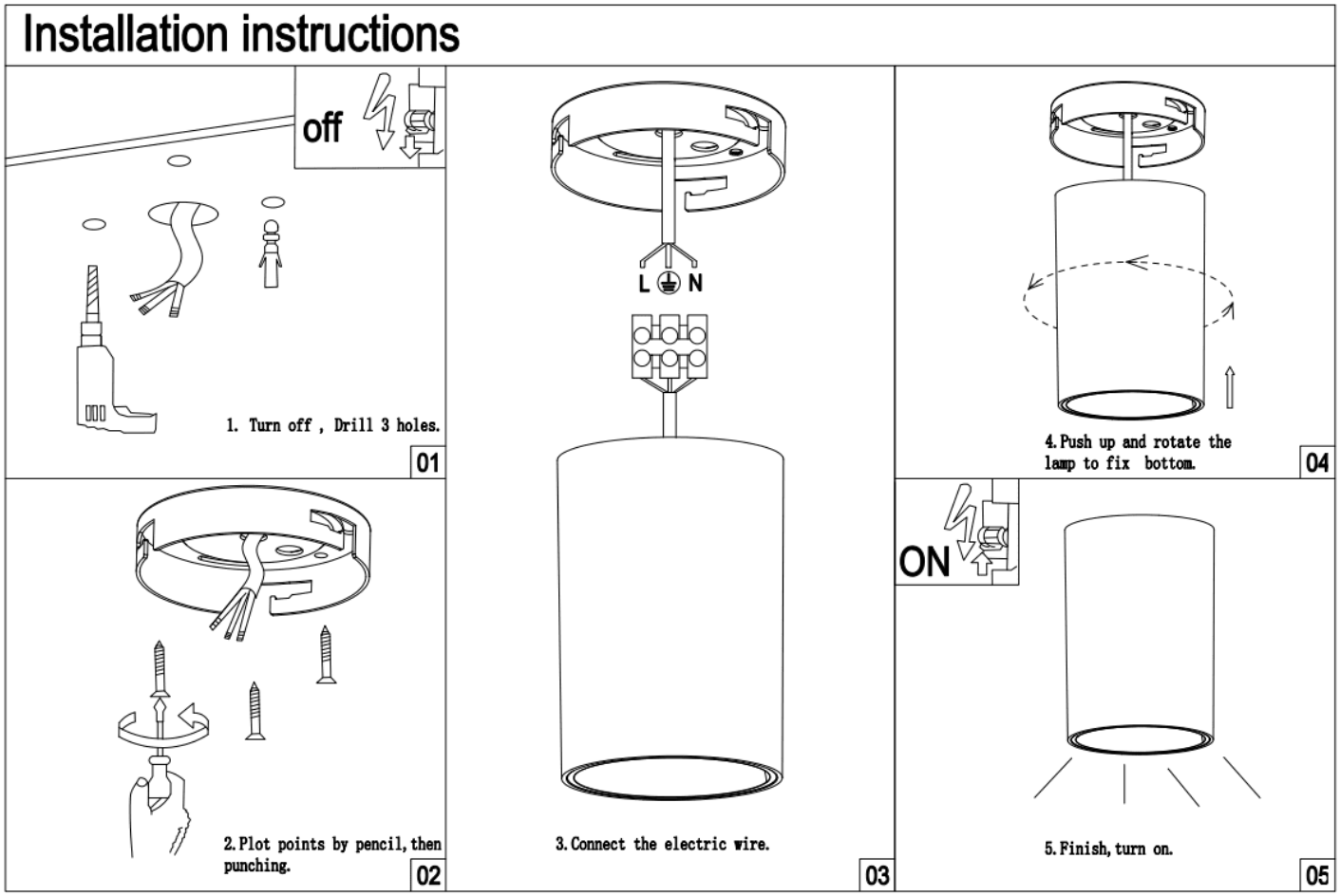Code article 86.OC02.1333.03