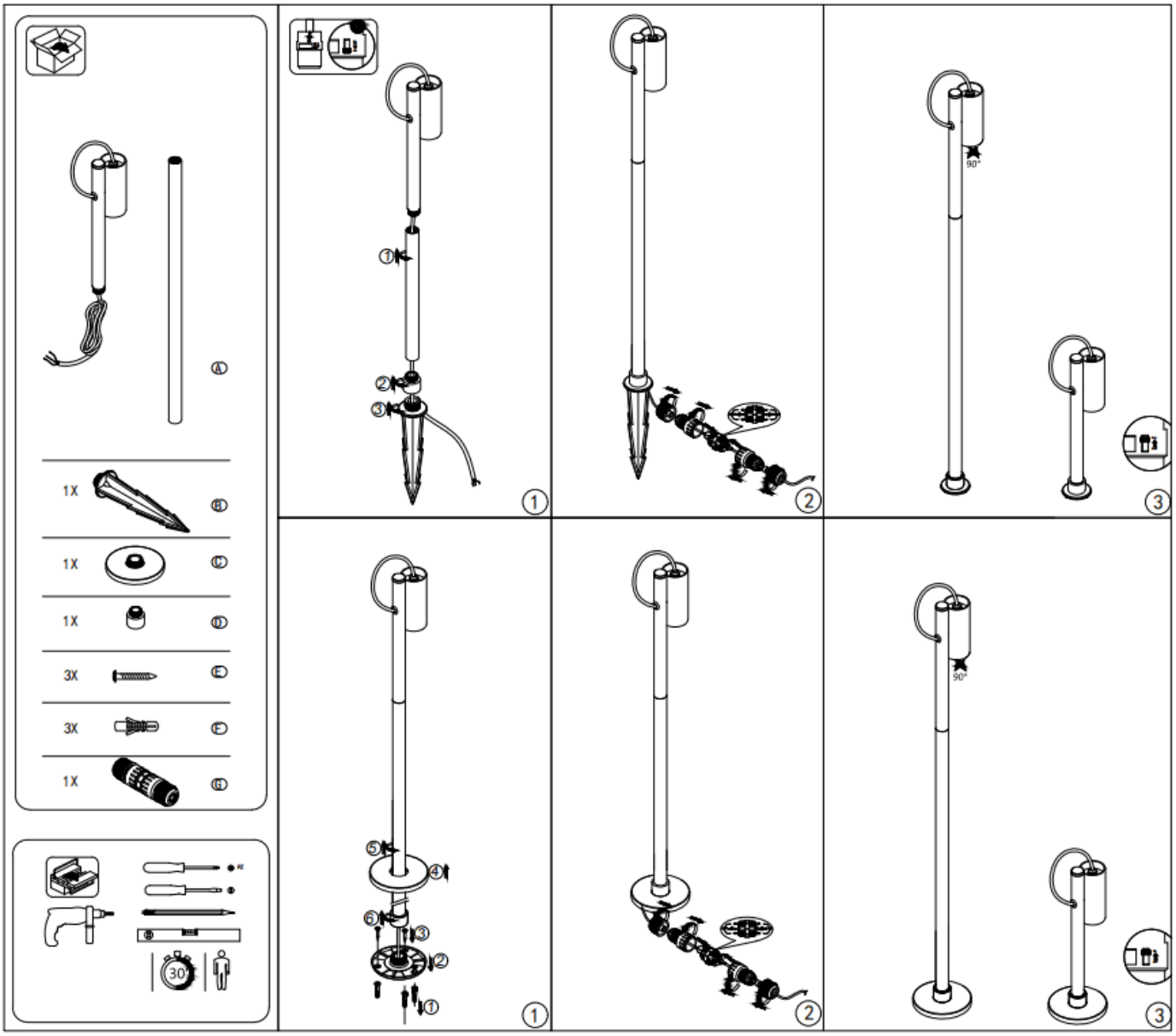Code article 86.OB20.2321.03