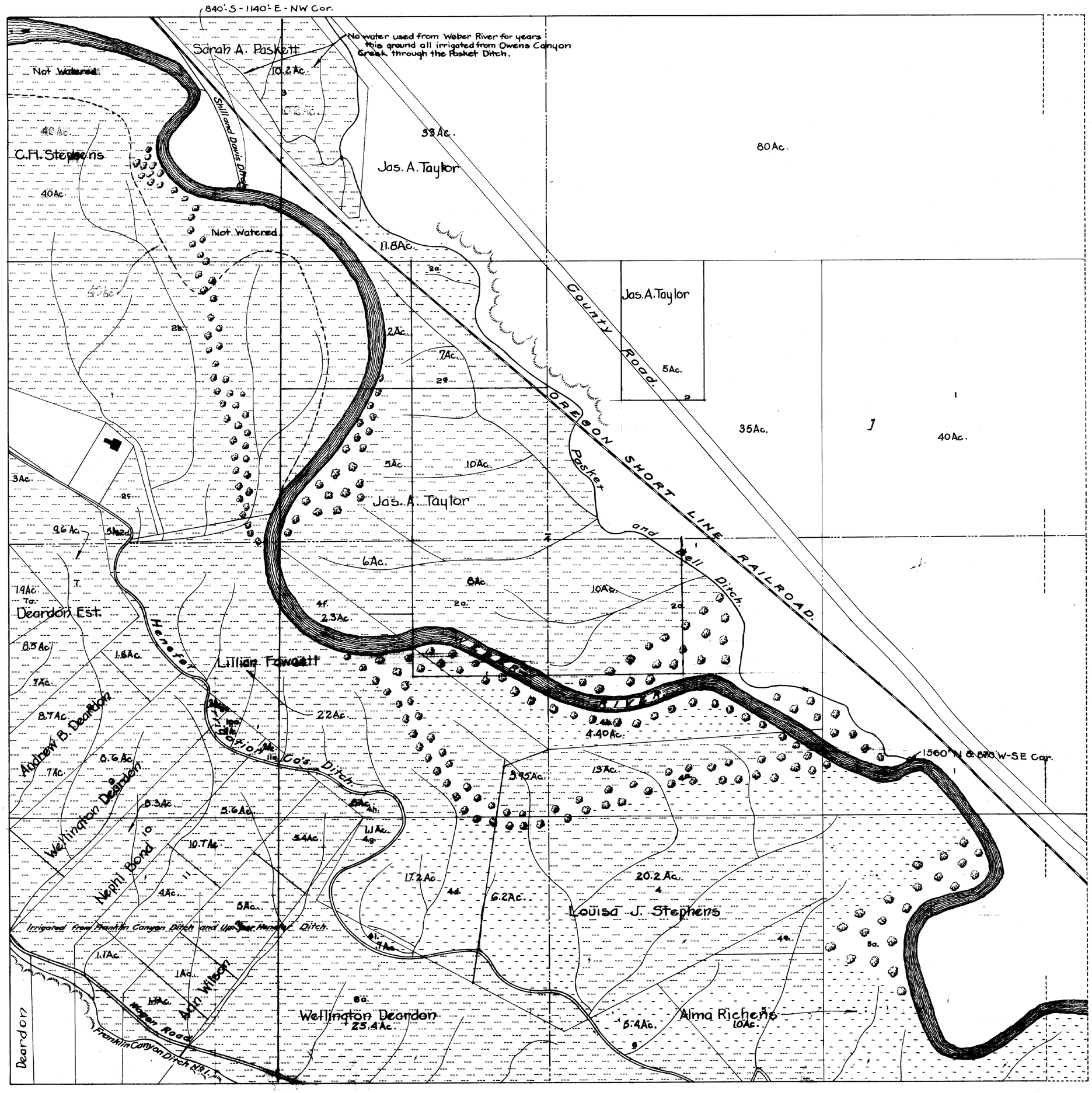SEC. 10. TP. 3. N-R. 4. E.