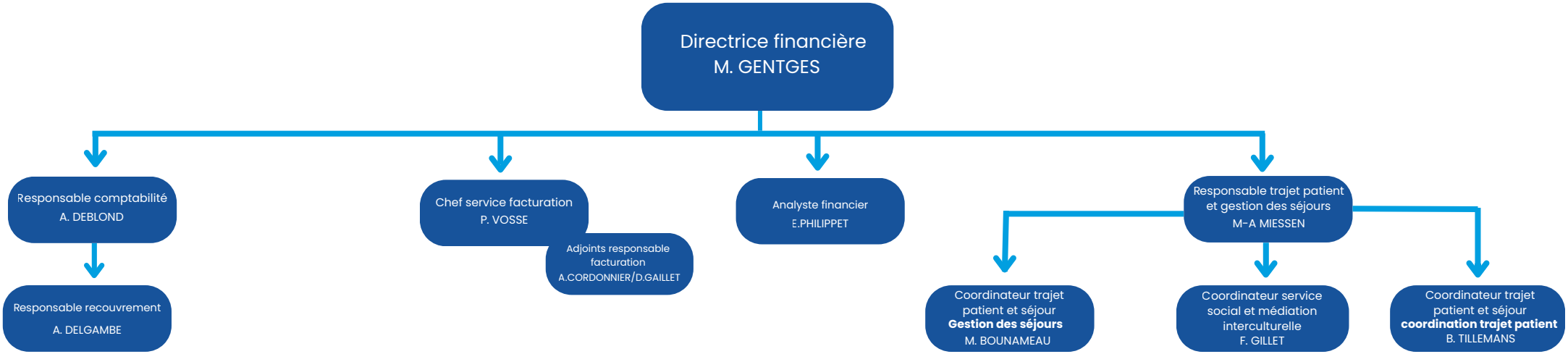DÉPARTEMENT DIRECTION FINANCIÈRE