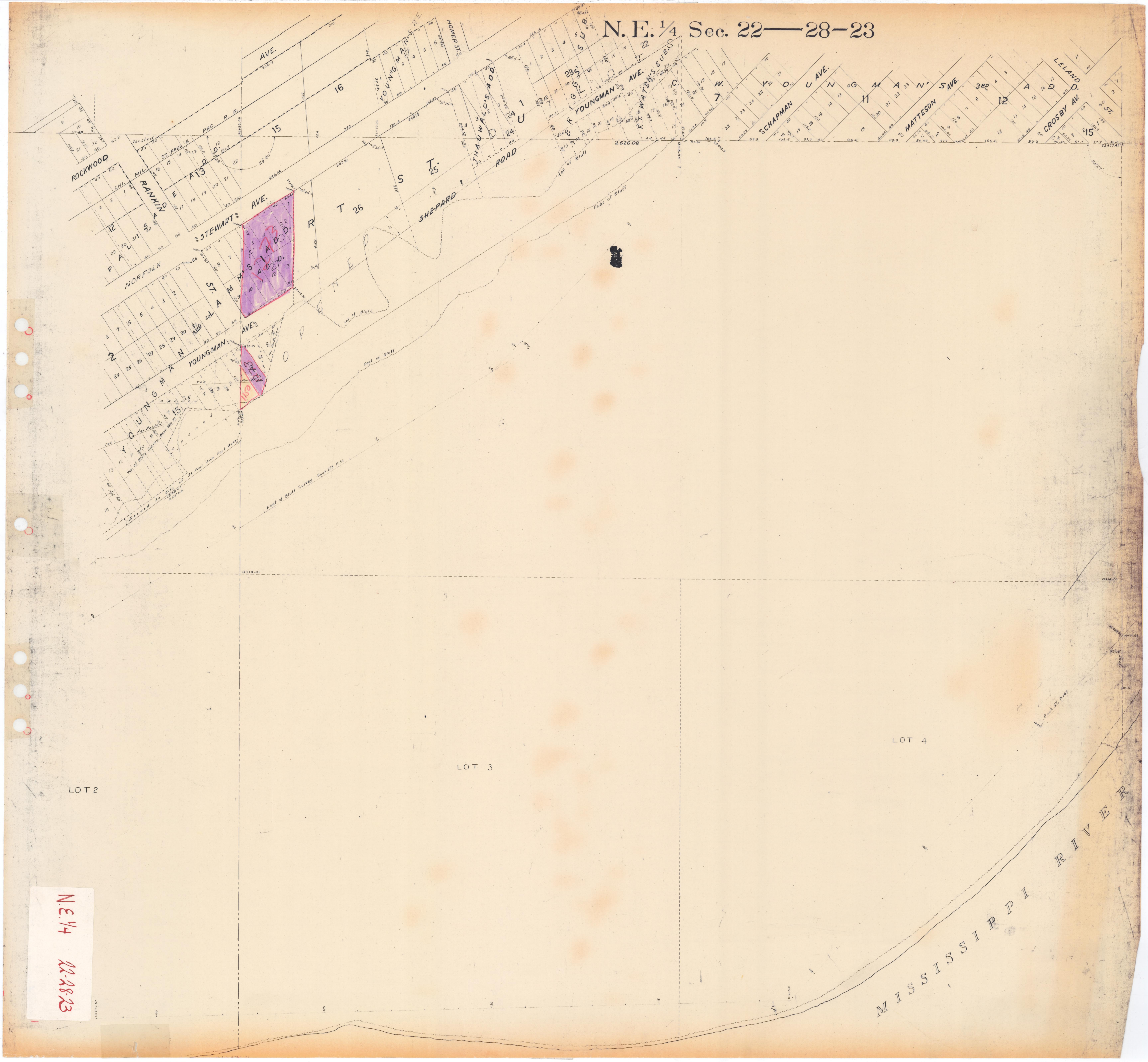N. E. ¼ Sec. 22—28-23