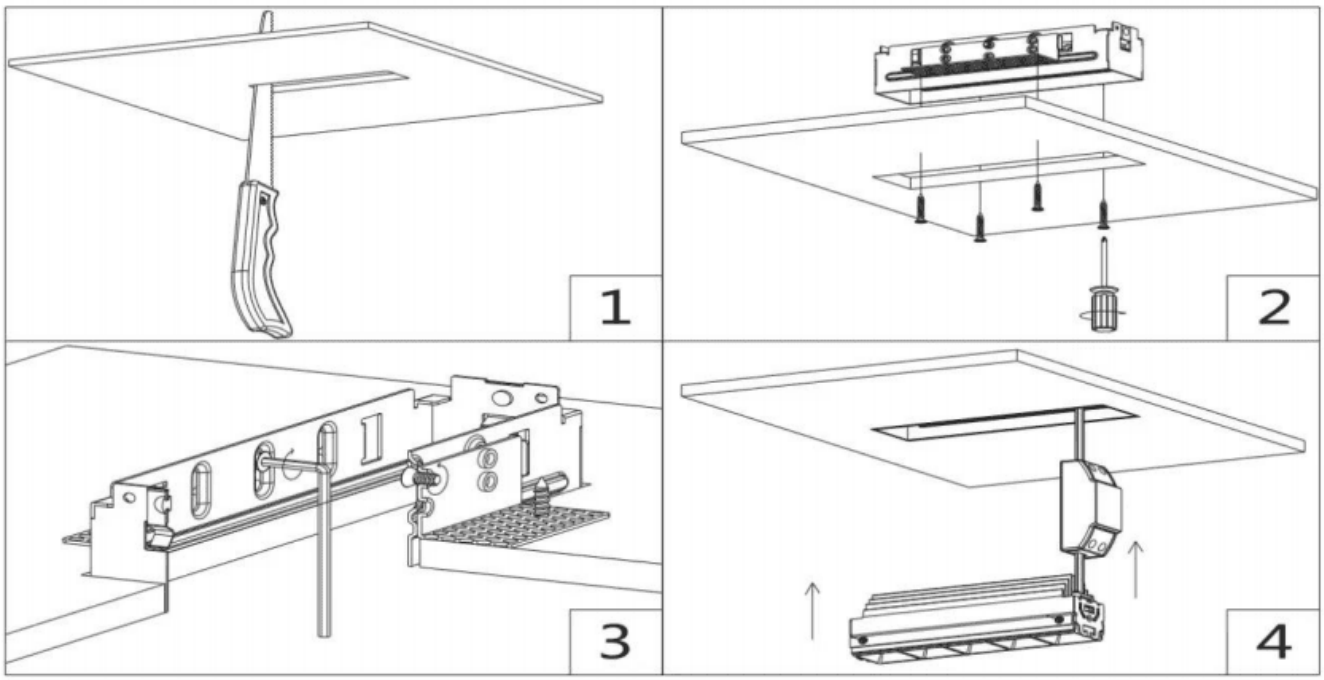Código artículo 86.DS31.5349.02