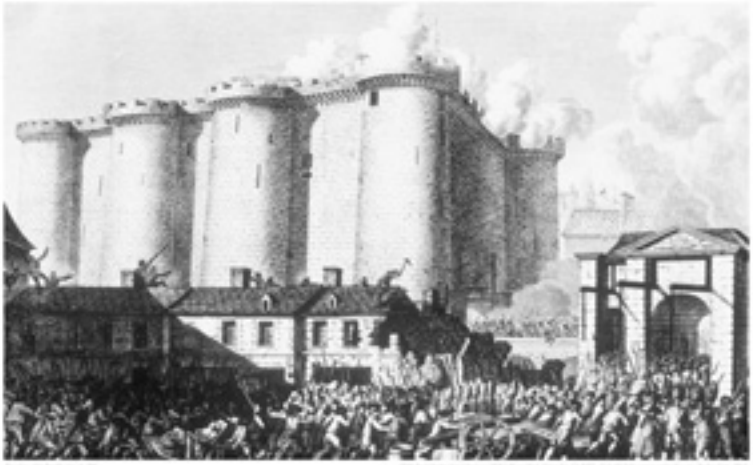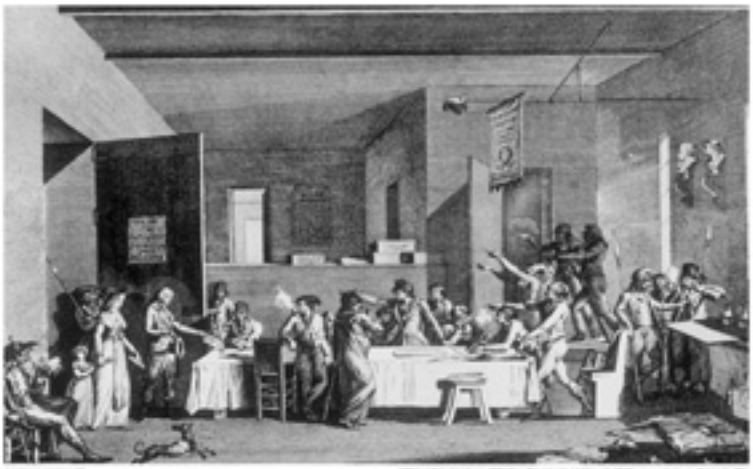RENEIL DU TIERS ETAT