

# 試験の準備方法-素敵なL4M1トレーニングサンプル試験-認定するL4M1対応内容

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>> L4M1トレーニングサンプル <<

## L4M1対応内容、L4M1受験体験

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## CIPS Scope and Influence of Procurement and Supply 認定 L4M1 試験問題 (Q39-Q44):

### 質問 # 39

What is meant by Stakeholder Mapping? Describe a tool that can be used by a Procurement Professional to map the stakeholders at their organisation (25 points)

正解:

解説:

See the solution in Explanation part below.

Explanation:

How to approach this question:

- Define stakeholder mapping - completing an analysis of the stakeholders of an organisation and dividing them into categories depending on certain characteristics. This is often represented visually on a graph or matrix.  
- Describe a Stakeholder mapping tool - the most common tool is Mendelow's Stakeholder Matrix so I would recommend using this one. It is explained in detail in the study guide. However, the question is open so you could choose to describe another tool such as Edgar's Stakeholder Position Analysis if you so wished. You wouldn't be wrong choosing this, but honestly, I'd just go for Mendelow. You can't go wrong with Mendelow. Because the Matrix has 4 sections you can imagine you'd get 5 points for the definition of stakeholder mapping, and 5 points for each of the quadrants of the matrix.

Essay Plan:

Introduction - The reason why stakeholder mapping is important is because interests and expectations of stakeholder groups will be different and possibly conflicting. Mapping this allows an organisation to see the variety and decide on an appropriate management style for each stakeholder group.

Paragraph 1 - Mendelow's Power / Interest Matrix maps stakeholders based on their influencing power and the strength of their motivation to use that power. It uses a 2x2 grid and defines power as high or low and interest as high or low. It then provides four strategies for managing the stakeholders based on which quadrant of the grid the stakeholder falls into. These 4 categories are:

Paragraph 2 - Keep satisfied - high power but low interest. If the stakeholder becomes dissatisfied or concerned their interest may peak. Examples include regulatory bodies, shareholders, senior management.

The best approach is to keep them up to date so they are informed of what is going on, but do not burden them with information they do not need.

Paragraph 3 - Manage Closely - AKA Key players - includes major customers, key suppliers, partners, senior management. These stakeholders need to know everything that is going on and approve of what is going on.

The recommended strategy is early involvement and participation, and integrating their goals with yours. This group requires regular communication and meetings. You should take their opinions on board.

Paragraph 4 - Monitor - minimum effort required - this is the low priority group as they have low power and low interest. Includes small volume suppliers and other organisational functions with no direct interest in your activities. This group does not need to receive regular communication.

Paragraph 5 - Keep informed - high interest, but low power. If they're not kept in the loop and understand the need for decisions, they may lobby together to protect their interest if they feel threatened. Employee groups, suppliers and community groups may be in this category. This group should receive regular communication.

Conclusion - Mendelow created the matrix in 1991 and it is still used today. It is a popular management tool due to its simplicity. It's important to note that stakeholders can move through the matrix- it isn't stagnant.

For example, at the beginning of a project a manager in another department may be classed as 'low priority' because they are seen to have no interest and no power in the project. However, as the project progresses the manager may become interested. They will then transfer into the keep informed category. Therefore, the matrix should be redone regularly throughout the lifetime of a project to capture any movements. The matrix should also be redone for each individual project - it cannot be assumed that a stakeholder who had interest in one project would be interested in another.

Tutor Notes

- The above essay plan is basically the entire essay, I got carried away. The only thing you'd need to add into that is an example of a stakeholder for each of the sections! (e.g. the CEO is high power, but low interest stakeholder for the procurement department. He/She doesn't care about the day to day operations but should be kept informed of any big news). For your examples you could use your own place of work.

- At level 4 you don't have to analyse the model, you just have to be able to memorise it and repeat it.

Mendelow comes up again at Level 5 and 6 in a bit more detail. If you want to score super bonus points you could mention in your conclusion that the main disadvantage of Mendelow's Matrix is that it doesn't take into consideration the stakeholder's position on the project - whether they're for it or against it. Therefore, it doesn't provide the full picture or provide much help on how to manage stakeholders. E.g. two stakeholders might both be in 'manage closely' section, but one is for the project and the other against - they'd need to be handled very differently!

**質問 # 40**

Explain, with examples, the three different ways one can categorise procurement spend: direct vs indirect, capital expenditure vs operational expenditure and stock vs non-stock items. (25 points)

**正解:**

**解説:**

See the solution in Explanation part below

Explanation:

The knowledge to remember:

Direct	Indirect
Incorporated into goods; raw materials, components and WIP	ancillary item; MRO supplies
effects customer satisfaction and reputation	no effect on customer satisfaction
relationship with supplier is collaborative and long-term	relationship is one off, transactional
objective = continuity of supply	objective = take advantage of promotions
carried out by procurement - high risk	may be carried out by end user- low risk
In Accounting included as 'cost of goods sold'	considered an overhead
Part of Porter's Value Chain	Support Activities of the business

Essay Plan :

Remember to include examples for each of the six categories of spend. This is specifically asked for in the question so it's important to include as many examples as you can. To do this you could take an example organisation such as a cake manufacturer and explain which of their purchases would fall into each category and why.

Introduction - explain why procurement categorises spend

- Direct - these are items that are incorporated into the final goods (the cakes) so would include raw materials such as flour, eggs, sugar etc

- Indirect - these are items that the company needs, but don't go into the end product. For example, cleaning products and MRO supplies for the machines

- Capital Expenditure- these are large one-off purchases, such as buying a new piece of equipment such as a giant oven to cook the cakes.

- Operational Expenditure - these are purchases that are required to ensure the business can function day-to-day. They may include PPE for the workers in the factory and cleaning equipment

- Stock items - these are items procured in advance and held in inventory until they are needed. In a cake manufacturing factory this could be PPE for staff such as hairnets and gloves. The organisation will buy these in bulk and keep them in a stock cupboard, using these as and when they are required

- Non- stock items - items that are not stored and used right away. An example would be eggs- these will need to be put directly into the cakes as they would go off if bought in advance.

Conclusion - the categories are not mutually exclusive - an item can be direct and operational, or indirect and stock. Different companies may use different systems to classify items of spend.

Example Introduction and Conclusion

Introduction

Procurement categorizes spend to efficiently manage resources and make strategic decisions. Three primary ways of categorizing procurement spend include distinguishing between direct and indirect spend, classifying expenditures as capital or operational, and categorizing items as stock or non-stock. These distinctions aid organizations in optimizing their procurement strategies for better resource allocation.

Conclusion:

In conclusion, categorizing procurement spend into direct vs. indirect, capital vs. operational, and stock vs. non-stock items is essential for strategic resource management. While these categories provide a structured framework, they are not mutually exclusive, as an item can fall into multiple categories. For example, an item may be both direct and operational or indirect and stock. The flexibility of these categories allows organizations to tailor their procurement strategies based on their specific needs, ensuring efficient resource allocation and effective supply chain management. Different companies may adopt varying categorization

approaches depending on their industry, size, and operational requirements.

Tutor notes:

- Because you've got 6 categories of spend to talk about you're only going to need 3-4 sentences for each. Providing you've said the category, explained what it is and given one example, you'll absolutely fly through this type of question
- You could also mention that it is useful to use categories of spend as this helps with budgeting. Different categories may also have different processes to follow for procuring the item (this could form part of your introduction or conclusion).
- This subject is LO 1.3.2 it's quite spread out in the text book but the main info is on p.49
- Note- different companies/ industries classify items of spend differently. Particularly packaging and salaries. Some say they're direct costs and some say they're indirect costs. Honestly, it's a hotly debated subject and I don't think there is a right or wrong. I'd just avoid those two examples if you can and stick to ones that aren't as contentious like eggs and PPE.

#### 質問 # 41

Sarah has recently been hired as the new Head of Procurement at Alpha Ltd, a manufacturer of small electronics such as hairdryers and alarm clocks. Alpha Ltd has a large factory based in Birmingham where many of the products are manufactured. One of the large pieces of machinery in the factory has recently broken and Sarah has been charged with replacing it as quickly as possible. Sarah is considering using the Whole Life Costing approach to this procurement. What is meant by Whole Life Costing? (5 points). Discuss 5 factors that Sarah should consider when buying new machinery (20 points).

正解:

解説:

See the solution in Explanation part below

Explanation:

How to approach this question

- I'd use clear headings with numbers for this one. It asks you for a definition and 5 factors. Number them. Makes it easy for you to write and easy for the examiner to mark.
- Don't go over 5 - you won't get any extra points for this. So spend your time giving examples and explaining the 5 well, rather than naming more than 5.

Example Essay

As the new Head of Procurement at Alpha Ltd, Sarah faces the urgent task of replacing a critical piece of machinery in the company's Birmingham factory. Recognizing the complexity of the decision, Sarah contemplates utilizing the Whole Life Costing approach to ensure a comprehensive evaluation that goes beyond initial expenses. This essay explores the concept of Whole Life Costing and delves into five essential factors Sarah should consider when procuring new machinery.

Definition:

Whole Life Costing (WLC) is a procurement approach that considers the total cost associated with an asset throughout its entire lifecycle. Unlike traditional procurement methods that focus primarily on the initial purchase price, WLC evaluates all costs incurred from acquisition to disposal. This includes operational, maintenance, and disposal costs, providing a holistic perspective on the true financial impact of an asset over time.

Factors to Consider in Machinery Procurement

1) Initial Purchase Price:

While WLC looks beyond the initial cost, the purchase price remains a critical factor. Sarah should balance the upfront expense with the long-term costs to ensure the initial investment aligns with the overall financial strategy.

2) Operational Costs:

Sarah needs to analyze the ongoing operational costs associated with the new machinery. This includes energy consumption, routine maintenance, and potential repair expenses. Opting for energy-efficient and reliable equipment can contribute to substantial operational savings over the machine's lifespan, even though this may result in a higher up-front purchase price

3) Training and Integration:

The cost of training employees to operate and maintain the new machinery is a significant consideration. Sarah should assess how easily the equipment integrates into existing workflows and whether additional training programs are required, impacting both immediate and long-term costs.

4) Downtime and Productivity:

Evaluating the potential downtime and its impact on productivity is crucial. Sarah should assess the reliability and historical performance of the machinery to gauge its potential contribution to sustained production levels and minimized disruptions, impacting the overall operational efficiency.

5) Technology Upgrades and Adaptability:

Sarah should consider the machinery's adaptability to technological advancements and potential upgrades. Investing in equipment that allows for seamless integration with future technologies ensures that Alpha Ltd remains competitive and resilient in a rapidly evolving industry landscape.

In conclusion, adopting a Whole Life Costing approach empowers Sarah to make informed decisions that align with Alpha Ltd's strategic goals. By considering factors beyond the initial purchase price, such as operational costs, training, downtime, and

technology adaptability, Sarah ensures that the replacement machinery not only meets immediate production needs but proves to be a cost-effective and efficient asset throughout its entire lifecycle. The WLC approach safeguards against unforeseen financial burdens, fostering sustainable and informed procurement practices in the dynamic manufacturing environment.

Tutor Notes

- Whole Life Costing is on p.28

- Total Life Cycle Costs, Total Cost of Ownership and Life Cycle Costs are all practically the same thing. The book says they're slightly different, but don't get yourself bogged down in trying to remember the differences. Honestly, in the real world, people use this language interchangeably.

- Other factors you could have chosen to talk about include commissioning costs and disposal costs

- Don't worry if you feel CIPS breezed through this as a topic, they did. It's explained much better in L4M7. You can read more about it here: [Whole Life Costing - What is Whole Life Costing | CIPS](#) and here [Whole-Life Cost: What it Means, How it Works \(investopedia.com\)](#)

## 質問 # 42

Explain what is meant by Corporate Governance and why having Corporate Governance structures is important. Discuss 2 obstacles which may impede an organisation achieving high levels of Corporate Governance. (25 points)

正解:

解説:

See the solution in Explanation part below.

Explanation:

- Firstly start with a definition of Corporate Governance - this means the rules, policies, processes and organisational structures that ensure an organisation adheres to accepted ethical standards, good practices, the law and regulations. It's the systems put in place which directs and controls organisations to do 'the right thing'.

- Then move on to discuss why having this is important - I'd maybe think of 3-4 examples here such as:

protects the interest of shareholders, reduces risk, moral obligations, legal obligations

- The last part of your essay should talk about the 2 obstacles - describe two from the following list: lack of executive support, poor stakeholder co-operation, lack of clarity and / or resources, having poor IT systems, lack of co-ordination of procurement responsibilities. Because you're only talking about 2 here, you'll need to go into detail about them. So pick 2 you know well. Don't be tempted to talk about more than 2. You won't get extra marks.

Example Essay:

Corporate governance refers to the system of rules, practices, processes, and structures by which a company is directed and controlled. It encompasses the relationships among a company's management, its board of directors, shareholders, and other stakeholders. The primary objective of corporate governance is to ensure that the company operates in an ethical, transparent, and accountable manner, safeguarding the interests of shareholders and promoting long-term value creation. Corporate governance can be defined internally (by shareholders/ managers) or externally (by governments and international standard-setting bodies such as ISO) and is important for all organisations. Corporate governance is needed because you can't assume everyone will act ethically- rules and procedures need to be written down and the organisation needs to have recourse for dealing with behaviour that falls outside of what is accepted. Procurement's role in Corporate Governance includes control over finance and expenditure, ensuring the supply chain is 'clean' (i.e. not involved in unethical business practices such as child labour) and risk management.

Why having a corporate governance structure is important:

1) The procurement department has a 'stewardship' role - it controls large sums of organisation's funds. There are many opportunities to commit fraud, make unethical or biased decisions so it's important that there are corporate governance structures in place to prevent this. It protects the organisation from individuals with bad intent, scandal, and legal repercussions.

2) Strong Corporate Governance is required to successfully manage a supply chain. It's important to ensure good relationships- suppliers need to see you as a 'good customer'. If your organisation is seen to be unethical or underhand, suppliers may not want to work with you.

3) Financial impact - where corporate governance isn't implemented, there may be financial costs for the organisation. For example, in the Public Sector if a supplier successfully challenges a tender award, the buyer may have to award the value of the tender - so there's financial impact on a company if corporate governance isn't followed.

Obstacle 1 - lack of senior management support

Unless there is buy-in from the senior leadership team it will not be possible for departments such as Procurement to implement sound Corporate Governance procedures. Corporate Governance needs to be directed from the top of an organisation to ensure all departments and staff give importance to this. If Senior Leadership are seen not to care about implementing or following Corporate Governance, other staff won't care either. They need to lead by example to ensure the whole organisation 'buys into' the processes.

Obstacle 2 - Poor IT infrastructure.

For Corporate Governance to be effective, an effective IT system must be implemented. For example, to avoid fraud it's not just necessary to have a written anti-fraud policy, there must be ways of checking that fraud isn't being committed. The way to do this is

to have an effective IT system which can flag anomaly payments and procurement activities outside of what is considered 'normal'. Therefore, having a poor IT infrastructure is a barrier to effective Corporate Governance.

In conclusion, corporate governance is essential for building trust among stakeholders and contributing to the overall success and sustainability of a company. Effective governance structures and practices instil confidence in investors, enhance the company's reputation, and foster a culture of responsibility and accountability throughout the organization. Good corporate governance is a cornerstone of sound business management and contributes to the long-term prosperity of the company.

Tutor Notes

- Corporate Governance became a big thing in the 70s and 80s following high profile scandals and the collapse of several companies. Investors were concerned about what companies were doing which led to increased control on the powers of directors and greater transparency of corporate actions.
- Examples of Corporate Governance. Enron is a good real life example you could use: Impact of Bad Corporate Governance - Corporate Fraud and Corruption: A Holistic Approach to Preventing Financial Crises (ebrary.net)
- This is a really good real-life example of Public Sector procurement gone wrong: Flawed nuclear tender sees £100m payout to firms - BBC News
- Adding in some real life examples will take your essay from a Merit result (50-70%) to a Distinction (70%+)
- Another way this topic can come up as a question is describing the elements of corporate governance, or asking what a procurement manager should do when corporate governance is broken/ not followed.
- LO 3.1 p.117

### 質問 # 43

What is meant by the 'Third Sector'? Describe the sector (10 points) and explain the main objectives of organisations who operate in this sector (15 points).

正解:

解説:

See the solution in Explanation part below.

Explanation:

How to approach this question

- Description of the 'third sector' - the part of an economy comprising non-governmental and non-profit-making organisations including charities, voluntary and community groups, and cooperatives.

These organisations reinvest surplus profits back into the enterprise to further their objectives. This is worth 10 points so should be a good 2-3 paragraphs, with examples.

- Main objectives - these could include engaging with stakeholders, social or environmental aims, education, providing a service to the community, stewardship role. There's more points for this question so you should have more content here.

Example Essay

The 'Third Sector' refers to a segment of the economy distinct from the public (government) sector and the private (for-profit) sector. It encompasses a diverse range of non-governmental organizations (NGOs), charities, foundations, social enterprises, cooperatives, and other non-profit entities. These organizations are primarily driven by social, environmental, cultural, or community objectives rather than the pursuit of profit.

They often operate based on values such as democracy, equality, and social justice. The Third Sector plays a crucial role in providing services, advocating for social causes, and filling gaps left by the public and private sectors.

The third sector is often called the 'not-for profit' sector. It's distinguished from the private sector in that the main aim isn't to make money for money's sake. The main aim is to generate money to reinvest back into the organisation so that the organisation can achieve the purpose it was set up for. Whereas the private sector may exist solely to make money, the third sector has a 'higher aim'. Organisations operate in a very narrow marketplace. They may be the only provider in that marketplace. For example the RNLI is the only operator of lifeboats and the only organisation that sets out to save lives at sea- there is no 'competitor'.

3rd Sector Organisations have multiple sources of income; e.g. subscriptions or donations, or from donated goods that they then sell on (such as Oxfam shops), fundraising activities or selling merchandise. The sector also has a wide range of stakeholders.

The third sector is subject to same regulations as private and public companies but also has its own regulations imposed by the Charities Commission. This is a statutory regulation body which checks charities are run for public benefit and not private advantage, ensures charities are independent, and sets out to remedy serious mismanagement. They can audit, offer advice and investigate complaints. Therefore the sector is highly regulated.

Organisations in this sector have a huge range of objectives depending on why they were set up. These can be very specific, for example: charities such as Cancer Research (objective- find a cure for cancer), Museums (objective- educate the public), CIPS (objective - provide professional services to a particular industry), trade unions (objective- defend the rights of workers), pressure groups (objective- change laws and practices they morally disagree with).

However organisations in this sector do have overarching objectives in common.

1. Survival - Generating Enough Money to Continue Operations: Survival is a fundamental objective for Third Sector organizations.

Unlike for-profit entities, these organizations do not aim to generate profits for shareholders but need sufficient funding to sustain their

operations. This funding often comes from donations, grants, fundraising activities, and sometimes income from services provided. The challenge lies in balancing the mission with the need for financial stability, ensuring that the organization can continue to serve its community and pursue its goals over the long term. Financial sustainability is crucial, particularly in a sector where funding sources can be uncertain and competition for donations is high.

2. **Creating Awareness of Their Cause:** Raising awareness is vital for Third Sector organizations, as it helps to educate the public, garner support, attract volunteers, and drive fundraising efforts. Awareness campaigns are essential in highlighting the issues these organizations address, whether it's health, environmental conservation, social justice, or cultural preservation. Effective communication strategies, including the use of social media, public events, and collaborations, are employed to reach a wider audience. The more people know about a cause, the more likely they are to support it, either through donations, volunteering, or advocacy.

3. **Compliance with Regulations and the Charities Commission:** Compliance with legal and regulatory requirements is a critical objective. In many countries, including the UK, Third Sector organizations are regulated by bodies like the Charities Commission. These organizations must adhere to specific legal standards, including financial transparency, governance practices, and ethical guidelines. Compliance ensures credibility and trustworthiness, which are essential for maintaining public confidence and the continued support of donors and volunteers. It also ensures that the organization operates within the law, avoiding legal issues that could jeopardize its mission.

4. **Providing a Service to the Community:** The core of a Third Sector organization's mission is to provide services or benefits to the community. These organizations often address needs that are unmet by the private or public sectors, focusing on improving the quality of life for certain populations or addressing specific societal issues. This objective can take many forms, from offering direct services like healthcare and education to advocating for policy changes that benefit underserved communities. The impact of these services on the community can be profound, often bringing about significant social change.

5. **Fulfilling a 'Gap in the Market':** Many Third Sector organizations exist to fill gaps in services not provided by the public or private sectors. A classic example is the provision of air ambulance services in the UK. While the government provides comprehensive healthcare services, there's a gap in the rapid transportation of critically ill patients, which is filled by charities operating air ambulances. These organizations identify specific needs that are not adequately addressed and work to meet them, often innovating in the process. By fulfilling these gaps, they play a crucial role in complementing existing services and enhancing the overall welfare of society.

In conclusion, Third Sector organizations operate with a unique set of objectives that distinguish them from other sectors. Their focus on survival, awareness-raising, compliance, community service, and filling market gaps is essential not only for their existence but also for the significant societal impact they make. These objectives align with the overarching mission of the Third Sector to contribute positively to society, addressing needs and issues often overlooked by other sectors.

Tutor Notes:

- A strong essay will use real life examples of organisations in the third sector and their objectives. I've mentioned a couple above such as Cancer Research UK: Our strategy to beat cancer | Cancer Research UK and North West Air Ambulance Charity: Home | North West Air Ambulance Charity (nwairembulance.org.uk) but pick charities you know well

- LO 4.4. P.230

## 質問 # 44

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## 有難いL4M1トレーニングサンプル試験-試験の準備方法-検証するL4M1

## 対応内容

または別の試験のために自由に変更することができます、有効な資L4M1トレーリングサンプル格があなたの将来に有用です、もしうちの学習教材を購入するなら、Fast2testは一年間で無料更新サービスを提供することができます、成功することが決まっている限り、L4M1学習ガイドがあなたの最善の信頼になります 変化する地域に対応するには、問題を解決する効率を改善する必要があります。

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- 実用的なL4M1トレーリングサンプル試験-試験の準備方法-効果的なL4M1対応内容 □ URL ⇒ [www.mogixam.com](http://www.mogixam.com) □をコピーして開き、【 L4M1 】を検索して無料でダウンロードしてくださいL4M1参考書勉強
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- L4M1日本語版テキスト内容 □ L4M1合格資料 □ L4M1参考書勉強 □ ▶ [www.japancert.com](http://www.japancert.com) ◀にて限定無料の▶ L4M1 ◀問題集をダウンロードせよL4M1資格認証攻略
- 実用的なL4M1トレーリングサンプル試験-試験の準備方法-効果的なL4M1対応内容 □ 時間限定無料で使える ⇒ L4M1 □の試験問題は▶ [www.goshiken.com](http://www.goshiken.com) ◀サイトで検索L4M1参考書勉強
- L4M1資格練習 ♥ L4M1参考書勉強 □ L4M1学習範囲 □ □ [www.mogixam.com](http://www.mogixam.com) □を入力して ⇒ L4M1 □□□を検索し、無料でダウンロードしてくださいL4M1日本語版対策ガイド
- CIPS L4M1トレーリングサンプル - GoShiken - 資格試験材料のリーダープロバイダー □ ⇒ [www.goshiken.com](http://www.goshiken.com) □の無料ダウンロード □ L4M1 □ページが開きますL4M1受験練習参考書
- L4M1受験練習参考書 □ L4M1合格記 □ L4M1日本語版対策ガイド □ 今すぐ▶ [jp.fast2test.com](http://jp.fast2test.com) ◀で▶ L4M1 ◀を検索し、無料でダウンロードしてくださいL4M1復習範囲
- L4M1試験の準備方法 | 最新のL4M1トレーリングサンプル試験 | 便利なScope and Influence of Procurement and Supply対応内容 □ □ [www.goshiken.com](http://www.goshiken.com) □サイトにて □ L4M1 □問題集を無料で使おうL4M1過去問題
- L4M1試験の準備方法 | 最高のL4M1トレーリングサンプル試験 | 検証するScope and Influence of Procurement and Supply対応内容 □ ウェブサイト ( [www.shikenpass.com](http://www.shikenpass.com) ) を開き、⇒ L4M1 □□□を検索して無料でダウンロードしてくださいL4M1基礎問題集
- [margicorg153274.wikinarration.com](http://margicorg153274.wikinarration.com), [majadumv598741.blogpayz.com](http://majadumv598741.blogpayz.com), [fellowfavorite.com](http://fellowfavorite.com), [lexiebsyu616435.blog5star.com](http://lexiebsyu616435.blog5star.com), [liviamcq943222.get-blogging.com](http://liviamcq943222.get-blogging.com), [iastonline.com](http://iastonline.com), [ez-bookmarking.com](http://ez-bookmarking.com), [bookmarkmargin.com](http://bookmarkmargin.com), [keithfmat443167.blog-gold.com](http://keithfmat443167.blog-gold.com), [kaitlynueac862560.blogcudinti.com](http://kaitlynueac862560.blogcudinti.com), Disposable vapes

P.S. Fast2testがGoogle Driveで共有している無料かつ新しいL4M1ダンプ: <https://drive.google.com/open?id=1ZOKHUJO5ODL22jk5wR1fswLNXXV-OoJ5>