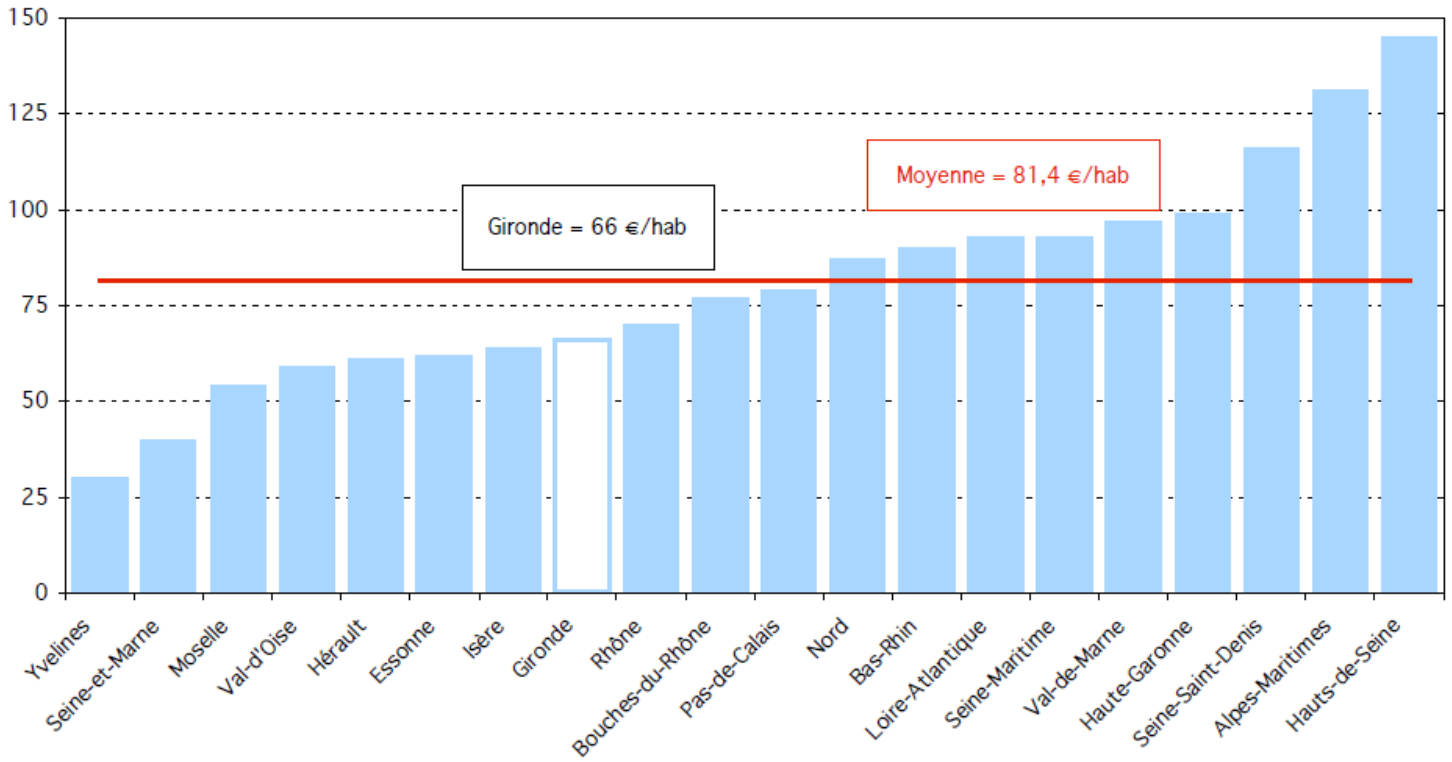Achats et charges externes - données 2008