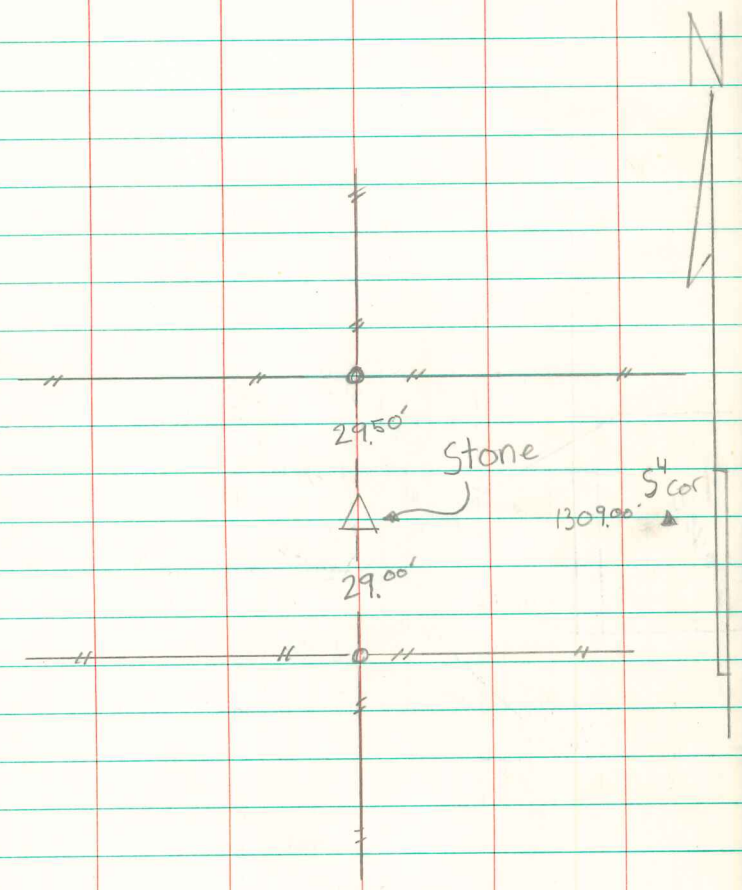S-$\frac{1}{4}\frac{1}{4}$-SW$\frac{1}{4}$ Cor. Sec 20-75-21