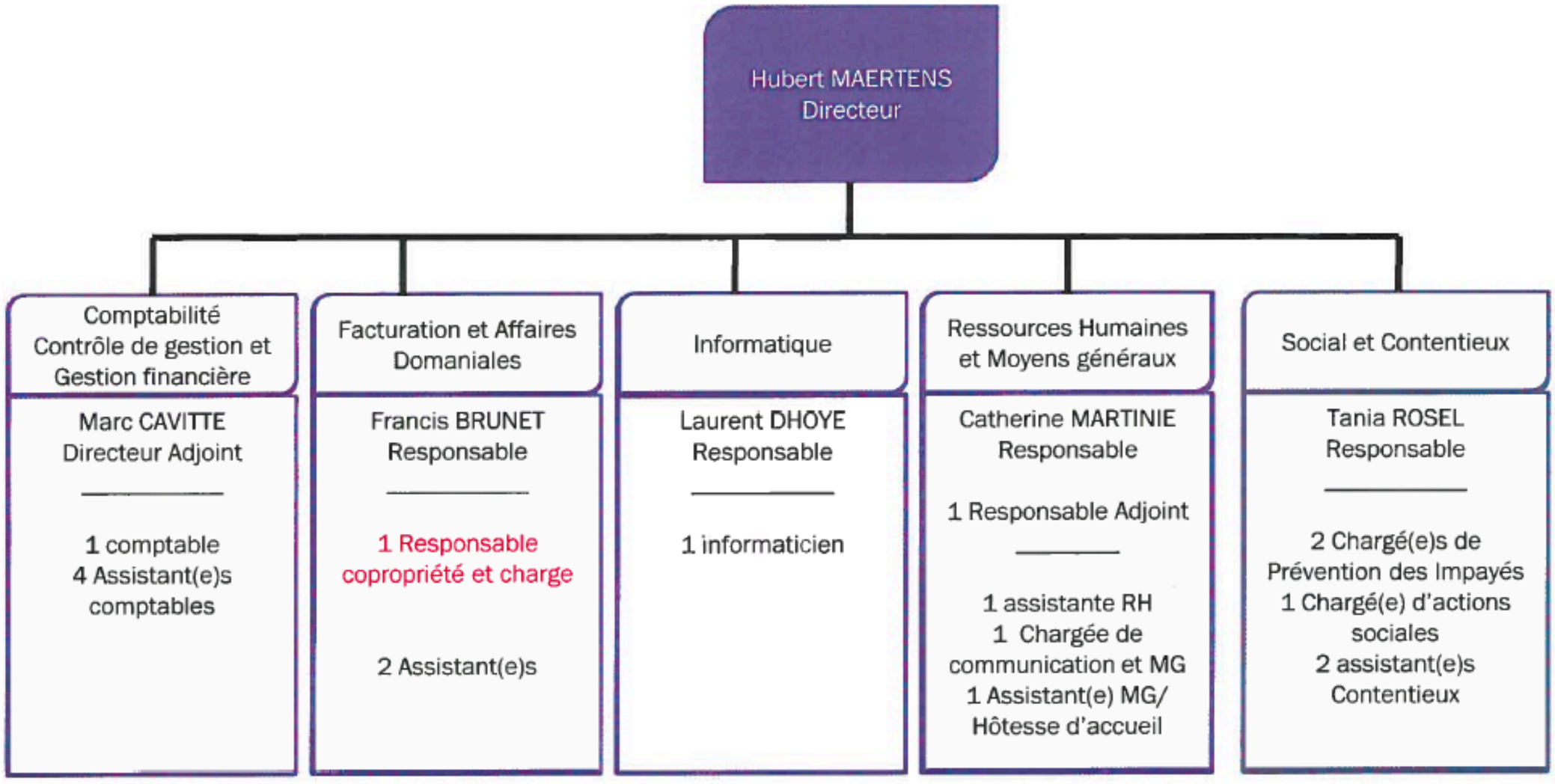DIRECTION FINANCIERE ET RESSOURCES HUMAINES