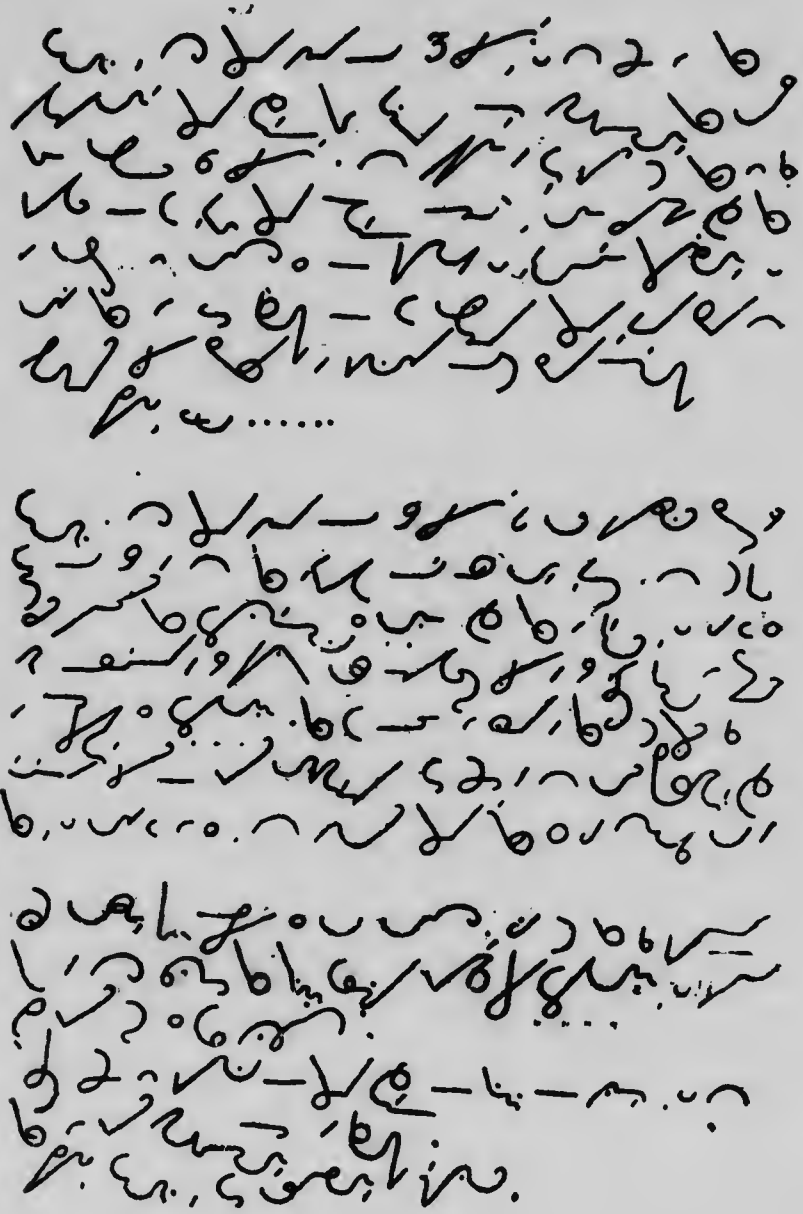SPECIMEN DE LETTRES COMMERCIALES