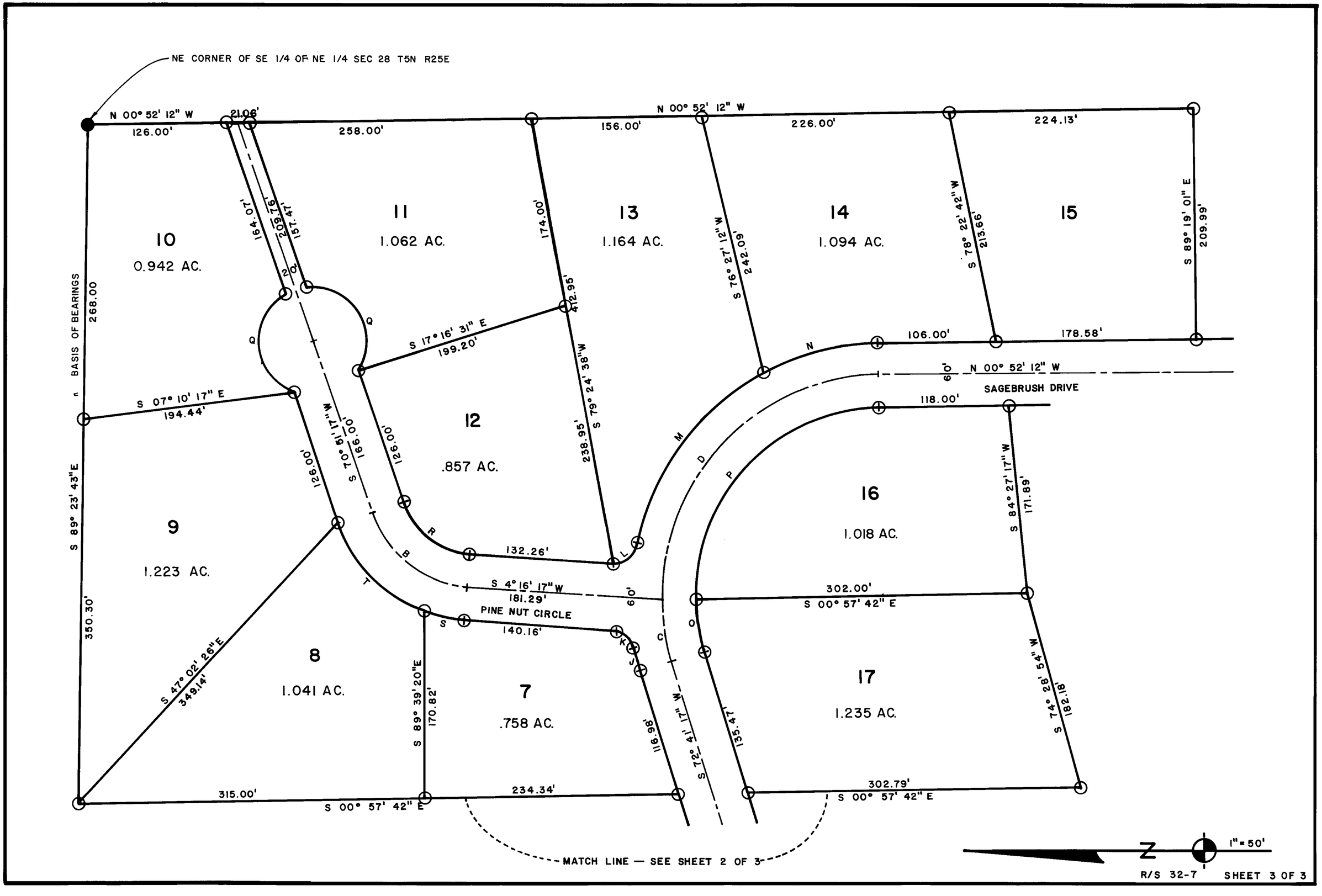Vol. 1 R.S Page 38-B.