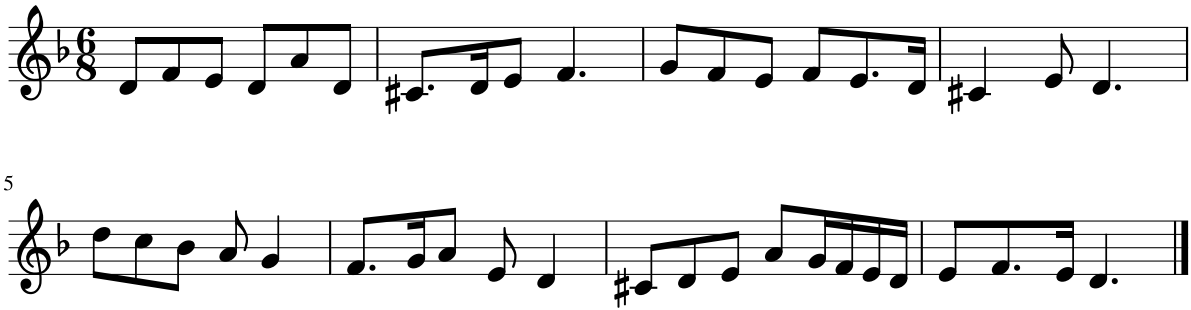Dictado 44