الجمهورية الجزائرية الديمقراطية الشعبية

وزارة التعليم العالي والبحث العلمي

جامعة الدكتور يحي فارس بالمدية

كلية الحقوق.

مذكرة نهاية الدراسة للحصول على شهادة **الماستر**

تخصص: إدارة ومالية

بعنوان:

الجرائم المتعلقة بالصفقات العمومية

من تقديم الطالبتين:

- شفيقة لعميري.
- رقية غوالي.

إشراف الأستاذ:

- عبد الصديق شيخ.

لـــجنـــة المنـاقشـة:

أ/ أحمد لكحل..... رئيسا

أ/عبد الصديق الشيخ ..... مشرفا ومقررا

أ/ عبد القادر سي موسى..... مناقشا

السنة الجامعية: 2014/2013

- شكر -

þðþÔþÄþ¼üÌþ• þ•þôþ'üÊþ• þðþàþË þ"þ

þâþÌþèþßþ• þÞþóþ°þŸ þðþàþË þåþîþÜþßþ•

þâþóþ®þÜþßþ• þêþôþ'þç þðþàþË þâþàþ´þçþ

þ¦þôþ· þÖ[illegible] þªþŽË˜þ³þ÷þ• þâüÍþíþ [illegible]

þ€þ•þ°üÉþ• ü'þ§ þŽ[illegible]

" þÕþîþ[illegible] þÛþÞþÛ üCþ‡

þ"þ®þÛþ¬üÌþ• þéþ¬þë þÊþ'þÃþí þÂþ§

þ"þôþ'þÃ þ"þäþàþ[illegible]

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‰Š‹„ Œ•• ‰Ž‹‡ ‰‚‹

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ˆ”••–—˜™š›œžŸ¡¢£¤¥¦§¨©ª«¬®¯°±²³´µ¶·¸¹º»¼½¾¿ÀÁÂÃÄÅÆÇÈÉÊËÌÍÎÏÐÑÒÓÔÕÖ×ØÙÚÛÜÝÞßàáâãäåæçèéêëìíîïðñòóôõö÷øùúûüýþÿ þòþã %

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"—•†„)•2þãþ£ ' 1 /ûþþ³

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‰–‚•š…† ›„—…† œ••ž„ •…‘

‰• „‡ Eû-þÌþ³þòþ‘þãþ€ HEû•þÌþ³ H

- þ”þØûþþÔþ·

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€•,ƒ €„„

€ˆ‰Š‹Œ •Ž••„‚†‡

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þòþß ' HþÏ H þ”ûþþç Fþ‘ þ”þàþ‹þŽþË DþÛ þðþß %

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Cûþ 1þ· þ”þ³ ' 1Bûß/þ»ÌÓþèþß FþŽþÛ Fþã DþÛ þðþß %

þòþ— 1þÛ 0þã Eû-þÌþ³þ— Eþß H þòþ— 1þÛ ' 0 Eû-þ—þÌþ³

- þ”ûþþ× 1

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Fþã þ”þàþãþŸþ‘ 9 1þ·þãþß ' þŽû- 7þŽþ£ # ' 0þß þ”þãþŽþÌþß ' D ' Hþãþøþß
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Bûþ 1þŽ þŽû-þß‡üþÐþ—þ³ ') !þŽþ³ %/þ›þŽ‡Ìþ—þãßDþ‹ŽûþðþàŽþË(þŸûþã Hþ‡Ìþ
þ”þÔþ» (þà 7þ—þ— þ”ûþþã Hþã‡Ìþß ' *þŽþ‡ØþÔ‡þ›þ‡Ìþ‹þ”þØþà#þ—þãþß '1þ
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‡„ˆ‰Š•ƒ„…†1þ§ " (þŽþ³þ£ þðþàþË Ç‡þ‹þŽÛþ—þãßDþ‹þË«þàþãþ‹þŽÌþ—1þ7 H#ûþ 8 H
F Hþß H $þ³þãþß ' /þã‡Ìûþ þŽþã 1ûþþ›þÛþÓ ' 0³þ‡Ø‡þÔþãß8þçû«þ‡þ3Žþ‹1þ%û
/þ×þŽ‡Ìþ—þãþß þ”þØþÔþ»þß ' 5ûþþ»þ§þ— 6 1þÐþ‘ *þû HþãþË H I HþŽþ· 1
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.þ”ûþþã Hþã‡Ìþß '

Fþã /þÌþ— þòþ—þß ' þ”ûþþã Hþã‡Ìþß ' þ”þØþÔþ»þß ' þòþÓ Dþ›þãþ—þãþß '
.þ”þãþ§þ¿ þ”ûþþßþŽþã * ' /þŽþãþ—þË ' þ”þß H /þ
þ¢þßþŽþ»þãþ‘ þ”þãûþþ³þŸ 1 þ‡þ¿ # H‡þã FÐûþ‹ãûþŸþŽþãþß 0 ¾ J 1þ«þØþŸþß ' 9
þ”ûþþç Hþçþ‡Žþ× þ”þçþŽþ³ 1þ— þÊþ¿ H +ûþþ£ Eþ‹ ' 1þŸþß ' G 0û-þß /þ£ þÊ
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Eþãþ÷ ') / ¾þŽþÌþã þðþàþ•ƒ•2þ‰0þ6/0þŽ0þ»þãþß•˜†/þ‰1‘06!þŽþ‡Ø× 1J û«þ—þ£þÓþŽþ
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žŸ ‡•¡Œ ¢€£¤ 01/06 Eþ× 1 F HþçþŽþØþß ' Fþãþ¿þ— +ûþþ£ Eþ‹ ' 1þŸþß ' G
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6þÌþ‘ H þ”ûþþã Hþãþìþß ' *þŽþØþÔþ»þß ' F HþçþŽþ× þŽû-ûþþàþË 5þç þòþ—
. I 1þ§þ÷ ' Fûþþç ' HþØþ

þŽþãþ„þÓ þÊþãþØþß ' þ”ûþþß " H þ”ûþþŽþ×‘ Hþß•¦†þ”ûþþß™§þŽþã ¾ H þŽû-þ
þ”ûþþ‹þŽþ× H 1ûþþ‘ ' /þ—þ‘ 9 1þ·þãþß ' þ³þçþ—þ# Hþ”ûþþ ' Fþã Hþ”ûþçþ Hþçþ
þ”ûþþã Hþãþìþß ' *þŽþØþÔþ»þß ' þðþàþË þ”þ‘þŽþ× 1þß ' þ”ûþþß " Dþüþ§ Fþã
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þ”þß ' /þÌþß ' Fûþþ‘ þ”þÔþ»þŽþçþã * ' ! ' 1þŸþù ' G 0 ¾ B2þþ‘þŽ—þ”ûþþ‘þ
þ”þ‹ûþû-þß ' !þŽþ·þç % 1ûþþ‘ ' /þ—þß ' G 0 ¾ E ¾ # Fþã H þ”þ‘þŽþ× 1þß '
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þòþÓ *þŽþ‘þŽþ—þÛþß ' 5þØþç Fþã Bþà 7þçþ— þòþ—þß ' H 9 Hþ¿ Hþãþß
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' 0û-þß þ”ûþþç HþçþŽþØþß ' /þËþHûHþØþß ' DþŽþŸþãþß þòþÓ þòþÓÏ 1þ”ûþþ‹þŽ

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.þ”ûþþã HþãþÌþß ' *þŽþØþÔþ»þß ' Eþ‹ ' 1þŸ þ”û-þŸ ' Hþã þòþÓ

þŽû-þçþË þ„þ·þçûþ þòþ—þß ' Eþ‹ ' 1þŸþß ' G 0 ¾ þ”þÌûþþ‘ 7 1þŽû- 8 % þòþ
þ”þÌþ‘þ—þãþß ' þ”ûþþç HþçþŽþØþß ' * ' ! ' 1þŸþù ' Aþàþ—þ§þã þðþàþË 9þü
þŽ ¾ /þãþ—þË ' þòþ—þß ' þ”ûþþÌûþ 1þ·þ—þß ' H þ”ûþþŽû-þçþ1þŽþØþß‹Žû-*þŽþ
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.þ”ûþþã HþãþÌþß ' I HþË /þß

þòþ·þÔþ— þÊþ× ' Hþß þ”þàþãþŽþ·) 1 8þç !þŽ 7þË % þ”ûþþã HþãþÌþß ' *þŽ
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.þŽþãû-þ‘ D HþãþÌþãþß ' Eûþ 8þçþ—þß ' H þÊûþ 1þ·þ—þàþß þ”þÔþßþŽþ§þã
þòþÓ þ”þË H 1þ·þãþß ' 1ûþþÏ DþŽþãþËþ÷ ' H *þŽþÔþ§þŽþçþàþÌþŸûþ»þŽþ
þ”ûþþŽþ× Hþß ' F HþçþŽþ× D 8 þòþÓ þ”þ› /þ£þ—þ³þãþß ' Eþ‹ ' 1þŸþß ' 1 Hþ
þ”þã H 8þçþã D 8 þòþÓ þ”þ‘þŽþ× 1þß ') 2û-þŸ # û«þ‘þÌþàþ— J 0þß ' 1 H /þ
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.þŽû-ûþþ‘þÛþ— 1þãþß þ”þãûþ 1þŸþß ' /þŽþçþ³ % * Hþ‘þ› I

6þÌþ‘þ‘ þ”þØþàþÌþ—þãþß ' þÊþŸ ' 1þãþß ' þ[illegible]þ ' ' 1þçþÌþß ' þð

1ûþþ›þÛþß ' þðþß % 6 1þÌþ—þ— þ”þ³ ' 1 /þß ' 1þŽþ‘þ—þËþŽþ‘ þŽû-þçþã þ”ûþ

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Bûþþ[illegible]

þòþË Hþ¿ Hþãþß ' EþŸþ£þßþŽþ‘ Bþàþìþ—þãþß ' þòþË Hþ¿ Hþãþß ' ! (þÌþß ' þ

(þç ' HþŸ 6þÌþ‘ þòþÓ þŽû-þ— 1 /þç 5 Hþ»þ§þ‘ þŽþã # þŽû-þÌûþþ¿ ' Hþã H

9 Hþ¿ Hþãþß ' þ”þ‘þŽþ—þÛ Fþã E Hûþûþ1þ[illegible]

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F HþçþŽþ× EþŽþÛþ£ # D HþŽþçþ—þ— þòþ—þß ' þ”[illegible]

. EþŽþÛþ£þ÷ ' þ”þàþ× H F HþçþŽþØþß ' þ”þ› ' /þ£þß

þ”ûþþçþŽþ³þçþù ' 1 ¾ ' H 8þßþŽþ‘ þ” 7þ‘þ— 1[illegible]

þ”þ³ ' 1 /þß ' G 0 ¾ þ”þÌûþþ‘ [illegible]

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. B 7þçþãþß ' H DþØþÌþß ' þÊþã þðþ·þŽþãþ—þ— [illegible]

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[illegible]

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Eûþ 8þçþ— F [illegible]

þòþ§

.þ”þØþ‘þŽþ³þß ' *þŽþÌûþ 1þ·þ—þß ' D 8 þòþÓ * /þŽþ³ þòþ

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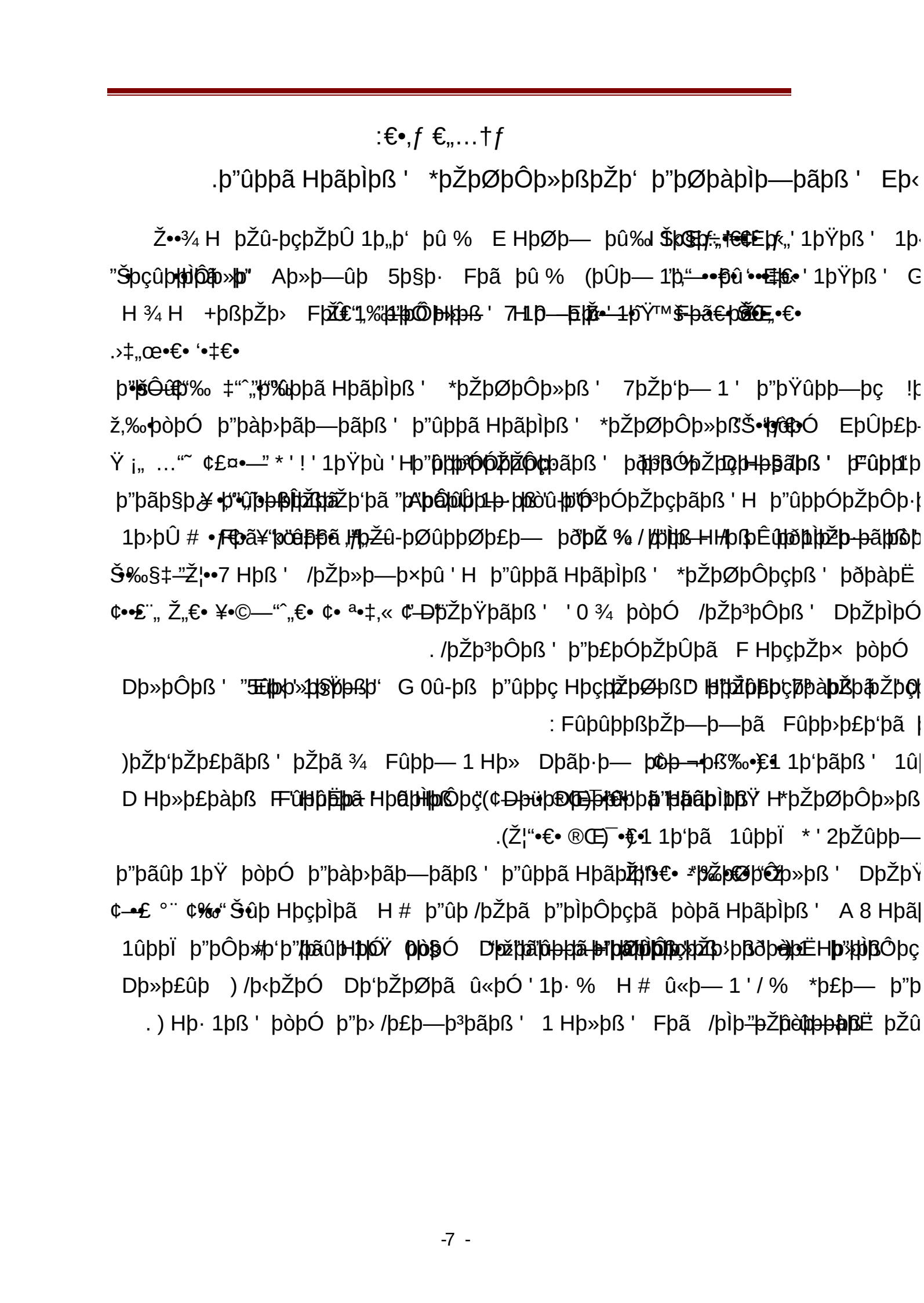
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[3].þ”ûþþËþŽþãþ—þŸþû ' *þŽþçûþþãþ„þ—þàþß þòþç 7 Hþß ' B

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þŽ ¾ 1þÛ¥Ó†⁄ µ¸þ¢•Ž¸þ3Øþß ' û«þ—þ£þÓþŽþÊ¹þãþçþŽþØþ³þÛ¸þ¡þ¢´ 15ŽþãÞþãþŽþ

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µ‡•‚´• Ä• ‚²“ƒ„•€• …•©„€”•™Ø•Ôþ»þß ' /þØþË þòþÓ þŽû-ûþþà/þË ûþBþÔ”þçûþ Ìþã/þ

(1). DþŽþÐþ·þ÷ ' /þØþË þòþÓ G /þŸþç þû þŽþ

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(3). F Hþçþ Žþ Øþß ' 5þçþ‘ þ”ûþþã H

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.236/10 Ž “†‡€• …— 1•66•µ‚“•€•.•“ž …•„„—23/1,2 …²‡ Ž “†‡€• …— ‡•2•µ‚“•€• [2]



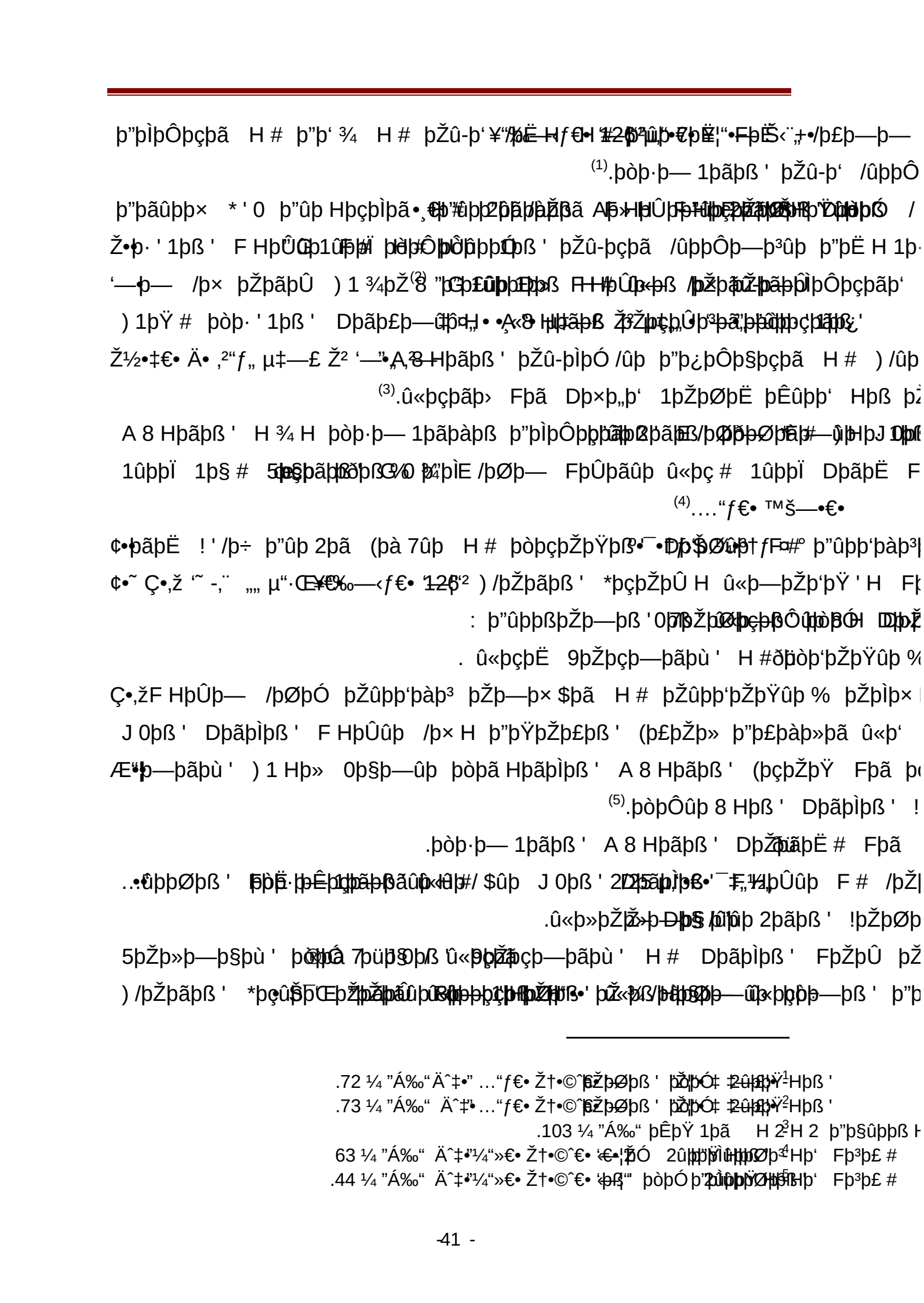
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û«þçþ‹þ¢Ó1«8HÊ‰þŽÊ‰þã ' 2þ—þß ' Fþãþ¿ Dþ§ /ûþ þû FþŽþÛ Hþß þðþ—þ£ Dþ‘

“••þÛ•¢Ó1Ž¢Ó1Ó û•„þ¢Ó1ÉžÊ‰8¾Ê‰þÇ•‚ž ®¢Ó1Ê¯¡è•Šû-þÝþß ' þòþÓ þŽþÔ 8 HÊ‰þÔ¢Ó1Ê‰þ— 1þã

Æ“‚•´• —ž•ÊþÔûþ 8 Hþß•Ê‰þØ¢Ó1Ê‰þÌ¢Ó1Ê‰þ“ Ê‰þÉ•ûÊ‰þ•¾Ê‰þÇ•Ê‰þ«Ê‰þã% FÊ„Ê‰þØ¢Ó1Ê‰þ¿ûþ # E

.û«þçþË

Dþãþ‹þß ' 1ûþ 8þç E /þØûþ þòþ—þß ' þ”þØþ£þ—þ³þãþß ' 1ûþþÏ þ”ûþ 2þãþßþ

Bþ£ þòþÓ *þ‘þ›ûþ F # (þÝûþ (þà 7þß ' þ”þßþŽþ£ þòþÔ¢Ó1Ó¢Ó1òþÔ¢Ó1Ê‰þŽÊ‰þÝþß '

Dûþþ‘þ³ þðþàþË FþŽþÛ DþŽþãþàþß û«þ‘þà 7 F # ‰Ê‰þ› ¥Ê‰þ¯Ê‰þŽ½„Ê‰þ•Ê‰þ—þÔûþ

Š•þãûþ 1þÝ E HþØþ— þû þŽþçû-þÓ û«þàþãþË H # û«þ—þÔûþ 8 Hþ‘ Bþà

,˜— “•• —ž Š•Ê‰þ¦•€• —ž ¢“••Ê‰þãÊ‰þßþŽþË þòþ·þ— 1þãþß ' F HÊ‰þŽÊ‰þ•½Ê‰þ€• Fûþþìþ—û

1þ·þŽþ‘ ' 0 %) Hþ· 1þß ' þ”þãûþ 1þÝ E HþØþ—Ê‰þãÊ‰þÌÊ‰þßÊ‰þ1¾ŽÊ‰þÝûþ‘þ—þ7þ‘þ

(3).þ”þÔûþ 8 HþßþŽþ‘ Bþàþìþ—ûþ þ

þðþß % H # (þà 7þß ' þðþß % þòþ·þ— 1þãþß ') / ' 1 %¤°Ê‰þ¼ƒ•Ê‰þ—þ— Fþ÷ F

.Å•Ê‰þÛþù ' (ûþþË û«þ— / ' 1 % (Hþ·ûþ F # F

CþŽþç ¾ F # þ” 8þ£þüþã þÊþã) /þŽþÝ F HþÛþ— F # (þÝûþ þŽþãþÛ) 1þ

.þ”þÔûþ 8 HþßþŽþ‘ 1þŽþÝþ—þû ' þ”ûþþç þò ¾ H þ”þãûþ 1þÝþß ' G 0

.104 5 Bþ‘þŽþ³ þÊþÝ 1þã[1] H 2 H 2 þ”þ§û

.73 ¼ ”Á‰“ Ä‡•…“ƒ€• Ž†•©‡Ê‰þŽÊ‰þØþß ' þŽÊ‰þÓ‡ ±ûÊ‰þ•[2]Hþß '

.105 ¼ ”Á‰“ Ä‡• ”—©Ê‰þ—Ê‰ûþÊ‰þß H 2[3]

[1]. (þ÷ ' A 8 Hþãþß ' DþãþÌþßþŽþ‘þ Hþ

.þ”ûþþ‘þŽþŸûþþù ') Hþ· 1þß ' þ

F HþÛþ—ûþ û«þÌþ‘ 7 J 0þß ' H þòþ‹þŽþçþŸþß ' /þ»þØþß ' 1þÓ Hþ— (þà 7þ

.) / ' 1þù ' H Eþàþ

/þ»þØþß ' 1þ»þŽþçþË /þ£ # H ¾ H þ

þòþã Hþãþ

. Gþ

Æ

1ûþþ

. 5þ—þ§þãþß '

.þ”ûþþã Hþãþ

! ' /þ÷ ' 1ûþþ³ Fþ³þ£þ‘ 3þãþ— þŽ ¾ 1þŽþ‘þ

û«þ—þ£þàþ»þã Bûþþ

µ—½‡€• ¢“•½ž ¢•»Ä

.) 1ûþ 7þ§ 1þŽþ›

ŠŒ

.þŽûþ ' /û-þß ' þòþ

.þ”ûþþã Hþãþ

’¸ •

‡‡••• 128 Ž•þÓ þŽû-ûþþ

. Eûþ 1þŸþ—

J /þŽþã FþÛ 1 H 6 1þ—þÔþã FþÛ 1 þŽû-þçþŽþÛ 1 # 1þÓ ' Hþ— þŽû-þ

.78 ¼ ”Á‰“ Äˆ‡•…“ƒ€• Ž†•©ˆ

[1]."þ¢þ‘ 1þ—þß1þ»þãûþòþÓŸ þŽû-þ—ûþþãþ

J /þŽþãþß ' þŽû-þçþÛ 1 H þŽû-þ‘þÛþ— 1þãþ‘ þ”þ»þŽþ§þß ' þ”þÔþ»þß ' þò ¾ H

.’—¦ƒ•€• ‘•‡€•—

.“”•†ƒ •…„; –•—

þŽûþþã HþãþË þŽþÔ 8 Hþã F HþÛûþ”ûþ[illegible] Hþò¾Ž×þŽûþþ[illegible]←' 1þãÓþòþß #þ

.)þŽþ‘þŽþ£þãþß ' þ”þ£þçþŸ þòþÓ û«þÔûþ 1þ

¥•—“••• —ž ¥þ»þ×þŽþçþã H # * ' /ûþ ' 2þã H # / HþØþË 1ûþ /ûþ þŽûþþã Hþãþ

“•• [2]””û-þ—ûþþÔþ»þ—þ‘ þŽþÔþàþÛþã H # þŽþã þ”ûþþàþãþË þòþÓ þÊþÓ /þß '

) /þŽþãþß ' Fþ÷ Eûþ 1þŸþ—þß ') 1þ‹ ' / , 1þŽþ§ Bþ‘þŽþ³þß ' þÊûþ 1þ·þ—þß

Ž•••–••ƒ€• ™•8 Hþãþàþß Bûþþ¿þß ' E Hû-þÔþãþß ' þòþÓ þòþçþŽŸþß ' þ”þÔþ»

F HþÛûþ F #þ–9þ1ûþþãþÔþß 07 1þðþàþË þ”þÓþŽþ¿ % I 1þ§þ÷ ' *þŽþ‹þÔþß ' þò

[3]”þŽû-ûþþàþË A ' 1þ·þù ' H # þŽ ¾ 0ûþþÔþçþ— H # þŽû-þ—þßþŽþ£ % H #

:þòþßþŽþ—þß ' Hþ£þçþß ' þðþàþË ' 0 ¾ [illegible]

/þŽþ³þÔþß ' F[illegible]

[illegible]

þ”þÔþ»þ‘ /þ‹ ' HþÓ þŽû-þçþã þðþØþàþ— H # 0þ§ # þòþ—þß ' þ”ûþþã HþãÌþ

þ”ûþþàþãþÌþß ' H DþŽþãþß[illegible]

¢—£•Œ€û-þàþÐþ—þ³ ' þòþ—þß ' þ”þÔûþ 8 Hþß ' DþŽþãþË #”[illegible]

1þ·þŽþ‘þã 1ûþþÏ þŽþ»þŽþ»þ—þ§ ' þŽþ»þ—þ§þã F HþÛûþÈ‰þ‹€•[illegible]

[4].þ”þ‘þŽþ× 1þß ' H A ' 1þ·þù ' þòþÓ þ” 7

È•‰‡„ ’¸€••¢ƒ€• ‹þÛþ‘ G /þ£ H þŽþ»þ—þ§þã A 8 Hþãþß ' F HþÛûþ F # 7 1þ-

[5]. G 1 /þ× FþŽþÛ þŽûþ # û«þçþã !”2þŸþ‘ þŽþ»þ—þ

.þ”ûþþç Hþçþ[illegible]

µ•†“– Ž‹Œ„ —ž [illegible]

.99 5 Bþ‘þŽþ³ þÊþŸ 1þã 5þŽþ§þß ' þòþ‹ ' 2þŸþß ' F Hþçþ[illegible]

.100 ¼ ” û«þ[illegible]

.252 5 Bþ‘þŽþ³ þÊþŸ 1þã þ”þç 1þŽþØþã þ”[illegible]

.226 ¼ ”Á‰“ Ä^‡• F 1þŽþØþãþß ' þÊûþ 1þ·þ—þß ' H þ”ûþþç[illegible]

.256 ¼ ”Á‰“ Ä^‡• ”¼“»€• ¥“‰—‹ƒ€• ‘—¦“² ”Ž€¸“½€• Ä ‚‰˜ Ã—„–

þ”ûþþÔþ»þ—þßþŽþ‘ þŽþÔþàþÛþã H # A 1þ»þßþŽþ‘ ' 1þã " þŽû-ûþþÓ FþŽþÛ

/ HþØþÌþß ' Fþã þ”þÌþÔþçþã þðþãþÊþÔþçþŽþÞþã 35 µ„•€• ¼þç þðþß % 9 HþŸ 1þßþŽþ‘ H) /þ‹þŽþÓ þòþØþàþ— H # 0þ§ # þò

“••¾ / ' /þÊ“‰»û‹Á“••¯¦ Ž– ¢•„„ Ž•þ—þß ' *þŽþ³þ³ $þãþß ' Fþã *þû HþŽþØþãþß ' H

š“œ„¨•• þò ¾ H þ”þ›þßþŽþûþþ)³1çHþ›ÔþßÔ ' þ”þÞþãþãÞþŽþ/þŽþÞþÔþ›þ§þ¶þã þòþÓ

.þŽû-þçþŽþÛ 1 # 1þÓ ' Hþ—Ž•¢—þãþŽþ-ûþþàþÞûþA1þŸþßù ' GHO¾þŽÉ¾HþØþ

:‘Šƒ••šƒ ½•Œ †ƒ

.þ”ûþþ‘ 1þÌþßþŽþ‘ þŽû-þ—þ§þ³þç þòþÓ þŽ ¾ 1þÛ 0 /

:þòþã ' 1þŸþù ' C Hþàþ³þàþß þ”þç HþÛþãþß ' 1þ»þŽþçþÌþ

:º™£”’ ‘œŒ¦ •—–©®—

.µ‚†“œ€“‰

.û«þ‘þŽþ³þ£þß 1þ§ " 5þ§þ

.þÊþÓ /þß ' H # þ”ûþþÔþ»þ—þß ' H

Dþ›þãþ— H # þŽûþþ‘þŽþŸûþ % FþŽþÛ ! ' Hþ³ þ”þÌþÔþçþãþß ' H # þ¢þ‘ 1þ

.þòþÔûþ 8 Hþß ' Dþãþìþß ' þ£þà-þ”þÔþçþãþŸþß ' HO# Hþàþ³1þ

5þŽþ»þ—þ§ ' þòþÓ û«þ³þÔþç Eþ£þ× # H # û«þ»þŽþ»þ—þ§ ' A 8 Hþãþß '

/ûþ—þ³þ•þŸþ³ûþþÞþã (/þ”ûþçþãþß ' þ”ûþ

Cþàþ— þðþàþË A ' 1þ·þúþß þ” 7þàþ³þß ' û«þß Hþ§þ— þû þ”ûþ /þàþ‘þß ' þòþ

.252 ¼ ”Á‰“ Ãˆ‡• EþŽþÌþß ' Dþ

.102 5 Bþ‘þŽþ³ þÊþŸ 1þã 5þŽþ§þß ' þòþ‹ ' 2þŸþß ' F HþçþŽþØþ

.147 5 Bþ‘þŽþ³ þÊþŸ 1þã FþŽþç ¾

.148 5 û«þ³þÔþç þÊþŸ 1þã

.259 ¼ ”Á‰“Ãˆ‡• ”¼“»€• ¥“‰—‹ƒ€• ‘—¦“² ”Ž€¸“½€• Â‰‚‰˜ Ã—„–

[1].þ”ûþþÌþãþŸþß '

,••²“ƒ„•€••þãþŽþÌþ—þãþß ' þ”þ‘þßþŽ 7þã FþË û«þËþŽþçþ—þã ' Dþ‘þŽþØþã þòþ

J 0þß ' /þØþÌþß ' 7 H 1þ· /þ£ # FþË 1 8þçþß ' A”¸þ»ûþ Šœ# Ž«ûþ / $ûþ

[2].þŽû-þ— 1 ' / % H # þŽû-ûþþàþË A ' 1þ·úþß

Fûþûþþàþ£þãþß ' Fûþþ‘þ§þ—þçþãþàþß þ”þ‘þ³þçþßþŽþ‘ BþØþ£þ—þ— A ' 1þ·

(þ§þ—þçþãþàþß F HþÛûþ /þØþË4þ•þžþçÛþãþË0þH # 3þàþŸþãûß þŽûþûH3Hü/þã

[3].û«þçþã) /þ‹þŽþÓ

Žþ—þ„þ— Eþß þŽ ¾ /þŸþç û«þ—þ35þÓ‘þŽ‹ÛþÇÆ—/þŽ“%Ôþ‘‰ Ÿþà¦ß/þþŽþ× H

Æ‡½•€• ‘ž•þŸþç¦þ•þ€• Š·Œ•€‰Ÿœ¦ ‘•5þçþß ' ! ' 1þØþ)—1þ³HŽþþ‘û«þÇ#0 ¾1ûþ1þÛ 0 þ

[4].µ,†“œ€“‰Ôß“—þ£ ') 1 Hþ»”re•ıHþ‘sH‘Cþ‘ò‘eçþ‘ò þŽþ¯£• Š•¶• ª‡,ž ,²

‘“ •••’¸€• ¥²—€••ŽÓ••þŽûàþ€•D.Hþ— /þ× þŽû-þ‘ 8þÔþ—þ£þãþß ') /þ‹þŽþÔþß '

.þ”ûþþÔþ»þ—þßþŽþ‘ AþàþÛþã H # þÊþÓ /þßþŽþ‘ 1þãþ÷þŽþ‘ AþàþÛþã H #

þŽ ¾þŽþØþàþ— H #) /þ‹þŽþÔþß ' þòþã Hþãþ‘ÌþÌþß ' A 8 Hþ„ãþ‰'—0þ§ # ' 0 %

.þŽû-ûþþàþË þŽþÓ 1þ·þã H # þ”þØþÔþ»þß ' H # /þØþÌþß ' H # þ”ûþ

/þŽþ³þÔþß ' Fþã þ35þŽþ‘þŽ‹þ‘þß'' F5þ‘þçþ‘þŽ‘þ‘þ‘þÔþçþ‘þãþß þ¢þ¿#—ûþ‹þŽþÔþß

“À••ûþ #þ·Dþãþ‘Žþãþ‘Žçþ‰þH—þ× ' þ¢þ‘ 1 Fþã DþËþŽþÔþß ' û«ûþ‘þçþ•þ‘ûþ þŽþã þð

þ”þãûþ 1þŸþß ' 1þ‘þ—þË ' J 0þŽþãþ‘þ‘þ‘þ3¾1HŽÔþß ' þËŽþH#Ø‘ûþ ûHûþÌþãþ%/þ(

[5].þ”ûþ Hþçþ‘Ìþã H # þ”þ•‡þŽçþã—þ‘Šþ‘ûþ‘ 7 * ' 0

Í ••Œ‰• ••‰ ‚¼“‰• Á‹¨„„ ”‹)—/þ‹þŽþÔþß ' H # þ”þÌþØûþ¸1ãþß ' þŽûþ—BþØþ£þçþ

E 1þ‘ûþ Fþ„þÛ J 1 Hþ»˜—/þØ•‰‘ —þ‘þÓ£þ—þòþÓ /þ×ûþ³ # þðþàþË D Hþ»þ£

. 1þ§ " 5þ§þ· Bûþ 1 7 FþË ”þŽûþŽþÌþà³þ‘þ»þŽþãþ—ûþ ûþãH£þ— H û«þß þ”þÛ

Ä••þŸ 1þ¦—¦”•þ‘þ•þÔ‘þ»þ‘ /þ‹ ' HþÓ 0þ§ # þòþÓ— þ‘þ»þãË—Fãþ‘Ó' 1þ‘þ§þ•' '

.102 5 Bþ‘þŽþ³ þÊþŸ 1þã 5þŽþ§þß ' þòþ‹ ' 2þŸþß ' F HþçþŽþØþ

.55 ¼ ”Á‰“ Ä^‡• ”™‡„¨• Ž²—‡½

.105 5 Bþ‘þŽþ³ þÊþŸ 1þã 5þŽþ§þß ' þòþ‹ ' 2þŸþß ' F HþçþŽþØþ

‡†•©^€1”4 þ”þÌþÓ /þß ' þ‘þŽþ¿þ³þ‘þ‘þ‘

[1].û«þ‘ E 2þ—þàûþ J 0þß ' DþãþÌþß ' H û«ûþþàþË Dþ»þ£û

DþãþÌþßþŽþ [illegible] 7þŽþ‘þ—”þ1”ûþ [illegible] A 8 H

.û«þãþàþË !þŽþÔþ [illegible]

¶•–”þ”þãûþ 1þŸþàþß BþØþ£þãþß ' C Hþàþ³þß ' *þŽþ‘þ› % :º™ [illegible] H ¾ H þò

DþÛþ·ûþ J 0þß ' C Hþàþ³þß ' Bûþ [illegible]

DþãþÌþß ' ! ' /þ÷ þüþ‘þŽþØþã A 8 Hþãþß ' (þà 7ûþ [illegible]

Ž•þ—þß ') / ' 1þù ' [illegible]

[2].µ‡“„»• µ‡¨ µ‚•‡«ûŠ1þŸþß ' þŽû-þ‘ BþØ

.97 ¼ ”Á‰“ Ä^‡• ”Š•“ƒ€• Š¨Œ£•€“‰ µ‡À•€• …†•‡^€• ”¼“»€• ¥“‰• [illegible]

.142 5 Bþ‘þŽþ³ þÊþŸ 1þã² þ”þ§ûþþß H 2

. þ”ûþ 1 Hû-þãþŸþß ' 3ûþþ‹ 1
“ƒ‡ˆŒ‚ˆ‰ «ƒ-°•Š
. û«þ‹þŽþ¿þË # H J 1 Hþ—þ³ /þß ' 3þàþ
. þ”þã HþÛþ£þß ' !þŽþ¿þË # H D Hþ÷
. þ”þ‘þ³þŽþ£þãþß-' 3þàþŸþã 3û
. Œ±‰¶†ˆ‰ ¦Ÿ‚³•ƒ—‡
. «‰Œ•œˆ‰
. ••¨ƒŸ®ˆ-‰
. ˜’¤ˆ‰¤
Dþüþ§ þ”ûþþ‘þÌþ·þß ' þ”ûþ 7 ' 1þØþãûþ /þß ' þ”ûþ 1þ‹ ' 2þŸþß ' þ”ûþ 1 Hû-þãþŸþ
. Eû-þãþŽûþ[illegible] ' þ¦ûþ 1þŽþ—þß Fûþû
!þŽþ¿þË # H !þŽþ³ $ 1þ‘ 1þãþ÷ ' Bþàþ Ìþ—ûþ /þŽþ³þÔþß ' Fþã þ”ûþþŽþ× Hþ
1þØþãþ‘ *þŽþçþüþËþù ' þ”þ£ Hþß þòþÓ Bûþ[illegible] ' Fþ[illegible]
. 1û-þ· [illegible] (þ³þ£ þ”ûþþû Hþß
“¤¢Ÿƒ®ˆ‰06 ˜“ƒ¢‡ˆ‰ ¤Ÿ¢ $Ó Fûþ 1 HþÛ 0þãþß ' 1ûþþÏ Fûþûþþã Hþãþ Ìþß ' Fû
þ¢ûþ 1þ»þ— Eû-[illegible] / Hþ Ìþ— Eû-þ—þŽ01þ06—þãþãþ‘ þ¢
:þòþàûþ1 [illegible] ƒ®ˆ‰04“‡“ƒ‡ˆ‰ ·†¤‡, ˜“—‡ˆ‰ …ƒ†¿‰ §• ªƒ”•™‡‡ˆƒ,
ƒ¢ûþþà[illegible] ·¢¢Ÿ‡ “¤¢Ðþ·ûþ Fûþ 0þß ' Fûþûþþã[illegible] Fû[illegible]
.•ˆ¤‘ˆ‰ §•
þ” 7þàþ³þß ' Fþã / [illegible] Fûþ[illegible] 1Hãþ[illegible] Fûþ[illegible]
þ¢ûþ‰ •½•œ¢‰.¢¤ …¢‘þŽþØþã þ¢ûþ 1þ»þ— [illegible] /[illegible]
.þ”þß HþØþÌþã DþŽþŸ " þòþÓ û«þ—þ£þÓþŽþÛþàŠH /þŽþ³þÔþ
E¢—þŽþÛþàþ—þãþãþßþŽþ‘ þ¢ûþ 1þ»þ— [illegible]
ƒ¢Ÿƒ¢™©’‰.¤¢Ðþ·1 06 “¤¢Ÿƒ®ˆ‰14 06 ˜“ƒ¢‡ˆ‰ ˜“Œ‰¤¢‰ •±•¢‰Š

*þŽþÛþàþ—þãþãþßþŽþ‘2006 [illegible] ' Fþã þ”ûþþŽ[illegible] /þŽ[illegible] ' Eû-[illegible]
.2006 Œ‚‡•2 § ˜Œ‘ƒ¨‰4€“¯þß ' þ”ûþþãþ§•1 [illegible]
Œ‘ƒ¨‰ *þŽþÛþàþ—þãþãþßþŽþ‘ þ¢ûþ 1þ»þ—þßþŽþ[illegible]
.2007 Dûþ1 [illegible] / /þÌþß ')

[illegible]

[illegible]

[illegible]

(1).À‘ 200.000 Žˆ„ À‘50.000 “‡ •‡‰Œ€‚ƒûþþ—þçþ³ þðþß %

:þ”ûþþã Hþãþìþß ' *þŽþØþÔþ»þß ' E ' 1þ‘ % /þçþË þ” ¾

[illegible]

(2).þŽ ¾ /þìþ‘þ— Cþàþ— þŽ ¾ HþË /þ— þòþ—þß ' F[illegible]

[illegible]

[illegible]

*þ‘þ›þ— þ”þØþ‘þŽ 7þ—þã þ”þß / # AþŽþ·þ—þÛ ' þ”þßþŽþ£ þòþÓ H # þ” ¾ ' 2

FûþþÔþßþ½þ¾þ¶þ¿þÆþÈ '/ 1 ' 2 þ‘¾/þ›þ‘ þÆþ¶þ¾þ¿þÈ þ”þ¶þ¾þ¿þÈ #ûþ/þ×þŽþÌþ—þß ' þ”ûþþàþ

:§• …-‡™™ §™^‰¤

ÆFûþþàþãþŽþÌþ—þãþàþß ! '-/ Hþ³þß ' þ”þ

Æ…‡ƒ¯™‡^‰ “‡ ‘®¯^‰ Èœ•

(1).þ”ûþþ‹þŽþ¿þ× þ”þÌþ‘þŽþ—þãþß ' þðþ

.þ”ûþþã Hþãþìþß ' *þŽþØþÔþ»þß ' 0 þ„ƒÔþçþ^„… H E ' 1þ‘

š‰Œ„ ‘Ÿ• ˜“—*‡! ' 1þŸ % 9þŽþ‘þ— %) 1 ' /þù ' þðþàþË þŒÊþã Hþãþìþß ' *þŽ

•,¢ŒŒ^‰¢“µ ¢•¬‰ §¢ƒ/þ³þŽþ³ # * ' ! ' 1þŸþù ' G 0 ¾ Dþ›þãþ—þ— H /þŽþ³þÔþß

þŽ ¾ 1 H / H * ' !/ûÏÝþ¼þŽþG¢ÊØþÊûþ»þßH þ”ûþþË H 1þ·þ¢–/þðþàþ¢Ê §þ”ûþ 1 ' /þ

: /þŽþ³þÔþß ' Fþ¢ŽûþûþÔþŽþ¢Ê¼þŽþÌþÓþò

:‘‰“ „… “œ,®•¤Ž¯„… ¤…‰•…

•Ÿ¤”‡1þ»þŽþçþË þŽû¾1þ¢Êþ¢Êþ¢Êþ¢ÊþŽþ' Eûþ 8þçþ— þòþÓ þ”þã 8þçþã þ”þßþ„þ

¦ ¢¢¤ ‘/œ•‰¢Ó¢þŽþÛþã F HþçþŽþ¢Ê†¾ŒÓ¢ûþ¢Ê¢Ê¢Ê

.½¤Œ•ˆ‰ §•™Žû-ûþþàþË 5 Hþ»þçþã

:þ”ûþþã Hþãþìþß ' þ”ûþÿ 1þŽþ§þß '

þ”þ‘þŽþ× 1þßþŽþ‘ E HþØþ— H þ”ûþþàþ§ ' /þß ' þ”þ‘þŽþ× 1þàþß þŽû-þË Hþ¿þ

*þŽþØþÔþ»þß ' þ”ûþþË 1þ· Fþã BþØþ£þ—þß ' A /û-þ‘ J 2þÛ 1þãþß ' I Hþ-

.þ”ûþþã Hþãþìþß ' *þŽþØþÔþ»þß ' DþŽþŸþã ¤þôþ‘Ó‰þŽ•þãû¤Œ¯Ð ˆ‰þãþìþãþß

þžþã 1þ‘þãþß ' Dþãþìþßþžþ‘) /þ×þŽþìþ—þãþß ' þ”þ£þàþ»þãþß ' E ' 2þ—þß '

5þŽþ»þ—þ§þû ' (þ³þ£ þŽû-þË 2 H H þ”ûþþàþ‘þØþß ' þ”ûþþ[illegible]

*þŽþØþÔþ»þàþß þ”ûþ /þàþ‘þß ' þ”þçþŸ[illegible]

*þŽþØþÔþ»þß ' þðþàþË þ”þ‘þŽþ× 1þß ' Fþ[illegible]

[2].þ”ûþ 1Œ[illegible]

:þ”ûþþã Hþãþìþß ' *þŽþ[illegible]

þŽû-þ—þŽûþþ£þüþ» [illegible] Eþ[illegible] Hþ³ 1þãþß ' Dþüþ§ Fþ

[3]:þò ¾ H þ”ûþþ³þŽþ³ # FþŽþŸþß þ”þ›þüþ› þðþß % þŽû

ÆÐþŽþÐþ·þ÷ ' *þŽþØþÔþ»þß þ”ûþþ

Æ 2 ' Hþàþß ' *þŽþØþÔþ»þß þ”ûþ

.ª ƒ ‡‘©ˆ‰¤ ª ƒ œ‰*[illegible]

Fþ[illegible] 5þŽþ»þ—þ§ ' F ' HþçþË *þ£þ— þò[illegible]

²ƒ ¢¿ # +ûþþ£ F ' Hþ[illegible] š–Œ³§œ[illegible]

[4].þðþß Hþ÷ ' [illegible]

:þ”ûþþã Hþãþìþß ' *þŽþØþÔþ»þàþß þ”ûþþË[illegible]

143 ˜‘ƒ¢‡ˆ‰ §•¢‡ƒƒ‡ ·¢¢þ£ þ”þãþŽþìþß ' *þŽûþþ£þüþ»þß ' Fþã þ”þàþãþ£þ‘ Eþ[illegible]

.š‡™‡ˆ‰¤ 2[illegible]

þ”ûþþã Hþãþìþß ' [illegible]

ûŸ‡18 ˜‘ƒ‡ˆ‰ žŸˆ ƒ[illegible] Eþ× 1 þòþ³þŽþ‹ 1þß ' E Hþ³ 1þãþß ' þŽû-þ› /þ£þ—þ³ '

Ž^„ ’¤¢» H Eûþ 8þçþ—[illegible]

..157 ž €„,ƒœ ¾†Œ‡þ”ûþþã Hþãþìþß ' *þŽþØþÔþ»þß ' DþŽþŸ[illegible]

.(ŒŒ”142 ˜‘ƒ‡ˆ‰36 10 š–Œ §œƒ±Œˆ‰ š¤œŒ‡)‰ˆ‰23“12 §œƒ¼Œˆ‰ š¤œŒ‡ƒ¼‰ˆ‰‡

.þ”ûþþã Hþãþìþß ' *þŽþ[illegible]

.þ”ûþþã Hþãþìþß ' *þŽþ[illegible]

. þŽû-þËþŽþ‘þ— ' Eþ— þòþ—þß ' * ' ! ' '

:þ”þØþÔþ»þß ' E ' 1þ‘ % þðþàþË Bþ‘þŽþ³Ïß ' E ' 1þ‘ % þðþàþË Bþ‘þŽþ³Ïß ' *þŽþØþÔþ»þß ' E ' 1þ‘ % þðþàþË

0þ§þ—þ— F # þŽû-þàþÓ þ”ûþþã Hþãþìþß ' *þŽþØþÔþ»þß ' E ' 1þ‘ % þðþàþË

(1):þ”ûþþ‰þ‰¦Œ*†¬‰ “‡ «‰Œ†„ Š

.þ”þØþÔþ»þß ' E ' 1þ‘ % •Ä‡1⁄8‰Œþ™—Ÿ‰þ³ÎÇ¸Œ‘ƒF‡#%û«þçþ„

.þŽû-þçþŽûþþ‘ Bþ‘þŽþ³Ïß Ÿ ‰¼ŽŠ¼Ô¼‰Œ™Fþ‰Ÿ‰à¼ß þòþ

: *þŽþØþÔþ»þß ' E ' 1þ‘ % ! ' 1þŸ % þðþàþË þ”þ‘þŽþ× 1ðß ' DþŽþŸþ

þ”ûþþË H 1þ·þã H þ”þ£þ» I /þã (þ× ' 1þ—þß þ”þØþÔþ»þß ' E ' 1þ‘ % /þÌþ‘ þ”þ

(2) :þòþ—þ„ûþ þŽþã þ”þ³Ìþ1⁄4/þ‘ *þŽþØþÔþ»þF '# ¶¡Ïß¼ÇŽ¼Ô¼‰Œ™Fþ‰Ÿ‰à¼ß þòþ +û

Æþ‘þŽû-þ»þŽþ»þ—þ§ ' Fþãþ¿ , 1 /þçþ— þòþ—þß '

Æþ‘þŽû-þ»þŽþ»þ—þ§ ' Fþãþ¿ , 1 /þçþ— þòþ—þß ' Bþ

“• •‚™Œ™‡ˆ‰þçþ‰¶ Fþ„þ·þ‘ þ”ûþþ‹þŽþ¿þ× I HþË / J # Dþ‘þ× Fûþ /þ×þŽþÌþ—

þ”þØþÔþ»þß ' 0ûþþ

J 0þß ' 1þŽûþþ—þ§þû ' F Hþ¿ 1þŽþÌ¶þ‘þŽûFû»þ‘þŽþ¶Ïß¼Œ™Ÿ‰û§þÌþ—‰þãþß½ˆ‰‰þŽû-þÌþ

.˜Œƒ•™œ’‰ ‘¯, §¹‰ãŒƒŸ¶‰ƒ½„òþÓ) /þ×þŽþÌþ—þãþß ' þ”þ£þà

§œƒ±Œˆ‰ š¤œ1⁄8Œ‡ˆ‰⁄‰ƒ‡ •ˆ¯‡2⁄36 ¢10 š¤œŒ‡ˆ‰1⁄4‡) /þŽþãþß ' F # þŽþç ¾ 8þ£þ

(3):þŽþã ¾ Fûþþ»þŽþ23þ1⁄2þ§ ' *þÓ 0þ£

.þŽû-þ— ' 1 ' 1þ× Bûþþ‘þ7⁄4þ¶þŽ¶þË‰þŽ™ãþ¶þŽþ§

. E Hþ³ 1þãþß ' ' 0 ¾ EþŽþÛþ£þ÷ /þ£ Hþãþß

: *þŽþØþÔþ»þàþß þ”ûþþç 7 Hþß ' -FþŽþŸþàþßþ

Fûþþ‘þçþ”ûþþË¶þŽ 7þØþß ' FþŽþŸþàþß ' H *þŽþØþÔþ»þàþß þ”ûþþç 7 Hþß ' F

J 0þß ' þòþ›þüþ›þß ' Eûþþ³þØþ—þß ' ¶þãþ£ 9/¶þçþ£þ–ûþþç 7 H¶þ3ûþþ›¶þŽþŸþàþ

:þ”ûþþßþŽþ—þß ' 1þ»þŽþçþ¶þŽþØþ‘þŽ1⁄47þû«þçþŽû

: DþŽþÐþ·þ÷ ' *þŽþØþÔþ»þß þ”ûþþç 7 Hþß '

J H 7þçþ— þòþ—þß ' *þŽþØþÔþ»þß ' þ”ûþþË H 1þ·þã þðþàþË þ”þ‘þŽþ× 1þß

18 ˜‘ƒ‡ˆƒ, •ˆ¯‡2⁄36 ¢10 š–Œ §œƒ±Œˆ‰1⁄46œƒ‡‰ §• ˜Œ¤”¡‡ˆ‰ ªƒ±•ˆ‰ “‡ •±• ª—™

.23/ 12 š–Œ §œƒ±Œˆ‰ š¤œ1⁄8Œ‡ˆ‰ “‡ •‡¯‡2⁄36/ 10 š–Œ §œƒ±Œˆ‰ š¤œ1⁄4Œ‡ˆ‰1

.23 12 š–Œ §œƒ±Œˆ‰ š¤œ1⁄8Œ‡ˆ‰ “‡ •‡™‡ˆ‰¤2⁄36/10 §œƒ±Œˆ‰ ‰¤œ1⁄4‡ ˜‘ƒ‡ˆ‰2

.þ”ûþþã Hþãþìþß ' *þŽþØþÔþ»þß §œƒ±Œˆ‰ š¤œ1⁄4‡ˆ‰ þãþß '

[1].23 ¢12 §œƒ±Œˆ‰ š¤œŒ‡ˆ‰ “‡

: E 2 ' Hþàþß ' *þŽþØþÔÞ»þß ·þ”ûþþç 7 Hþß

þòÞ—þß ' E 2 ' Hþàþß ' D Hþ£ 1 H /ûþ þ”þØþÔÞ»þß ' 9 Hþ¿ Hþã FþŽþÛ þð

236 ¢10 š–Œ §œƒ±Œˆ‰ š¤œŒ‡ˆ‰ ž Ÿ §• ˜Œ¤”¡‡ˆ‰ ªƒ•¤Œ•‡ˆ‰ “‡ ƒ•¤Œ•‡ Ã‡™

[2].23 ¢12 §œƒ±Œˆ‰ š¤œŒ‡ˆ‰ƒ‡•ˆ‘¯‡ˆ‰

: *þŽþã /þ§þß ' H *þŽþ³ ' 1 /þß ' *þŽþØþÔÞ»þß þ”ûþþ

*þçþŽþÛ þðÞ—þã *þŽþã /þ§þß ' H *þŽþ³ ' 1 /þß ' *þŽþØþÔÞ» E ' 1þ‘ % þðÞà

¢10 §œƒ±Œˆ‰ ˆ‰š¤œŒ‡ˆ‰˜ƒ‡ˆ‰ §• ˜Œ¤”¡‡ˆ‰ ªƒ•¤Œ•‡ˆ‰ “‡ ƒ•¤Œ•‡ “‡°™™ •®•¨ˆ

[3].236

: *þŽþØþÔÞ»þàÞŽþŸÞÞàÞËÞŽþ7þØþ»þŽþ§þß ' *þ

+ûþ”þŽþØþÔÞ»þàþß þ”ûþþËÞ¼27þØþ‰ˆ‰23¥Þ¼þŽþ¤þÞ«Œ‡ˆ‰ûš¤œŒ‡ˆ‰1‰þÛ¼Þã™œ‰

G 0 ¾ 3þ1þŽþçþàÞãÞ¼Þ3Þ¼ 1ûþ 2 Hþß¤þ»þçÞã– 1þ”ûþþ»þØþÔÞŸÞ¼Þãþ”þçþŸþß !þŽþ·þç %

þ”þçþŸþß (ûþþ¤Þ¼þŽþçþØþ‘þŽþàþ¼þŽÞûþþ‘ Eþ—‰ð¤Þ¼þ—þß©’‰þ¤þ»‰þß†•þ‰ûþþç 7

. [4]þ”þ‘þŽþ× 1þß ' þ”ûþþàÞãÞË þ¤þ¼ûþþçÞãÞ¼Þ3Þ¼þàÞÁ¼þŽþ¤Þ¼Þ¼Þ£Þã¼þŽþ¤Þ»þ—Þ

ƒ¤1¤þçþŽûþþ‘ Bþ‘þŽþ³þß ' *þŽûþþ£þüþ»þßÞŽþ‘ EþŽûþ¤þ¼Ø¤Þ¤Þ¼¤¯ 5þŽþ»þ—þ§þû

[5]:þò ¾ H 1þ»þ£þß ' Dûþþ‘þ³ þðÞàÞËË,)•®•H‰¸¸Û 0¯™¼ƒ–þ”§þþ—þõ

þ”ûþ 2þÛ-1‰ãþß ') 1 ' /

þ”þß H /þàþß) 2þÛ-1þãÞãþß ' 1û

þŽû-þß þ”þÌþ‘þŽþ—þß ' þ”ûþþç 7 H

þŽû-þß þ”þÌþ‘þŽþ—þß ûþ¤þ¼ãÞ¤Þ¼Þ¤Þ¼ãÞ¤Þ¼ÞŽÞ¤Þ¼Þ

²Œ¨™¢ƒ¸þ”ûþ¤Þ¼þÌþ¤Þ¼ãÞ”ûþ 1 ' 2 Hþß ') 1þ‹ ' /þß ' E¢¤Þ¼Þ¤Þ¼þŽþ¤Þ¼Þ²Œ¤Þ¼Þ¤Þ¼Ë 1þ§ " 9þ

. I 1þ§ # þ”ûþ 1 ' 2 H¤Þ¼ŽûþçÞ¤Þ¼–þŽþ¤Þ¼þ¤Þ¼Þ£Þ¤Þ¼ 1þŽ 7

.23 ‑12 š–Œ §œƒ±Œˆ‰ š¤œŒ‡ˆ‰ƒ‡•ˆ‘¯‡ˆ‰ˆ‰23¥Þ¼þŽþ¤Þ¼Þ¤Þ¼ 1§œƒ±Œˆ‰ š¤œŒ‡ˆ‰ƒ‡•ˆ‘¯‡ˆ‰ˆ‰ [1]

.23 ‑12 š–Œ §œƒ±Œˆ‰ š¤œŒ‡ˆ‰ƒ‡•ˆ‘¯‡ˆ‰ˆ‰23¥Þ¼þŽþ¤Þ¼Þ¤Þ¼ 1§œƒ±Œˆ‰ š¤œŒ‡ˆ‰ƒ‡•ˆ‘¯‡ˆ‰ˆ‰ [2]

.23 ‑12 š–Œ §œƒ±Œˆ‰ š¤œŒ‡ˆ‰ƒ‡•ˆ‘¯‡ˆ‰ˆ‰23¥Þ¼þŽþ¤Þ¼Þ¤Þ¼ 1§œƒ±Œˆ‰ š¤œŒ‡ˆ‰ƒ‡•ˆ‘¯‡ˆ‰ˆ‰ [3]

.23 ‑12 §œƒ±Œˆ‰ š¤œŒ‡ˆ‰ƒ‡•ˆ‘¯‡ˆ‰ [4]

*þŽþØþÔÞ»þß ' E23‑12þçÞ¤Þ¼Œ‡ š¤þãÞ¤Þ¼Þ¤Þ¼ãÞ¤Þ¼Þ¤Þ¼ˆ‰†¤‡, •-‘—01‰ŒÆ”148 ˜ƒ‡ˆ‰ [5]

.þ”ûþþã Hþãþìþß '

Eþ¿þ— +ûþþ£) /ûþ /þŸ13”þ0ðþšûþ ¾þ0þ5à¹Ë‡ˆ%þ¢4¾þŽ‰Œ §œƒ±Œˆ‰

:þòþàûþ þŽþã

ÆŒûþûþþØþ—þß '‡H þ” 8þØûþþ

EþŽþÌþß ' Fûþþãþ÷ ' þŽû-þ³ # 1ûþ

ÆBûþþ³þ£þ—þß ' H Dûþþßþ‹Žþ£þ—þß ' H B

Æªƒ¶Ûþàþ—þãþãþßþŽþ‘ *þŽþ£ûþ 1þ»þ—þß '

[1].þòþß H /þß ' F HþŽþÌþ—þß ' H Bûþþ³þç

:˜þ‹ûþû-þß ' þ”ûþƒ¶ß¶üþØþ—þ³ '

/þ»þ× 7 HþÐþ¿ Fþã þŽû-þçþ»þ£þ— þ”ûþþßþüþØþ—þ³ß¶Ž‰þ“Ÿ¶Ûþ—þãþ—þ— H

û«þ—þ£þÓþŽþÛþã H /þŽþ³þÔþß ' Fþã þ”ûþþŽþ× Hþß ' þðþß % þ”ûþþã ' 1þß

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[2]. /þ×þŽþÌþ—þß ' H þòþ¿þŽþØþ—þß ' þ”ûþþà ¾ # H

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E ¾ #[3]þ‰Ž¶þ‰Ž¶ H þ» þòþßþŽþãþßŒ±‰Ž¶þ‰Ž¶þ‹Ê‰ƒ¶þ‰Ž¶þ‰Ž¶þ¢Ÿ‰Ž¶þ‰Ž¶þ¢Ÿ þ”þàþß..

[4].þ”þ‹ûþû-þß ' 3ûþþ‹ 1 þŽ ¾ / ' /þË % þðþß Hþ—ûþ þ”ûþþç ' 2ûþþã þð

.64 ‡2 š–Œ §œƒ±Œˆ‰ š‹Œ‰Ž¶Œƒ‡ˆ‰ “‡ [1]

.01 ‡6 š–Œ “¤Ÿƒ®‡8‰˜“ƒ‡ˆ‰ [2]

.û«þ—þ£þÓþŽþÛþã H /þŽþ³þÔþß ' Fþã þ”ûþþŽþ× Hþß ' þðþß % þ”ûþþã ' 1þß [3]

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G 1 H / [2]Dëþ”ûþ‘ãþ•ëþ”ûþ‘ìþß ' þ”ûþþßþŽþãþß ' 1ûþûþþ³þ— þ”ûþþÓþŽþÔþ· 1ûþ

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Bþ•ëþ”ûþ‘ãþŽþÔþçþù ' *þŽûþþàþãþË þ”ûþ•ëþ”ûþ‘ãþ•ëþ”ûþ‘ãþŽþÌþß1þ•ëþ”ûþ‘ãþŽû-þ•ëþ”ûþ‘ãþ•ëþ”ûþ‘ãþ•ëþ”ûþ‘ãþ

Ž•• •,ƒ–Œ•ˆ ••ƒ°„ §•¯•ˆ‰€¾•1‰»þßþŽþ‘ 1þãþõ ' H þŽû-þÔûþþçþ»þ— H þ”þØþÔþ

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1. . š‡™‡ˆ‰¤ 20 95 ‰–Œ Œ‡›‰“‡ƒ‡ˆ‰

2. .š‡™‡ˆ‰¤ 20 95 ‰–Œ Œ‡›‰01/102 ˜‘ƒ‡ˆ‰

3. .20 95 š–Œ Œ‡Îˆ š‡™‡ˆ‰02 10 š–Œ Œ‡›‰03/102 ˜‘ƒ‡ˆ‰

[1].þŽ ¾ / /þ£ /þ× þ”þ‘þ³þŽþ£þãþß ' 3þà

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“‡ §™^‰ ¸±ƒ-¤^‰ …” Ž•• ‹µ½’‰ ·•½ §• ¸—^‰ •œƒ—‡±‡^‰ ‡ß•†‡^ Bûþþ Øþ £ þ — ß ' H

*þŽþ‹ûþû-þß ' ûþ ³ þ ¢ ß Ž þ ûþ ã þ Ø ' ‡ ß ” Hã þ ûþ ß Ž þ ã ß ” û þ Ž þ à þ ã Ì þ ß

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¸•¯™ ‰¡„ Œœˆ‰ ¾„ƒ½‡‰ F/þã þ”:ûþ 1 H 1þ¿þß ƒ©þ”þ ³ þ Ž þ ã þ ß ' 3þàþŸþã þð

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[3].þŽû-þ‘ E HþØûþ Šþ Ž þ Ø ' þ *þ Ž þ ûß þ Ø Ž þ ß ' þ

ª µ—‡^‰ …” Ž„ …¤©Œ Ž ‰) /þçþ³þãþß ' þ”þãû-þãþß ' 1þŽ 7 % þòþÓ þ”þ‘þ³þŽ

[4]. Cþß 0 *þŽûþ 1þ£þ—þß ' (þà 7þ— þŽþã /þçþË û«þ—þ‘þŽþ× 1þß þ”þÌ

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•®•¨•^ ª–»‡ˆ‰ ÄŸ‡ˆ‰ Œ‰Œ®” •®•¨ˆ‰ …—‰Œ‡ …” §• ˜‘–ƒ™‡ˆ‰Œ®•‰ˆ‰ …,–

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þŽû«ûþ»þ‰Ž‰ Fûþþ¿þŽþØþ™ˆ‰þ—þãþŸŒ•Hþ‡þŽŸþ‡þ§þß ' þòþÓ þŽ«þ¹ˆ‡þ—þãþ‰Š Fþã 1ûþþ›

(2)€«ƒ¹ˆ¬‡‚¤•‘ ƒû-þØ§þØþ™þ—ŸˆŠ Ã•ŸÇ¸Œ©™Š™HþË / /þŸ H€þŽû-þû–þ‰Ž‰Ž¹þß

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•‚ƒ–Œˆ‰ ·†‰ •ŽûþþØ‰ “'• •ŽûþŽ”™• •‡ƒ

þ”û-þŸþß û«þÇ# 1þãþ %

. J 1 ' /þù ' /þØþìþß ' 7 H 1þ· 1ûþûþþÐþ— þò

2008 1þ»þã þ”ûþþìþãþŽþŸþß ' *þŽþË Hþ‘ 7þãþß ' F ' Hûþ / þ§”

.348 ž

D Hþ£ þòþç 7 Hþß ' þðþ

.11 ž € 2013/05/20 þ”ûþ /þãþß ' EþŽþìþß ' DþŽþãþß ' þ”ûþþŽþãþ£ þòþ

ž €2008 1þ»þã Cûþþàþ

þ”ûþþË Hþç þòþÓ Eû-þ£þßþŽþ»þß Dûþ /þÌþ—þß ' DþŸ # Fþã H #) /þŽþË

[1]. Fûþ Hþãþ—þß ' H # Eûþþàþ‰—þß ' DþŽ

: Fûþûþþã Hþãþ̀þß ' Fûþþ̂ 8 Hþãþß ' þ”þãûþ 1þŸ þ2þÓ þòþÌûþþ‘ 1

þ”ûþþ‘þàþ³þß ' þŽû-ûþþ— 1 Hþ»þ‘ þòþã Hþãþ̀þß ‡ 25 8‘ Hþ‰—þß –ƒ¯™Hþ· 1 þðþàþË

²ˆŠ §™±ƒ‡20.000 Fþã þ”ûþþ‰—þß (þ)þãþðþß 1þŸ H02 Fûþþ-þçþ³þ£þßþŽþ‘ þ”ûþþ‘þŽ

[2].À‘ 1.000.000 F Hûþþàþã þðþß %

: *þû Hþãþ̀þß ' 6þ‘þ× þ”þãûþ 1þŸ (þŽþÛþ— 1 ' 3þçþË þòþÌûþþ

(10) “‡ Ã‚—ˆƒ€ƒœ•ˆ‰ •—•ƒ”‡ “¤ŸƒŸ–)“#þŽþãþß ' þòþÓçþãþû-ûþþ”þãþË Hþ‰—þß ' þò ¾

[3].À‘ 2.000.000 , / þòþç Hûþþàþã.000 Hûþþàþã Fþ(20)”þã, ¼þ•Hœþ”þçþ³

:þ”ûþþç Hþçþ̀þ× 1ûþþÏ þ”þÔþ»þ‘ /þ‹ ' Hþ̂Ôþß ' 0þ§ # þ”þ4ãûþ 1þŸ þòþÓ

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F Hûþþàþã2000000 Aþß # þòþ—þ‹þŽþã ¤Ÿƒ®(10) Hþ•Žþ„(02) ' 1þÐþ‘ H

[4].À‘ 1.000.000

:þŽûþ ' /û-þß ' þòþØþàþ— þ”þãûþ 1þŸ þòþÓ þ5þÌûþþ‘ 7þß '

Ž„(06) 1û-þ™‰œ “‡ Ã‚—3ƒ,) /þŽþãþß ' 5þç (þ³þ£ þŽûþ ' /û-þß ' þòþØþàþ— þ”

[5]. J 1þ‹ ' 2þŸ 1þŽþç2000.000 Aþß‰%þ—Aþ0Ž0Fûþ‰%ãE(02) Fûþþ—þçþ³

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5þç +ƒ”ûþþãþã Hþãþ̀þß ' *þŽþØþÔþ»þß ' Eþ‹ ' 1þŸ FþË J Hþçþ̀þãþß ' 5þ§þ

š–Œ ¢ƒ®¯ˆ‰ “¤Ÿƒ®ˆ š‡™‡2‰4/11/16‡ ‰ ºŒ»‡1‰ 04 Eþ× 1 F Hþçþ̀þŽþØþß ' þòþ

EþŽþ̀þß ' F Hþçþ̀þŽþØþàþß þ”þ̀þ¿þŽþ§þß ' þ”ûþ Hþçþ̀þãþ™§™5þŽþ§þ·þ÷ ' H þ”

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þ”þß !þŽþ³þã þÊþçþãþ— þû J Hþçþ̀þãþ‘ 5þ§þòþàþË þ”Hþçþ̀þŽþØþß ' 5þçþß

[6]." Cûþ 1þ· H # þòþàþ» # DþËþŽþÔþÛ þ

.û«þ—þ£þÓþŽþÛþã H /þŽþ³þÔ‰Œ Fþã/ƒ®2‰˜“ƒ‡ˆ‰ Hþ‰—þß ' Bþàþ̀þ–

.01 06 š–Œ “¤Ÿƒ®2‰˜“ƒ‡ˆ‰

.01 06 š–Œ “¤Ÿƒ®2‰˜“ƒ‡ˆ‰

.01 06 š–Œ “¤Ÿƒ®3‰˜“ƒ‡ˆ‰

.01 06 š–Œ “¤Ÿƒ®3‰˜“ƒ‡ˆ‰

2010 •¯,½ 2009 1ûþ2þ1þþûþ̀þŽþÏ þðþß % û«þ—þüûþ /þÌþ— H DþãþŽþÛþ‰˜“ƒ‡ˆ‰ þòþç Hþçþ̀þØþß

.2011 2010

F HþçþŽþØþß '   Fþã   J HþçþÌþãþß '   5þ§þ·þàþß þ"ûþþ‹ ' 2þŸþß ' þ"ûþþß H $þ³þ

.šƒ¯ˆ‰þçþŽþØþàþß þ"þÌþ¿þŽþ§þß ' þ"ûþ HþçþÌþãþß '   5þŽþ§þ·þ© ‰ þ"ûþþàþ£þ

' 0 ¾   F # þðþàþË   J HþçþÌþãþß '   5þ§þ·þàþß þ"ûþþ‹ ' 2þŸþß ' þ"ûþþß H $þ³þ

'Œ¤ ƒ‡ ·œ—¤ û«ûþþàþ›þãþã   H # û«þ— 2û-þŸ #   A 1 7   Fþã û«þ'þŽþ³þ£þß þ"þ'þ

(1).ªƒ‚¤®¯ˆ‰ "¤Ÿƒ– "‡ŒŒ‡ƒ‚

û«þ—þ£þàþ»þãþß þŽû-þØû þØþ£þ³ûþ Fþ— û Hþçþ‹þàþß

5þ§þ·þß '   Dþ„þ³ûþ þ"þØþÔþ»þŽþØþàþË þŽþþ H /þŽþ»þ—þ× ' þ"þ³þ§þã /þ‹þŽþÔþ»þß

(2). 1þ§ "   5þ§þ·   J #   H #   1ûþ /þãþß '   (þŽþ³þ£þß   ) 2þŸþç

‰¡"€1ûþþß ' H   EþŽþÌþß '   1ûþ /þãþß ' H   3ûþþ‹ 1þßþŽþÛ   FûþûþþçHþçþŽþØþ

5þŽþ§þ·þ÷ '   J HþçþÌþãþß '   5þ§þŽþ¿þËþàþ»þãþß þŽþÛþ»þØþàþß þ"þãþŽþÌþß '

EþÛþ£þ'   H # þ"ûþþç HþçþŽþ× þ" 7þàþ³þß '   *þçþŽþÛ   ! ' Hþ³   J HþçþÌþãþß '   5

3þàþŸþã   3ûþþ‹ 1ŒŠHþŽþÌþß 1ûþ /þãþß '   3ûþþ‹ 1þß ' þ"þãûþ»1þŸþß¤Ÿƒ–þÛþ— 1

(3).þ"þÛ 1þ·þß '   Dþ£ þ"þßþŽþ£ þË6ŒþŽþÔþÔ‰ƒŸ‰þŽþ¿ Hþ#

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' 0 ¾ þòþÓ þŽû-ûþþàþË   5 Hþ»þçþãþß ƒ‚'™‰ 5þ§þŸþß ' FHþŒ‰ƒ–þþ„þ2þŸþß 0 H

(4).ªƒ‚¤®¯ˆ‰ "¤Ÿƒ– §• ˜ŒŒ®‡ˆ‰ ®‰®•ˆ ƒ®•¤ "

(05) Ã‡© Žˆ„(01)   ) 1þã   Fþã   J HþŽþ³þ—   þòþ—þß ' H   þ"ûþþàþ» #   þ"þ' HþØþÌþ

(5).þ"þãûþ 1þŸþß ' þðþàþË   (þ×þŽþÌûþ   J 0þß '   F HþçþŽþØþß ' þòþÓ þòþÌûþþ

1.000.000 "¢ûþþ' þŽþã ™‰ŒŒ€/§œ•ˆ‰ •¢‡ "¤¢ƒ– "53 ˜'ƒ‡ˆ‰ ·œ—¤

þ„þŸþß   /þ×   9 1þ·þãþß '   F #   /þŸþç H   þ"ûþþßþŽþãþß 5þ'0.001þßþŽþ'   þû %

(þ'þ³   F H /þ'   þ"ûþþßþŽþãþß '   þ"þã 0þß '   ! ' 1þ› %   þðþß %   A /û-þ—   þòþ—þ

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(6).þ"ûþþßþŽþãþß ' û«þ—þã 0 þòþÓ þòþçþŽþŸþß '   (ûþþ

.71   5   Bþ'þŽþ³ þÊþŸ 1þã[1]   H 2 H 2 þ"þ§

2007 €Œ±‰¶†þŽûþ 2 Hþ—þß ' H   1þ·þçþàþß þ"þã H ¾   1 ' /   þ"þ³þãþŽþ§þß ' [2] þ"þÌþ' 7þß '   E

.201 ž

.211   5   û«þ³þÔþç þÊþŸ 1þãþß '[3]

.û«þ—þ£þÓþŽþÛþã H   /þŽþ³þÓþß Œ "¤Ÿƒ–®‰þŽþ‰ HþßþŽþ'   Bþà[4]

.ªƒ‚¤®¯ˆ‰ "¤Ÿ51 ˜'ƒ‡ˆ‰[5]

.72   5   Bþ'þŽþ³ þÊþŸ 1þã   þ"ûþþã HþãþÌþß '   *þŽþØþÔþ»þßþŽþ' þ[6]

û«þ— /þã 2 HþŽþŸþ—þ— F # 2 HþŸûþ þû H EþÛþ£þãþß ' FþË , ' 1þÓþù ' H # þ”ûþþàþË E H

1 ' /þ» % Fþã 1 8þ£þß ' :þÊþÓ Hþ×þË *þŽþ×þŽ 7þ—Dþ×þãþÌþ—þ³ ' - H # *þŽþÛ

û«þ— 2 Hþ£þ‘ þòþ—þß ' *þŽþ×þŽ 7þ‘þß ' H 1þ—þŽþÓ ' H *þŽþÛûþþ·þß ' þðþàþË 1 8

~‘‡ ¶¤ƒ†™™Œ”þçþãþ¿þãþß ' Cþàþ— H # û«ûþþàþË (Hþ£þ³þãþß ' I /þß (þ£þŽ

(1).•—Ÿ† ·ƒ”™Œ’ •Ÿ‰‘¬‰ •^ƒ— §• ª‰¤Ÿœ Ã‡© Œ³–

Ž^„ À‘100.000 “‡ •‡‰Œ¹,¤ ª‰(05)œÃ‡© Ž^„(01) þ”þçþ³ Fþã 3þ‘þ£þßþŽþ‘ (þ×þŽ

(2). Cþß 0 Fþã û«þÌþçþã EþÏ 1 þÊþÓ /þß ' þ”þ×þŽÀ‘500 Dþ×þãþÌþ—þ³ ' H

þ”û-þŸþàþ‘ß‘ûþ2/þ‘Ÿûþ‘»þ§ 1 1 ' /þ»þ—þ³ ' Fþã þÊþçþãþß ' þÊþã þŽû-þ‹þŽþÐþ

“¤‘) /ûþ•/þŒE Œ‰“¨™œ‰ “‡ ‰þŽ‡-‰‹ŽþÐþß % H # þ”þ×þŽûþþ³þß ' þ”þ»þ§ 1 (þ

þÎþàþ‘‰þ”þçŽ/þãþÛ EþÛþ£ 1 H /þ›(05)ûþ3þãŽß—FþÊþã(þ£þ³‰þß‘çþ³ H # Bûþþàþ‘Ìþ—

(3).þ”þ»þ—þ§þãþß ' þ”ûþ 1 ' /þù ' þ” 7þàþ

3þãþ§ FþË /ûþ 2þ— þû) /þãþß 1þÔþ³þß ' ' 2 H‘þ›Ÿ…(þ£‰þ‹ •ŒE›Ûþ£þ— F

) 1 ' 2 H þðþß %€EþÛþ‰þ‰ß‘þ‘Îþ‰þ‡þçþ‰H—Ÿþ¡ûþ 1Ÿ‰Ž‘¬‰ •^ƒ— (05)ª‰¤Ÿœ

(4).þ”ûþþàþ§ ' /þß '

1þ·þçþ‘ F Hþçþ‰þØþß ' þŽ ¾ / /þ£ûþ þòþ—þß ' *þûŽØŒ‰þ‰þàþÌþàþÓ H 1E‰ûþ‰þ

û«þàþ‰ŽC‰þçûþ‰H‘ûþ þòþ—þß ' FþÛþŽþãþ÷ ' þòþÓ û«þØûþþàþÌþ—þ‘ H # þŽû

(03) þ”þ›þüþ› Fþã 3‰Œ‰þ‰H‰Ž‘1û(þ×þŽ‰ûþ‰þàþÌþ—‰ûþ‰þ‰þ‰Ë‰ˆ‰E•H‰•Ÿ‰Ž‰—þ— þ

«ƒ•©„ ¤Š ²µ™Ë, šƒ– “‡200.000 Ž^„ À‘25.000 “‡ •‡‰Œ(02) Fûþþ—þçþ³ þðþß % 1

0ûþþÔþçþ—þ‘ /ûþ ‰þŽûþ‰þ‰Ž2þŸEþÛH£þß‘Žûþ‰þ‰þ‰Ûˆ„ûþ”H‰Øþ‘þŽþ³þß ') 1þØþÔþàþß

(5)….•ƒ•^‰ •‰þŒŸ Ž‰ûþþàþÌþ—þß '

þ”ûþþàûþþãþÛþ— *þŽþ‘ HþØþË þðþàþË 9 1þ·þãþß ' 5þç *þŽþ‘ HþØþÌþß ' F

:þòþÓ *þŽþ‘ HþØ‰þ‰1‰?ƒ‡^‰G‰Ÿ¼§•Ÿ‰þ»þ‰ãþ‰e•^‰ •H•ƒ”‡ “¤Ÿƒ– §• ÇŒ©Š

§Ÿ‰þŽþŸþß ' þ”þç ' / % /þçþË þ”ûþ‰þ‰ŒŽH‰1‰þØþ‰ãþß ' þ”ûþ‰þ‰Ÿ‰þ‰Ÿ‰þ‰°„D.1‰þ‰ã‰þ‰Ž‰— H +ûþþ£

ª‰µ ¢¢ƒ¢¢¢ƒ¢‰þ‰Ë¢¢1‰þã þ‰Ê‰þ‰ã‰þ‰·ƒ™™Œ‰þ‰Ÿ‰þ‰—þŽþçþß ' þ”þË H 1þ·þãþß ' 1ûþþÏ D ' H

.ª‰ƒ‚¤®¯^‰ “¤Ÿƒ3 ŒE‰Œ”16 ˜“ƒ‡^‰[1]

.ª‰ƒ‚¤®¯^‰ “¤Ÿƒ– “‡03 ŒE‰Œ”14/16 ˜“ƒ‡^‰[2]

.ª‰ƒ‚¤®¯^‰ “¤Ÿƒ4 ŒE‰Œ”16 ˜“ƒ‡^‰[3]

.ª‰ƒ‚¤®¯^‰ “¤Ÿƒ5 ŒE‰Œ”16 ˜“ƒ‡^‰[4]

.ª‰ƒ‚¤®¯^‰ “¤Ÿƒ– “‡16 ŒE‰Œ”‡‰[5]

[1].þ”ûþþçþß ' Fûþþ£ 1ûþþÐþß ' B HþØþ£ H

“„¤ Ž™— §‡‰¶^„ ˜Œ‘ƒ¨‡ˆƒ, Œ‡›‰ “Š ‘ƒœ•ˆ‰5 1•—)•/þŽþãþÝß'– “5þç BþŽûþþ³ Fþã E

*þàþãþÌþ—þ³ ' þòþ—þß ') /þŽþãþß ' 3þÔþçþ–€þ¶þ¶þ¶

[illegible]

[illegible]

[illegible]

[1]. E /þŽþØþ—þàþß þ”þàþ€þ•Œ×ƒ, 1©þ™Ï™þŽ‰þÄŸ†þ˜‰þØþ

þŽ ¾ 1þŽþ‘þ—þËþŽþ‘ *þû Hþãþ Ìþß ' 6þ‘þ× þ”þãûþ 1þŸ ' 0þÛ H Fûþûþþã Hþ

“ƒ™•0‰06 “¤Ÿƒ– “‡7) /þŽþãþß‡¤‡(Þ˜‰£ª/þ®ûþ‘ˆ‰ …ƒ†‡ §• ˜¤•Œˆ‰ Œ¤¨ “‡ ˜Œ¤¨

þ”þãûþ 1þŸ 5þ§ûþ‘þŽþãûþ‘Ó þŽþã‡2Ÿ†þŒ—þ/þŽþãþß ' 5þç þŽþãû

[2].) 1 1þ‘þãþß ' 1ûþþÏ * ' 2þŽûþþ—þãþù ' þ”þãûþ 1þŸ þòþÓ G 1þÛ 0 þŽ

.þ”ûþþ‹ ' 2þŸþß ' * ' ! ' 1þŸ61'˜‘ƒ‡Hþçþ×Ž Fþã 1

.01 -06 š–Œ¤Ÿƒ‰‡ 02/52 ˜‘ƒ‡ˆ‰

:€•,ƒ„

þ”þäûþþ®þŸ H) 1þ®þ’þäþß ' þ®ûÿþÏ * ' 2þŽûÿþ˜þãþû ' þ”þäûþþ®þŸ þòþÓ þ”þ
þ¬þ§ # þ”þäûþþ®þŸ H *þûþîþäþÌþß ' þ¾þ’þ× þ”þäûþþ®þŸ þò ¾ H þ”ûÿþãþîþä
þòþûÿþäþŽË- 5þîþ¼þèþäþß ')þîþ·þ®þàþß þ”þ›þªþ¤þ˜þ´þäþß ' 1þîþ¼þß ' þæþã
.û«þ˜þ¤þÓþŽþÜþã H /þŽþ´þÔþß ' þ

Eþ°þß # þŽþã 'þ¬ ¾ þ”ûÿþãþîþäþÌþß ' *þŽþØþÔþ¼þß ' 9þŽþÄþ× þòþÓ þŽ ¾
* ' 2 HþŽþ þ˜þß ' H *þŽþÔþßþŽþ¨þäþß ' þÞþÜþß þªþ£ þÊþ¿þîþß þ”þ¤þÓþŽþÜþ
þŽþã /þŽþ´þÔþß ' þ”þ¤þÓþŽþÜþäþß þ”þ¤þÓþŽþÜþäþß þ”þ¤þÓþŽþÜþäþß þ”þ¤þÓþŽþÜþäþß
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.þâþ‹ 'þ®þ þß ' Gþ¬ ¾

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Cþüþãþ÷ ' þæþË FþüþËþù ' H *þŽþÜþàþ˜þäþäþßþŽþ‘ þ¢ûþþ®þ¼þ˜þß ' Fþ„þ¸þ
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þªþÌþ— þòþ˜þß ' þ”ûÿþßþŽþäþß ' *þŽþ‘þîþØþÌþß ' þòþÓ /þª¸þ— þªþ× 9þ®¸þ
þ”ûÿþßþŽþäþß ' û«þ˜þã 0 þòþÓ þòþçþŽþ þß ' þ²þäþ— þòþ˜þß ' H þ”ûÿþãþîþäþÌ
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€•, ƒ„…†‡ˆ• „‰Š‹…ˆ†Œ •€Ž…ˆ• •••€‘ ƒ’†“ˆ• ”†Œ•–‡ˆ• —•˜†™ ƒšˆ2†œˆ• • ,Œž Ÿ

.2001 þ”ûþ 1 /þçþÛþ³þù ' þ”ûþþÌþãþŽþŸþ

þ”ûþ 1 /þçþÛþ³þù 'þãþŽþŸþß " 2þÞÛþÛþÌþß ' 1 ' /ûþþŽþãþŽþÌþß ')Dþ£þãþø1Hþç

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*þŽþË Hþ‘ 7þãþß ' 1 ' / 5þŽþ§þß ' Eþ³þØþß ' *þŽþ‘ HþØþÌþß ' .4 Hþçþ×þ× - 1

.2003 þ”ûþ 1 /þçþÛþ³þù ' þ”ûþþÌ

ƒš˜†¢ˆ• £¤‘ˆ• ƒ¥€þß“ þòþ‹þŽþ¿þØþß ' EþŽ 8þçþß ' þòþÓ þ”ûþ1 .. 45ù ' *þŽþË 2þŽ

.2003 1þ‹ ' 2þŸþß ' þ”ûþþÌþãþŽþŸþß ' *þŽþË Hþ‘ 7þãþß '

EþŽþÛþ£ # ! Hþ¿ þòþÓ 0ûþþÔþçþ—þß ' E ' 1þ‘þù ' þ”ûþ 1 '6þù ' / HþØþÌþ

.2004 1þ»þã A 1þŽþÌþãþß ')þ„þ·þçþã * ' /ûþ ' 2þãþß ' H *þŽþ»þ×þŽ

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.2005 1þ»þã þ”ûþ 1 /þçþÛþ³þù ' +ûþ /þ£þß ' þòþÌþã

1þ·þç /þàþ‘ F H /þ‘ +ûþ /þ£þß ' þòþÌþãþŽþŸþß ' (þ—þÛþãþø3 ' þ”þã # H

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1þ‹ ' 2þŸþß ' þ”þã H ¾ 1 ' / þ”þç 1þŽþŽþ¥þ£þ³ ' þòþãÛEþŽþÌþß " EþŽþãþà

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.2005 þ”þ‘þŽþçþË þÊûþ 2 Hþ—þß ' H 1þ·þçþàþß E .Hþàþ‘Ìþß ' 1 ' /

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Eþ‹ ' 1þŸ H DþŽþãþËþ÷ ' H DþŽþãþß ' /þŽþ³þÔþß ' Eþ‹ ' 1þŸ14 5þŽþ§þß ' |
.2008 1þ‹ ' 2þŸþß ' þÊûþ 2 Hþ—þß ' H ¾ 1 / þ”þ§þ‹ ' ƒ§þ‹ ' þÊûþ 2 Hþ—þß '
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.2008 1þ»þã þ”ûþþÌþãþŽþŸ
Cûþþàþ Û * ' .1 H“þ•þ¡þ¢§ þ”þ³1 ' /þù ' / HþØþÌþàþß þ”þãþŽþÌþß ' 3þ³þ÷ ' J
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.2008 FþŽþçþ‘þß þ”ûþþ× HþØþ£þß ' þòþ‘þà
. 2008ƒþ”ûþ 1 /þçþÛþ³þù ')þ„þ·þçþã 0 HþÔþçþß ' Dþûþ—þ³ ' H
þ”þç 1þŽþØþã F 1þŽþØþãþß ' þÊûþ 1þ·þ—þß ' H ¾ 1 / þ”þ§þ‹ ' ƒ§þ‹ ' þÊûþ 1þ·þ—þß '
.2009 þ”ûþ 1 /þçþÛþ³þù ' þòþÌþãþŽþŸþß ' 1þÛþÔþß ' 1 ' / þð
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.2009 1þ‹ ' 2þŸþß ' þÊûþ 2 Hþ—þß ' H 1þ·þ
þðþß Hþ÷ ' þ”þÌþ‘ 7þß ' þ”ûþþç HþçþŽþØþß ' !þŽþÓ Hþß ' þ”þ‘þ2 1þÛþã J 1 ' /þ
.2009 þ”ûþ 1 /þçþÛþ³þù '
þòþÓ ûH‹þ!—þ1ÔHûþF8þã þòþã Hþãþìþß ' A 8 Hþãþß ' (þ³þÛþ— H .2þüþ—þ§þù ' H
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.2010 1þ»þã) /ûþ /þŸþß '
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¨€©…2•36 10 Eþ× 1 þòþ³þŽþ‹ 1þß ' E Hþ³ 1þãþß ' BþÓ H þ”ûþþ24Hþãþìþß ' *þ
.2011 þ”þ›þßþŽþ›þß ' þ”þÌþ6‘7þß ' . .þÊûþ 2þ0 €Œ• H 7 šþ·þçþàþß
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.2002 ƒ€••¤‘ˆ þ”þÌþãþŽþŸ F HþçþÛþË Fþ‘ B HþØþ

) /þŽû-þ· Dûþþçþß þ”þã /þØþã

.2005) 1 Hþ·þçþã 1ûþþÏ

þŽûþþàþÌþß ' þ”þ³ 1 /þãþß '

.2006 €••¤‘ˆ•ƒ4 „‡¡‚ˆ•ƒ£†ŽŠ–

þŽþŸ 0 Hþãþç !þŽþÐþßþù ' I HþË /

þ”þ‘þŽþçþË þ”þÌþãþŽþŸ

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.2008 1þ‹ ' 2þŸþß ' !þŽþ¿þØþàþß

/þŽþ³þÔþß ' F HþçþŽþ× D 8

E Hþàþìþß ' H B HþØþ£þß '

.2012/2011 „Š™€•-þŽþ‘ 1þã

F HþçþŽþØþß ' þòþÓ þ”ûþþã Hþãþìþß ' *þŽþØþÔþ»þß ' DþŽþŸþã þòþÓ þò
þ”þìþãþŽþŸ þ”ûþ 1 ' /þù ' * ' ! ' 1þŸþù ' F HþçþŽþ× 9 1þÓ EþŽþìþß ' F Hþ
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„‡ˆ• š˜†…ˆ€Œ‰þÛþÔþß ' þ”þ³þŽþ³þÔ‹þ—þ³þÓ”þŽþÛþŽ¤Hþß ' F Hþçþ×þòþÓ
.2007 I 1þÔûþþÓ 1þ·þË 3þãþŽ
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.1996 ‑12 ‑08 þ¦ûþ 76þŽ„þ—ƒþ”ûþþãþ³ 1þß '
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26 „ž ƒþ”ûþþãþ³/1þ ‑1þ€‚†‹•ƒ2004 €Œ• ¹‑19 š¡ ¨€©…•ˆ•128/04 •™€ š¦†•€ˆ•
. 2004 Dû‹21þšÓ„“€©…ˆ•
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‑10 •™€ €…®• ±‘•…Œ •… …‑1995‚‡þ”ûþþ2ˆûþ¡Hþ©…‑39 / /þË þ”ûþþãþ³ 1þß ') /ûþ
50 / /þÌþß ' þ”ûþþã‑2011þ•« ‚/ûþ¡ 1þŸþ‑02
€‚†‹•ˆ• ƒû«þ—þ£þÓþŽþÛþã H /þŽ‑2006ÔþJ‑11'þ‑0ûþ¡þ©þ‑06 •™€þŽ‘.3Bþàþìþ—
.2006 ¯€†..08 š¡ ¨€©.ˆ•ƒ14 / /þË þ”ûþþãþš¡1) /ûþ 1þŸ
þ”ûþþã Hþãþìþß ' þ”þÔûþ 8 Hþà‑2006þ07³1Žš¦þ÷€©.F‑08þçþŽ‑06 •™€.4 Fþãþ¿þ—þãþ
.2006/07/16 š¡ ¨€©.ˆ.ƒ46 / /þË þ”ûþþãþš¡1€‚†‹•ûþ 1þŸ
š¡ ¨€©…1•55/66 1þãþ÷ ' Eþ‑2006ûþ1Hþ‘þ‑06þ¦þ©…ˆƒ22 ‑06 •™€ —•˜.5–ˆ•
/ /þË þ”ûþþãþ³š1 €‚†‹•ûþ ‡þŸûþ‹ ' 2þŸþß ' * ' ! ' 1þŸþù1966F Hþçþ×þ Fþãþ¿þ—
.2006/12/24 š¡ ¨€©.ˆ.ƒ84

) /ûþš¡þŸ„†‹• ƒ”†Œ•–‡^• —•˜†™ ƒ2008/12/20 ¨€©…^23 06 •™€ —•˜†™6

.84 „‡^• ƒþ”ûþþãþ³ 1þß '

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:þ”ûþþ³þŽþ‹ 1þß ' Eûþþ³ '

þ”ûþþßþŽþãþàþß þ”þãþŽþÌþß1980/03/04 þ¡ûþ10þŽþÌþß ' þ”ûþþãþ³ 1þß ') /ûþ 1þŸþß

. 1980-03-04 þ¡ûþ10þŽþÌþß ' þ”ûþþãþ³ 1þß ') /ûþ 1þŸþß

þ”þãþŽþÌþß ' þ”ûþþ·þ—þ1992 02 22 þš¡†€^• ••¡€…^78 92š ' Eþ/×þ£ûþ 0ûþþ.Ôþçþ—þß ' E

.1992 02 26 þ¡ûþ 15þŽþ/þÌþß ' þ”ûþþãþ³ 1þß ') /ûþ 1þŸþß ' þò

3þàþŸþãþß þòþàþß1995 €Œ…þŽ08þçþ€©…^37 06 •™€ š¡†€^• ••¡€…3•

.72 / /þÌþß ' þ”ûþþãþ€‚1þß ƒ„ƒ‰þ.1þŸþß '

þ”þ‹ûþû-þß ' þ”þàƒ2000þ€Œ…^22 þš¡ûþ€©J.0413/06 •™€š¡†€^• ••¡€….^4

„‡^•þ”ûþþãþ³/1þß1þ€‚†‹• þŽ ¾ 1ûþþ³ *þŽûþþÔûþþÛ H þŽû-ûþþãûþ 8þçþ— H û‹

¨€©…64 12 •™€ š¡†€^• ••¡€…^†Œ••.¬‚‡…2006 €Œ…^22 þ¡ûþ 1þŽþ—74) 1 /þŽþ»þß

.2012 „˜¦ ƒ08 „‡^•ƒþ”ûþþãþ³ 1þß ') /ûþƒ2012Ÿþß' 1þþ6þ1 /þŽþ»þß '

€Œ…^22¬ °¡••…^1427 •†ž •‚‡–^• •› ¬•« š¡ ¨€©414•06 •™€ š¡†€^• ••¡€.5^•

. 74 / /þÌþß ' þ”ûþþãþ³ 1þß ') /ûþ 1þŸþß ' þòþÓ 12/06»þß ' *þŽþÛ

þ¢ûþ 1þ»þ—þß ' 2006ûþþŒûþ2Ûš¡ /¨€©…^41 06 •™€ š¡†€^• ••¡€.6^

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1þ»þŽþçþÌþß ' H Eû-þ—þŽþ‘þŸ ' H HH|Eû-þ*þŽ08þçþ07þ¡þ/þ•¦þŽûþ7—þãþß ' F '

) /ûþ•š¡þ€Ÿ†‹^• Eû-ûþþàþË Bþ‘ 7þãþß ' þòþ‘ûþ /þ„þ—þß ' Eþ‹ 8þçþß ' ' 0þÛ H

.2007/09/30 š¡ ¨€©…^61 „‡^• þ”ûþþãþ³ 1

ƒ2010 €Œ•^07 °¡••…^1431 •†ž ¬••o28 ¨€©.^•ƒ236 10 •™€ š¡†€^• ••¡€.8^•

.58 „‡^• ƒþ”ûþþãþ³ 1þß š¡ €‚†‹^• ƒ1ûþþ1þŸþß Hþãþ|þß ' *þŽþØþÔþ»þß '

J 1þ‹ ' 2þŸþß ' F HþçþŽþØþß ' Fûþþ‘ þ”þç 1þŽþØþã þ”þ³ ' 1 / þ4ûþþã Hþãþìþß

DþŽþãþß ' þ”ûþþŽþãþ£ þòþÓ þ”ûþþã Hþãþìþß þòþÓ þ”ûþþã Hþãþìþß

.þ”ûþ /þãþß2013/þãþŽþË Hûþ EþŽþìþß '

þÊûþ 1þ·þ—þß ' 1þŽ 7 % þòþÓ þŽû-þ‘ þ”þØþàþÌþ—þãþß ' Eþ‹ '.1þŸþß ' H þ”ûþ

EþŽþìþß ' DþŽþãþß ' þ”ûþþŽþãþ£ þòþÓ þ”ûþþã Hþãþìþß

.þ”ûþ /þãþß2013/þãþŽþË Hûþ

:þ”ûþþ³þç 1þÔþß ' þ”þÐþàþßþŽ

1. Jæan larguier, anne marie laarguie, droit p€nal sp€cial €me €dition Dalloz, Paris; France, 2000

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07 .....þ”ûþþã Hþãþìþß ' *þŽþØþÔþ»þß

08 .....þ”ûþþã Hþãþìþß ' *þŽþØþÔþ»þß '

08 .....)þŽþ‘þŽþ£þãþß '

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09 ..... J 1 ' /þù ' F Hþçþ

10 ..... /þŽþ³þÔþß ' þ”þ£þÓþ

16 .....þ”ûþþã Hþãþìþß ' *þŽ

16 .....þ”ûþþã Hþãþìþß ' *þŽ

19 .....û«þ—þ£þÓþŽþÛþã H

21 .....)þŽþ‘þŽþ£þãþß ' þ”þ

29 .....)þŽþ‘þŽþ£þãþß ' þ”þ

30 .....˜‚•…œ•• ”š‡™–•

33 .....þ”þãûþ 1þŸþß ' (þŽ

34 .....)þŽþ‘þŽþ£þãþß ' þ”þ

34 .....Ÿš •• ˆŽ‰••–

34 .¡š¢•• ˆŽ‰••þŽû

35 1ûþþÏ * ' 2þŽûþþ—

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35 .....(˜™šœ•• £•Ž…¦•,•• £†…:

35 .....§ˆš‚•• £†…:˜™š›•• •…

36 .....˜‚•…œ•• ”š‡™–•

36 ..... Fûþûþþã Hþãþìþß ' F ' HþËþž

37 .....§‹™ ‚•• £†…:˜™š›•• •…•

37 .....˜¨š™œ•• ˆŽ‰•
38 .....¡š¢•• ˜¨š™œ•• ˆŽ‰Ž
38 .....þ”ûþþã Hþãþìþß ' *þŽþØþÔþ»þß ˜¨š›•Dþ„þ
38 .....) Hþ· 1þß ' þ”þ
39 .....þ”ûþ Hþ· 1þß ' þŽû-þ—þ
39 .....) Hþ· 1þß ' þ”þ
39 .....(þòþ·þ— 1þãþß ')
43 .....þ”ûþþ‘þ
44 .....þ”ûþþã Hþãþìþß ' *þŽþØþÔþ»þß ':˜¨Dþ
45 .....þ”ûþþã Hþãþìþß ' *þŽþØþÔþ»þß ' D
45 .....¥…¦•,•• £†…:••‹–
45 .....þ”ûþþã Hþãþìþß ' *þŽþØþÔþ»þß ' DþŽþ
47 .....§‹™ ,•• £†.:š•š
48 .....þ”ûþþç HþçþŽþ× 1ûþþÏ þ”þ
48 .....¥…¦•,•• £†…:••‹–
49 .....þ”ûþþç HþçþŽþ× 1ûþþÏ þ”þÔþ»þ‘ :
51 .....§‹™ ,•• £†.:š•š
51 .....þŽûþ ' /û-þß ':
52 .....§ˆš,•• £†…:••‹–
53 .....§‹™ ,•• £†.:þŽ
54 .....Š‹Œ• ŠŽ••Ž€
56 .....þ”ûþþã Hþãþìþß ' *þŽþØþÔþ»þßþŽþ‘ þ”þ
57 .....€ûþþã Hþãþìþß ' *þŽþØþÔþ»þßþŽþ‘Š
57 .....þ”ûþþã Hþãþìþß ' *þŽþØþÔþ»þß ' DþŽ
57 .....þ”þãþŽþìþß ' þ”û
57 ..... Fûþûþþã Hþãþìþß ' FûþþÔ 8 Hþã
61 .....þ”ûþþã Hþãþìþß ' *þŽþØþÔþ»þß ' E ' 1þ‘ % *
64 .....þ”ûþþã Hþãþìþß ' *þŽþØþÔþ»þß ' :

64 .....”‹…‡•• …¦Š«ˆ• ¬„ƒ‚•• ˆ•ˆ–‹•–
65 ..... /þ×þŽþÌþ—þãþß ' DþãþŽþÏ
65 .....ˆ¯š ¦•• ˜€„®…•• £- £ª-••š›•š
66 .....þ”þØþÔþ»þß ' þ”ûþþË H 1þšþ„.
*þŽþØþÔþ»þß ' DþŽþŸþã þòþÓ /þŽþ³þÔþß ' :ÞÞãš›••þ”ûþþ
73 .....þ”ûþ•
73 .....û«þ—þ£þÓþŽþÛþã H /þŽþ³þÔ‹Œ•' •.F
74 .....û«þ—þ£þÓþŽþÛþã 'H Fþã þ”ûþþŽþ× Hþàþß‹þ
74 .....þŽû-þàûþþÛþ·þ–þŽ
75 .....þ”þ‹ûþû-þß ' þ”ãþ›
78 .....û«þ—þ£þÓþŽþÛþã H /þŽþ³þÔþß ' „•.
79 .....þ”ûþþßþŽþãþàþß ™š›þãþŽ
79 .....þ”ûþþßþŽþãþàþß þ”þãþ
80 .....þ”ûþþßþŽþãþàþß Ê
80 .....þ”ûþþßþŽþãþàþß þ”þãþš›
81 .....û«þŸþ‹þŽþ—þç ‰ „•4
81 .....þ”ûþþßþŽþãþàþß þ”þãþŽ
83 .....€„ƒš’,•• ±•œ;‘•š›•• •…•
83 .....þ”þ‘þ³þŽþ£þãþß '–‹3
84 .....€„ƒš’,•• ±•œ, ¡šŽ¦¢• Šš‹œ,þŽû
85 .....þ”þ‘þ³þŽþ£þãþ
86 .....þ”ûþþ‘þŽþ× 1þß ' þ”þ‘þ³þŽþ£þã
87 .....þ”ûþþã Hþãþ
90 .....þ”þ‘þ³þŽþ£þãþß ' 3
91 .....þ”ûþþã Hþãþ
91 .....§…•ˆ•• ²š³‰š‹Œ• “•”,••
91 .....²š´••• µ‹-ˆ :Š‹Œ• •…
92 .....þ”þàþ»þÔþçþãþß ' þ”ûþ 1–‹

92 ..... /þØþÌþß ' FþË þ”þÞ»þÔ%çþ•þ
94 .....Š‚š†•• ²š³‰•• µ‹˜™š›•• •…
94 ..... DþãþŽþÛþß ' !þŽþ¿þØ
95 .....þ”ûþþã Hþãþìþß ' *þŽþØþÔþ»þß ' DþŽþŸþ
95 ..... !þŽþÐþßþù ' þ”ûþþû H F H / Dþã
96 .....˜¨š™œ•• ²š³‰™•š›•• “•”,•
97 .....þ”ûþþàþ»þ÷ 'Š*ŒŽ•þ‘.H
97 .....þòþÌûþþ‘ 7þß ' 5þ§þ·þàþß) 1 1þ
98 .....þ”ûþþàûþþãþÛþ™š›þß•'.
100 .....þòþÌûþþ‘ 7þß ' 5þ§þ·þàþß) 1 1þØþãþß ' þ”ûþ
104 ..... J Hþçþìþãþß ' 5þ§þ·þàþß) 1 þ
106 .....þ”ûþþã Hþãþìþß ' *þŽþØþÔþ»þß‘•š›••Eþ‹'.•
106 .....) 1 1þ‘þãþß ' 1ûþþÏ * ' 2þŽûþþ—þ
107 ..... Fûþûþþã Hþãþìþß1 ' þ
109 .....˜™š›•• ŠŽ••• €Ž
111 .....€¸¦š¢
116 .....žœ•…¸•• €
124 ..... 3 1û-