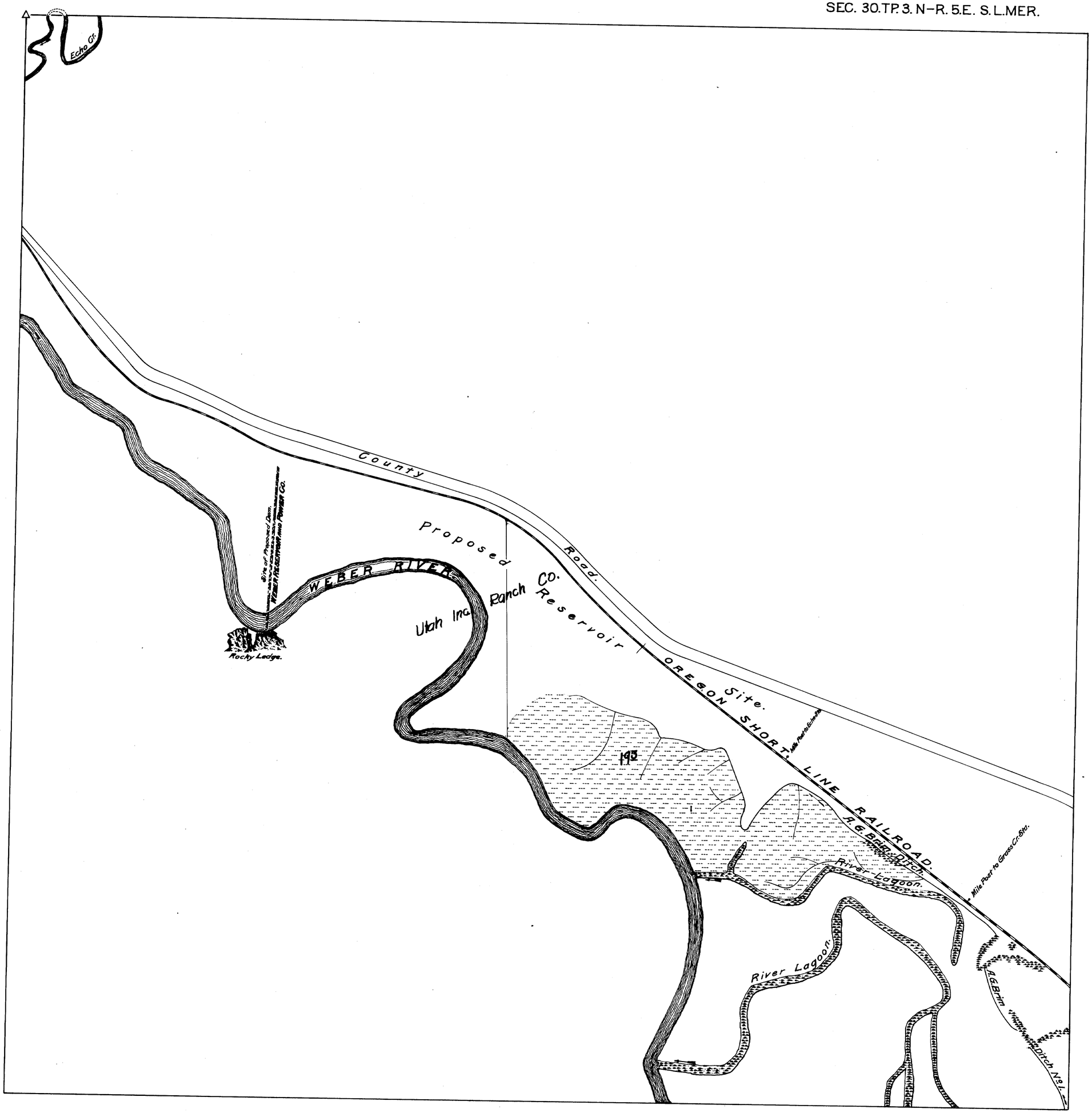SEC. 30. TP. 3. N-R. 5. E. S. L. MER.