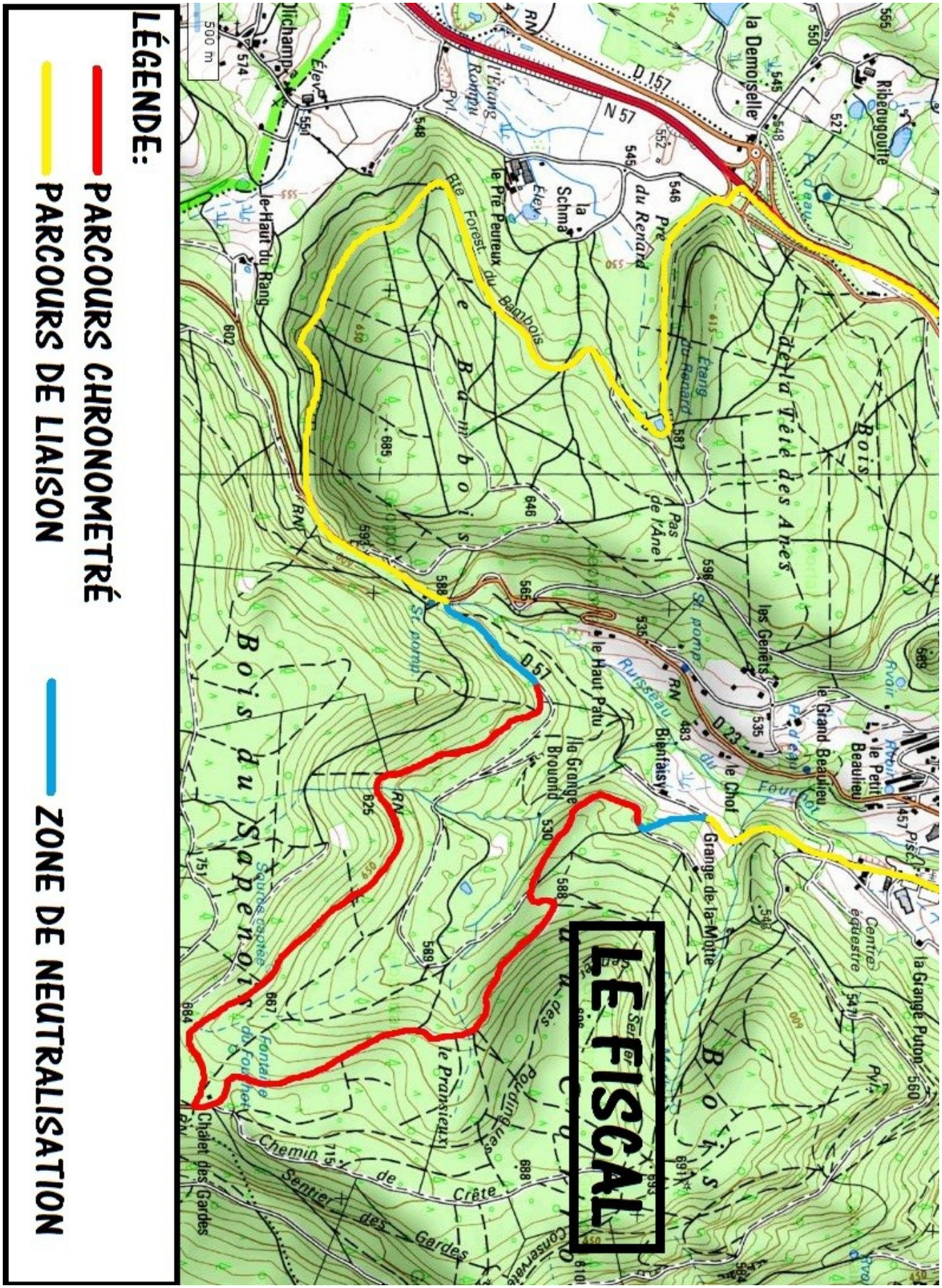PLAN ES « LE FISCAL »