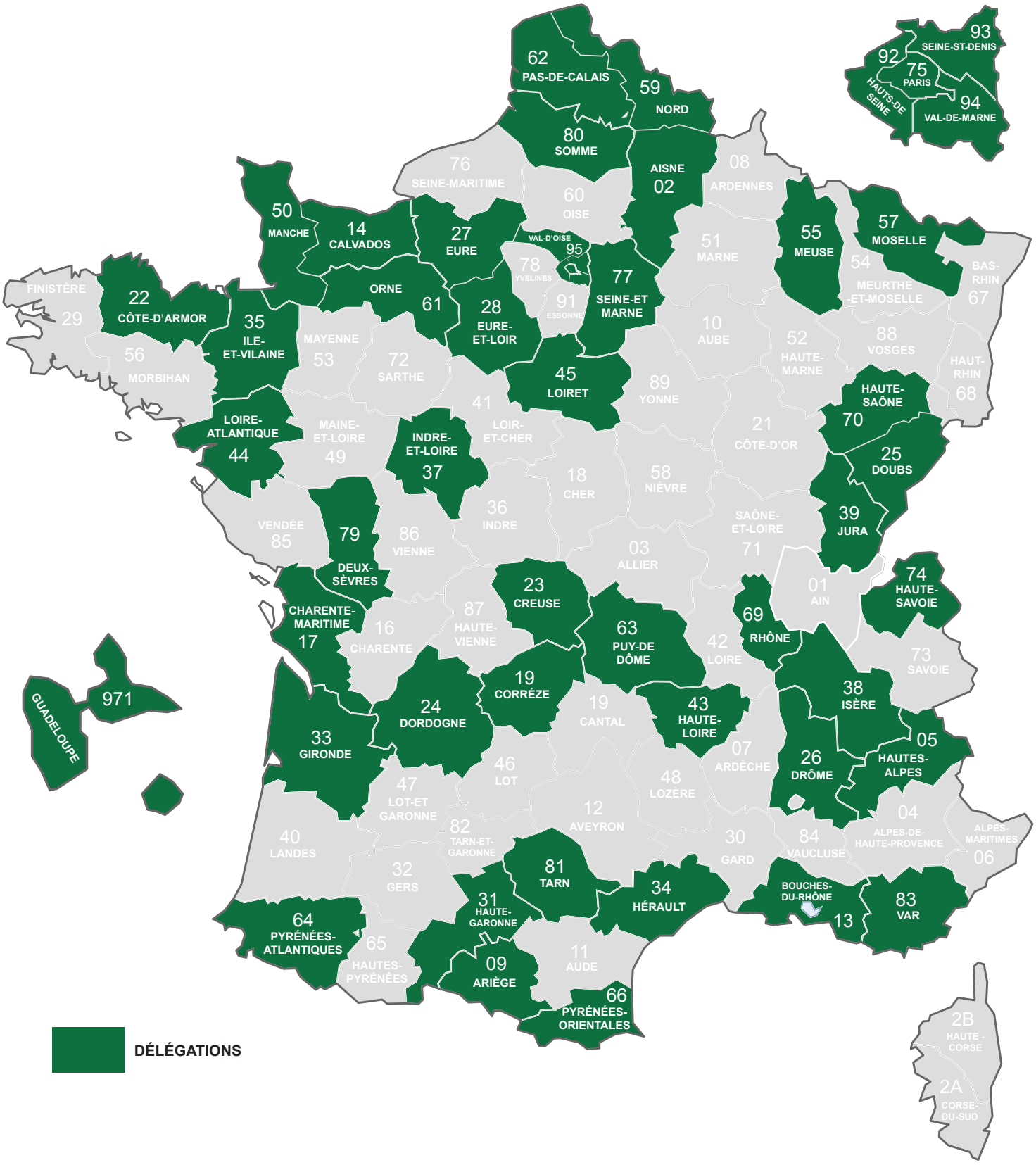VIE ASSOCIATIVE