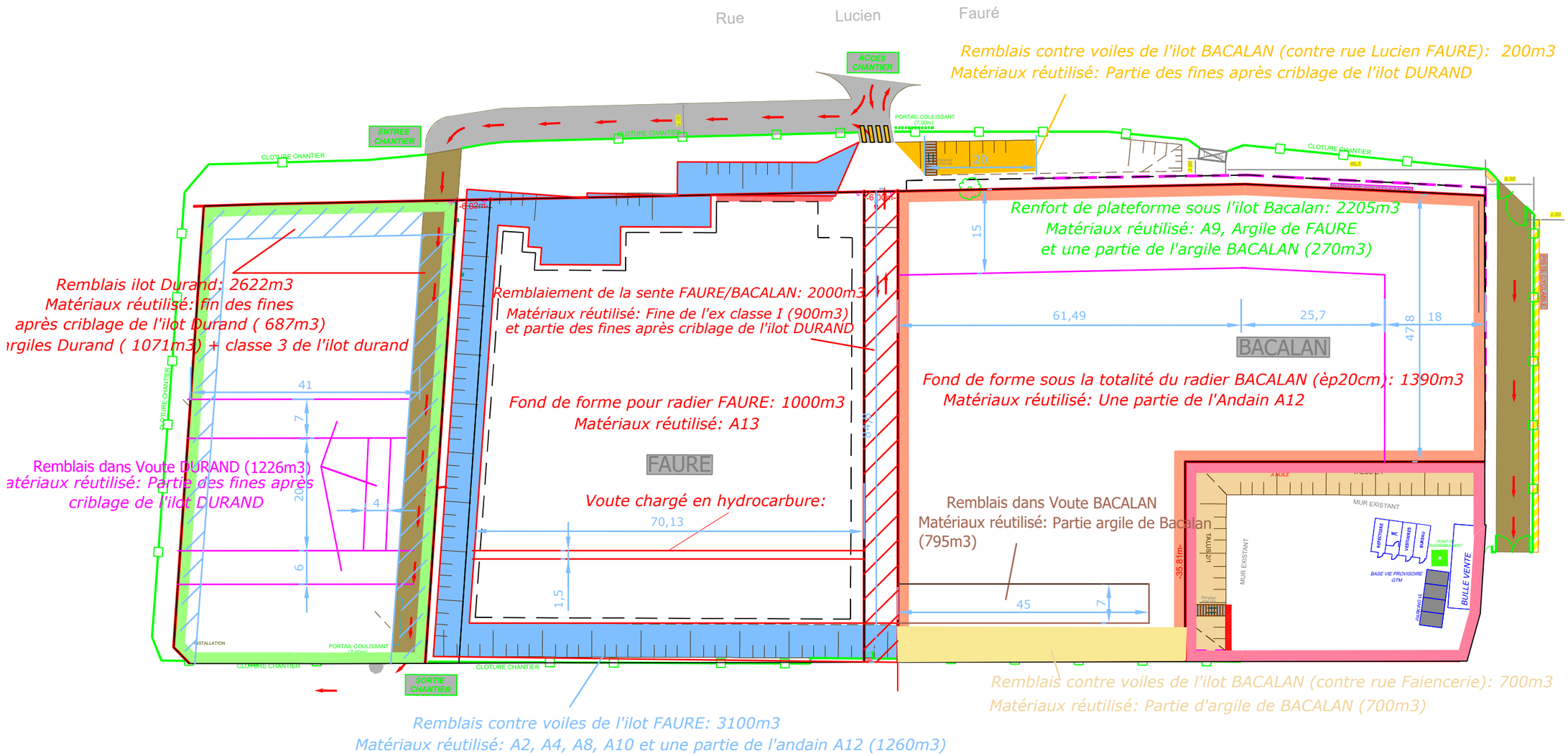PLAN GENERAL DE REPARTITION