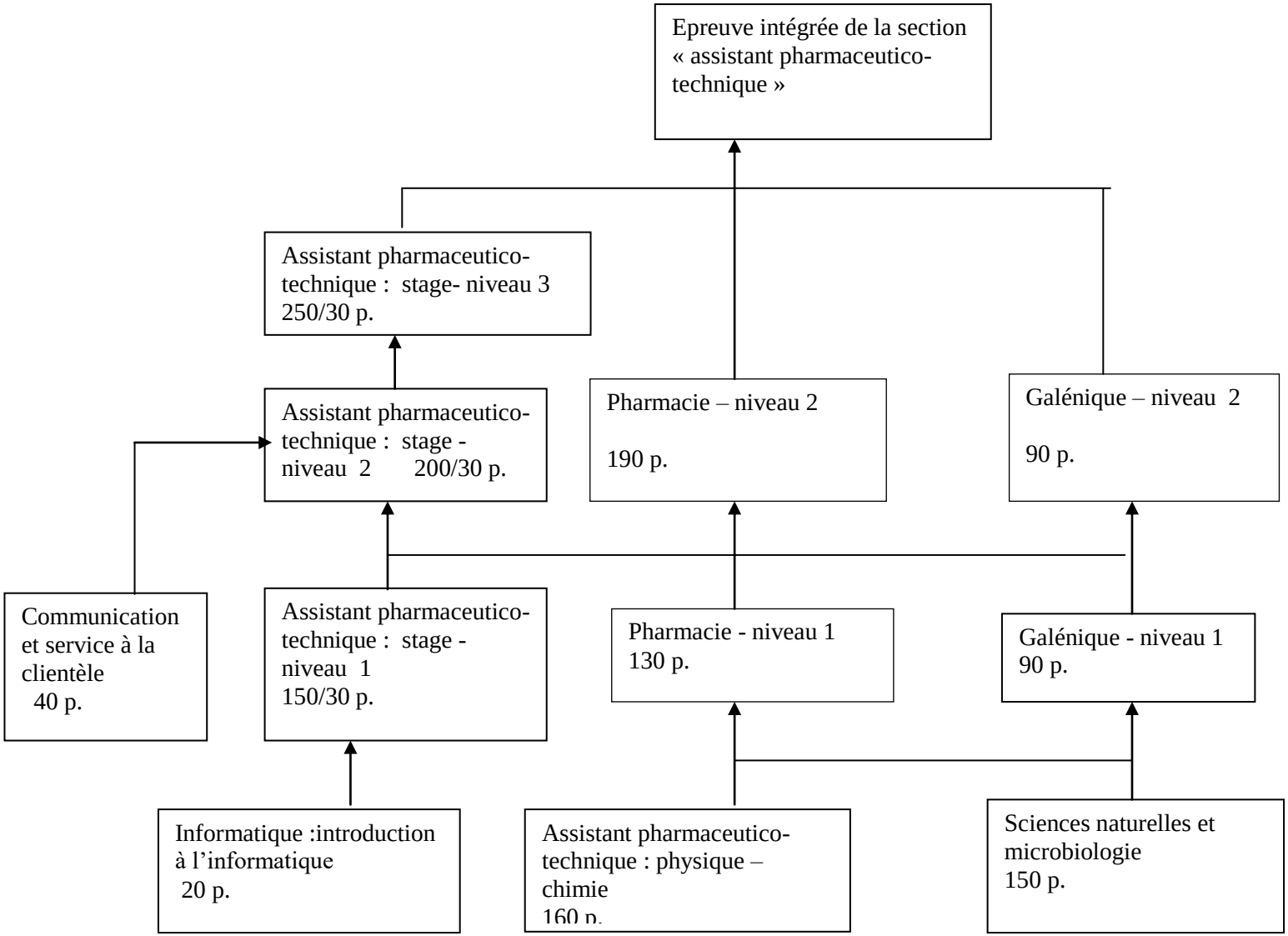## 3.MODALITES DE CAPITALISATION