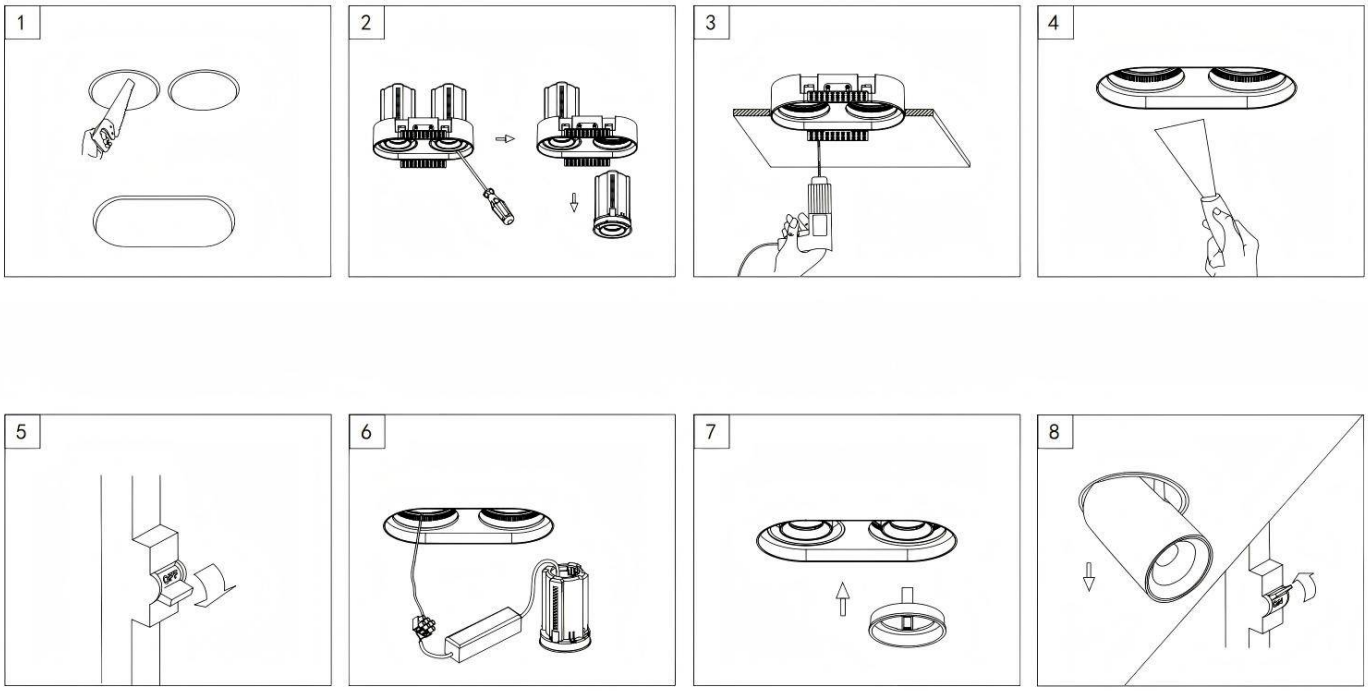Código artículo 86.D147.2419.02