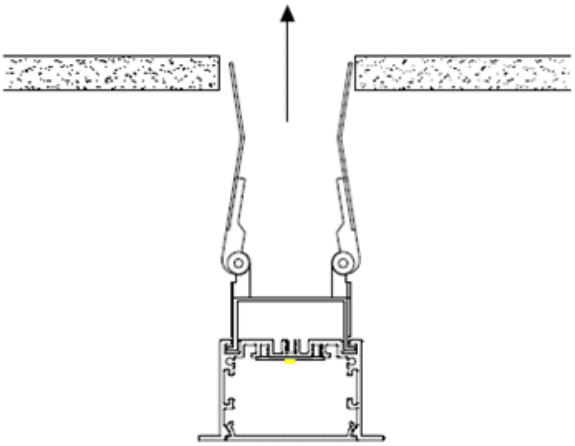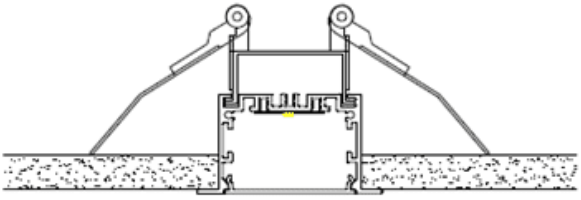Code article 86.LR01.1401.02