Title: A new construction for abundant semigroups with multiplicative quasi-adequate transversals

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In any abundant semigroup with a quasi-adequate transversal, we define two sets $R$ and $L$ and give some properties and characterizations associated with them. Then we give a structure theorem for abundant semigroups with multiplicative quasi-adequate transversals by means of two quasi-adequate semigroups $R$ and $L$.

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