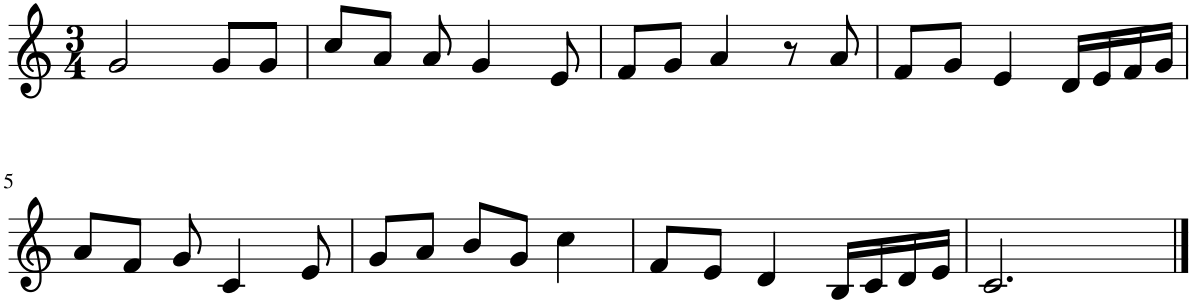Dictado 27