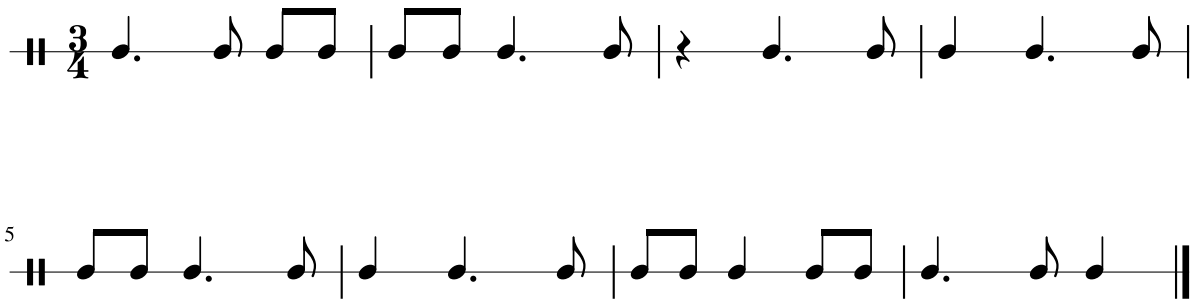Dictado 40