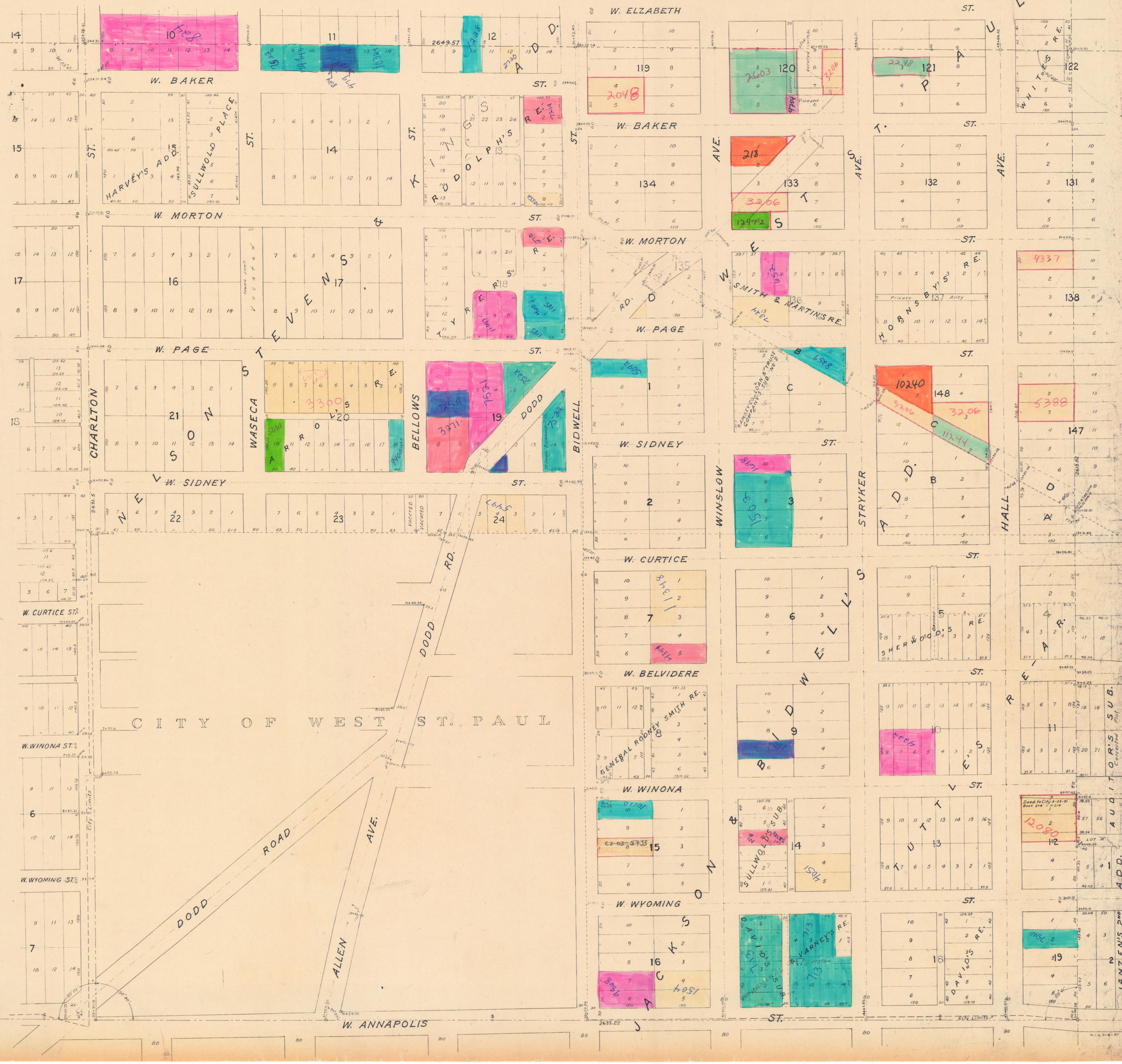S. E. ¼ Sec. 7—28—22