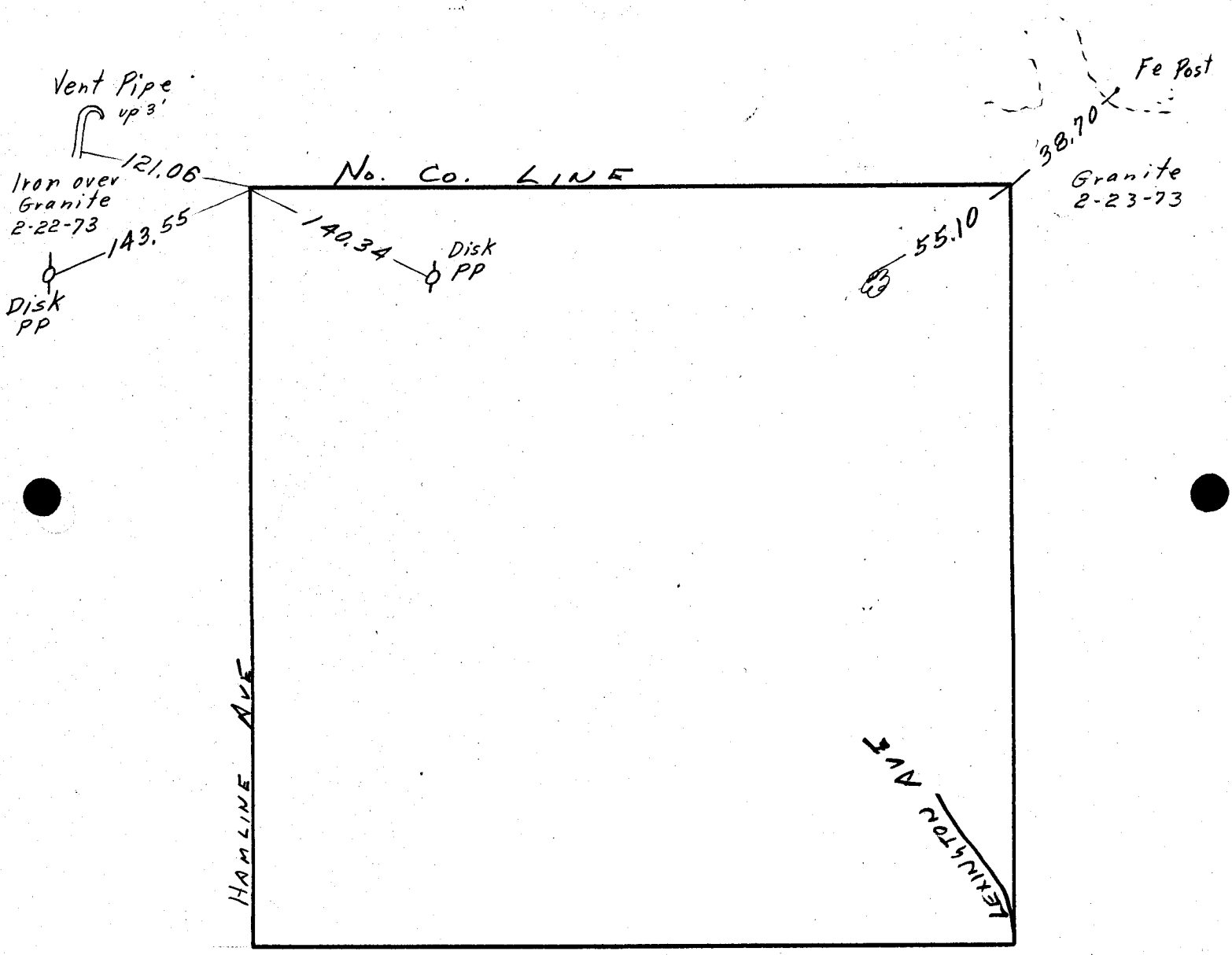NE 1/4, SEC. 3, TWP. 30, RGE. 23