

(14) let AB represent observer,  
CD tower

In rt  $\triangle AEC$

$$\tan \theta = \frac{CE}{AE}$$

$$= \frac{20.5}{20.5}$$

$$\Rightarrow \tan \theta = 1$$

$$\Rightarrow \theta = 45^\circ$$

$$[\because \tan 45^\circ = 1]$$

