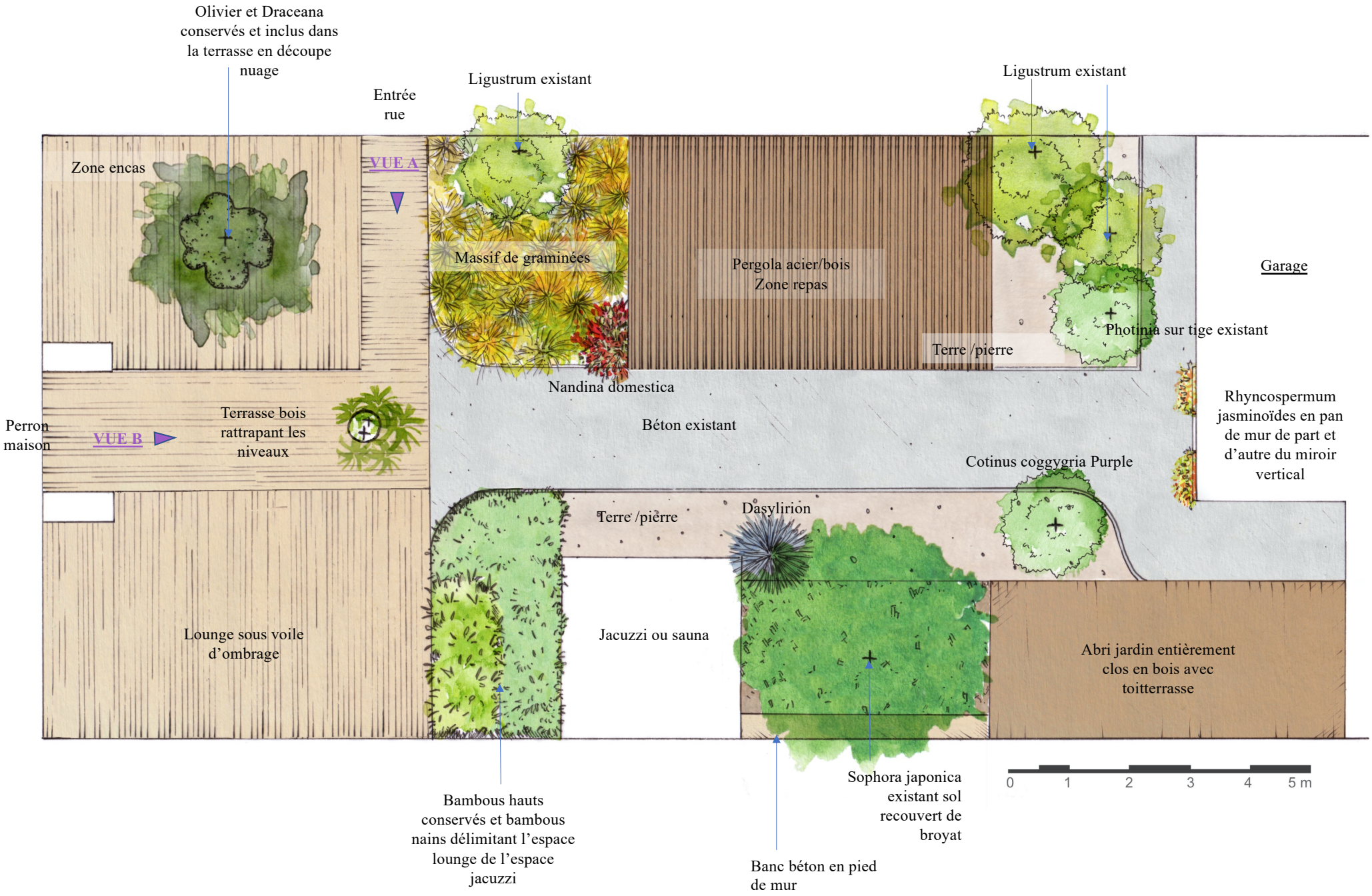Plan masse de principe