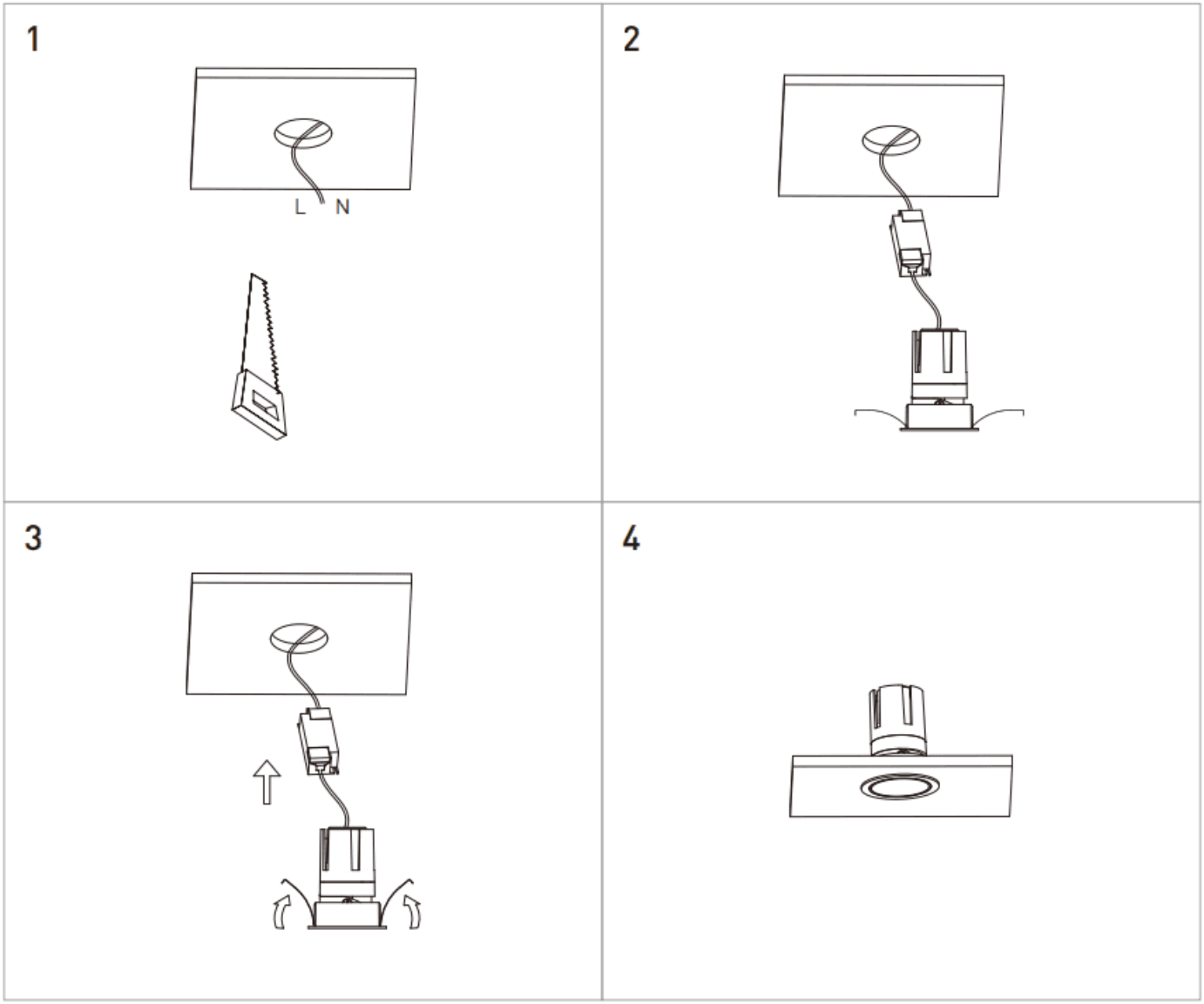Code article 86.D108.1103.02