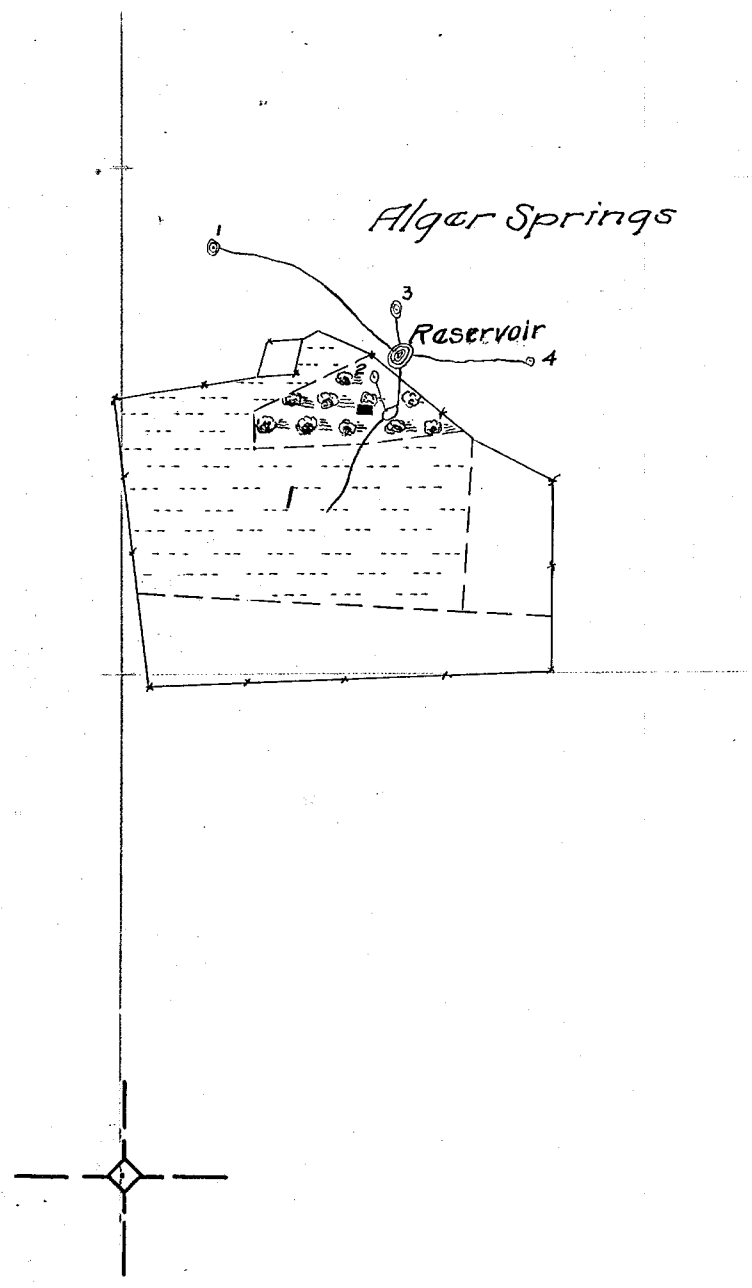Tp. 40 S. - R. 1
Sec. 31