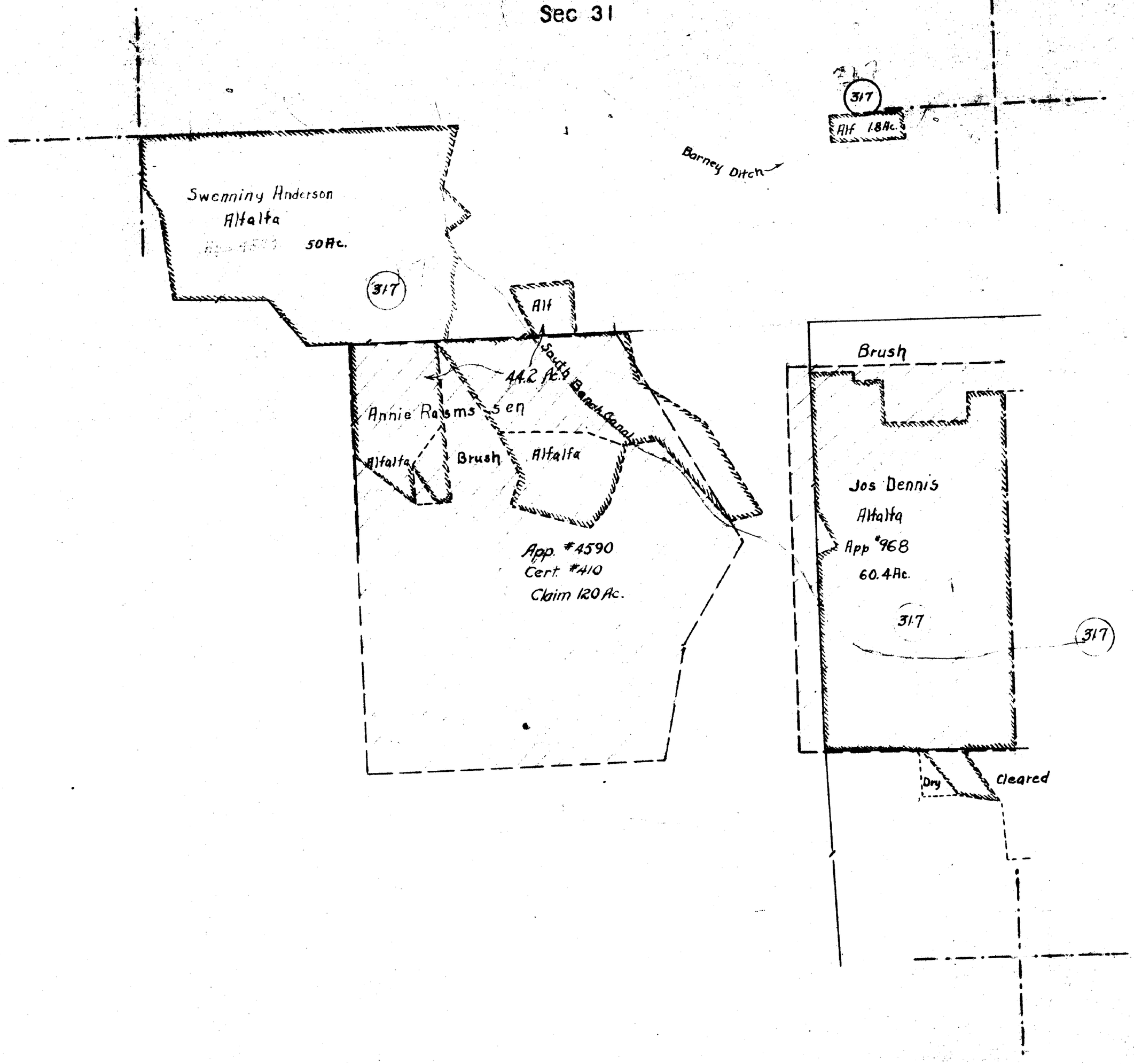T.27S - R3W
Sec 31