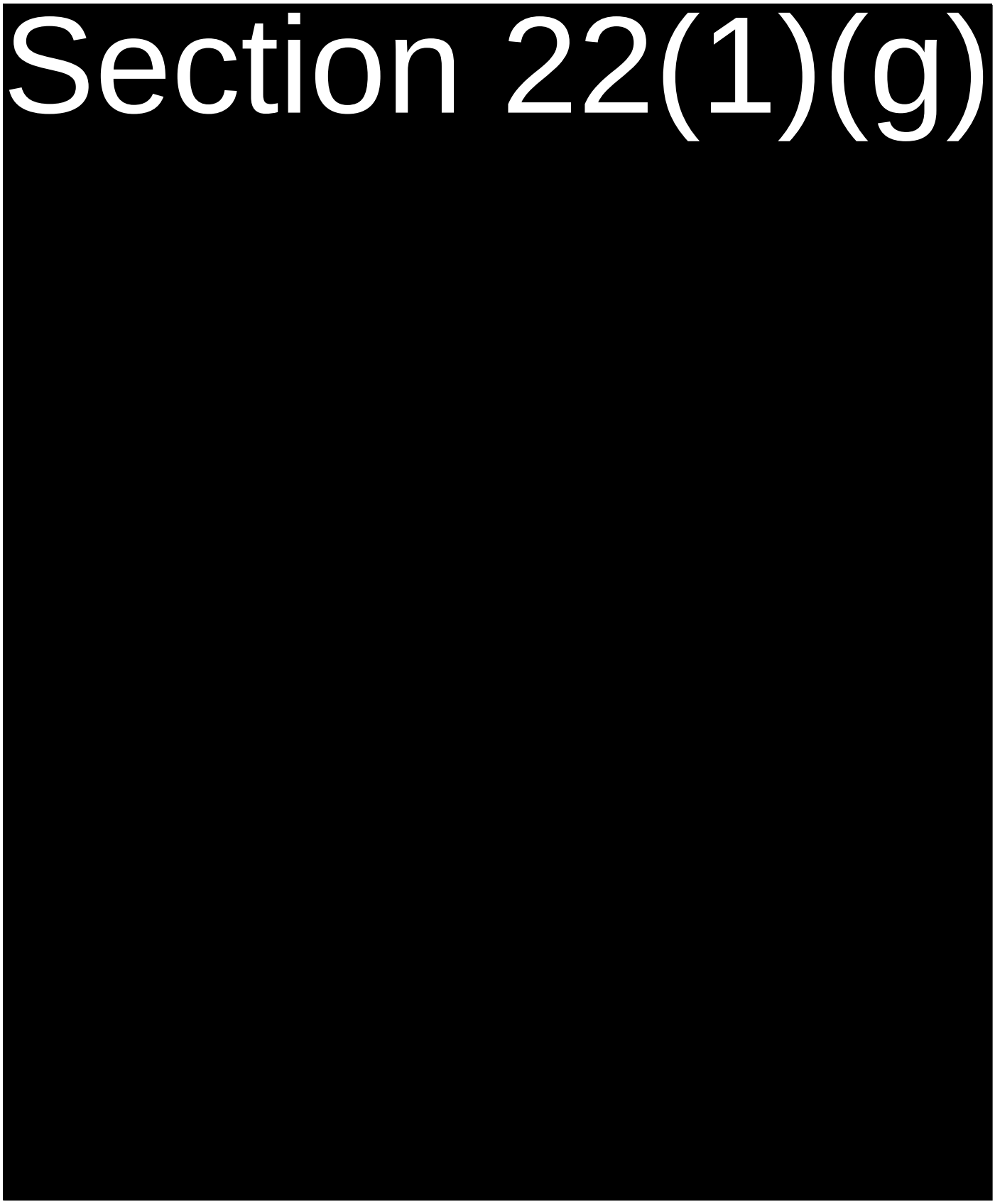

Section 22(1)(g)