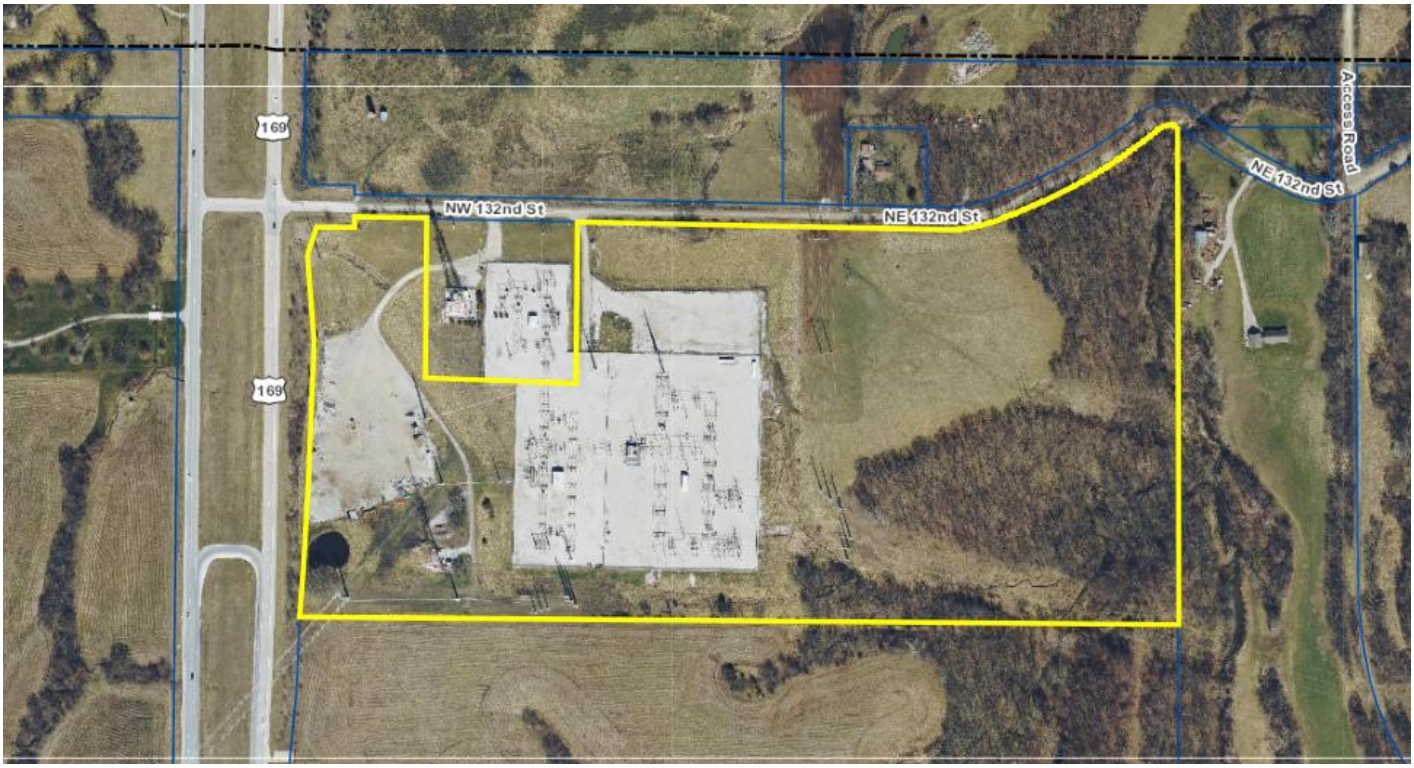Exhibit Section 88-20A-1556