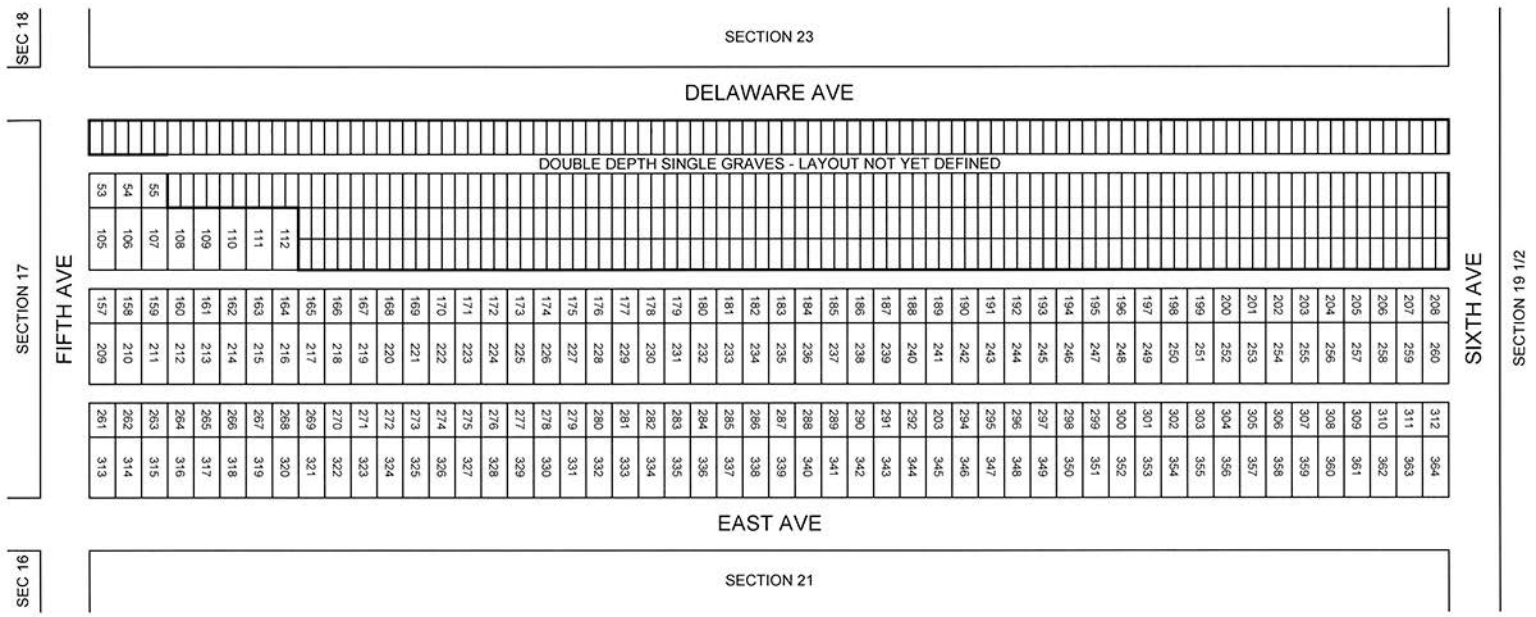


# SECTION 22 & 22DD