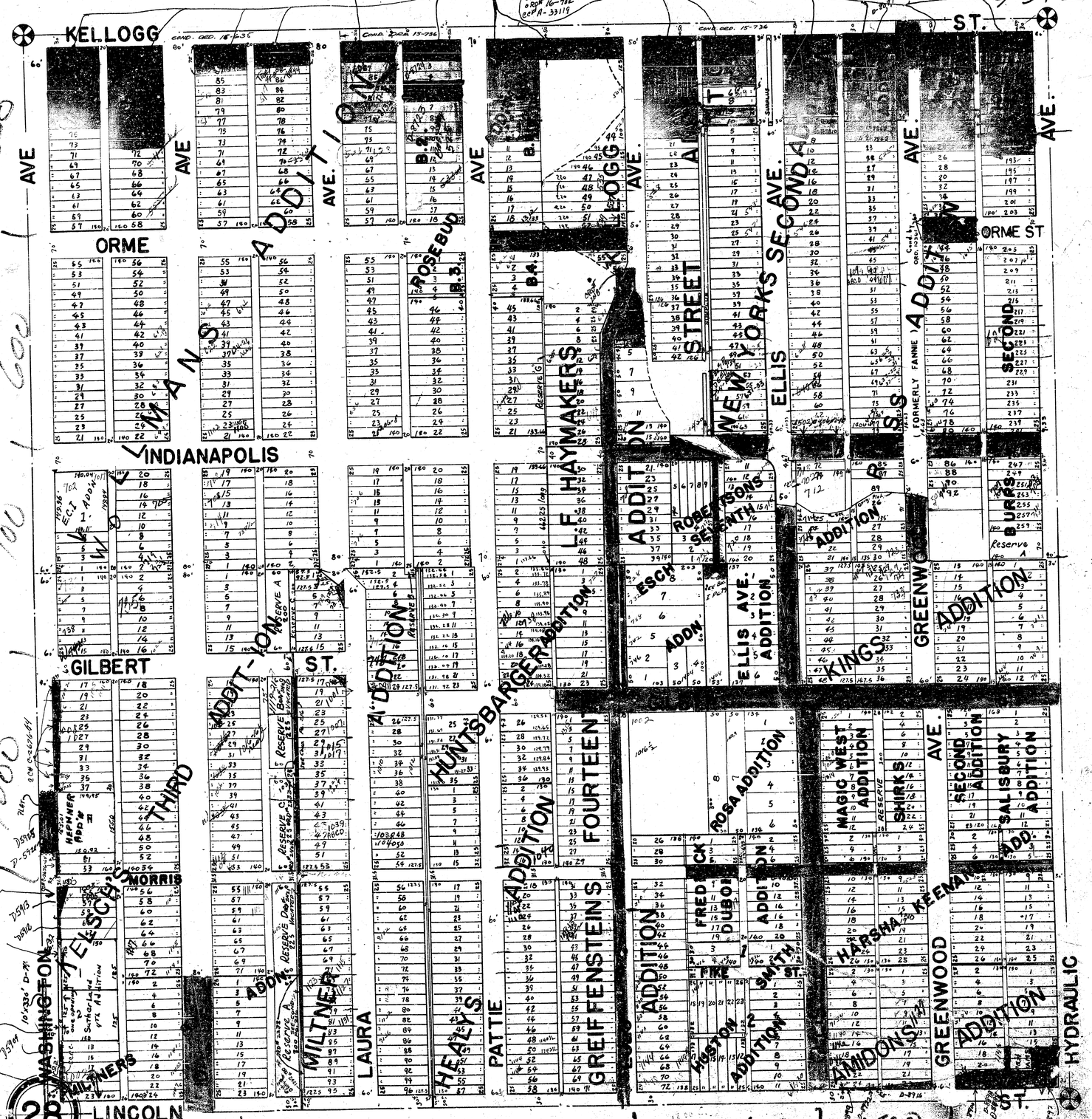NE ¼ OF SEC 28 TWP 27 S R 1E.