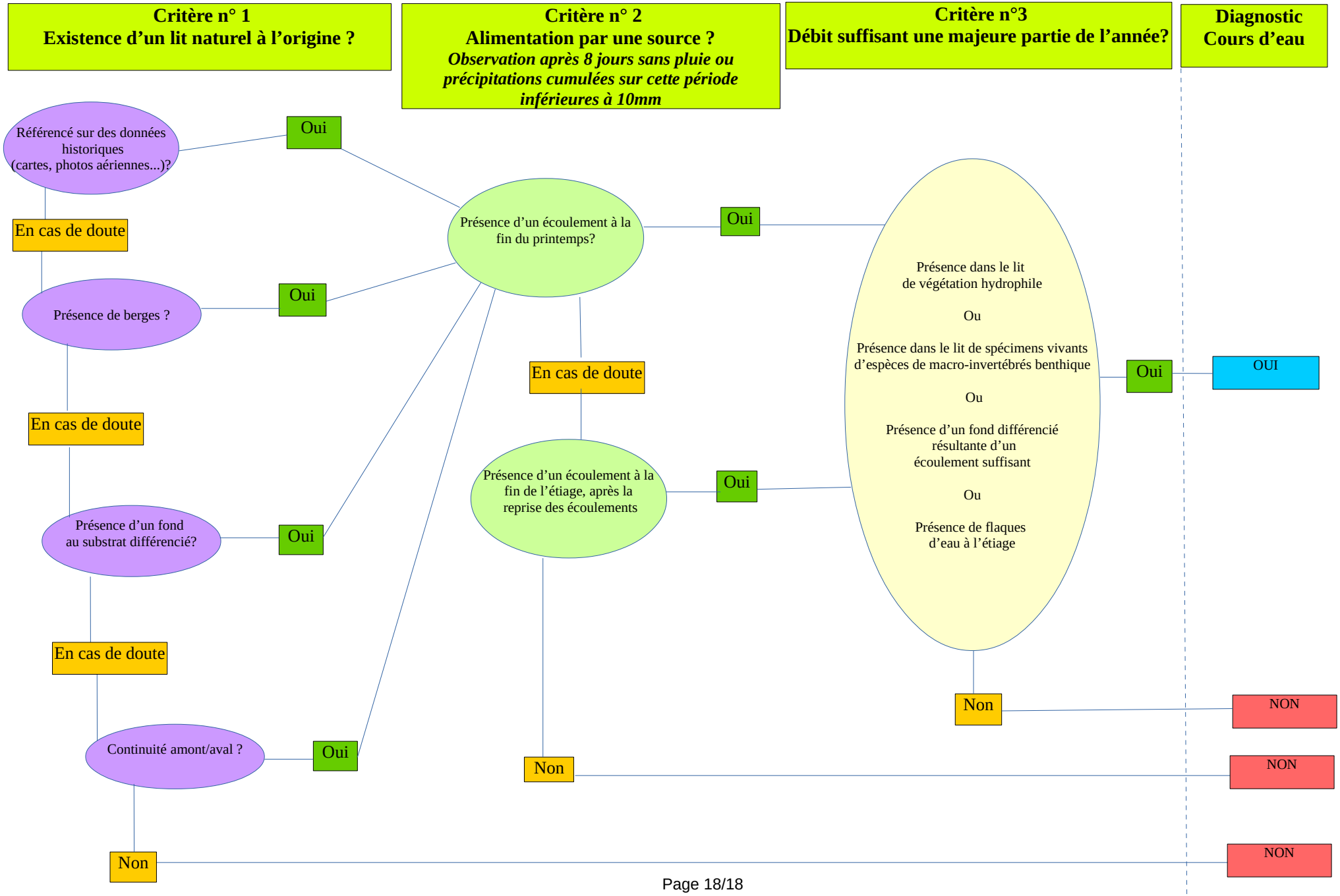ANNEXE 3 : CLE DE DETERMINATION (Cas général)