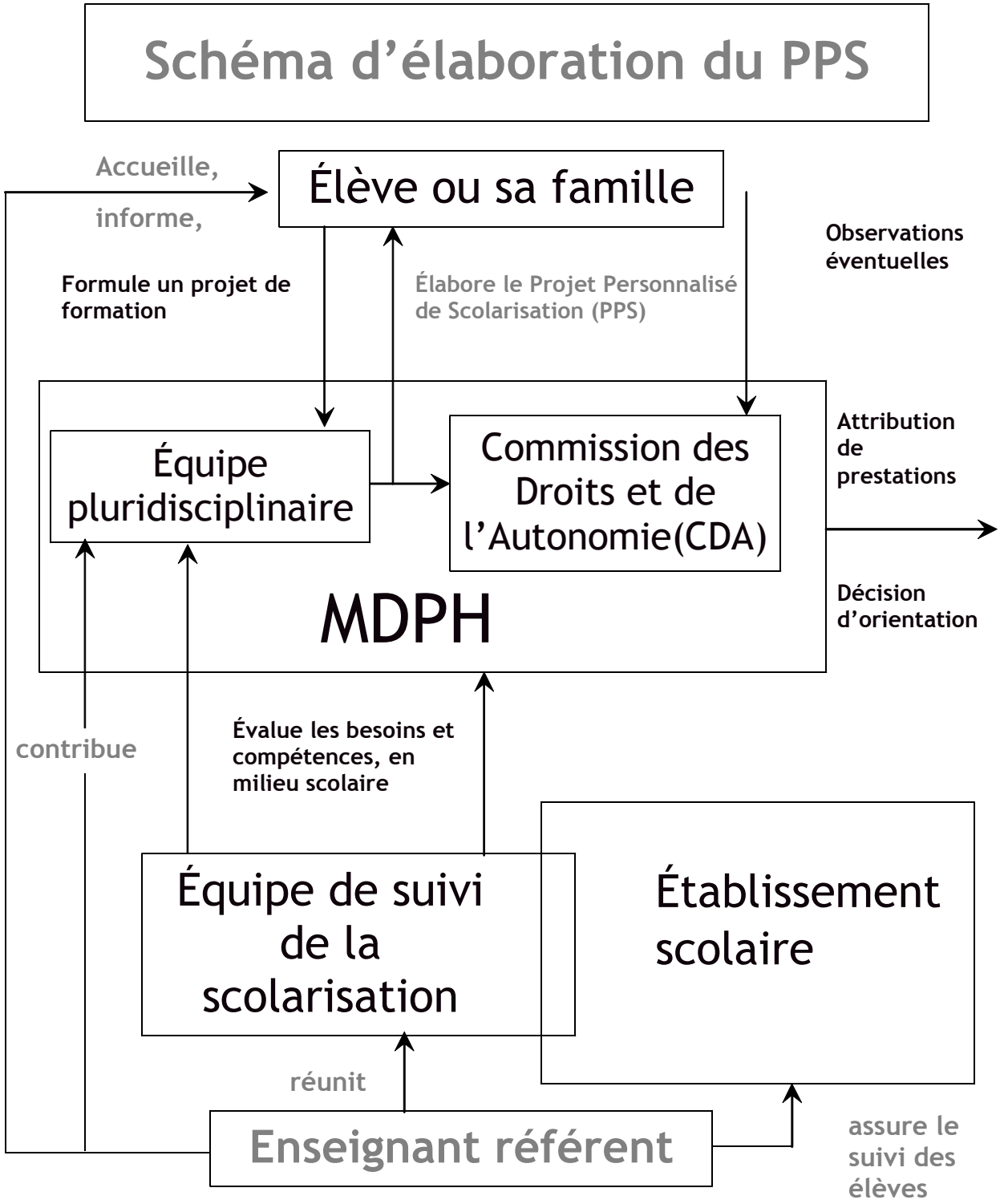élaborer un PPS