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**Abstract** : We develop a structure theory for regular thin near octagons and obtain ten necessary conditions for their existence. Using these necessary conditions we find 23 feasible parameter sets of regular thin near octagons with  $|p| < 100$ . We prove the existence or non-existence of these cases and find the related group or design in case near octagon exists

**Supervisor** : د. سعيد احمد رشاد ، د. سهام الصياد  
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