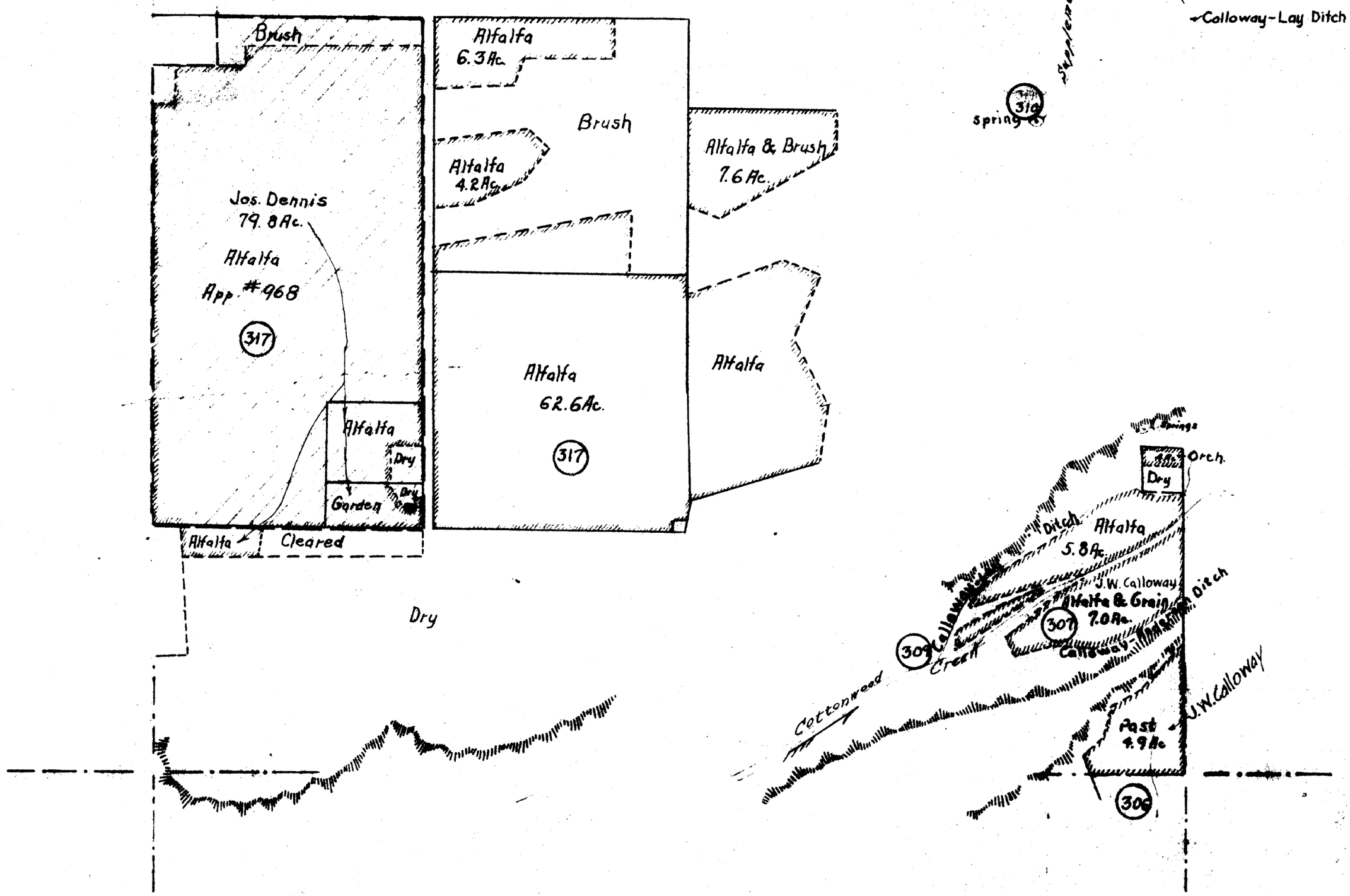T 27S - R 3 W
Sec 32