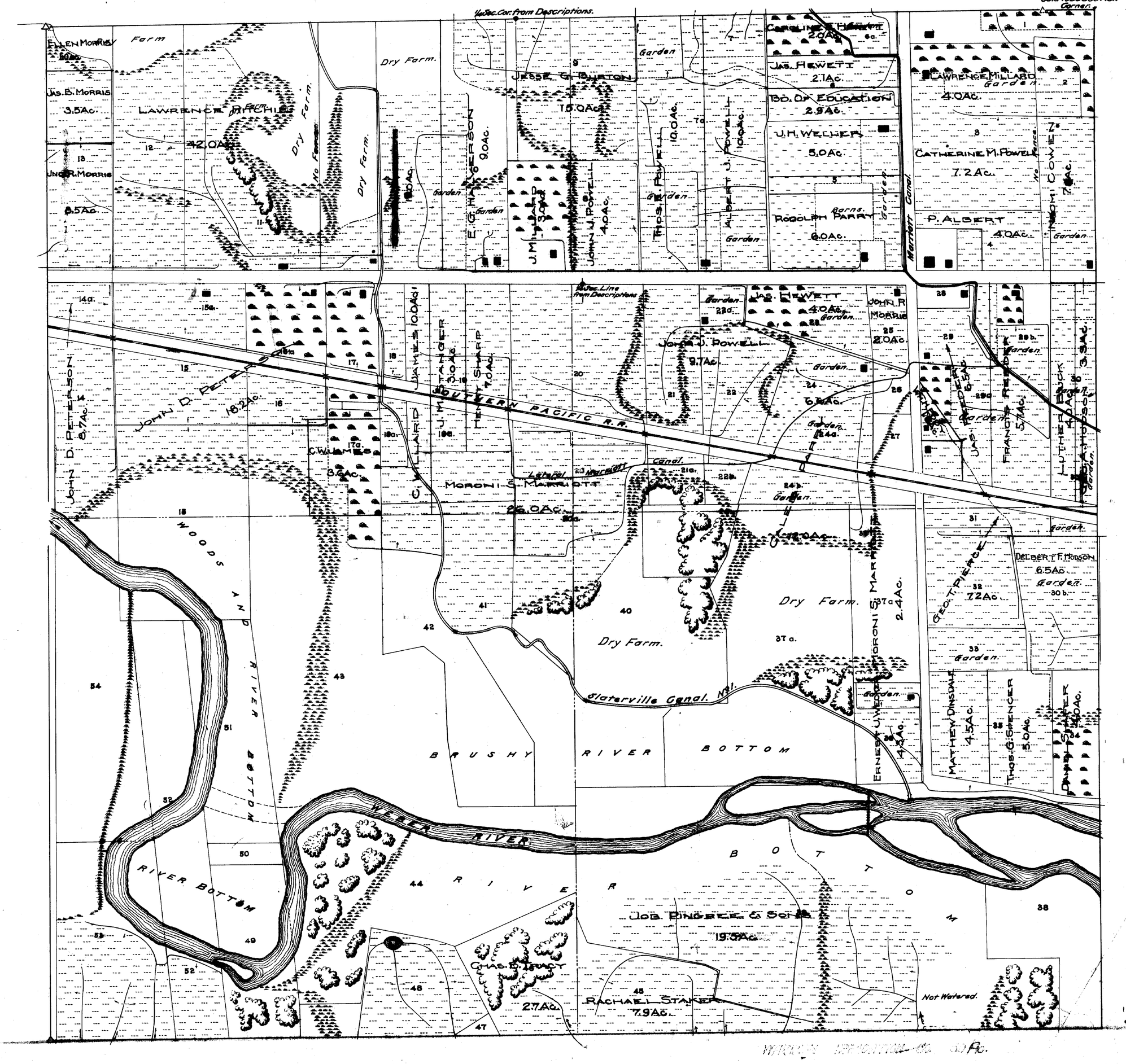SEC. 24. TP. 6. N-R. 2. W.