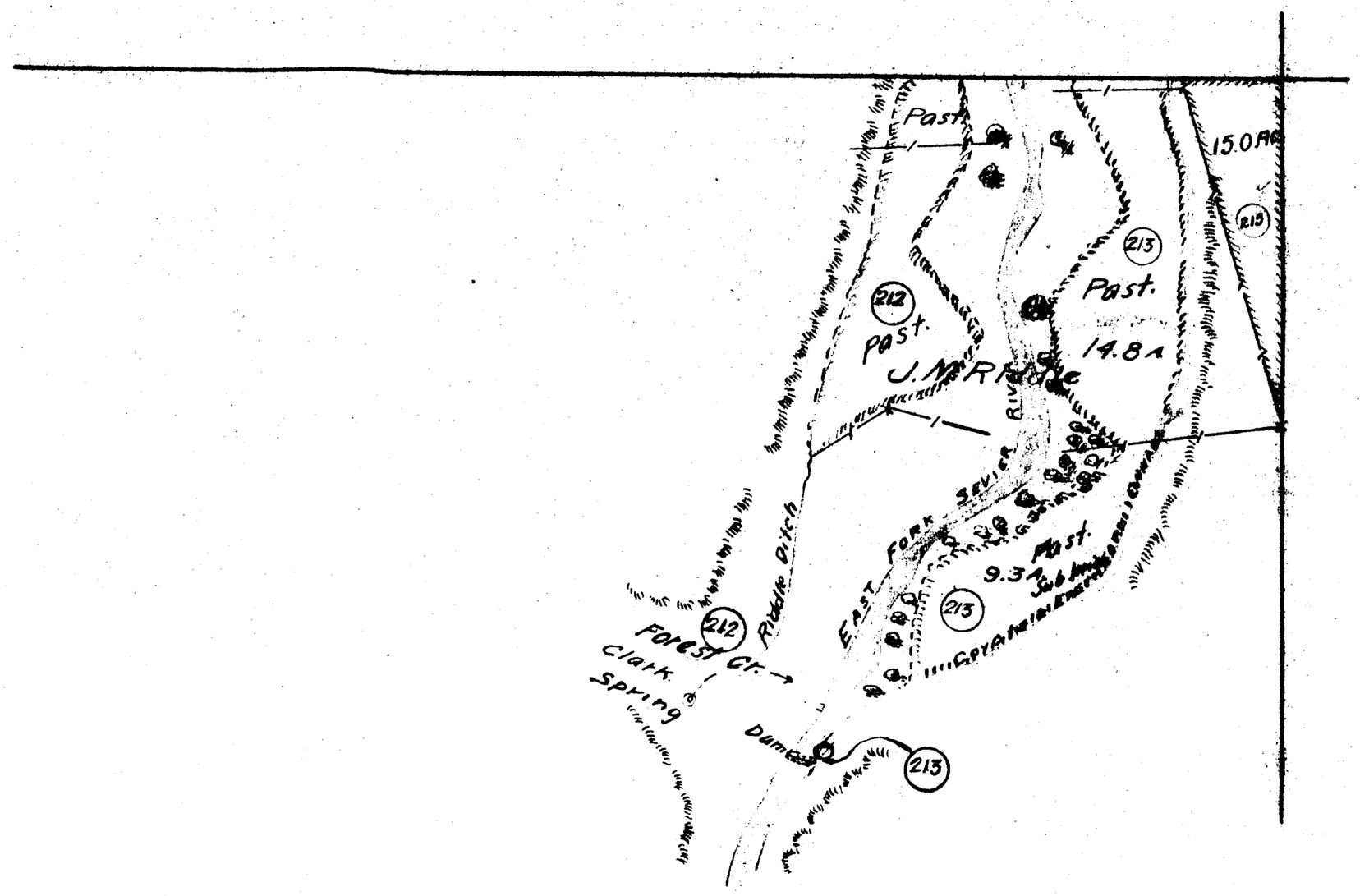# T31S; R2W
Sec. 27.