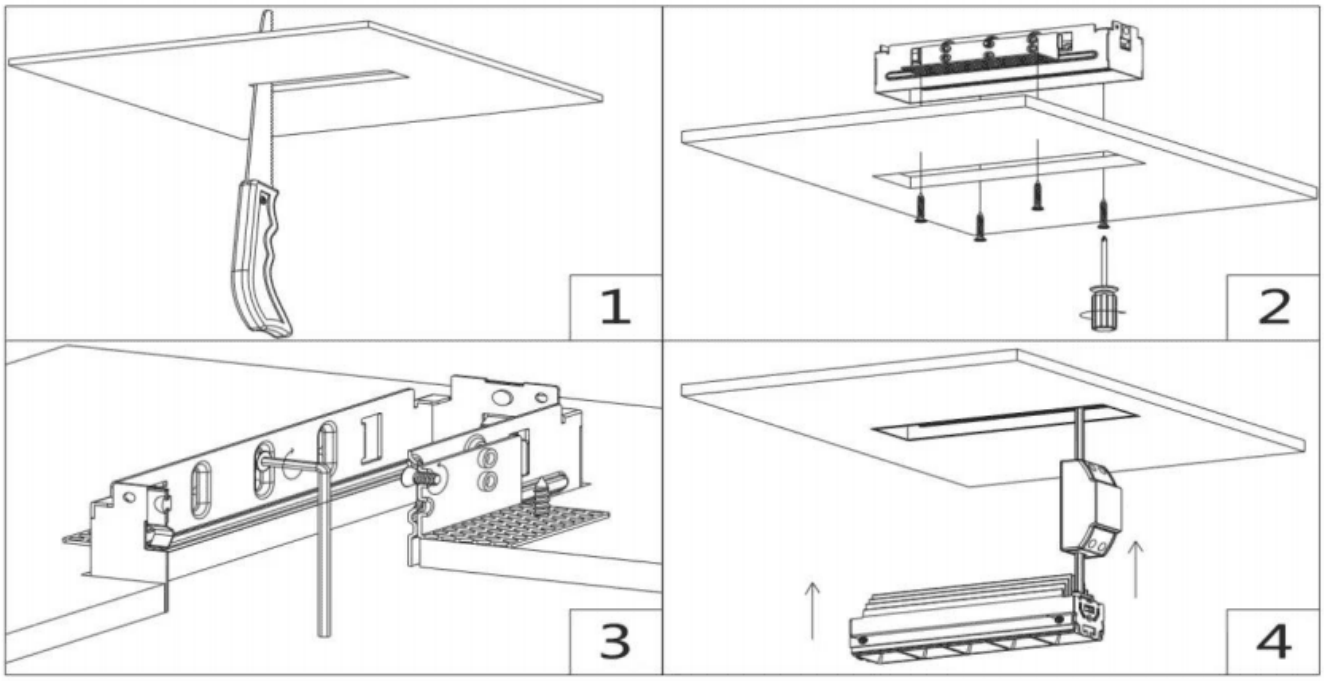Código artículo 86.DS31.3419.02