,0:$28)BN. AY!"!2Q^T$BFQYMV2?2#U6#-]&JD MT7(C6(KTT*,4Z')^*#-])]4_:E9EBSTQ;.0,TD*_MF2[#],/XXL.=6WYX%*;GQ:N1I_5$$$S604U2O,&(9H@L.N%;$?8$]J-83TW;Z MP!\UF3(PV](6:(/<2^_FLX\X7WYY-PFD,Z:YCKC[6!O)11&B6VE]!(FUT!N8 M!JJ"@E#OYZ180X01YV#UTY\)^U"S*P/9.&V UVS,7.Y.YK&QF!K0DU1#UHR@Z MJ0R%4]R:8F%%A>ZAOH_6?HQ)B@;(VT@\U2HJW&#<"[\9A=BSY*E.B@2$[FF]0 XT$*5/B(>,ZPR9\ MWACQKC#U?L&K]W.C"K;\W9&,_<"+KD"Z?E MA;P(#6M8W.M8K*:*#MY_'@V_!_I< M*NL$;132U%B0DTE)S2!8:8P-M*VH_8*MFR.>)M[*?$-HWN=?WW$-!N3>7$1 MS_O3036O0HN!HR"N2))*&O+MN26? H*#W4HJ8TWZ,WASQ!!C=2XEK&-WK .O\ M'&I^_<=O%W$TZ%&@SCAG!8IV%**),"AR?5B,_.4DBA[^LK7ACL!+A^NOC5$ M[G78M;*JEW^DSV'X">>';P3?:HT!I$H4>@=IP$K<@VU#4ZO/EZ$P>#9;$+B328]YQ3WZGE MKLAI$+3 1(,&""=]+9F)(C2@]MJ@)T/MPU6Y)@6DP1'5RPL_3 MS\!"%U_"\%O/&FM-M >]$KAD+R!/$F%E-,//&^>AU:C%[UPY^,E3OK]HUE.]U M2K4TP<\X&*S@!%\B>(!#IA M'0]$X(8L+'?@G8P04$)NP3!Q?5;4'6T3NZ1Z2%7'(6V- M8<- GD)9EE5@2S-;#,0:$28)BN. AY!"!2Q^T$BFQYMV2?2#U6#-]&JD MT7(C6(KTT*,4Z')^*#-])]4_:E9EBSTQ;.0,TD*_MF2[#],/XXL.=6WYX%*;GQ:N1I_5$$$S604U2O,&(9H@L.N%;$?8$]J-83TW;Z MP!\UF3(PV](6:(/<2^_FLX\X7WYY-PFD,Z:YCKC[6!O)11&B6VE]!(FUT!N8 M!JJ"@E#OYZ180X01YV#UTY\)^U"S*P/9.&V UVS,7.Y.YK&QF!K0DU1#UHR@Z MJ0R%4]R:8F%%A>ZAOH_6?HQ)B@;(VT@\U2HJW&#<"[\9A=BSY*E.B@2$[FF]0 XT$*5/B(>,ZPR9\ MWACQKC#U?L&K]W.C"K;\W9&,_<"+KD"Z?E MA;P(#6M8W.M8K*:*#MY_'@V_!_I< M*NL$;132U%B0DTE)S2!8:8P-M*VH_8*MFR.>)M[*?$-HWN=?WW$-!N3>7$1 MS_O3036O0HN!HR"N2))*&O+MN26? H*#W4HJ8TWZ,WASQ!!C=2XEK&-WK .O\ M'&I^_<=O%W$TZ%&@SCAG!8IV%**),"AR?5B,_.4DBA[^LK7ACL!+A^NOC5$ M[G78M;*JEW^DSV'X">>';P3?:HT!I$H4>@=IP$K<@VU#4ZO/EZ$P>#9;$+B328]YQ3W2G

=5S./HW7.6U#60=91TY+:,63YV05DD^6V,) NFRL\A-UC M[P)2:!NHU8\@!-UW.L"SF4-4>;4=2F"^9]=0)Z:H>Y"ZL&{@+ H6+*R>-8YD7$67K/(8C<^D>C^O=^K7M0-1ANX P*YQ1M:A2A@S*"DM3 MCF4(BKO,0[::MXX*3K8+R#[VTXBB@W4!65=5*9QC&+. J$2B$"EQB,(Q",(D M'WUM6(@#U;T>=>9@-Z1VL'1MG12!3Q,GST<5%?_&:>Z"%>32]Z MUYF6RCR6DH=G84#Q"'[\C#A]4W^[;\/>%B;QA^H/ M;QP\BF**#0!RIC55T>KJC7=@;6',A2!X\^CIT$9QSTGTH6UB%XVW[}XEA+M M3/G=]#..K_GNB_,FI9D0V0)'C+2_9@,A>@$F6 ST2249M95++<>>[9NP',X,NG4PF^]\.UM O)$UL_SK]^/1PDQD^RU-PE26&Q+H-4N MQ0B.RP2)Y@? S,,H26C>6WQ+:B5I*4T8ZG'20JE]{(EV*_^WE9-[_"%-5]f3 M#_H4@\W[NFJ'MJ R(}VM^6]8@+;<5) ,U:LA3[T8NKYPO+2*Z+$,F]S*S'&]U<@)7 M-_? #D[#9HI6^=9_\#5!:0/Q]^;&+,Y10F\L&RGDB@C*UZ4LU3P*H4*1*68K M6U\IKX%Q]&8S+3A>[X;W/EH]EG(,YV/,_>FKD&J(16U1].^=)IF1<#-RJ7U2 M$',)P$TV) (8SHGF3@]LH'O.EP;UXO9D1L)}^NT@\N89HU8UC"TP=G6*NP_-(MA7E[U@*\3PQR=,)C#I.+UDFO=P)Z MA!<5]N;L5E5D*X5W<'+U!J=3'+|K"VQ+3$')4NIYJC3UA6T;&$G+ MB@)9=" MD5O4VB]=G/EBYSB2<6<%6C$-*C(/WIC:"EQI M.G,-J),)K4N=[V-XE2W;7!UY/AMPO0XSM^^G-U! GL] MO/,EX H^.K7A!,+4.SL/T5*. [$34TB694_/W2P!K"/R@UWTW/JB M^OSWT?GGT:RF#YX-|_GOA.S;NR$N-D$<%HI892/+D^-M%;[$6BG2KZ M%*{JM!EN=6&\U7'"W_/;4#/[5*\- ;\)YPE?]\61Z1O+F^4XW>C,*PWF-SCP[M_-O9IS',SY=6G1>*=Z,Z.\6F *K4MW=I)@"O-F]25(FSK4Q@MW%/P18ZU'3K MY>#O88S5;/&&VVM4"5YX ZE>]RM5* "V44$]N:3B5*C'[JNPOV& 4Z"YA>XZ M\/?^(XS[U8W!$*8XW\.DV"8O5[^8:B,\'\|E!L S(3O/F?[7^C{C)H93\>[W MTFT'_2&NXEF:\S;(.O+}Z,Z-Y'\]^/\;NH'P/%7 @QZ]!5G+07N@(1JI8W\OQ M$(2PH%,LV4>=@VG=,.%0I-_CNW?-^2Z:[8#KN>^ ^1VYDL/^[_39:6#*$(R(+@F7LE6QO EM .O^/OR^*H>PHZ.-Q] M%B9SB5?'C8R+E&T AO7\TM6.'J9ZD,[G5!MAB^:,_W4$3Y[W/13:VEM_^Y^O M/CQ;10W29D>,*F!MG$8#.P@.R>IDT$%R6MV$V:C\,W@=R6Y^/AGG6G_X=Z_J!^8R6DO)SX;#61A<-;&0 M:8^B"'#>)HT+Y@.!="5L1&=3Y%M1<V^2)ZV/1R4AX.,_2)W<7YG]/'+&$,_^MR_]W-IE>=6)RD3N,1'B@Q4<%*\ 5^BO3S)C 2A+2;V4>F\=XZO%.2Q4V?*W^-M#EBK+FY, %L?O>W$\6-$9TTYN9_G/13:>MN^$Z!-Z%4A!X(7E4"10P$^Q-(A MQ>2MBB7CP,P>^&JXU${:\M2 VPH@2H+&GUW.TN\9Z-#Y]FSGOX]6;X,$]2/7!"8Z"8H71T(;_M\CU-3D4PF25NV3OBJH%,F.B'*?,P_]<.%N98=3%:TY^B+75+0V9(GRF"?"(_MT5DLJ(38A^K+H4Z9[VY=#FL/ MNZB[>SM8'1)9XU*NW6FQ6%. WAD&9*)AGMA/*]U@8>ZZRN$5%WT_|+7>1 M,=\?XBJ/^WNV1_BC?S&[.+L8S2@\!F4TGTS#,_>&G%[/:D_$]CONCW,E2U2UXG@!]D^ M5NZ5$GTNM =Z'3P!S!*B=)D(+6&

MO3N#D_<\"=9R=0\67S@WIQQA[fFX9Y\R_(9RM!$'2<7*NL'F]8;6!\R^+6&Y MKS+:.IY+{C 6)3RBD)$U@@ ,$4>11&$9APIPX3IQ Z5B8A,7.1\;9CIK@_T/-M3__WT:R4;LI&*
[SG=O'VC/5 4][DYJZD5)#K26*QDGF_3TU7&U1M;LH?5P4B M>2H IG#&EK(QPF%9G32%32>]:{)B9AKNEWS#7GY!Q3]9]6&{H5VO;I=2Y"$2 M0E+G'02{P1DVU3*=8
M3W9#7I,J>ZI#HRG5=)PAI!'WB$1A$&$'L>0'$]4,1\7POY,+@D!,0 MU*15';26!.\04/ZH9=,,(COT/I6H /P"_KP5V(!L\Q/(=[FI:(>1GHAK,%E- M[.=AG9XJD%RKYQK<]KGV;\>U?
<;S]3C7M%6$/@,LJ0T-P(NJ$GV&'%L7@Q7F M5CF[:W488N8G7BRSFA$,;)1"(,2,%)W$=),P$)W4\K;)B?13FC!Q0)?H@KC1M
M05XMZ;'%9=NZ9WX'AX$.FL4,8LZ3Q=72ZWA5S!EDKJ8L>6=^_7I7U$F_+_O^ M-ZV-3OT4(T!G4S.KGU[|_0NH6MBU M,P#=LPUY,>X--L T-2UCAQ5ZVN37KZ #VNO0-
<,%9YPX2VIA -"BXC}.\+&8 M*[PQ+:6MR:<@ 68W2Q"C&0FN%"4186/&4ASX6JHLD.-6;\S0 ;>[TFAHDV,/4 MG=4TQ"@U$\$;^7H:ZX1RZ[:#$F'6)B$-P5IXRI$"V:
<3C%1>FIRMVI57,11A M1KT8\E@8[H&L<$7B5@XC-W#B!&&'I5HB? IB9KEMPNYM$N'4?%6]HK-IM.H) MZ6&FJO5JLLNDV,]1?95*LBOD#4N5;4EQ[5%RJ9 M>"-
=U47QYN7CAMI5@Z\5)>K^&2I$=H9%1:ZHX!ZMMG?!WD;^>=D/KYN'Q\;95Q6 MFSN\,/[^U+=HX[!MP_R5BL4'K@5STNGRF[= M4.J;"#-
JNT:R6N\-VS">5??PENOU&MP*BT#: ()7G9SV\1075=W$%TC*T+'9 M<#<8-K&P#PK1ZCFW0#.D_1KQ_"59.S? M;@:PW?!K\?DV/196/HTBIO.$($KP9C!*T>W8C
M5.MK[X]&U^V5=L?,1,?T+NFY[V9@Y. OT";\Y1R',W#IP,LXQ_JF14E?'\%Z MW65SK#@A7I3X'J2N*\XR<:[!)/$(=+TXX2D-G 2%>E5(!^O/?"2U138U2-#!
MU"'TR.F3(\.%A@4RL!T'/0H.BH;-T3*@2.EQOX,*@L\2R3^\JOB%R*&$P0KXO M#BE&(Y="@,_$G\/$*-)0#I0N7 JR9I,"#+-/Z40-;7*#0&K :NN9\C &6];G. M+3%"3S#!/&C!
@D7O!_F@?XPC7'J;,W6&("Tf*B-<9)/)F\HO&(HTK)NE-'R M@T#S%U2U749N"_;4@KS>T+?B)"Z%?7NQ1 M,]-PC^ 5Z*%8;T.-I-R 15LA666?+7UG!:=E-:---I[H4*N+3S.@;KC\/.M:
M"\&8MWE9E:L 4Q8SY.CB;=EW*1$&5"RT*4Y"+PH190CSU;8.S] [?3Q]#$@E M>4T;>3T!K&M*2)FD4B:S%@5) YFUM0Y_NE94Z;LF&9-=7]H@PO>#O+ V)H:-MH,ZR-
74.T]M84P.D7[*FAEXQ2.6,\':-BDJ96=5Q3>T1!Q<7F-F0:>$"""2A* M-R?)^F>IQ7X,5O4DL4]KVW@=6)]S,$]762/VBZLNUXU]C+="#ENRC#Y\N=H;)
MN4Y&^+AYVE;E)_,.UG[7NQ"'<9#X'!*" QA@ID*,2))$#N^[P0T9:I./60 MULQ"68,"OM[Q.,0:M>/1$L%2OKEOWRJ+HR3<*]#2/\,7 42+9V10Y 6/2,5 M2#X^(U5>6,@T^-.N49?
O1T'*> 2#A!,8N(X/D6P)[.2!YP>M(QAYV&3_VK*R&;2$4Y90AA+H$MDEFE,$<1)PF* 4^]2+XC#0ZB0_)[(S M*^>]^=*%+VNQ;P[.VBFY0PSL,1L=^[3\GFJ:B*^\4Z8VIM5-
,K<^9^2>;?-U M#E1?Q_Z=D>D7#>@Y8>I[J=[_]WJY_E;0TEX-B<:2,VOB??W"W\0I6X%W\]\]-MR<[YUT:KL &'#,R"6G VED=^9KZKE;IKQD:6 MH_C=]E$8CG(TNRQ$;N:R-V^L"
]P3'',72]!,$B%DDQ@&'$^_^O,/!]K.47 MG1WCF,5H#1.@&M3DKK66]TI-=?Y0.Z"G9<[WN-UC#_KH@P;,!+M>T:1:6O,(P&T M-9RI9D_W9+1O5MKZ=A2S6D]
<0US*^K[TF=QIV*S3/G0FP8=R,/#"Z?;.A]+1] MR,5C3AQS',#8]U(9)^,0APF!'(=IP#GS0E\K(U<+^LQJ72&U\;7I6 MUX,!WC\^K?,7QNJ';L4W^(!*5K<"604-
52>J;N)RQH[*0D#LF7EO&[MNE1*/)@'R(/-D%)P0#E&"4^BB!"'"P2X. MD:8O\CRDN0,G#5SPA%[$$FMMW^$%]BB[!Z<3K>T!K.GMP;P"+52KSKUAPNSY M[R[6=I%-
TSN&2_>R- Q]K8)F*UC- MK -=N\TK><[%Z_0/Z7'QUBX"UV#9U>&2/;UW=(U%OO]NP"]REX_R)%6VI*6,C MQ\Y6*NJAI3=(4V?UT.M=XL#[(6SUY>[-@'G'9+25&K,I-
'I>_]JSB;?;*E$*S@M MJSYMLO%$U5I=W&KBMTP7D(.IQ"WV9L/:K(C$CWS7XQ%,$TQ@0-T IDX8P#AB MS$G<,&&1GOM*?82J=S'&<+[I- KT.(#!$)6$K7^E?Q$C@/US0O?
AH,FZ%< MQ(`\Z92GX7|(^1,#[%$,3EZ< G#5O-U,/<#(M+$?&DG/#N$.US=%T$\Q#TG$4HZULI?/ 9E9C[09"AU,PV'89[FCIARFTJRG!;3)U>^Y M/D"/K3[JYT LVQM]@,B3?
N=#5QJ6V!4]TLc+2+UC+V&B!\O.RU7B4C?RTP32 M-!+"&@0NQ"&5&MQ#*?)'"M&B.HB:1>2&+EW9,=\M2LMK,Q#OTO1TZ76H,V9J4]I=#@!NF5R MVM(Q6C(0(Q
#'6:C^,MV&#NL4Y;@J9YVF8V=6HVGIO#$] .5$<#%6E%-84>_ M)I6D=?0T45E4)]=K#9K>Q@\+.FWK&6NM"'"S&)*$D3Z 74EXY_'R;_ M3R B,7?1'2S#+9U"OGS?
@XO3O"9>:H70NLD*PGE:,9_0T:,R3S MCQ)KR?R_#&=1BW^4W&,C?_P%,PF6C4?V94:",2]:fM/4XSP(&(6!ZSDPH(D' M$YK&,$I)S%!*DP1%.K*L '-
FJ59]MV+2!5R%G6K2;YE)>GK !G^T58 &Q9:4 M@0K$1=6"\@N.%83.JY9F3#\E@NO%?U!:C(Q#2&,G MD*5),4SCB,#882Y+
ASZ7"OQZ(>A;&;+]_&F;@M!_4:%,UF$;IML'X4ELT] MY>HUM]C\?FMO[H3 8V^}(?$9=*[",;-#2?7YZ'/ M-K5KD"UFZ'EXGYA0+_^Q&;!-Q
M!FWN/TG/;M=M]*7S4{W;LI_L>W7WC:V?V2_YIGHH5R3Q(C>43><\+NQ+XGHP M"623]"@AG*6N) ^1?1_1-$9E9+8@O*=23?&.,JFF%)?BDIS$:C&1(NL4)U$A=
M[5H'OUO)OS1FDPD@)Z'7X;X:*P=9]VHB*D\L*1EC-!950%.9=:R<)}]G& 0K MZSC/[YK_X1V@#7ZC89I<58R-S<-F9IRP%4-]A3+YL/,Y,-2>C-E)D^'XX[>=^<
MZ^1MECMD>5,5@UZOME6:#L S.R,,O-W&O+_]"MZB-=FNFVVQGITT#Z/L#]*R M@=QK3=JRR-B!45PVH1@V,A0 "O, -J7 X>.&Y(_"3*WJ.HE52)@?LLB%##.A
MBR.OCIUX,"8!ICHDNX$*_BPK)W^Z C*3K*ESN@+7555D6'QH(KM#;A2HM]5! M;@#2LOWAQDD^Z?ZF\(KI59%Q5A2,UCG;S22LFVU55J@N/%Z%*;4CPF,HE3.
MA(QYB(>E2W"GS Y^&7A)H65TC\&8VHW:0FUEZ5IV8O7R/@?FPF3%6]MX'K3%(MJ[7|>9KPYL&-N@!MWG74Z+2VMUN&K"=SDETD_O:FJO36W%9-AY:>%&2U:, M*DWLH?
0Z+9/F:(]DV@WI=9L?]?8ZFA3EI2O;=93*L+VQ0 MJ[HS,JF M]>?-YC=49/+2(9,UW!5WXM E@0/]2$Y*=;T8)DG(Q?TSI"Y//"\4+>Z3P7P MS*)8 P9ETU%6'&O/+6Q0*.?
=:,-2S0R=@T%Z$ER7]^U1N (-L[!NF-7A82EK MRY1RBV5^2F 7K_738<;Y@C^M!PT;KM63O\2[U]^SOK@ -J,FY,EZ97?$<2^%"\MFI M]QP%MGIP:RI;*NM>*Q M#S%U,
R%/+D."Y*4;J4'#$*;6;YVL'MSB74]OD.|4O7Y6N* KM>W(_ZH=GZ& M7AE*)%IS[0![6MBYJT#VJ7M7Y24#S\[?I_4Z0X__+RO8>HW473OGWIOOLVRA M@1:!^X> 8?G*DFO+Q4
M&-><6O[W_+HL/2E9>J(#K?G[;9(3)F92!AXP8LAC+!&'D0!RZ/DQ2/PECSA$- MM4[49=&?^8CN8"U4X&UW9]7_.JEVN5(X:N&GM'TV!!=O<4J$E;.ML!)
/EBU9JMS;+O(_5DWU+!NC73@!#Q8&-M^'K"BK;P&>UI.3\D]YVM0M%1OO M[?5]P6[)$6R/)}SPG0(X/><)C<111"M,DX-"D4N0\'5)2!1KH?5@SWR.U.B
M'38R>T7BTW;S;,,#.Y0TC$U-#BO8V_/Q34^?Z[',Q%#7Y)V&"3\?#\V,>]N\ MU+L$F"%C\'J@N>1R%PAP6:($>7F"'V)2%? M6ODH=F,>A# .(AG)20E$G(4P=!)/'"\1C3C_,1H.GD-
_YN/G\|.>1AS\.7K MKY!H87WT9*7Z=5VQIZ7R4Y#P!=XU>$^KZ'-@_Y=T@I.8FW6+W*+OWP??[.M(O!C.9YFV9CE.O8-8F'<>."))%=6+'"LJ3TR)PY,$_IE5J\!CXM82>Y'*.XOL
MT)]"Y+@QC%R&>!I0SB)7L\O 16 S'Q4=Z/]>PCJXX, ^;IG(*$6%1RB)/H8@H M>RH8R7;3H_X]N(K#7!>=
M66TE,$JAO;X!ET$MW21@E.@S'0'&WS'LGM3V.;D;C'@19LSWH),XB6RXZ4'L MQB%DC+AI[/JN8E.O6AO;2U)UZ\O9.O@/4>GF;#HQX3U(33D#0I6?RD0(]^
MIZ%3&SM+^]MQ&P_H%.23EK)G'G$N.#Z_= -4Y5VWJ+@IOE;R *E[FW5UW2L< M,=^/G0CZC'@P0,B#B>><02(GC>_6-Q"PCB- G',$X"K8ZH
M.L!GUDV[UEQ"B+AL$%$;+V7M!S@82%/*@71M&T)Q![CVGAGKX_M4%=7<{#0(M7"H-]-6==,4+BPWY&[A_32%*09C_VQH7T++?:,O:8U'0]Q&*=."#T>,QAX
M+H9IF,;0"1(_$7\D-/+,^@U.Q&PI?7;3ACI 6'[OFY>#![P]"+U.[#$[=1<5(MV6OLC680K'?,3$^]GK/UH"466N\Z.!6O5VHX;(F=EWL-V@)@IK"_L,=_9QM M[M\6C&;5!T1P*
[4K/>5QZGF)!_W$]6'@(&DR,A]B0L-8_%+8D%K^KD%H,RO6 M'6S0 <===#W=.,PP-7UGC0UZ.NPB!V.H/U4BT9*.&8:UJ-Y0(OM8%ZB]I. ^G MNBNH4"/B-
!H5M4Z1$^!4W$#WGUW90/? ZH&/ZCZDLW2.NXBFD]@G?'<%JOL;.MH-F5'G6?,SL;/K']+RH?,(G_.**-O7GXM MY8C%)BGQH%7[.GR2'Z @3)$+8V\A&"#NPC1&$>)2, ^5'$OSGR7.?
U$=A[GB1 MP 9\6.??VD$%.TQ49A+8XK+:*3LO[_2D7_;TK5G782.O!W^6"(%L\]\-9+LXR MU[<)Y;..:@,$%CW S1ET?*1/6,FP"Q.A ^59<%_:CV@4*.YF)N._@$$O;G;DP
MH&D$41PF4%CPON^P-"982S,-0IM9"'76PP1IX%4!A'PGA(3*.7V!3R!.8@(3/W 9\U#BA53'A!H& M-[\-56S%]2.OZW"',,VQ'6*:FKNPQ0D\=#8T%;8'.4S1]1%I2)"/ %E44.H0?
M*P+%MPR\HO+PKP.]#_E:O/*EVEP_5LI^T;-OSRRK3I9#ZHX;ZMML0^7C!)4 MU/"4G]==P5TD&BS'REYY=R M%(?,BA.2I*E'Q74A=&#@A@E$F!,8)3AT.8GBV$&&>?-
]:/f/@]RY=O915D- MV7QLT266J9V<%ABA)YB'R? -S"O00)TE^_T<6?8SW@^@O%;6^SE2!S+;SSZN M?QZ^_U?U'C7;^^H77YXX5-@7E=11$"03H;=,F0GR+'_*\VN0Z M\<-
+'\@_%BT0KR=^"G3/D#D^0[;127EIS<6.RA&B^F?EV*.F%9H;=L./8O[H M>_:X?7R3%T7^368$H"?OF^IE%85N&/+4A&'U^U_WU@LJA]
M#=>YE)1%;LBW8+*%+>PRUY=]:CM"R[C]K##OQ$=!;>6JURSXNP7$FBE&V MGLNC C'NDPC["8*I1X5F9;=$#?)=F":)$U$LK3N]EG"349I9LWI=/CZBXD5; M-
,TU7GU.A",RN[%C[HDK\[+.KN6Q(5P6/I1&XQ4G=9C7-HW'EEE3EZ MVDB3+ ^!WB8XE9Y8RV49NK?'5%W-P*1/:=W6IOV2/TG#[G_KG%QNDK5" .)+0$#
(W%8.3SS'$*&8012REGL/0^FSMHW@%=DC6NJF/YA4XZ]EX==A4T6KZK%7^ MV?GL!?-!WN!A'L4W MX+8?H="+"+8$$,0<&-) 1G4B8$!0+*/6C. Z"+IGZ5?
E]F#MMQO$)"1(&K%6\ MKL_Z>>J=/Q9ZK\-\K-X93=FFJTKNCX"RU[)C1ET<@4W7\F\I=B^8;F,4'VL MV&.Y2AP<>ECZ*'T;PR 22BJ)$Q=2Y*4\=** 1+YN!(
S<<&96_D<38]#O=6"U MAJQ9$7:)3VIQP+U>KK%B'"C]ET#9%ELU'4.RN(]N09(==^:^AQPXMTKRKB M0;94]LQO,,R+$TR]=`2AF55$#1_L$ =.!B9YHN-,&?>Z
M6^6'GC8894,J;/*!]HYV\=7?\S;KDQHWINN_M+"\^W:F\7-MBHKM)$QEJ%Y MV5_R!9JWL]%"3E-&.8HIHP-IP4IB1T8!AQRA(2A;FO5>JQ/ DS;Z0."PA: M/'87=E!CHC!-X$?
9:T4_RP^]@Z_GI^G1=04ZRBY[%':DMKW>QKSV^#MS OX8 M(_F,Y"U,7C3,,%4B7B]K1[R(OL?1E3Z++4 MQ9%F+ <4 K)G/DK,5B6@'W6)58H]]:EK?$E/TU/.YZD2P!SQC@>
(I=7,,5*?8@ MO6ZAXBG)H\6*9UXQG'39)CR+]^G0@O%VIRVS#9,Y.I]9=<-EYI7V-\(D)2E* MY>3+, P0#/R809S(?O(H"&B,<4KC1",2I@-^.1AA;?\!YS@:>H;(;B$EDYT'4 MXJ.
[\%*'TVJPJ3W5 9BMEC(RH(6&M@C4D_$K,NN).\Z;"R.R#3@@:V1F3]@-MEQVA:<"4DY&:)FN8*2%A[&3E#6\;MLD G4R9>VG^W#N%&'-#/XDY]!.I?F(<
MP01[+G{]&O@IB?$<;Z55](&=V?*HD9#R<5NP)U08Y* IX98TB"+0176"B,.M8;FVV;ZXNCFTXRXO^'OLO56 M_+2QD'H7]16F+/]$D"/D!0&F*
<0,>)#%SL)QHO0FF@#1DWX2_G!4.OQ:*\O M$- &(?/;BRZC(>Z35-X%O3!A,(A\#E/FOA9!>ZK?D!&6S@!= MZ(L>]H;I.3X53)?1.QXO0>4:K)@$]:E@B.
[;NMR)S6+M:!GJQ(@'#H9)P"D, M$@]!C#"!D9S>Z/INRIQ(Y310 S>WXZK).F@0Z/6Q 34*:FI&D6_#6L4^-S0] M5H.,&[_,8_0EY:1.1;J-]@4Y! M+/*=D!#@[Y2.=
<8H)GU6@]R70Q4-K UQ'>(20]]S!+I>DJL3[6 "EJP)MIK M\!M1UUN6V&"FL70_CU5I4#:H);>G\Y]:1 Q8%B4GE>/\WME\U3)OO'W&6/-MC,KVXOGCTV]HK5-B/K#$W+KF\^W"?
O>;&H,FI[.?F?":G(>MGN0VQ))A_6.1 M&YKJ1X,15DO)%:@U2FL;6G>QA#8%XOJI."J/&X]AV_?UV4VOOLM[T<6FA7$I MO7ADUS +,7%?0IX'DS1-8!
ZL;@Z^00Z."5.$#NL"PT9[&9X#&S%A"74MDH M/2\T.Y*9F,4L@+]TQUXF\ ME_1]=14_%6H/1TU"D@'9$ZJ<]-EKKE]R>&84HDB \<<1SZ*.UE370"$XP] MZ' `NX0G442]EBGO-
SI5T1-9T@%,G"%[VG8:B7]*M%G_ZD)S1LN%QF=ILEE(M? A@^4+ALP2>+00^_Z35.4>],YY&GN\1'$#B.1P& 7&@HQ#E'@L2B(WCCVM M!,D1>#-;2/LI/VL)OC_K2+>+/ZPC?
U*35(C?T1/?RN*-Y.J>]T3GOQ*-7ZGFJ M1KKBS*.)1DCCV)5I3QL]_R-5R#-;RR2I7]^:OQ7"(/IU4S"TEOF9TCQ;12Z/ M4)B$D*3B3!8',X%)''#HQ+'O^FY$P]3=S7M4C3P9(*(D$D.
M'), 8CF/2YAY'O{JYB23>GA-%>HR.01E$QA&>]^P6.M0101H,U%!?]_I<GT= M?=3MY0I,#@:Q8$A(6:)?2DGG2+M4'2TWE_]]]&D?29Z$*%*8^8M'&!#?
A0D*&&2Q&Z3<2T.2*B5@:<*=68ON-ML.A]_&8CS4<9J'8IGH$M>AKT+$<.QHS.DLFO2;?=B>.C4%]CM+@]*RI,$%=^ MW:#ZIZTK>H_8@&P+G/>>8(BAA*'"7O+8R@6]A:6J?
L)A22(A=Z(*4^97LW/_M_+"9%40'&O1A]SB,]+FFIB!L\4)/*QBS0;^D1X$^6X4\0Z"6+=]1(/JD:$?E M'=/2OCI^_6!L>]3W#'9[>![5]X(9YY+G1 RBB,8L" 4%RGB0Q[B8\Y]^*(
MZA7SGO+K# M0D:^&_;\+A&R6]TW3+.U^KP+8!:NR\LF]K0&;^1Y,U^N\'RP9"L8^ MYYN\<[.O.(Y=2AP$0R!*8>_2(*A-J:
ML,|C3;N^8T^+03.GZ0'"'SC:PF)V*F1;2MC#4UH,MFL6DQXB2S3>_M MZ9WRW[539=M&'[V>V7\OLDIVX"U708@3G#(7)MQE,(B1"S%U(Q@'B!,W\B*,
MB=ZE0!.#V2*_228"U#F3?)5.*FF0.;@CND0N!JH:K?\&B7!Q7G;Y6NP8H:> M^2K07ZUQO@9KAKKGZRQC/.WR:.7/K.KF2+(@\1)P1#_I.[ECA7H0APF'U:.D
M"9TPBD.M8V4(V.PFBISC>CB&HVL]N\!_J+?[Q[_&5XX3U^?WOWE42)9H-90;9 M;:AL+#')@F9!7%[]%IW&H4"\O=F0ET$M/>]QE.@S,QS'WS%4"9L]]SLK"?OF M*R/;HDY$?
_^=K+>4T0\'?5DYN6VR5V]X>U1LA(54WK*B{C?S.3=M"H?(IR1% MT*?4A0%U'(@"5]YZ&$,ABWP>>EK]PQ)B,ZN:/I(@CR?H$ 424!:#%=QPT"&[M[ZT_8?
R7M1U4U%BOL"^:VFUL2_CQEN3F6Z*OI"SSSY;"M(76LLK4.C-/%*_M-MJ1>>FI*U"#OM.1!Z5*CE"'(>4*&CXP3B*.I@2!#A7/S.3? B8U$N83BSVNYW-MJK?2H=
[^%BFZNUZ3\9]>L>G#2DY;&L[13'\VEK[VF)&+^/TQIHB,L=?:D)!1 M0 :E$?&GL8;X8-)0[)1AFA4 M.]ADC%F5@^F'HE?5H$KG8#7#Z"++53&HTG-OO:#\DG[;LMM-
N;FF_RAOB^+K M,WE;5NVG]-BRL;+K_^NH6W$@U,;'KG;CE+/-\F+7+O!M7BJF-@PQ85A!6:)? M3RVID3ZNG;2:DXU0:=28[-%B54E&R&]WV\!%$]LL,L6[UK5>Z'K"1H?5MW
MAOD@?E:N""^)>1"ZT(_#& 9!FD),/!\ZR'/#,.*)FX1J#>0'X>A\H49MXCO(-MH $-&MB@!JXFF<-\&I9-;[3K2;<1T[%Q8&5>L?AT!IS.[/7Z[Y %CUP]5-PD 'C1Z$M MVC4=QA?
{MGP"]A!G= P.+KS86:A"7O] 5'K>7KG,N_P199L5)\2-?#>:!+)9C M"WPJKMD$,\C=U'4H]UP6QE,+9AI0,\OJ7"4S+9_4O(!V]-=T(^]7S30HS5PX MV#]-
W16\;*OQ7Y!]DWFEI\>!U88NZ8 M0P,92-"@AGTEK+]\VN2D1/L(:','[*6]->3V'!**+5>O*}]H=,P.K;O8*:M M7/^057E\0DP2CWO7L?8(IB],:GQ\[?
YIBZ>W.*U[*AKO3PO2:,,@=:$KFP4% M(8]@ZD>A; 298AI%*$1..2:O0,/..F8W!*P,K%9TB -RQZ1N270%\CWZ!L'. MA?
=>52#YP?=4T]*9'C!MR;HZ+\%$Z&16W(P[TJ+/46.@'V!J;@=>%*5@^-/LZ M6W0V>/M*]!AF4I8E]_-0U)",$H"#V+&8EG+[4#L.;*J.XA(& 4D15H9-H?+
MS^T(JH%IYB$>TJ^FK\VITG3QU'!FZ8]RG@1;,7F'BR^;?'>6L),4N?-/&78" MKQY8/;JE8 \R2/?,]M,1ZG'I=^C[BB.?^1YW(.4A@@%**$Q2PF#@1REC?A11 M7\N%HP)T9GFK49
#;_%'0(-BW8VU2]2R3<,UF'#2.5SG7?(YYUX=15P2AWFQA#[5"@!-MDG*(>{2A2_V4KQ2UV"#$.@6@08Q2C[MB$*2]8++1Z()*-_+OAX\%SS)W&RL.7_H/ U_HA=
<7RKQYPS:,9\(JZ^6A MF'A$+S%AW!MJ@7X]05$C?0:?Z BEQMDWY]9<-/MF@*CC(}NA1_5%[RZOT+]^_M@C:C<++Y4F]_*G9156Q05EYM9-&LL0 |-\(55VV(#?
BM[WGMUT51ETKBHSL ?_M/=%58\T,H]M)N9$Hf\)83+0UB>Z+NNZK9C?5UN54WN5U)FW!FHG LC9W7RBV MBF(2133P(8YP*FS3V(5)[\"30YR1R'9*R0+=WAQ)
<)2F8TK'C5OS\ 96L;H+U MN,, E+L4]"ZL:MQ4N[':XY#9$=^"ET/H6@3 'H->/;]ZZH6Q9;NVHP%[VP M:K'A^.;]_ +KA$S??V<%RE'<-+F?8(^X,&3"=L50\2,C6A MX
\5,IVP1;9#IE-06:BO03-YMC=/HW8XWSV@34O+;ZP4Z'_<-&G]*Q#3-,P MA#R-0AC$/(484Q_&'F'4BYV8!YJ-M9=":?793O@'W"HT/=/=0XS3[4?;EM8ZP MA1:#>4%-
)*T2Y.P/N';KQ?A_RXBM:,SGN;7_UNW],BTHV@9"EL0+3K%Q%'B-)ZA 8(5>6DK@1 M1#'!,$@0\3!-B(_OJI+>*+4C110$E!4.ZF<<&,+!5DZ2+OAELY8,F7.2UV2ZSL*F<*L*
M_R8>K.I.%!9[_4OWPG;\/*BM_0>LON)&7[^(/B,]>#E*($@BK_# MH!//$TYP%&&ME*Y!69F?]'7[>,C*EZDYUN.%BDR(HVHH//8=I-50-R/LF=Q M<'UD1UOY &8VKI?
>UM=S&C4D[FW],YZC^A$@^0625%#3"GZOJ06SS/+\(?;M MM6UT*[3\,0QWF]MFS9JWBI1^OD9SF9!K-@B7Y?:QONA=QCDKF.S!KI]!I;?J MS"=3>^W?80/\Z(
]/B8I5IK,&T_GF(]O>]J?EV4SY'>8L<(HS4,3U&+9'F8L MZ"=]&*XP;8R"T&Y2.W4=_QGAU'6^#V,4$1CP.(78=1R8.|!V<4*P2Y#) (5# M,#/KD-UH@*<&]ME$A"/,*-[N)].K)_L[4EN
,TXX.$^2Y=D&1T!>9:K!>4(O MS3.X\0DJC5!,&4Q)'ONL&,/*TVCX< YA9:%MP M?]43SQ.NJ GE%-KT1+&#-(O\72+#DM2=++^HK%TB[EC"+CYGT`\>#2%]%F3
MZPU])Z=:,/K^]NON0XNQZW+DI|"+8T>(6T*$N(4!1%'HN:&+L(>IUOT\@H"+'UKCCB)?":N$C[G,/6H^ /3!(DCB21$ MJPN6&MC9O7"[V2F:=8Z*7%/3]O9YH:>C,_B@AP#88V
V5&9&M:TVS&I EVW) MK,6(D_;,>F_K]^AIG?K-=(7_9JAX+VQL5+5$BQ.?183"A# & U1'R$((^BB- M'.81+TI3U7X]EX#,K !:L-V$#@D8O)<7.J0:5!_DT!+#XVZ);3]B-2-;J^#-&

*MDU'WGXN++M8):(RL?E>@T6?-SNI/0LX9NQ&7'23=]9^8L" ^90AGZZQZ^75#-M!3CIR1>7W^]$//KJ*/^U8C0EE"$?\C@21S<3YS<.$(,C3B34PG%_[J;J3OU-M$]P(&:7O^K *ZDY?K"5J(0/S?.NJ&*$8F&[BNQFKU<[[^3AGI!$:=.0UJT4(-MU!A=@1U.5Z"/%6C0 @U>]@R"26RQ9!^8X,"HN3")3I-MQT4|92Q)<9)H90-80FQFH^7=EH%O6?*
*60;4"^8>|%'"_3BGJ.-T!-W;T&6_4T-MH%(14(NH4(;7ZUJ9R4X3PG#Z*O!=LJVO.T/J"K2$=!MU(S9*V@%7O4SQ^>)(*
*MIG)XIOHB6I1>M>YH*C/"ZI$FKV_0;9+EG|&CTA3JWN,SJ[7;)S=-@M'H%|F2-M,:R&#"G0TR"CR.LU>3QsUZRI8[O&.FHA_6Z%[U&[ZXP-S9"OD&2L!*
*0H;N0262[+PA73;L=7%!&R4L+|(C3|L9KSOVW]_$,C)-C+99BN. M/|8*D6_*TS83&V,\#OTG97OOU<%$C#$7AGVL;V@KQ!C ME'F)],X#6#@8RR+5Q$,W##!+/|\'$0Z=?@SXJJE-?1++]B7. -?(=>,#*HF> MGIT_YUZIF?X_R [HZ:R#N01 RB##88P[VJ'<;U#Y?8WJ%#K$%'|>|3|K&_@(\ MM63_SXGIHE>"!5A^?$M8 J21&29M.99?/|_7[7EEB/OZL=*PPLZ^OX*
*15EOH MXO]=CDC3!OHP)678H:G.#253;#(C]"VQZ3S0M<0&B30UQ,XONJ0=-.DC6D1DV M_*R9%2;[)0F)OOZ>E:L41Z[CP-(N>^AQ0LT4,Z=*3,D62M _],\A:.J3[*R]Z])XAZ?@0//?(TCF\ M1|RNIoOUAMZ*O9:.C';TNLO#-, NA@F/-ELQX<)YRXD#@90%'E.J4#=<3;>7B#W,@ M.7<&U7K=9&G6$X.TIR>S;(J,.GAM5NMIE3VP>|\-K"5IRDQ@0.[SV=
M3AUGLKT$5 58^G>&W@#7+XSDPO1\^;BA.O&'RRO.?6_0"D<,$#I^(;!#HYY: MZ<$$'=K(.!FSQF53=#M133&R3.Z# PLN]AU8)RT_H5 X6EK>=P2P/U&-C?|
*M2(6(9SR38<=VSFLS'(,*2>_R/63AMVRW(O0&*A_$+V0OEF>TEAICE2:4A*E/ M8(P"# .',(@0I\+6<4C*&?;YHY3LN0RZ, "L%";", _1/Y%[:'.SF)W..6]5E" M/\Y&Z"FO:U\ +U?>
*M)K<QG,_ .5X7LO)ZOA:CJ4Q@'.GS1V !S<>+!PFDKJ0Y1V*4A.%'E.J4#=<3669#E M4D:,# -9+M4>,,>M5?8%$51-XHAY'G02V<$M2F(HC@&'.MEWDRESV=>[R(VTW #V49SY8.@-
*#7C**VG!H_7Z!728MZ.W &OQ;M**R!YS^>+F MI(.59MS$_KXJ1DU>=:;?T#JD.5\GP/K:].@_P_F"7WAINTFG+IWE;^_&6UM!-M&/L(+AN"F8W!)P&8^2#IAU_JA)-
*ZT./Z19XQOY5O\Z]LS>2PDU_$*730KT(Q M(*.SYMRNV(/D1!:GVB("S^5?:IE&FQ?080=;]-2C.EK\&X_SS,4Z/>5HR+49 MFN:;\,,H5*0%:+'@D0GY_7"2T?N+!IC^EN?T6[9>GW5J?
F;5BH4HBIS$AXRZ M=63)@8AP#A&.O91PEK]HJY/U?Q.>6GI,/^-?=C5%39 "M1@M$DP.W9Y9HT@V MF;Y@^,@=(A?78XD"?1?/7"DRM_7C1B-
*8OE""!6ILMI2C$@9W(0D_U_8(V:% M=FY_\]KOJHGY[_>P/,7CWD.1*F)=^W:RV?LXLV M<9IRD]>P4(MDD%,VVK:3=/)KWGR@UAM0YK4398]RR56XHIJA(F#H!/B%
:NT,_82RG$8>BY M)'0#FBJ-I%H<\YD-M 8B \4.H&)VY/),J!"'_U$W9LF#X?!BSF3,4K1YX0KL M:.)!HG[4O=?(S_A1OP&S](('5O02TMXC?T8S&98%'EDB!>@\\'N1.O@H#9
*MM?',BK);X#=Y%'[(B[<"K:R271U8V95_K&**?>R"%"+7<6& HQ BF6S+&68) MX;Y+<;"34V& P\RV0 LFTRT0-->&FVG5N9A[I'SX<<-:,%K M-LD=Y)B:EK'&!SU],6
*6^2:A0@-5Q14SAK8)R&2&.:6]0%BE5@Z1#KHYZF\T0G<)FC4O\0NPV MNY-/8KNE6[4%!@<U>DJ>LO]R=UP(7#JZP-M,3C^0W_3P>[V_%^E7QN-'JF'SV MY;F-MZ;13?
*8H+T.2.*O)D\$Z'9+/$ST>Z!],KZ:*O4BJU6[(@U09Y0"<7W&Q M3(!!@OKY .,/&E:4;")_K45BOWIL_A#MLIIVTZ1B/LZ(G;A^RD,"">"X4E ME< 8IU'B(<()
*<[0*8RY!FED"]W!!#5BQZY0FM]2N3U9XH">5AN3K5WN,D6:K M:.,BG&5K+\;(/2FA&'W!3(_ LV_M42S4[FV1;\1?2=,4ZS9?9^2E^7.?T1^[MV..>DT G1A$,(B;
*[WH0H]".?,T8!:7>?4%~^Z2,QRH,]=3VZ[H@[TNX&?0-@+!]-=9+/!P[OE+ MN.'H0FW.ZLHG'H_6=!4 M21N0/+%$(WGB+WO)&UUX$5%4):^33>7GJ8^-?
*+ZSL[.YW.2L_Y]475J>>=TF; MVHV5U%>/1 ((+,"7(_[, MT"Y)GW:C U8#S&+GKS[_>/9X&VS*_-MD1/&:#VV\RNJF\ ]HVPM4WX^Y(7\ MR;X1W#N&NJY6X*X<>%W=EY
3BPNP$&;8A3 -8G%CCBGQN=:%61>!N1,*!,#:-M,_2(BG^R]JXF*W<(Z%V7M7FK=EF>DV-Z;]7#I&E(*2%+5DF8O;.5XL;D\V9<[Q+=EXG0G3#_ ' 1++!V(!@^.Q"LG<+X);M_
*MJ&0<0&8,H'NV.X_%C%N=A\=]fB;_ ,\]FVLG3HAN\:RW]E]W6: MRBJ@81HEV(199P*RF"*$D\858F* XH=9&C5=-W$=+<;M0:KC2#|\MT@A+(% MK9F==!%7:OK2"@?T=-
Z>^/T4B]CQG(T19BWM/"<99/$QL@]R08;?<'T MJL@X*PI&ZW!MK3O*CV6YE9E?)(0G!!(§>5">1*$QQR&$?4]=Q$7 I3K=E; MET'++X[P*'4D*^Z 0E9#;Q..&I~HIG%-,
*[U4N?#8[H7N\Z9GQMF-& !0U< MFW>X,=]LW=8N EKX7C9&\.D-;/2-J4-7/[*L^ VMMUWX\Z =21LNHC>RE4"<5:H"]8SOQ(P0#[80D<""'O(]G'KB_N6[9O-6+& W MM^=H/V]%-
*PT3]MTC'UL$;H %Y2 Y_^?NS=M;AU'$D7_"B/>C?>J(HP)+N V M\\EG]_%]IXX=Y]BZHUY]4&"CK6Y9=),2]WQ__0- 2J(V$@F!M'MBID_9%HE<
*MH$QD(C=%BB>]@6]#L$<5QK;355QLG[$;]E9; G2 .O-4%**>QG33%?*H. ^-& M7;4E6X0]C?%$8U0<" M]QFH>P2:,, T?KH.>>[K]S80*ZU#4;V^*NK'5WEFU;B2S+1$!PAN(X
M21!F(D0YD[+.8Q9%5"1!&ACEG4& CFU3;:/6ZAC?6E4;+,"M.T#\-+2'"',) M:.9!?)N<=P.FG$U_-WGW@A#:A\/+WUE!&=Y4: PC56_MM-!'>1]D*,EBGH]X4#T)BJL
*5GTVPH9SGW24 X8EG.I$.39XC00CHT/LNE ME1,3P5-@#I(-Y7:UQ?.E5%K"^TEQ 'R+O&6!Z.VQ#6' H(^DZ:.E24'Z^4K] MNEASW7) %4ZHH/=J5;8 .DP.(3.KA8\&-4T
M.0WY=@KO2PQ.V+ZE[#3.LT9=-(_F&"#+D=2?@<$^IA_^0>BC-0X];9G65 MRVVR4P.A77YIE1:F!>,Q%BA)BAAAS BBE C$A"!!"POR$"!.FS<801Y,FVI6C
MV(KM3^V]P|__"4SP&F2;F10[90;0]N^ WCH!++?2?1[E\-";651+8(+QID\%, MR3]'C-^T3(*>CJ9BF7TGVD-_[<=[(2^K:3=]*]BU"D:41CE-%4'NC8%_*G
*M(D$!C2+L1S&F10$*1QJ#'EDK;$!fDLW Q'H ^\R4PCA,@6D'70BT0^)JZ^9[M"]H\KK\%DE(1V./EN0ICF@*<-.((9A*](@.?RETVK\4[FFJV^]L&Y(_KU< M+!*3MK!R1&
*<4D('D2HH1A7S7Q82C+H@R%$0E9*\,,E#Z*1B#D14+K-&^]X?" MS/O2H ;,C,*9;Z:/1F4I3"V-PTWX)!I;CKB:3@.&/^W$&EOV'$VQL5[(MNGZ M_-
"WWB1Q4=2/WZ1X&^63#KX6$BLI..T10O:HMV,MX:WINXY!KPO M[3)+8> I%+P.#N,D<,#H=M,;W0$JQ)W>0:PX[OL.>]VRW_+3\Z)%>*'J%[F M-3)R^DI4.WHNTQT13OE??
J!<I]_./9;WZ5JY^%ZO=,%)ILLU++O5B^R?U7##+ M, OB/.0H^3!%$C%E(?2N K#(BR,.NR$*28ID5_9/WV=Z$]{E4F_XOTIA^$ M*]662"CJ5NV&$;O9*, VQ]/NL9F"?+|
*fYS@RM:5A4WJMD-9-MG=^$Y:XZ1D^+_,+2-J-]D8X[Z6[\-%M81O4I(Y#Z)YK\W2WUO MKG(_FF9FG2I)61YP3FB6HR"-4X2YR!)$XI2E=0<)U% 88D$$."31 MV%^6+
M'61PM,^3QL\?I9.@M1%CD]M#'ID%;1%1&4UO61+$3T|$5'.MX0Q.O>R8IDF$4FAH7W+))V%FH4=@V^7+H5X+)=^43F@.>UI:#,_^3(%X.O8#L% M62+$?08I#&3
*MS13..*R#*1S%-1U7N.MR[,<-Ul:X>-?#7+,8_0AE@+.AC\:>Q[W"&7(\:!' M\ IV*N=V/U=,EQQ%44!YP!(43OP[]>+T5=7[-_K>=-9?A7^8<;Z<74LR!/,C\6&0IHK)T>8Y(FA52$'U<
M")SD/@'U<^D#-K;L 'M=6:[?RCHG@8/O)[H99N9G+IB!DQ@[?D %ET3 AW) M<"^H2879A.A#J39ZQTZ_T;JN)R'}<@(3Z&,3(HKP!V#BT?S0P@?)
*[@BF4GL9M3!9!1(=%M#SM#@2RO,.M)A7&\P0>BF#/DS#'(^R%S*X5)ZX?*M&,1F\K;)-$Q!GE&"4TDX+'$C47($U0 MD>=9F-.(1F%B(GCOO28PL>)DMX-
*I)G$]#.F7.#=DPB3N@,+AXF%34GG)=#9[MT]=E7)+W8#G)?7&,M,TQ.HV74FQ!]."\;O6):?%N3!>$]BR;=`-@I4 M4$]!1<`>S)E[43W-EZIB"S 0\33Y_5+]AG*87 X3[?VA,'
UW]"7/+M9AJ>7 MG&YN82])>S,^Y^$"]GU8G'-_W%?]LA\;Z 9"MCQFR,+EP3H28CK>M58I*MR M;\B3N62=H'E8]BXC%R91 Y0Z;.333YF5,)U8;C)!.D]*5XAZGK+P<.\?Q;_R
MC<<@6CU]W=W==5^N>$&B4^&8&;F0I ME/]C8"G,+CR&F=IAP3 /QSFG(%{)0?,#&=8H6-SSS,$X#_]0W=KZT]=<% MYEP;4]KK: ^O,IW3;4S1G@-N_I:=,[Z=NO#A=?OC?
*|J%I6"^?A4ODA]_S>M9 MCL,LC6F!"D'4;"I&$26AC{(\DO^/TR3E(>1BW0SLR)IO-]++$\)+6CNBWZ[I}Y M?R@$@#?
OALPT\IO=LPBF#"_A#MA5AQ'KR&$W!#JIVPYCQ'S#GS;5472726> MR9Q_:L=K;9HB++,DN56CFN-'%0]->.K+BU2,N*QF689D6\N"Y=:1+9-#I7N
M:7A[W<]1!\5+$(,,5L9DA,0;%S1!B*+.PGI9OFQF6LP M8S0+LC -$!8Z82 /41Z% ?#-"5I'.'09Z#V1Z?AC'VELH7J*48B*4;MX 9@ M!Z,S7#)3, YH!]ZOI,A6$)7V^#A-
*KS54#]1KAH*G8$R=N@?E%/@,-/&XG MJ!_ +IZ=(YDF$B @I M+AAC@5D"@A7TD86Z@XL^!/>P\7;H6!57CL2UEMTY>__M*E-F$T5\G)3',.3#$!4^90CGZN9$Q#$*$AKEH9_')
*(5)UZ RIBQ4H69JOE= M*V.|&1$[5P.E&KQTNY>E^--;;%O?NG_#)9MAIKHF8C%,D6FD4%D@B5;C`!D; MQ!27/W>YO*MPY8=]@$72P)#S'_MN35XO7A MAYK$*U?
Z]9^KNVK.Q,?'Y<.=M \,P!W]FXRL]R1P(:K=D@H(;_Y12I;'P M/FKVF8>@!WC2KWC>L&U15+)_WM3U6O!/:S4UOFG1I@,CWX5T#N9L)9HL1]WG[9M0\V3+ MJA#SE?0?
*ZEF:!W&4QQCE698B',<9HE3Ef{=<_DRS,(Z!\Z_O0VAD,?Q:T\'Q MVF+2V*E!Z^4<&L*XF/5FOQJ4#(4I 0W3:U#S&MS.SI=7S3SURMLAZ#5/MYTS
*MOS6S=SMHNFR4Y(9ASCHG78C.Q*V4W##ON+>2HW4M@R*,K9_6"Q7KU)&6$VV= MVF0E&A&>D)0A1H74APE-U)0(C")&6$A9SG ,FQ)A"GGLP,D.CS;(N-^Y[*MX
*MU*XY3PV#*F-P"AAFN?UX &G MDVIWA03UA]?=,VTK.:W5;!IU-Y&.7KM9-HHPTS'\NFD8_ODOZ8S..Z'IHUF0 M9$4<$HI\GF<($\Q0GJATW""F":4BR2CHBG5]
*L9.^N]ALO'HFV.X'GE\&#G6UVMU'AX MOF:KVZKM'_ OG7R1)22.0Q1B0A .<81($64H2K OXC1, \Y,S!]S $0^'U]0 M.CS>0C4[$!XFU#V]ENR 3IE)/4.CL7FZ(FCY-)-
_M:"YVTX#G5UV$@TQ1-1& M@@>?@TD8%_/9Y^5JOGJ!YESN9ZU;#M]6NE6?1'B681(F>50@BGW5<5Q$"MP MBD3$BX)E' <),9&T(4
C2UP#VFMAMS,\)8>\#7PS^1MD5[\B[/Y1-=,H?=H(YN/ D FI*WD90C9^_<'+_UVVCN-R/HRQ/!.)9*@_% MW$]1C],4D4P4C!0"+Z:WV)=1"[ZE!A-IWY€^B MQ77S_:]OTQ?
*O/(%G6^@?/PF/ZGZN]!7.]9(L7NMY?2_^6GV0:/W3-++Y[[OVQ M#[^]*I>B7-<'WFV+AGGT]RS]PW%@%Z0#C[Q^JKT_% Z>1L)1L'B(1]NP\=E% M)PL@#Y'5#24//FM9,SM?
*DB6;+QIVDV^]W&;N<27D)4R);U.RE;F\'+9XHL'-$NNN%7ZZ]>B_&9]]"7U?L.ZH%=K,P9=VW MI0.FJFN4E/=1,0;+HV@>,'!DC9E?;JQ@<3J>LFI+OTD5+AU%OM^P5/F
*MHY'%4F>&88]H'Q0(<\HRS"$N%7#;D?XC:Q!549(FU/_4R=U_F?U1X6!78MO M5WMCIEG?D,.P;/MM)-[!]*HSP=;K(MM6(WL;=/4M8[>U88NQSNIQWX'<,3,= M-
*RUWA=V;]#EWS-ISK=%=@X%[DMI(9]LU62Q>50GGWYIQMSKFTC1__+Y;@OU+ MV*HCZ\]HKZO%JBD6?JG_PVMZM'90D]*^6E> `G1`(@[]..Q#Z8,+3DW@D=K
MOQ$K/Q<(:C+OUXX%79_8<@6+/GJ?!(MWLZQ7E>XR]N/VR_^&)O1R04(G>#.\-?%;BB$B;T M"]'W@WCE:8] ,.(8T/'. >5V?>5L.!K<3= 6F[CNW/O3M?.,@#[O29V0_:
M.9CW%5G6A11>U:=:QY[5O,BB]7O)8@>QOI<0ZM,?M1-26$"2(IS5!385]=R M!4"+, \f 657[ZT^LFIK8=D.TMKC@YDVLJ8.IDZ,"8./SCI%@*N967MK3SLN
MZQ191Y.R3CXT4A7$N9S69LQ&1Z9UL<;](UFVV:[?2CV!5ASFN/XBEUY](BNQ M;?TY8[E(2!H% HJ93=+,D0BRE"6XB!-@Y@2'LZ>]>W_CQ6I5F82_!Y(@XC6 M(8'&4G:
[7M4KLN3R.W'E4?$P7RZ5T)6%UROYN[*B9T3L^_VF)$0411&%. MZHB)<@:.5.0.%.0V=>SY 4VVZDJ3NRG:VU)XHU=$4>XD!B)>B>|*"G0FW<*HJ MGBE(>E^5/1-N(KC:9TK4
*MH+R(%+@['%0#D5&QSZFY`]0>$9E?*PPCFM)H#PH8CM0%ZV6;L^IKI MF4^Z,^/S@C#Q7;R(Y7K30R9@"98.?(&X'TC_W>>Y&M 4H3 J0C]+F&"^4?S* M!-C(&]*%[CWMP'M5
*O\RJWR 8091=X=L@*F!#02A;$N!V#84-9CF-<"(S4?1#"6'Y;<\$B%.7#G%+",T*@89=1V0F. MCGS6@9'Q.6GFWXW$&YC^!);QO4FIGF-_#P+YO9;?G?/L); &TSW%,^NJFM> M/D/-
I,.WQW;@6E! 6^@$A<,6T&7$P>3VOB):EW7#?6:T@DR?\R19&3PGEIO. MS#E/2M>XZ7D+B=W+|_W2@1-I6/S_,@R<4=>O9=:%61+[?ZDU?QN3)6YC&RI
*M&Y8,&)@\+D_>'ANZH],>0&"M)V"XRV?2_$.WNM_[H,\LQB/2_UG6ZRV5'Z#K<-=OXZ2"[=IH_N[?S[-MZ;?'N=@=O>.CD4B/6_1_ZGW58X2_&T!&|GE.P/1CT8I3HCB>_C+
*{E0$D8^P@4O MD+0D L22(B38+!(XBR%.4B^TD?VA)L6\;1\%4_+!/#)3S+X?!MW:.L*S M^Y8QCCD)UWLEN3.)]P_K\3 ME[F|_%UZQOL\)?'\^<(O?OZNWN_>$?W:
*T#N8W^NHGT;H",,SKHL"U$MT*PK^/,E6ZR502FU+CL5!..3B M12S*9ZT"6%E#W6$CAE\> ^[-AH|MHWP:#:.<)[A_1.$-#;@GPW(;Q#)D""=D?O MVNF37]9$E4H+
*<4L7\PUSC<6BLM]>Q..<+43M_3E?/?KE3G-[#QML M8;K#E+EFZF,$LE1Z2(M 67D=#*Z\#@[>!HDK[U?I\4M7Z%6&R'H7#N_=@&QP M!%A,H4ZJ6X"L.%OOT-??P5
{R9=U18;/=S[35]VSH(ASH7IX!I2G"),\0'E! M?)#ZD>4^CAH+X+TZ-]211@42X?D*H@\3IC)-YP>L3Y3313A.]O:V!Z=*Q9 M$UM2NI]?-=V&WND4BD'NO\?
*A%,>1_O>=63&X$;..LAB&;C'AXG'Y<+/\HKK_ M7->WQ=_]U?+AT^]VN*NJWZO/_UJ]7OI9\5K^F=\L/IY4_/>]K8TVG75AN?]0 MB;"/ZF9">:<.
*[5F$>]95]N^D@^FG37**:2UON=T&J3:\:?7-1ZP<;c,]C"B'(M'!5#@,$8M]P?#EQ-P76@7ST:PX<+_V&S"WT?N) M>Y,N+D#+K
*MSL3^5]YTI'Z*O)5G6NY*T;V+UL5&KLRQG. TH1E',*<)!2E$6Y:\)O,\3&A0 M,-#TR4&((VNYI@!/]8'8@*Z]GZ3#J.2,,*LJY2__*[J*XU0,3?)"\&; F,PP M:\UL5J<,@RFHT[6GI%##W?
SV#)%N\W!F.QBQP9/_-PYO47#,F_]#2,G\1;B0U M71;_JEB3>&MH^NR_-7;2C%GNZA!IPZ:%/54P>=1PG?DGJ? ZMP^6&JRT_@T M"=TS]LP3=B?G9U*I7 LU#E6\?;3VC+!$A:'&?
S)$4X%A3E01H@1G'LQR0. MBAQ4,7<6TLCBHZ:(WBQ9^22\GY1B_UD5;S;Q<=A)>)Y59B>@$P;)&T#R MXQ%UQK0Y.M+.PYGT!LD[_(&W!:MCO"IW75E%^".B-
*LWAI9]KD*1N0T.8(M6P*#S!VF!B=.#HPB!Y%OT0#BFYH!2"=JF)^R -K+$2TZ7JWP\9Y;A+QG^3(P,<*^ MJ6;'YN@.A4F^\N4U^@-0EZ#T55\)77E;,:].H1[&
*[R\NSZ^PM/K+N&+]Q0Z M*QRF39.[A$U']7 7+6:IUM:T%O}:RQ/F\XO\[TTFJH,T3%B4(Z&[64BiA:@O MF%1@-/&##+&;% ,TG.PEE[-23+4Q/ P7JG)-\,=0IEU(+U!D'A#J\U3:BR)6T
MGX0QK33WD7DDK;T/NSRGR!& S]"UV@GD[/D%I4HI1F"#!&48X55-Y1!*@ M)$F+T,=9GE'0K.Z=2H5>G= M$9WP-,.0G??!D,%^5[P'=&.FVPP9D.R
*MRHW;V(G_<^9C6F]9B} .J?KWZ-V=*SMG&Y& M--IU?>Y9=[H&T,/$[?6&-GC<8HC<756^S&LI^U_*Z?6&-GC1=56)>)!J.!64 M!-
(9+A@BL0@05\ZP"'"".26X\..X$@+&EDCJG>=VZKWI9KCU8+TWMZWO M.?CQ_>NJ6MR+ZJF^+9HT!?#I?7Z%D=7#KI"J>9DX6GHZF+^1+Z*^2G>PXGA M0]P-
$V":PXC^$0[S85]MSO>92<{RH=)ZY[D!Dl;7HJQ1\'7"W%;?!-_7C.F MZNK5K7I5+N6/3&^L2A1O*I*DF=]]9KYD|\>>%]'=?WSSFC&&?HR)/;X0%CY$\ M^0FB">7<%VE -<$7BB
*EV5R7G MOS)7GOS*N+HS,:."Q!^ZD[_W#E ,J-B[2S%YWB8D4L+.^^T+8U^H?RU%1#5* MX]/GG6\?'!A'2EB&(27T D3$1*)8,?X'!V-7-
*NCY2=U3L\1=^A>GGW.3LB:>NU[\M=NMNXV-M13,/XISX^4&%7S"$>9JA/,,$!;G(_)@DF&!01GT/K)%%KZU*EZ#W9@@/9W*" M>68FD8XX 1-..R: !=6 /$L7!B?UN^Z!9?
*W^6_U9S) MGW3JK,I.N5X>_OFWY7RUN3/),18YIC-$LBA&F.6!I&X+CG(6R@,W3A, <4F.7 MUQI-D57!!B_O^X_?:NW3ELW\,MT>#>#:V?/9P.N=A'LPI;%CW!9X6S_3=)F1
*M:!U_I#$;MH=\OM:L?2IMQ+?U'U%_?HH[7"T)4_?C%S>KU\U M^)6G\^4OYL">IW_Y.K:-2VZ6_!MY.FZYM???R-I8@8"\Y*=F0.WPI8$T)3#.>_M2'JXZESV>
*[U$6C0K.2#@EXEFY4F;ES1R0.!QIY+#!RQ'L*J#_5NY+#H2,,@R_H69)$_6Y4KLC!S;_K!@011 M^]3\.ZA>;4V9>=N#2$20@4JF%A$I'I:M:BYK(!:I!
*[.;$7XTF=7L+9NXW:.UZ)>R^E2NZ:I8+]JH>]>+Y=^K^4K<%H4. MON""^$$28Q0F7 T79*H=4>RC/ EC07C@)PF>+<+4#D0?R_ .L$3#2!#R1A".
*MD#$_9,7*^^E//1:5$N[/]I6MZOUL/)K!ELD&CLY((/+.-T;<=:E4B] .;30)0 MW>EIZVF$/(41-" (YR(D3C@J-RW#AWM]?_F&JV3#U6Y?9?TE]=27U&EDT9HK M_0%'^+
*(3QB&M:=X/3]HO<]&%0L++.#0I2"_]!+"5%0.(B1P%,,%^UT(@&6%IK MN? 3&H,.Q!&3.< C>SP. 6I*CM%,KV/>F-ED+BB&*=134]RN=+*X\QE=
*M9ZER.Y3K&,Q;3.$Z2^R9L5OGG[?M?B(M$742W!8]'3]RN) ;,\R18-A'6 21-MM*YP@G(_"N-<)G?U.>.U-G2N'QXS07N=F8(GI'!DS M6O:<%L-7K!+$6;467-]D=>;';>;S1#Y.4UHP%)
*B0Y@*CK(LPB@/(H20?PX M" YXGVP1E9?+:?#V0AD\RI.$62:70\Y8 +P(:JEO;I.[$S"")A6!N0!* G?% M#=L\\#/:"8<#G "$#B2#]RXQ93ZX"2T'*>%&K]BY;M@HLL-^N&[Z;N7^3
M.JEN%[<QVHTSW]W4 MO'385FU&PS0N?)H@DB9"]EY!${FB$!52(=41"1@BM2=7U7]?(UK_R M*M%HE%7IK3<)=1V@%N" LC?;?K,3X-
*]B4X&7BJ>Z>W83KK;D;)M^_L46:YV8 MU2-GS51)D7QNY;V*E;C8]HAE5_O$.L.:[3!<[V-$#9+'9>3$>XV!*OLNG/40TUW:I MC#1;TXX-CG0M$/BD"M*.,8=:S7(5BWM.Y1+L>A-
_+%_$4]]^*_EK_K1^:,@[[MK2*NE>*[T4I4]S5>!U5H2%M*QY@K*0=(@>N5M-JG!U5/(>@L;,X>N#L%U$/:V&+_5 MQ@ NO=]]@^RNR"??-C%^AC,[+V&=PIPNDQL?
*BT=\4_"@"+#G':!_BX+&MQ M7_ZZ?)ZK2F3=V1#<@]=@[;%#EAH#3Z.@^C;>SY_TV*9?O]W== K>I36NT0+T MES(4O)1,P*#@_%-0]Z.TM<22+U=OSJ#]:=K7V=.
[%XW.\K3D==:CWTOQF MC^)>,,Z$W6/&.-W;?@P[@RC,[#?PYRA?K88S@(.6.1F M4$CSS;DMOM?K>_+7V>K1Y5H.E\)^U#?+SW\QW1CW2UE]U%N-5KU#YW!($(
*M_N%5OO??36;J3(0ICIA*N4I3Z9P'(48D"7-$LR@I\CPA/(XW=7P&[KE#U(RD M<+^V#Z;#-@)8%]]7B;_RG=A5^]Y8K?+/4G]9<%
*M_UN]6CY\+)>\[_E3)'UXJ_GL%:P7K!MK(]OM=-9S)EV@?!F:MT^0E$W;Y+VVQGR MZKI&R;U:P_P6P=$F#E\T3+]_P//QG6R=XUZ^;MEN=0GB"(7(]DG)X MY0MN6^K;]:I6
V;DUV^6Q2+PXP@3/P089^D*$^R%$4139,DRDCBQI-G/3#U MQXI4*\"I2A4.1'8/H1F+\0>RT5+E--I#MQBBRF;2]QYZ(\@P7H4 D8"G"49HC MDB<,,1,%69[&2>[!+7ODED[&G
*VLMV0-X);(EEB+FZ#ZRNL ^M/?UMSBKR3-S(G'[1,SR+UHYH\)/^C#MH7LE"Y&-L9S+M P"S"-&12WE#@ MJT+
(XB!"C&0\C>,,!BF=R;.4EL;Y6::P(=_9+@;&7UV#N>T7[F0JSPH1^7^S_+^L2K7#X]?YB]BB](LP7E"?.O]DI]<>2TY'BGD5GNW2QT<5"1YBB;MBN^1 MR_&^2YG^$@5?
*1<@]P?9GAH=(Q0T^'E{JP7*N$^4[%VT!%TQ#-PI>,]N3"--*EE,+2E;$2X99>1M+_4 M=,E')TG8RS,Z_01,3KB8S]Y*7B[N!N6F?%OKR^F$QFF>9@GR>,PZOA&"H1%
MOM8(B_QA)RPG%YM$7/K(V A,[S-V+L"'=3U?BKJ6 DCG2ZW$=@=5Z-USZ'?-" MC_A]D)D%N)D1[Z33#41^MGX2>W_9]B,+C/GX1UM DS_;!#W.IA?=8JOO2[RFR&[
*MVY&SRJTXL8-?>W\VD7L9$K#]I/;8"-W=H?)K7I+6$)6*W MQ7?Q(,KW=S!@BRUS"$+#R,R33D?(;@C:I\C$D_5!YF+YF4\M,5J3M M-U&WR[.Y0$&HI-H7*;,A,O2B$)&
*(<)01SHJP"((X,V?T JF,%&7<+VZ!>Q5 M#61(8>I9]O2+M#NB@9*LZ-W W$FQ!Q^1>)YR2'VM"PY8%LN>XH2K%KB#=/77 MK9Y]>\(BU"$*]BM*!Y]VF3)PO?
*I{NIUOGS0=ZW;4S3E 9/_%R&1%H742'Z M)%\Y\E/,8YXR\XQ SFTGJBX&3E;9)I@^%C MV"M6?!@U(X.]CL(B@^PQ2PP/K3(14&7IFG5)ZFYB7C,.+T0W6>NL C6I#
M)S'S=]A9!6O.\PH4PG"")L>!G6,,.6[!!.7\I7&@\P#>(CHT2.Z9F-'P>Q=-`M_A)B-ZMHT_-Z3}?,,G2E"8!$@&G",>8HKP(. I$P4.<9Z%"&#X);!#PZ/9% M>TZV_9:DC[]Z%-L^ZX;-:L#

<-+,TQN 13%V>4=AM;<-I_T[A]'>?>SLWR-F|C\B5C9QC.Q"?7^[&2C> M3GBJ9YS0V!>X0#Y3\TGRJ$ DH@SY(LZ+B(LH@*(ICZ".(F.W9(JIXR@+ D+A!,_#W&6"Q*:CSX[V1D!VP+U=N M!01CSO'%(CE@%J8T!T3.EP+;TXQ((/CD@'*[T!-@JV%AIP&*>H-.Y]Z=+N0T M@/U>P&GH6;NC_&;)*D%]\4DT_[U9;K771_(\EZ?B+LV1)V%("XPR/\|0%CQ! M>93[*,22KP$1/C-KRPT'/?9%D.XJHSL0[2P TECTRI#?F!RW%/JF2!2%8/)S MM;'>LUSX45)0JTIH;!(>;._*L!5F9L4X#(;IO@T.WD\,+'Y6?-Z9(2TFHX2I MX QP9*D $!]PL 9<:U#S%&V7 MW@:[*T'JO&IH'>3FG 7;=5!RW,_XNX[PO21o$%BWJMR8L_3&=RNN##GEWJ9$'+ MAD^]6%7PVQ=1+> MHV,VC'17'98,H4[;=PG&BJ-N3,#7X3E0=Z+<3O$#5)X? O#;RG-]OO6:^^F+ M"LX/:>T7Y O)A FK'86@M*,SM%AE&!VN-5DRT1DBNGE#YQZY+++#?&8/3- R] M6?:-]ZUL9YKR/;-"AUMB-DA/CV;86I©&Z+O M(`BUZ6B[P=%KL)!? >V^#Y55;EZ]NZW[T#Z.V#L6[X9GCR/N%2+U)H-T-(_% MU1VM;EEB*NA]U^=LZ_=' 4T)8S'*$U73P2*,0H_J0?N?MI^N M72Y_K$KVS],[+=*4\2R68DD2@G! <9"C/,U7_'45!S&+,$EBCT4,(HQLE>JB& M!@@?@[W/"S,9O(A"F/AUB1O!L3]+B<-YU/OK3SYR^B1YIZ9*GWX0[H#_*HB6 MU[_FM:GSW7EE9&%I(1F& <0_)&?:O+2F'"44+1)Y%$HRCx[X3B%LYTMUU)G.B M3R#?=:.!/?6PS!D+LW"A'*.%&7^37'4P !">/IQ+:*4) MIW9!*-N?QP5ZT\I*_BH[\=NBB1- N<|NZD[D[\QB;L4)W>DS(C*=IPG.5WA$5 MHIGN0@D7*-ND82[U*A4!**QGB\C89D@[RJZ6557^]0)8SQ(VFS^315NZ"+/D MK?EM90!/P468WE48J;N^- L=@@Y3JJ]UPML&K.UIE,[^]0&<[R"*=ABM*B(.HB M@;*,)S'*">&AR$@:45 CN7YPH|M_+?#FH+[;Q#W(%@'IV,< \'VTDSON0&V_ M#6-^-(QI0'LI!V.Z4C!F-CE3) +|)%889X8=]P? MBS&BDHVR*53!WMH7HC<M%QZ7W9E@3=%I^712F_*LHP!F0>)8<6=);3+P-*AY?Z^D@+39ZMN0.GRMPn@<$ M>-<-7+2/Q#:8#'+,,-BT3S@"ID9@ .-/-O803OS?R_:=^%)XP? ML_U"#U3+[']V*/AZ(<^@$]DL]8?7SF_W"I=9&J4LC@E#/(YBA&.:H9P7(-*VA(0!#Z[Z+!7EZO7SDZ@>YLN'7ZKRS]6C MRE FR]=9J"ISDC1#">8IPE(1H2S(?!0)@EE69(G 1D;I)R1E4\#V=N]AK8 M7@OM\A8T+=? M35YK]_*[N0_[6"ZEZUOK40L?%[)9^M#) JKO2_VWZ^[?9I@20A.2HX@)]G(; M8D1Y@1%?!#A3!=I^2(QS&QPC-WJ6W08A'792X+T/'FO2TYH(JII_WZ]|_<: M?CT^RN;U[YJWW&^,.9WI8!,7U-K?PTFT\N6/=A,+:N!]MV=X'|A-@+2. M-]PVNN2078W&?NT,;W90M>]!UB1XI/:(OY]8++[9-?-G>? C*],?1 TJ0(-A^0 M_0]S!/7,*?+41F)6WO9+&/!N+ "+XLU2?O^$*I'?S?7(?75"IF]P M:XAP%$8HCXL 96&:R1^H(4<<5]8(U]S7K44Q'8%]F/36:NM2/B8:?.CNX& MJO>3@OOS*#4A!@2Z.L%X M+:,-&,\3_+9MHP]K]BZMA_E\5:1OKCBQ*[J&8*.G=1S#UJXIV?&XC!H6JX79"6X M=(3K^K=E)@C<)\\CNF@A"RVNXYZ_DNJ?8O6\($SLC!', <1QSG_E(Q*KR M/<4,Y;Y/$1,9R3*1"Q*8ET/U@IHDM^1I!]QBSFH_JPQ4L3,& !T?37L'[F[F M*KSG=3\3 "K4&3/L=.59ICA2A$;D]6[_A6F4VU&E.SI,+,W[:YHC)L;BOI[MN5C(/_U)*%5:,+85Y0E&=^AM(H"1E-$#*:,+T!A9R0'>GI_ M*-2\%C=@TH7E/IC=#4W9!7+,&'8FQXA&+4M)W!*-N?OP5ZT\I*_BH[\=NBB1- M%+Z5RU\DX+;R_9.H635_UFD?T#FPPRN-K),D NB7Z^LI;]/VH(.(#>>Y\ 4/Z M-8M{7L T2!\;1ICI:DZJ54V!P?*3E1*8D]JM(.("\9>%4R=69=.:N]SM2K=I? M.LE;7^9_"=XFJ" fYC31=EP_SHYS561SP4$21CP@-FA2H)H(ARDB.?ICF.>$"R MT"@[U!U*(^N*;<>%LO">*S7Y8_6J[S/4S/GG)UT5(^';JXYP2[+PU/2:NBQ6 M4ML*-<.",*;J5@6,/D. !S0R7?"_NNBW0%I8CZK'5FVOY/.CA1Z1SH#@_M]]H)S;.:&<8>);3+P-*A4Y?Z^D@+39ZMN0.GRMPn@<$ M>-<-7+2/Q#:8#'+,,-BT3S@"ID9@ .-/-O803OS?R_:=^%)XP? ML_U"#U3+[']V*/AZ(<^@$]DL]8?7SF_W"I=9&J4LC@E#/(YBA&.:H9P7(-*VA(0!#Z[Z+!7EZO7SDZ@>YLN'7ZKRS]6C MRE FR]=9J"ISDC1#">8IPE(1H2S(?!0)@EE69(G 1D;I)R1E4\#V=N]AK8 M7@OM\A8T+=? M35YK]_*[N0_[6"ZEZUOK40L?%[)9^M#) JKO2_VWZ^[?9I@20A.2HX@)]G(; M8D1Y@1%?!#A3!=I^2(QS&QPC-WJ6W08A'792X+T/'FO2TYH(JII_WZ]|_<: M?CT^RN;U[YJWW&^,.9WI8!,7U-K?PTFT\N6/=A,+:N!]MV=X'|A-@+2. M-]PVNN2078W&?NT,;W90M>]!UB1XI/:(OY]8++[9-?-G>? C*],?1 TJ0(-A^0 M_0]S!/7,*?+41F)6WO9+&/!N+ "+XLU2?O^$*I'?S?7(?75"IF]P M:XAP%$8HCXL 96&:R1^H(4<<5]8(U]S7K44Q'8%]F/36:NM2/B8:?.CNX& MJO>3@OOS*#4A!@2Z.L%X M+:,-&,\3_+9MHP]K]BZMA_E\5:1OKCBQ*[J&8*.G=1S#UJXIV?&XC!H6JX79"6X M=(3K^K=E)@C<)\\CNF@A"RVNXYZ_DNJ?8O6\($SLC!', <1QSG_E(Q*KR M/<4,Y;Y/$1,9R3*1"Q*8ET/U@IHDM^1I!]QBSFH_JPQ4L3,& !T?37L'[F[F M*KSG=3\3 "K4&3/L=.59ICA2A$;D]6[_A6F4VU&E.SI,+,W[:YHC)L;BOI[MN5C(/_U)*%5:,+85Y0E&=^AM(H"1E-$#*:,+T!A9R0'>GI_ M*-2\%C=@TH7E/IC=#4W9!7+,&'8FQXA&+4M)W!*-N?OP5ZT\I*_BH[\=NBB1- M%+Z5RU\DX+;R_9.H635_UFD?T#FPPRN-K),D NB7Z^LI;]/VH(.(#>>Y\ 4/Z M-8M{7L T2!\;1ICI:DZJ54V!P?*3E1*8D]JM(.("\9>%4R=69=.:N]SM2K=I? M.LE;7^9_"=XFJ" fYC31=EP_SHYS561SP4$21CP@-FA2H)H(ARDB.?ICF.>$"R MT"@[U!U*(^N*;<>%LO">*S7Y8_6J[S/4S/GG)UT5(^';JXYP2[+PU/2:NBQ6 M4ML*-<.",*;J5@6,/D. !S0R7?"_NNBW0%I8CZK'5FVOY/.CA1Z1SH#@_M]]H)S;.:&<8>);3+P-*A4Y?Z^D@+39ZMN0.GRMPn@<$ M>-<-7+2/Q#:8#'+,,-BT3S@"ID9@ .-/-O803OS?R_:=^%)XP? ML_U"#U3+[']V*/AZ(<^@$]DL]8?7SF_W"I=9&J4LC@E#/(YBA&.:H9P7(-*VA(0!#Z[Z+!7EZO7SDZ@>YLN'7ZKRS]6C MRE FR]=9J"ISDC1#">8IPE(1H2S(?!0)@EE69(G 1D;I)R1E4\#V=N]AK8 M7@OM\A8T+=? M35YK]_*[N0_[6"ZEZUOK40L?%[)9^M#) JKO2_VWZ^[?9I@20A.2HX@)]G(; M8D1Y@1%?!#A3!=I^2(QS&QPC-WJ6W08A'792X+T/'FO2TYH(JII_WZ]|_<: M?CT^RN;U[YJWW&^,.9WI8!,7U-K?PTFT\N6/=A,+:N!]MV=X'|A-@+2. M-]PVNN2078W&?NT,;W90M>]!UB1XI/:(OY]8++[9-?-G>? C*],?1 TJ0(-A^0 M_0]S!/7,*?+41F)6WO9+&/!N+ "+XLU2?O^$*I'?S?7(?75"IF]P M:XAP%$8HCXL 96&:R1^H(4<<5]8(U]S7K44Q'8%]F/36:NM2/B8:?.CNX& MJO>3@OOS*#4A!@2Z.L%X M+:,-&,\3_+9MHP]K]BZMA_E\5:1OKCBQ*[J&8*.G=1S#UJXIV?&XC!H6JX79"6X M=(3K^K=E)@C<)\\CNF@A"RVNXYZ_DNJ?8O6\($SLC!', <1QSG_E(Q*KR M/<4,Y;Y/$1,9R3*1"Q*8ET/U@IHDM^1I!]QBSFH_JPQ4L3,& !T?37L'[F[F M*KSG=3\3 "K4&3/L=.59ICA2A$;D]6[_A6F4VU&E.SI,+,W[:YHC)L;BOI[MN5C(/_U)*%5:,+85Y0E&=^AM(H"1E-$#*:,+T!A9R0'>GI_ M*-2\%C=@TH7E/IC=#4W9!7+,&'8FQXA&+4M)W!*-N?OP5ZT\I*_BH[\=NBB1- N<|NZD[D[\QB;L4)W>DS(C*=IPG.5WA$5 MHIGN0@D7*-ND82[U*A4!**QGB\C89D@[RJZ6557^]0)8SQ(VFS^315NZ"+/D MK?EM90!/P468WE48J;N^- L=@@Y3JJ]UPML&K.UIE,[^]0&<[R"*=ABM*B(.HB M@;*,)S'*">&AR$@:45 CN7YPH|M_+?#FH+[;Q#W(%@'IV,< \'VTDSON0&V_ M#6-^-(QI0'LI!V.Z4C!F-CE3) +|)%889X8=]P? MBS&BDHVR*53!WMH7HC<M%QZ7W9E@3=%I^712F_*LHP!F0>)8<6=);3+P-*AY

*8;7B*U9Z0AP*W1LO?"V|ZUDV9ODVG$B=;]"D7/,W;QH M<=.H]@P4;B(REOD;B5Q57:PCF!>3,1 M>@4\2R[H?_)2EZH;);*-6G|+M\OGY?;E9 -.4A;ZG,6 ^PD;* $9(\'7Q3[M&8UA[',?VWE1MBQ-[3CM'A]Q_]VZ!*Q%Y RZ>>I3OK!AZ0?6_(>BY,G:$Y M-&SH_XRU"6FZ@C2,S>3G7*HIYZZ--4-7\F8N56"_ W/QR!;7[+>4YCO.3@&# MZFM2D6QC !H<@B $;L &8A S',&(JRF&,J%0F#+M+!48IFPJ0[<# GQU=J6O)-WBA/CS" M?-?I6I(<7;,KO6'GZ!UUR%X$4/@L2 5(XTPUJT4(8%6LFU*,2)3 E$1&8&)' MHT|LDU1#]Q+BVG;]=M,9FHX,]=MMOB2[;=.D_C-V"P78*@4[>;OV$R^ MSV_H?L@&3;+$+I"^;7DLUX:1;+|U\4KI@%?0+%'0$'|XR5PFE'|EZZ4*-A\X]*%9W7QH|\:5 [K?RVW/|fLBJU<:+E<;Q4F MG HKRG_8 _ZU"()8()RD%%& (Q!$@<(X!"(7>?E @6&5W=6O P>;J(?06U MD2KU=K.)%62VAFMFJGO=AAWOI^3':QBZ\?8L>0U/GF3*>2FWC4;<5GT;<7"-M G$;%?74DEL-96>6WI==.]O*4DZ;+A+;EZ^<[O+]+]J.IG>$X%EE,(\ "[@.8 M(0I(2B&(,$HC;8GB+#:"TM8G/;$1;C%R4Z9*!)NB;% ^\ S?&& "T6.M8S4]-H MSLPZ.52:L5$RE]^1+3(@/*L),E?(J>6Q&,'\//#Y^>DD&*]Y)#A[<>H4,_SB M/1>]Y9S8Y(]E/M6A9O7&*WG1/R6[K$66F2M2VAH7HDFT/>X^8'L[G^V+[<_]"<,3)]\W]B,?PO# <9Z'= M\8/AM(HULP>6.15[3X=>QU-&C(Z.)GJR.HM:D)OML&]ODO9]HH)1S W3VV?&`MBOMR4&M/K#BM%U^.^M7'RT_,K:8U6/*]!0V)=%[!%-(V;O)EGR.P&SCTYCLVD0]U:V4T7|&U1+%XQLN5VH3EL%_QBA^B_N_P.B]W\(=-W96NPF>41\SEX=I*$#^D MW(!!EJ8]42% @/B$@I#$$6-9G$5Q: 1J<1D_$!OCCSC_,Z\2SXH|8YI90ZXT MKG=`G%&/AE9371@>N+GQ]HP":;" XO7&4SS6[N-VX^W9]\?2?-QX615!4Y"MEAZ&3=.ETAF>4/4%LP#3 M.I?@ A2MUF SPV>=B6W]-F7]O?C&6S2%$4 WKY"-46_PLUZQJ8:>BG@&DE(4) M @+C3.%C94#Z#P)@'_ G<#W$64V+4*I*7U,3+25&L.B2]#W$0%0N M|&"V*Q58-XN D90DF&Y &!!!1 M3A._!2#+!8XHS@.N$.,YGGRA.:(GW9M%)Y"E68K76-1.6)6CN8RCY/2O*5 MZHA-E6&8?'QI%I/R)=[6!97OE@7%*Q7.>B?_4BS\+/+]T!=.A($ 4'TBJN0A M2R)..14XC;1V_@$;4\=H:ZI>1;8*U96$|3WI/NV,.]0.9#8\OYN+:^1?CPAD MY6;WC3F;MSTB5-OI'GO4=9A/Q6,^XFW]?U^7Z^\K7O__2]D7.4 QBM-0@#"._M5+>GF -$(H4W)"AFB9_R1&(@*G2)-81OC!6CA;QG2/N7?8]M5Z:1C/-MJ;(EB. UK%1(MU0E6I;<@HK1_==E$^MVC0^.B)VNZB8/UHTR\DKB=++H*TP_1 M:8]H6]ND:IB_;N5(929<$SN/_LH#WV 21@#F"6^/(SX4,Y90K(T\+,P,(+@ MJ]$SL<=1E\/OR5Y0GM2M)CW;Y$!X,|-C([=%A=&@5,[*B;JIS%P[-"CJ>.'0 M\,,7=K&H__-AN>,;0@0B38*8@C"4.Q122D$F8B'_%?)88)^*4 LV;9#*/*'U M?6.'^H.G,.MWX1G6DV[$_4+IK4+OYH+;=[7H$NSROA9'HUZGLT678+V]+3H? MMMM!_XNK[N^\=XM6U-'!/AZ\ZB:GFURP]P 1UK7 MV[_GUZ69&6GX\VH&ZVL\A2Q9\>BUF"SAH-=TN5KB.C?=O6O@5F&,/ E'3,WJ M>+A5Y*F?XGAT%YC-G_ C?[MYQ,OU(B()Q;X? BQX"F"LN@ E6)Y(>,83#AF$ MOE"'5!^AR6W<$;SQC:|\JVA?A.+=TI6?'7&<@)H+OR%V,[GDDV"-PB M.YZW6[4WOG"ZO1=WO^@/55SW11YW[M?] O7D$O4+E[2?*G^W MOF0[_D/KR46*N="[4I3R=!-^6^/_BZ*:.&^9fM\@$'S\S+%C.I9IBO/D^&I;3!% M#;N>XE=-S9MR:DIS.52GLOVT5(^HN3KYX_$;ZGIQN=XIA^W^26[/90EJ.X.Y MH<(=V=HI.)S53$^HXE,+/R4IRVNTLO'/K_TX#HN8!(3D9$(A"(, >0"@HP0 M D(*@U@D611D9K=D?93FN 3SA#R]RL.4_%1U.3*\%>O5DN:EEPO9S8Q?1?(H M\?Q UN&=U)ADKJZ<>9G,>Z,T)NI9A='H" ^8%A>|D\YMUTWCOY?V:*5]\4K?>V)O25%0K\4KT? X,7F1C.S15;3VS M(6_>$Z7A;H2K"6&_.Z6-)R@0>+ M-/0%QGX(HDQD .(R5,1\T'(@S:N^@T;]<29C=?)+W9J:]ZS(WG^#7WS]PR4#3D^.E9D2>RE0XCJG8^R&9<0%)$&$2IB"B M1#77H!D@B=QO$T0$YFE"8& 4_]9G96*#KM:|!UM>4I,,&8($7[!A/2,)CH[_MC'#%TXVW\'HKV;K9|Q>2+N-VXQ%>XBNH^%/-GHI:M?*1W1G9R[7DR(A>P,BL M1O)RA9T;00 >+,.$TXRD#-(D$@0(MI !AG M88 R'V>9$<2=*0.*&3&[2& 8#K^_B]?/D:(]F]LU8N7!6;4J5F=FR,QMVELZP M9Z=ZPGL84]*QY;+5A"-[94Q^5BME]YO3VV0{CGT!5072>;=F914!@V$:0A]# M*$VDR4E1'Z!($$!@)%&,NAGOFGYU!&%]=,(FFJBB]@GJ98E >,E4\=Z&;86 M3J0U3!DP%=2J:*I3F(M*IHY'G+U@JE.@KG*I[@I9OCKY@?1L]3!CX>'K]_7#\MWZP+EK-W*_Q=]YZG^^V)=[^2]/>P?%1.X,=/-MG]^K_(ABR13DG_[]3X_@X_<_E\ML>,DZ(*[W3=%V!&TX+)C5#5#/D+/= V+ MU+X!&GG2$M5=>K_[_:)&[L2,)2P4*0A32 $,, 4$^:'R/3F*4RQ2813$.QY^ MXE6GB)6I38:(|<4'8.P4[PU[O?FK" MP/G;'5_X$<4ABV*09!S+%<8SD"&6 NI'*'8T8S3!)OE$NH1G22]:E?&.IYKJ M!(%QI4&'87!#O4P9])XYM-V2?,Y MB+[^L+6+658!:G; [[^V/F#2&5+M8 MH1PQ=&1$-4 2PVM=A!AF0FSX%892{2,09C 59/)6'[]J;G&_UK-!L_)LLUU,I M|$^3AUJB&]D^0R_7931WI(QQJR-78(NQTGB,_OMC-24HS.2_(@801#X(*?,A M)RGA45K&IWZZOW>+H[E1@:[,>9K|L>:7;T|%7.E]DF.E_SM[U(:\Y@9:\V M#Z^^\=LIW_]/VK[U3,=\3=_Z&)C9*]FG*3TMZU*@?>/*_"411@(^A+E"! Z) M//_P ! ?48X#&.:4S=2%M)_+R6/T)KWV=C# X1_#\(^KV)F)UR!E?H7ROHK&/^18^,N2BP_+=86*H'&;T/_R=.NV MING51-O+M?"^*0:\D@-']PKC(EK=+0P,.]O]PKAH[3L&C:?-?WVMHI;M7>^+V<:M[A]<[P,07"FT8&DDX+W=Z3Y+?&/EF5YSL*(^,;W5KSIGU8*^-+ MTHE"#&_8'>K";&V.RFJU-/M'G6UEC@K67ICC#TI[Z'2;A^DIODBB&K5[MI1RG "8(93[3*L*TYF#B12]_)NDT-Q<'';]]PK#2S)1W&3<5 M>'C)T_SW&F?JF/F"XT#_5=YTG*G'|LKC?" S$X3I,UY\W6[HW\]\7Q8ZSM[M< MDJM\W;*8Z8T*9N2%W%#NQ9L5+HJ_2)OWN%F7[Q0/F_)OM^V_+0(;,0;C2+7I M8JKK 6(TQ 0CB!!<>]+,-8Q3A/P-K'9.C"D(MDE>>|O'BT9\ K%@5J@U=]O MC_ZN9^RFF*UA,WCE.3 ,-)0;KACU*D[K",-5 1;0N1TS%#%GE?QYST-)27N^ 4)&?9 M'R?45,-S3DG'.+CIF6]NZ7:'5ZL7Y8PGK6[WYYX_I\=^\U5*L6VQ<=K7LT M,'ZNOEQXLUWC,KF-CM'#HEF=H7N&G.T /2Q2^_0\|J1EZNRN6*ZEKQ'(PH4 M6LZ80F?YOE9M:=|SN1TMQ5*5Z%?@1[?T?W,JSN=VS1IO>LD+ ^9WT?_5SHZ9? 6O$\%IRW"@'2;RV*%XEB]<(4X).MKCV;GFD M)UU)U/[RQMO_"#Z/_C,\Z2O,1FNTK!GY7W>+.JK3,M9$OE5F!+#;L#[B_.]\ MJP0Z]&LZM'8E-*:]JC..1'H#2*((H)0QX(L>?:,-,8U]6>D7>F(3.C?"#;:O;F??LH_S))3U2Y:-VCMZP.XCNW6OV(/U6D0!C @6#,01# "$- $8 M19A.0V8FHKOC\|%M3Z._M+ ^/Z, ^__;J4&5SWAS8C/VR? >2C%GO>/M1K&HW&9_>]B4A^U?RT*|8+0]TM0'M1_8W*7^9[:9K 4T6\/|LGG?%&57)=E=TMA58A^~%\! M=I< 1W77G0_8 _T\V:A+*N3PM,FWRZPGV4AH00D29H *+(8()[X(.U(%@L! MTY0A4ZR?4R(3+Z0|"LZ!KE<1-@?\,=//\))R);79ZK(0V KXIT^BB[!_S@:= M'?ZG3ZPN!*#>9^V7X'_N<"_Y.Y:N7^A?&49KXE$>)TB>?2E" #,59HU\BF+Y M1XBT /X&:,RU-/=DK=??]7+TE]\%(ENN/FUIK19?CSP7K;W3,6=?>CU"=:V\ MODZQ0.>INI8IERK(EM:7F_(?T2I,/O (+^K IBD]|>R|>|*\%343$11 # M$C!Y_ S3$" 6(D!Q@.1AE)$DULKEL:0__9U%PXVW*S.8JA? MO2/IA%H$I&=;"]OJ-X|98V8-^*6[^=.-)AE3T3[+DL,N+G2V<]7XQI#Y01Q@[MU9SUB;$1URK^S;36AB&U.1WE^7[8E[%773/N4]RAKW#URIP,Q@V$IOT:Q\6+0+^17W M##QSR_)A\'?BA?99>1(] MLVX?'"V\KSQ_7E(NWP2_#QX.^E,INMM#%Q'2Z\,>'L,@Rf!PQOW! MG^/LPJ'G[#8[W5;W?\"\DBY@E'&:,$@&2! L @PR##%$B3\H)2V$F#])8+(' M&E&?>,6>:;>HX# (\X!%%W1Y!PTS%F&=QAC(*?"@2 /T(I3*3WY&81 D*/1% MNI CD&'=+,./TLG;$FMN)5>=5G7#D>F]QI^/K%.[#B5;SH^UY:RAGWQ5SK MQ:#_ M)$9D9P-?EIN\6KYO]5O M6?D0-6GI0A2FP-!=>M+S!FQEMSMKU<0\{5=S0\[=ICX@BZ.MNXO"K!OT@(BG MV_#0HY:YL M6G:G,+-EW=950WB_O,MK1H=YKUHRNLIS'28V;UZKEN!G>;QZ;]FG";U?2UM> M;?UE=<0B%CA(.0_EVN<"P P3@)F0AV;|(ASPU/>3U#1)Z)3(7(E"+;IU\4>__MAZFOH>'%[$!NLR5L);)5PE"?3!=E#)T-.GO*4)]873E#O<|:0A"K4]*/S4]^_M433HQW2U4T?LSVJ? VJQOM]M\279ER4^GMFY4<|/OfM5PAO-@NT@RE M%$40A+']:Y1&(4 QAR"6*DFB-*&A2K'5[fKBABVCI6|:DZ5HL?K/B^?-9-<0: M=C,'>OO_)HU R853S? >GBNO9LMK\Z52[H\Y\QK6'"(&.U65*Y!@-TS-BPOL M5)%G4,!N1[?-GB@D#2]/\B4[?UTOM\67KW^M[RU]DG'D8P8R&*NP0Y0 A#{$ MXD2$,6E*NW *F M6<)IY /*F3SN,)$"'$G7B3)&!4.9GR7D6I@SO5Q/G4%2T_7^"!3\^_6OI3Y5D MKXJ;KUC<[V5<%E1K7_"D%E^GG^PX+) MC$[#E" RX\3M=AS!L^8*"?@MK_[[?GWNUWZ1+NN[3: [:6"PX9LQ/$@I\7R'Q M1AP!E 4I@)F/$QPR"A/?9.\PI#_Q+M!PX_W6\/,GU1/FZ[%9NVX\]DVQY=5\ M:<;8;+6N9_$GU*69[9Y C<8&V%(9CDRI*?59C:*E:DI-F^TPYEDS=[\XW6V7 MS_P-WO+OF_S%'BB\^6)[HM<0-"Z>]9VV 0X$=0P8G8FHU_BD%(K#>8 MND><+65E4*\VCLKP@Q9P+6KU%6]6FX(_;#ZNGY9OEP5]OV:?\%/6W?;8&!.O M)47" +5E2-CQ-=1*3K.E5%'U2K)]HWQ8/I:AYH^?/K_W% ?RBUVNT#_F*\OG M)=OAE3>H%S.I%PVA[:!?A@:>#PE&0[PC8!B=YZ\?WSF'E2Q+:Q>0"C^!L0\|\M3@_ XR "F8@"D$B]BV(+>4YKM|/?[J0/PU 0I7DS=_:,;?! ME+R*P$XG>' IRNL,ZHSH_16&=/HX_L,&=$:F8%Y,X&/2UVGL+$]J@B^WRM78 M=P _1,IQ@# 0+(4 ,HQ %C(..$$(9XA1/WG;>S4"OKZ2U"5JF=MW.>8B4G3EOJM":CB?O M]Y1%QM.4\C0#48]XM,HL A@G' @4PX3[J9\%PL3>0P^0P(;<%DQ>7'&3.O=7&@$K2H:>/1[5S MUJ*Q33(S]S0EH3^8O-@!)NSYP60?(0\(DPVG,D8(Z2V:W<4H2(SV7'80O48^MBGWU6Fj02EI"E?=K X1+R-(.1#FH]G\?4TOD(/ M:?F2SYC*E#(PE"L+%C!!7|#B>AB$++G(P5?!Q9]FMT,&?'3KV%VTCV#B;N^EB M7(1RB>^H@LZ&*LC$Y!+,.7"""' GPSGJ3W%YTS35+6@CB)W/LB#&W!FV0A:$^(9*KF%G-BR_%7+.,T-#5$W@9F3&%$CB\Q_M%('0D0Y.NN0,>)@N4V (DL6DYL#N(P+W;CTEMAQ3XSK|PJXI9P\A+__M>CH_FWV?CG+TW&*8!IP(CX>LS!C+1P_!RRAUD) [3QQZ#=T3)S<+;W:"1YPF2 M/>7;$D2Z<_1T_F$^^S:>AC22CIC(C 5#,T.H"P^D0BQ)A5,M21P^[>'UM] M.[\G_O6:J)N"3$?9HNEF_R_XZ^=V\6H$XI&"U1+-(V)97 Q6Y#9> (MQ?C*Z MHEVYL_9V:'D^U["51#PP5HI-/)DGU|&=3+'9HAE$-TN"T!*=&B"W:W5ML/#\|EXW5N2 R.@9+=./,GR>3:]O?B@7VC \#+DJ 3Y%\'))P&FN ME'9X=(K#(N+ [*VZ'A.=SP7J01 =&PZ<4+N:(9,K\V7@Y*4C.:+,,1N:9HQ"X MPJ"+;O29+Y7)0>+-DF HV7%_,BO=4C M8D$XJN1B.<(H&AFQ#)3-!H7B)!B6 X2@;3*<(1^'E3H\MOIV2'EN%Z,5)-T$ M8MY.\=-<6(Z_I5=NZ23[9&]7,4!96@I=6E+")(Q_(E#W$M:OOAUB MGMOU:.5)-X&8\C |?^F6Z7PV_SE2*E.FOD&B'$7RC4:9)2]8TPG'J7.AQT^.M:Q;=+HGLN=V. IB_7)F#QZ8N;3%Y<+%:B\7(&$&M$!82%>A3;,2#7B4%Rl;^MG1/EF:L BSN+;@>+YW8'NK]?A|NY";A\'IPFDROJG M9XEGH6$(=(CP)P15'G$D5G? %6J5CC??;VFMN!X_G8PL[)IY>T@\GRN6]M(>&"4G*!48!',FXD['XF,DO#.@ Y2@:#H4UFK M S##D709I*>'91G>66X[/#R?>],]9=E(+C"YY*;6*XL TC@T+;P>,YW.M6D. ^34%D5? 6U8D(&3QOS&9S>18RGD0 MXJ R1S%9O4BH"9),2V\'D^=5EUfQGL#Y5N:\@=I=J/SK,P\DDS^<4@;1=/W MKUZ__3Z%?|ET>FIMZ],SEZ_^G2&?_[^^OW9H],WIQ|>? SPY>XQ_>I>?+9N- M[?#QU5J2[Y2 M,&QCF1KZWMBY.G<)#W@N+>;+T8?Y+.*6/)U_2O-OXY"Z?DS4$_2PK,2#5&ET MO6(&]Q-R(H5@(5BJ^6,1SC5" <(%;Z,"O;I"Q;>U&6E3MH<=91:&V 8K%R31> M DD& K"'! J.L0@L(A=21!OE8]>N.R+C(0'#P*,.3A\"Y$! M##XB2Q!:8+1FX\2C%<>|%,".^7L@R2T MA]|(4XL,#H9#]3? K09A#@^+EQ6*)Y^O\9+&XC]+6O9<\Q&R32Z7)$I0%(S1 M8"/W0)2E-@4CE"); 6++# L-TC^D)=#H6V#+NNOC]%9LQQGUB1L,YIPH1RK& MIPAA(@ZXZ+1"93_67.@@Y_.:BF%,UE5P,BH)N &(?$S?TO0B+.[=<$TB32S9 M$NV7ZF%J2P<#!IE3G3V1TOFM?,|= '*?AD9\T#UU.JLHX(8 ,A(YQ%2N@B4I MOA9W% (S3%G"39$N4"\;7MAQ7:P\+B,,TN $..XFS 1B9M12 ^P-(.CE M,+$\S7^9S>(M3^WUCS"Y*&D+KQ+2%<:=GO#OD]0L;!I/OI0<[O NOH]^. I2 M,XF.=T@@K*1@2X6QT"HF&.EB.58&VN%4#VN\]@'H0:/>HVISZ^CJ4HRS:>'V M+(7/T]ED=O[S]8^O:,I(HT0$\,Z@F(14!.R%NY>^]8-P=7C MZPQKVFI#J;9@& !QGH)D4A(TQ2YFA3 QR_C:=<6K-067'&E&%/4:0FBFQ D MN2[W";)R!R;&46OPD*@=&AU%V3!-/ONHOPD*K@=QITVK1L]2$NX@BF1 M&!'>106L8(&]"+502[!%1'#M [M&S:'R7[_L,R6;M)7?)%CR.Q3QEH-5 MG)22S)3 MCHY_C HWDO.<7#*NR$N1C)8RD=K#O)XD:MC3JC**ZJ[@Z"BL*]--B^6*DU%V MRFD2)1]D73*"5B7.RC%? #91>_SO5E'7W<|=-F"OK+%9'?$UX*1<47|\CMMR M&A&-Y%H9(&J=5WW]K60&>,PT&*6--K7/GT?(&39,[P= M;6P.Z#L"E#3=%[& M]-9Q99.?TWRCO$9!!$]"$N"#*\>MC^"8P U"M%8NH@=8/8IZG*)A'9Q^<0$55I M%PVX/C=.VQN4X\O9%#FZ0*9NKKM>I#R,I7/G;D?:?'Z!PH1=3B>NOG/[N1' M:03\321MTLECM?:- &TOHLJ"+@39G6&*D#DQ6#E*5PP5,AJM^"]\C.I%%>97>K M%,4WLP.0Q@5>8>)NP$G[\-\AE2O@EU&@\L6SQ&$.0CO EK\[":2IPVRIQJB2@WJP\S M:J(G;.PIU .,R-_3^/PS>GLGW]!^GE_V"3W-#XK>7[C%.(R8$U;R;,#9Z-%"-MHK=@5)GCY3WA7"'F[6.-L?9!SX#C.%HB=0|:>.:LS0!N9>C2<7^-V'/1>|-MSUFP6&8*IH(19"28B-ZI9CXIE3.WCS:OJXB\320.,I7BN-BKHIX&T/?:S:=(M]N)#FG>\K<00<#9*IY=[7Z-=*'^13.'ES/WX4/)R4&7+Y5T\=LJ%3P..BNS!Z8R&._*(M@8IC>/('23E-3.FMRFIWO>D_B.I&$MV/ ,\C:[AA3/]M.D]N,O[O%/AZFY38 MYB]N/"UB.)U>=LD?I\7)?+PH2=CXY?1\U88%_ AI1E&-=')*)8-R<-25VA4- MK@CKQ A"+5&66."I &MXH,V;S-#Z? KEK$E(ZJDGY=T=,LX"H>6N)!R}JD3+%2O M=#HF@P,7&+2YI8:'4@/|;(UG;Q _^?K37U^_/]MW]7#W4WN]:GB$@?]7 M"V_&4S<-8S?Y,%N,NVUPA3WKN65995#%3@H9$84* >ARDCE(2QGKK1?$(W15 M;K>6*)="TPRTRYM@'O=$U!FTS]8D0Q6MJO&VU&ZM.A*>Z+VVB[@,.->NJ7\Y M<>@DYZZI>M=:,2A- G;4X$>/!E&J4)8+/)8"R..1#-2:Z=F[ZI'F$8@M(>&-X'E M('$W@O,|%]V&T+G4A*C DA%. @]+%B@O,A(=&94T&1]JW5\2$4C2#E,O?:'] MG,-DW0):NH$-'1\GEZVD?.,&TA*DN.+ _9^/ ,:?)D&U=CX'5MN\/*1B6+0< MJM>'IO A0FX+)B\N.1"4$]N91X%$B28WM$N[41/&49B&"$HGGUC(B^G)5W3;9UJ^*E[*?@ M!B!RLEBDY4W!""^YU)=&PU L.2;&T_*B?UF-O^$ M'-V\4KY*?GGSU4@I]/6H5,")0R>-RP2>"0$THB.O46R6T]H6:DO:AG5\Z@.M M%VU4G.MR -I"F%W@IOF80L(-A"R^3\NK<=]$F2ALC*"D5V7LF0+C(&K8UB,U$557"PW JDM!N".G$0DV""%WFIG&"M=@8KV\IS&+6(G$0W>7D#A7#%FG7!\Z)MS$D&FCL=(G$0*<5[[/ODQ>EKPG^N$^]N8M*5V=OX\G MDOSN$SYDM. T1:SAC9T77MDD18< MU8.T7U6*#9B$E^[K>+G^*R]9AQ?XR9]F>?D=5FXD8;D0#T#%(=#.1$.1AJ* M2O>&>BETRK4+31^GJ 6'M8KYJ"CX!F!TR^\N78XN_;NHHD_1&$ YJ3)O.(#Q MFH'7-.F@J G5O=>UA+3@Q58!S>%B;@ K*_I'1'OADV1 -2T9_1B<.>IH).!M\ M\-PH+VH_+JQ6'K8%4/67]P)T$V4 4\V[L_'BR*E>;QB[YX_-L@D):%~=Z^?.F MY,,ZQ1S1X DO)ZF0&)V5V>*;X1GJO.+,C43= 2#;TM9(0D2=5^]>%* G;G% MU_TK!.Z\#4Q@I"^<*34Z%BVF5Y!06#%]SKFL[=9LIF;8U\Q^M+\98H>HH@%0 M7;UU?|RXWTJ24CE;C3E(IMO+!Y M.)UA+_ J Z2V7!LP.VLX(,E@0.@L<, =I6"CQWUE MN9.^ER2'M=0T8&/D<'54Z0A9!@BA#2$P('BA1UM$40]2U M_=N+=_,P764^'PG83=P? 16]KW'7G&?1=>0HDQG.TS045]A*@DM%@'{J2TO] M ,Z7*L'\N=%>FV1K%T\]0LZP3U='P5$M931@?QZ1D,^,>RL%#FBB? 8M84@! &A*"M9)A98REDXE4F,M<=4/$W5 MT#-]>\%4964T *];'#S6"_2FR:&PI^Y04>1Z3++<3(#)1H$J&3&2.*E2]=R@ MW4&<>KIA/\:L1S4U@,*'4D.>)A>EF?+:AJX;YC4&9;,L$T682@F$Y ;W'K5 MF;%$!9UCKNVPUZ3+F{O6!V *4V<.OU5-P!LB%R28&U2^9!Y@\>*8\<&[* MS!J-!T3MJZ^G:!HV[_+8!ZB']^59=^]=-37YWTO#637YW$7<#N%G3>5(+B3%+T$!#+@Z@J7;LVGRNY-ZGV!RNXNL6T#++P_ZSVE%/)48LF3KD@ @/CFL! MZ,!D%GRIVZE!]_H,FOSNI->GF_SN(N2V8'+5?S;J0"C+"FAF'HVMH. 8RX!! M!0D,=Q#Z_/W!1-4FOY5@LH^0&X#)TNNIFM5Z8/9XD!(94,A%,"O*4:(LG6$A,,MK-[%M? $FOU6\E/T$W.!$3B:3V7=T!DN;OE>S"L',%Y.'3=:N&HSX|&4%"8 MG2AM!|#]HUX B=3]*(6DN7IWNUT(,,2IV1,-]Z_(>U--8|C;T(++MBK/I,=QGP8&VHN0K)^/K% [QM35TCIJP^XBHJ06XW7[71"+"N-,]_GV2 M+J?PG7PI=_C_W7U_8R>F42)3@;-25&0A*]^I MI4;PZMTO=]=RZ.R*JN#L64D-P/"1ED*:,"1.4E?E;&A%NC0EC)U$YL!\PHT6 MJ-?5W]WIW+H7(NJ,.Q920W \&[6[0:|[R)LJ'3)*K"K0=E- >QCH7%R<7R\VQ>]M7(-M:8^!%W>@@O$@,I5@9&1@B4)9*A<)ZS>E_CY%PZ8^] J]@X3?*)3> +A87R(G5 M&*!C \LLPPL0>&=NU&I+8J6.U5OQJ-C5;0<@\8PCM(?1&X7-ZL5R@@UE2 MT$8ZV6R93D"#BGAV2)6"0N,>T^3]WVF;_>GM^T[GIR__YU]/W]UZ_?'3Z__UM[=6_UDM+WW.)7I-4M^+Z?H9 MZX^45EA-"9-&@'.JU/D$CMZXD:"\S)ERR2BK7;N^%6&5<]8%U](&7T*-X$ $ MQ\!2GD'S3++V@0:F^F*SK9X2EAX{FE]%WDH4[^22'D%F5]ECDEU99* M0[,,%" (CL1C]"-9I#L@(%Y%FXW5M9^1I@AK!TAZ:W@2;@\7>_(;N\7"96!FU MDLID5^HH,22UY=D\;@):4.>$!$'*VGF$:PEI!#,.*W166^H-0.>64WB90"NM MM3ZD"#!(OM%* W#;7/PHDV&.8) :9.FU MY)\%<5B4?GHO:#2\{#LQ CB*4FU4%W +#$$&7?)[<(KU*]_^^G3Y\D_DXFTS>S.,'W3R.I R2 MD\2!T5*QRBRRREXT$FWR01*>LJ^>|DAB(X[-GHB8'4\]#:!O30<\HK5A,@DH M'1=!E$[LWD8'1D5%DW+6TQJ-F?9J1=@;AGI5^I/M,7?2P-X8^IKFXUG$W3)? MUD'2@_R5+)-7!DVZ)P;M>]2EE2+1X *;]2RL4ZIVE+5?

*NE!O_M!1<720_ >'M43?GL9/:*H?NU<6\-(CM/KU+ZWTYfWY#H:'F3O/*);SU@K,XFZVBB=O?&W&? M'-I]#ZY+ %;>=$,D@-+2+)8'(NXW]DP;LN7<,Z7\? Y-#*''H.[;65UMT M'JZC%U1*"2%Z6N8H"S"2>:·|<,)SHO1^)]'=@+PO8G0^-Y*.HLP$?\7U: MWK26'}&4N%*@78<(W 2+-B, ;ERRI" O'!7NV_U'0*&K34_YHF^O]P; ,U6 MXPD($3(I]$L4=;ZTPRF5J#P TXER0!0GJ/.-.K71$;W5EQ\38M6UU #R3N)_M72Q6(P!/9AO2-#K3I5&X78L'Y+S3IL>$PEV,E^E3FG\;A[0R(Q]3F)U/NT^Y MG#O%*%5,E\& (J21W4 8NB2(>G2+),1)>O9E1SSP-6_Y^3,0WA8X&=LMC7OI) ME'%<2AM&0D2M0B(0L\#S1V6$_ $$\)N(5N&%C+7O';>E;=C*^Z-?%M765KLH MO*S'O,V8)#23['W$6)17&*W!2H^[30L=+!Y+(M0OW=B2N&$+]QO X8'Z.A>(-MW0;K_NWT:\;?ZQ]!'L9X0HR""3FS'(J]+P-CA$7OB"20BKA$0M2.U(Z'=B9R MX-K_!I!928'M(G2U]=9SR)6.S#@"-L;Q(X18E"#77[Y.9C_3REWZ<#$/GU'Z MI07T2+M,E/"^/+_Y,H,S@?>;05+'");>4#=5', .U%Z';(?=8/4\=39+MH76W/ MC5PN1C8[8DCI#,TIQ>"32? #:,/")2F\-3\+6S[75TNBYPXSQ"9Y2!<,.CU${(<<"9EME2$^ITC]LNL^Z=XW3I0!0?F1+V>QIX2 MZ]#-$"Y2 YY[ATQTQ3G, O4HK:QHM/4[D.S7A^N?XLGH, 541=$0W;E./OWU MS;O3OW"M7ES7GWZ\SEOK&:K?9^NE6WQ^,YE]7URW55#HZE,@+ &5(('3 M<'$P#DK21(1'6/+>9B6OH.=!8E#YS_SV.T82]PZP.!?8>"-B, +BCQ4]0<8I:^MD>V.Y6-%# M>;E5<%KHZ,/]VM@-A3AK/GS8LK!F$%1%[@T8K"ZU_CY*$66VDN'K'V4CI)%* M-"CM$LC<@0'V$1R/&2AW@69N21"U#]&-Q Q;P=4,Z.HJ;7?TV17ZINF\[&WK MJ;_$M=NT]RO)<8)BUHP!U&4MV1J/5KE+F6=B2@HY;C#*@-R> ^J&K?=]#]$] MJ;4!@_F0LY,09A@@AJUDQ_FZ:L;H].QHNCR!,#XJ3L=5@.11T02KKUG> J4\,F0 M"";G! (3;&'V#T$XPZW6)QS?3K^E MQ09!4FE]#&CSI74<1$#"?0T,^FC*-G HM>U9[CL3F4CWE^Q]&E]P2B-.JR*!6)M0/GG0AL,O&A-5SVIKH6;2)RBZ[' M\F>)UB>3&-)$_[: <>:ELL$F"E8Q#R+@=O.1'Y#,9).)D;YZTL[VU#7I,Q[- M0M916AN&\I*W-[/YIUE>?D?YCZ) I\9:!2$(B;)"DV]R^3W]W\C[0L+L2GA/^^JP*G)IHO (N2T*FXQBL8U1 M%G,D4A:X% [6O9;8B;-A'O:%-VL&J:@.!MWR'W]WRDH_NWGW%+QKKEVXR69SF MDV]N/"G\EBWG[K =G2!$!0HNVI+5@8&_R99"D-S0F)/1LG:3\"]$#!LCK476E_\2\]2BNQQU .42QFZ,&##6&Y"& M6,]%[.I:OCV!1^=@;MH7CT Y!+<4UX1=L+\R1T"2EXO,X&@.(PR4*D7:@Q$D? M:719'\D;< UUPW9S/#(D>U):NT\UJXO7!8+,F]%?$E&&6C 0,B.'D3"PN3S#M]IG$L5X0'Z&RD1%N1WJJJ:6N%H[M6VY):8-2[O]/\[O9]/PLS;]TC@AUGL2$ MCHBE'MF2D8!U) ,)(GOIN6>NA^+5)ZA]\]&F&BX>\1TK**D!V'V\#M;N\Z&5 M(,E*4+KKQ:<$. (=_;-R]DAC'':GI,+V)EB;?7OJ"6!6%'KQG56/1DYS8>)] MS[R<+9:+$65649TI]%AN5[4J$R2D >)AZNHL$+ M05=;Z#1_7%R44T^QM2&Y]"- M'/1>YJJ@!GU'FX+2G-$IY8Y2#JC8$MFL)4T0Z#(C4I)<_)DRZ_MEVOR":4? MW%67?@,!Q6VF;CVI=SGG:Z0XHH(&QDNG[YPU"&4(.(M_2Y;S)*C-LOJMRHXD M-ODZXZT<07.JG);6,7.DS.Q],7GL MAY&^,-F3TA]XA7Z=%PY&1_Q6#^=%F;+_Y>_M_<:MGQN0170R8+GTH(HDJZ=H X]D,P=QG88O^7*N.V!C6$+@H]NL8=6>_,F M^"!F5TW!'Y;TAV4AF'2P,%QF,6@- "=6_+7$>3F,/9=RI8!('O**@5M9V!7[_S#H M+21L$^(!*?' ;N,H@?FR =R*.M0.B0/6K 21'0/C./806FDKK4AXY#TIW/86 M.3;*VUV4V,JLA8NO7R>=*-WD2I1OIWDV_D2YG6JC:? &.H) ");.+DP* 3YF3' M'W79&$*RKMVVT-B'XIIQ$4NK%RWG+M*MYK&-4'OJ_$B3&:+BWFZ MYI?8'++%X-<'E5<--3VE"D,"QWV911%Y[8E3:M-H+AK M8C+^]U6WUPO\Y*O"]I,8+P=!V/ (5H6<85.B\!L'GO+1<$H"70T,^FC*--

*MP]57.UDF.CZVD^^+.I'G-],,3QQ6D:*H4NF'<{!-X]@1<30**QFOJ.*A%X65 M[PR9\9M+?88'T]}#U1XZ+E!M6&0"<>53?:9FR&C8>QLJHR4"LT97T\9F7^). M5,&.@/#C*V,/N)U^G=).]OP,0\R?-=9J9 @R@#OM%\72G"+EP -<&%S@&P857 M89#SK"/0=J+W.,])%P|_VUEOB?$!8#OMUG [,;.\W/],.8VR7&&+D0L,0Y#!&J2"P2A$ MZK10BCN6^R6:(Y)WHCOCJNN.E?/*$(-H$&"OHH|{2B<1M\R+ MH!NB]>EH8Y](L,YKF>>DBX? K.8;_6&9LU+'MG#IWX(Q>6]&TT6U]G-!,TTY ML3Q =&V A1B#.6/> (V,"Y8923MG1SVZ/RX(3C3I/)L4Z&!S/.N#LSK[K@)O M4UN(,!"LP!!@A7<(4H\I8S8QO@33,_N1/OL,[?#*4Z%1F O%/_MLKZ[V0?Q M2&@X2_TI3.H ,!@RCBMD/",Q=>EFI)]^F[F)/]$=_&]E"8;$\UDI B^3@;L9 MIZ1HB- -DH0ZQ+ABR&K9P!_:<8^-Y?QT#,&>Q)]|OH,#,&0>#YK0_"LL>-N MKC&A?"0L(,^"12P&,)]6>_" 2GEP3ZF.=7"RD8@(K& ?<0$9"6$EM*'AEACF?"YVWV=_MRXWIR)2FG@L4DS:RAH 1@8TXE8+91@@OI8/[GQO2>F!WNQO0^X]_WMY MD9(#]X1M..*1>EB\X<@LCH@- \$ZS$'CV&R)G>6-Z+Q!LO3&]CT0f@-,@MR.- M:$@#3ACRCG+$N,%(>PXLH0H8$HT09)!V>F=\8WHO6!WCQO0^,BZ(\^3F70/9 MM^UDX=PM_?1U=W 3C6$:V^FMF;BP8,CB\X>+N3QB(71$3"N#F& $::P;%!O- M)9",8*$-BP]1VC :8+_(44=1:,Q M$0?+>|"Y\W#/YS^7*_B'^)Z]Y5$1EI;:%;AO&,$:!9TN@R1UL%@2Y(GDQ' N M%,Y]Z:@F=Z^_)#= H@=;2_MI%TE"%S?3<*\V#R:R:5SP'B-ETK,72ABD1,KT M-[$)0EL;(^GD>*T=O@ZH]Q%6FY5S%1B$=`8^FMPL-"!$&BUA"E'&'#AEC",K M, (&_.@SV4BA"%>39]X4]++*K:6OM*H!TA+I?(ZN*@(1Y+PF+I(%Z043:X] M&%FI [$]=\G0BP64M3"]Q;@>#CUX6@$@-NC10E% ET#?+B=A.30-#9*H=/]- M0_S'9,.1LB(B3*15+!@JV9'.4;U;7A5@Z@.";CFI@R5R$F"[^K-=DA8-:P)C M#6ID$Q C$O9J#W\U6+ &5-5Z?Z1RQG7+*QMA'1-L_21R&F #W#QH4D.I,4I: M1+0BX_(B#3E'C56.G 1+#/98ZR]%EC6[SHJX'I*I5[(!7.G3T0:@G$.&4?2-MDP@^((W!H@O,M"!4R=/M.7C<+67500%1Y9]!6A_=_MMW/X(X4N8?A\MD[>O M*X0>RKX6M,ZNVKD9/_]JJH3XV; [_"//P;4WD]%_+X\FE@<6U]H3KG6,2"H) M,K'1(QTI1LR#1^.5)C%[C'(4PBH_I\J,UK9VZ)RS/MW?N'C?3I_A:QZY MLTQ3U)#$$\HQ2N_-(X@IM).\T9;G+I Y+H65G[.=J(8=#J;2N? 3>DKEO/G(9 MGI+)UR8&3()LD/<68B+'4KO^T"Q>/_0"&T5UM]*C(LZTW MA7I]JUW$GNCE]K=K*P0JT 7GRX[)>37973XHJE_O%SNCDV P_4)8C=A&OA M*)'4>(1!3F"0+$- :>X>H;)2-F&%/JWGC=1LAG71(G*D.E8=&Q6^U?IC C^:* M_!5F!UP67#-*KHN!NQ.8Z1+@XS1/-ZL>;TMI;B56RB.QZ,L:I$!6$X48!@/I ML6<,Y_94MRSG8*\EQN#2G4AO$8\F=X#TRVIA;NIW L8MB*"K@GK M(,JF#,)!1P3AMJ+2D-!@FMO-Z+RZL@G.7'AYM>$/(YV*+=#',+^G!9=VE@SL MPA8_G+FT$3:%D;N8^+>C\5UJT!KFS[]W@,W*,F\N*Y>?"9GLXCLS34^5/\[U-M"'(BA0,OT**@!4/,2XF,%_%)-TQV3EINF^&9O9[#(N3K$6=8E41.UA-M_X"P#FO$)$U1GC% (<>H#;%=F@'* 38NIY4,S\1&R"M8LXJH =|_7OZSM82SZ M(%/&6T#$Q+!VR#]DD)5$,>ZLUSSW0^.O5U$8:7G$VV;E=0UH6=PF7=!Q\5 2-M*)G&L$HD9>K4(U,? _J@H.-9<:B.BY2'W&?+K591%RZ%R787)84RN"R8_+2FP M1HDF:(^T9!!E.3"[.BJ!@!\L,LS!VN;N(_-Z%67+ 8:#21\F5P"3 W?QI]2C M4<$%RS1J(DT- @P5%VEB!J*3"L&"$D[E;:N1:>RWW=(M[5$7 4(§2O$@K7'PW MHW%BY57[K'"#UW8,,)C=9Q@>0BVE&QE2DQ--2+H,'Q4R),!?K;5">==XFSNX M[IG4PIUBBN"J;Z03P_+UYAZW#A)$3;B@3TPI7@/KD&&B^"9%T.9W$[!GDLL MB]VCP.8PJ.XEPPH@NM)Z]&6=R^7=?#8W$Y_NN=RG<9^.#A9&X)'#DF&YR'%A ME6[=D7YR]L0HKL>VP:%TR]!65U\XJ MAH,0*#CCP1X$8"4V!IF&.DN$I5KG/O_?62B-8)ZV4CD7.2IK!SVKD2=Y1A+HQNN;-/IPD#W.!RBZZP\IG0]V M];6475-N0S16@C^NTA\XM?ZG$!0(2(&+F]6_<;DNH64V;8"%?EJ,=#!_*]B MOUTE8\FE;ZV$")1YA$DJZF1:("4Y!=:_NGF.J9"Y]J4-2RFS?Y:$4A\99 33 ML_!O4:RV%T(Z%ZOM(ZX* <+>N@D*)IK$*]G/K@ ("P:$U3028 M4'"U&D4UR[UMG$ZQVE|B[5"LM@>O2W=X^&UYWW+EM8/]2V.3U8^?/W;@ A4N M1HQB(.DQ$9K*:2P'3<,,,,N(]G27/WG8$NJK9MM'\.W115"!97]\!/S4?.B! M$"N\H)&A$!1$A,0"(2[UY_0-)[f!.-#L%[0V+:.^^K<>P,K+\@JPDR\]*A68 M^,8B)]5"C!*%,"," (D$KY:F2(ON3$_^4P67VU8] X?25X,*VO9O,KPG16H&& M(Z=AZY"*"Z2(4DA(9XWW6(GL#6NR+/Q<2N3VP5Q>X/< 0,47;B_N'[,[M&EP5. {>H,)8L8$ MI","OD!0Q"7G*O+ <|;';UI,OI_@PRW-V__3CV=_N-R%%(O&BX2C$5/*!&89- MR"L4C%;,*R)4'.Z*;['U)TNM)JGQNS4I M(>"$1Lf!C^VTL-X&Y]7)W>=IYZ+J,& 'B;X#G/K+H702\.IK^']WD[!X_NN) MH&660("K;CW6R//T_A?6!]DF.O_7(_?41&=77P?:D.?;-DM]"#E FNT0K*T M([_"[%\QG7_=0 U.KYU(@R*$,8C%U.+,,XEDH)YPI8&DG0YXMZG*9D&&14M& M)M<"&;6)&%@3O<\|-@*\1P81L0Y8H4B=@X]4T-'OA9A-,Y6MZSP"8+*PN#1> M+L;C47K;^.)NWEXLP^8E&3)(SH**2#9IKQ;> .ND1IQR2B-6T073"2F;YRC; M 'E C&1B;VET -0OODU'8Y I?8USJUD(FDBD1>JHI#E'MI'IYH.V @/62>AV M&KEUFK(-?(>U(YF86P-,[F[N9O/UI#@O' ,+B(R+L'I]8I'1EB/IO>2-P!J^_MWQDGF^V!FFEM>9"}>T-E9CCM6E- U@7H>4&451070>F-F7Q_4(IT@/V/8->>4B& L MBE8DW4BD,"#*!V4P!Y9)F[UOW>;,E5!?(YP%4+@%4@*57NO$YF/&[6;]JO6Z, MD9A8B@@S%#$E'3(X,L2XUM0X:RW/77:R93G5!?P#&;>>_J@_2S^WK?]S-!Y? M.P-Q)E>I98Y/?1D40:8)%$4.T06008+)?63Z,'=U(7\>E/1B;0606%.-\/02 MT >?+O3%40I +F WGC\Z>Q<3_PM\/!HOJ]7@=W>W\'40Y.1F|/CEQX>#'IFC ML%;40YB,J;1@>SE&"N@&I6E4]#$]U9B[I_11":PN39$'W/6"Y,PTZ&.87],@ M2=_ (QP4["3!$Z0\U2A"I*^]#T:I(Q20'4)")RV0?VLMV%?0%>'\&5_?P4_S M'Z#1 60\GWT VH*_G*;_)CZ\!/9S_UMPF800E%E$#2>(.0T2")(C88$;P@N+ M53.0O],>2=4JY- %]1'%6A&8G^GRFW8R&_GE$TI74S.9W:]L+3= J1_8<>U\ M5$;0@"25$3'#.5)2<>0Y%UKC!B+*W-U$,RZ_$ZSUR<+ZV (^D>+_^^RW*K-N: M,I7[=YAAB 1 ^Q)YC"L!)A*B&]8@Z8(^A]8Q9-,C"HP(89EG4LG>8&%!">(4S)<(Y&3OQ*P#WH.OA*PCZ@]VL972Y%M M$[@.L'@!% .+[2.R4FE$!%.8$\>#RMT.Y#RN!.PE_XY7 O811]68>EGL 7Z)-MQ]%C%"T6B%%AD398(7!'B%-2TYC]9;03O1*PE^CWOA*PCQQ*EU%M*1HD5-E(M=6*2EHA%1A#8=XBDG(TJ-"X*(G=Y7CEJ,0M>!]A+DAUK,?=A:YUFYRD28LX; M;2 28B*]*.Z%1[;Q!HD0&N$YPY:.*X2W.XWI.K'0]\Z;63RP502Q' G/YE0FH.+9@WAL&RJ9 E141#1)1-9$[C5EV%W\X;JJSECT1-V#^^@#QGYDB+$I- M)HLDTG)&DYLGSEQKRZ,'? B"]+4THZBEDKT:.Z,7/.,]:BHNG:!*L:91GBCH.[KC\"M6@;,..614VL(R?Y2WI 4U5'>6XEV50BB,U.I3]/V6YC.?WP:&^#)O6_\+15B M7T=K"1,&(^V\A4U; <:0H5@@WKN'21>UM[GLY1R&LCLKH,U:P/)"J0,^>2F59 M$T34#*F&I[:3@2"K3(.XQ)A@902AN0.BNDJ=*T-K+\%4 *CC%GB30'7#/45, MITRF(30U2V7(-9H9C;7F-'>+R/IN 0Q>_UR9:M0+L3/3OP4S/K83]]R=O"8F M8H.50$;%5$6$#5+"17 G14,,,E2KFL.1M43549%]QGIV.)3.3+>6'(A:N29 M1!98Z@0F@T768H\X.(00I534-5_1V4- !'B_\/F/MZ0&6_NK2SLVX.G5Y_LF# M=)0!"1"]$.7I;:@0(.BB%-@1E#=:14Q$S1O1&I+J.+ZINES@4""Q$]6D574#Y^RWM?M3+.FQY8MWZ55J!Z>90%8%C9RW6(6H'0U# M7? D>D*SSJ38XK2UL?TR=O9JJ71+U.7P/D[MP[4QHHF,)XR<",8[_G84 L^G%.&T5.\0G)V9$CYE15^9IB8ZT_!TTR30)%W-,@P)9"7 M8)@4;UA@1^@',0!EYU.@4+/:94+6F>G;LT^NA3-&^>"1CXD7WE)DK]4,)2@P!ULWS12I!W(AV!E MM1(63F[>CF1NWL[OIRA':NGY%+Q#\?-![\#K_A- GU,^S9KZCWX@_L20137=_/ M<2>YNWY@+]-OHW2H%=]D_PRW]E6>,K48N<..R4Q8/>=^)(M09_NQ?K"_&OK,\MK9Q^TEK/C4IDI0FFG4]O)_[]V-QDD=3+$8OLOKWD MM)83E4@I:?R;R'UN\U+RH1U'^T?SZM+Z\%W#!TD9Q++|%M-MYTUA 3[NJ2-PA-^W4_"KO_UNQ@>KV[9QBP3W>XFN-U=J4+S9&W"3PU7[N-P4 M^&34OAWC%RGGW\%NW&I6GD.),8R1>*9I%>)T#Y,_.C[R-^9\;*EY2&"6AFJ M;%"VG>?M+@:45J7Q^&E=#XW^#E*B=0.6DI &GK?=&%#!\<>]_L.7=RA-GV3J MR['+!LN=M&@K4RH0UN(Q@Y_,+/CD X7);,F_J9G/K.\DVP!3%/-M%$U\NEG\T=P^]&3-*_-!EEBT#G<|&%9[6 \HF0J]^[VV[C|$<*7.3AIE]\2-M;3M->1_T;)ZG;(?]{:7;[LG]"N"P6- O%-YC>C>Y/?48W7^>S+Q>?OPP"B]WS-ME>WU>D1X=&9|!3#Y'&;SZ& MQOC@ZQ' @=MV\LRVS=:M.)$;IK&=WJ:VV0O>+#Y?AYP--QJR3%2T@O,8L,DN MDS+0>F#9Z@)WQYN]7A?>,$O1PL-C&ID=;"Z#@8V1'D3?B:3\F;N'@8M<43|\-M=[?"E])YHK3$WR9^.OYQ\R6XN^E]3=#M_'"YK1VU4SS1E)?;-J;4(+)W?TW= M}4@K,NC7TU"=A%-!&8V=LQ="?1E:V'Z<;<\N]8KB^??#==*%(/-M5/?Y>O0L-9\[%IVAWC/5!G\/TQ^7|\=5=)CA-99>C/DQS^(GPV@&+-M'6;M(Y_GRKJ-+86-;(DP?;G8"?M-0>? #*\;KYB\MO*!|<2$O_69_2#>25>A-M_'-;_\]I_5ZR^=A,/H8VAU!>CE2NNF4;KJL=A%>TKP08\G9Y_2G9UVP;S*N!-MBQFUOIV!%S.5-GDW-_,E40=GFUX.5>S605]HK6=%8? D\+&ABQC]FHUF>@MJ-M@Q:[@7"@[IV1/86E]V7^KT]3=SF]FDW?S>;C6W-?SY#O:E.G"8I=3^@KU7W8-M5EC"EW=SL/&PCT]N,IK2S:,6NZ_05Y8[&53/!OBQG?\1'G?]D.ON4) <)BEU? MR+!9IF1;80F_AT';27B@-,>!Z(8ABUUCZ"O%[:RI2VYO[\)5^^ZO=+@?@,Y) M;*=NX5H?:FSWF:?887B*PG"[>EF'+-M%1!D",+]J/76+#!S'+TZ,"SP-S&*4]YBF MDY"K2GWMS\-;JX ^?1^J-NCER%FJ?[8L-D/ESR?SX_?9L[+QW(4_7<8_0*^!-M.8?7^CP.4NS-=0\I/-?(5>I+'PC]%=S=?/0]O $S<=-.?QQ<.K)^Q')B6N5W-MVY'XTHGD\7AU>;,.5W Z%9%L'KA<]=564;3[\:6PZ#Z%-H.KPWEB:SR>\& ME/?+W>WM?=YJ-I],AI&T79QO^W&BDJD]&DZS2ZHU3'+-MZ5,/66U@2.DLW;_G/R[^G/I96F(&4;T;KUQ;_TYF;PL+:A':P. [(/O.4R^-M M$=,Z:9Z,#_*"I'=_N?$-9%"?OTWG_C4)N36TVW3E+FGN*?.],5A8]'],WTW\ M^]3NXC(^$O'S=)(6_N;[U\AQ36?I?G)S,?&_3;[/YCX# 'I/6H?][R??-A^S M"V,EA5[*W'BES,+N.2C,NX0/ C&9G1T7O28M<\L]N07LPN M7<;\L/#[]4[\ZWWSWO"]'_L%;6_;B9^]G<(/N9"3:0G%+I;FP5%>011&U=OO MWL\NIY?SK]- WL,+9)W\Y>;3FXSO]_N?L57]9V M[>1-^R6,0VH2OL30P3=.UH]8[OR_G[RV\]5T>1DLQ3_68EW&.'(P[OM)'EW; M/7HY$]A/EIW¥5=IFAC#]>=K>?? LPF[UEE.BV<8OYOGWMZ&X>E;.H7U.S?O^X-MT%Q2W#9N,8^SKW7=S:/BNMA>M7,SSG%];W6L8EU2>NO<6EZ4E]'"%F]^9\?C' M)S/RF02U;LAB_5#ZRVL+9TK75*4C=UCA(FK,9!HWC5FLS4E/P'>W@36FW\Z&@-M_^+[33;;N"0¥9">'-[>(=M|>C"(L)0&TNZ>XY5;D^ M(3W%W8^5I9OO:CH'+G^>Y(LG]HBK78J1WfJX/*ZN3_\'*

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