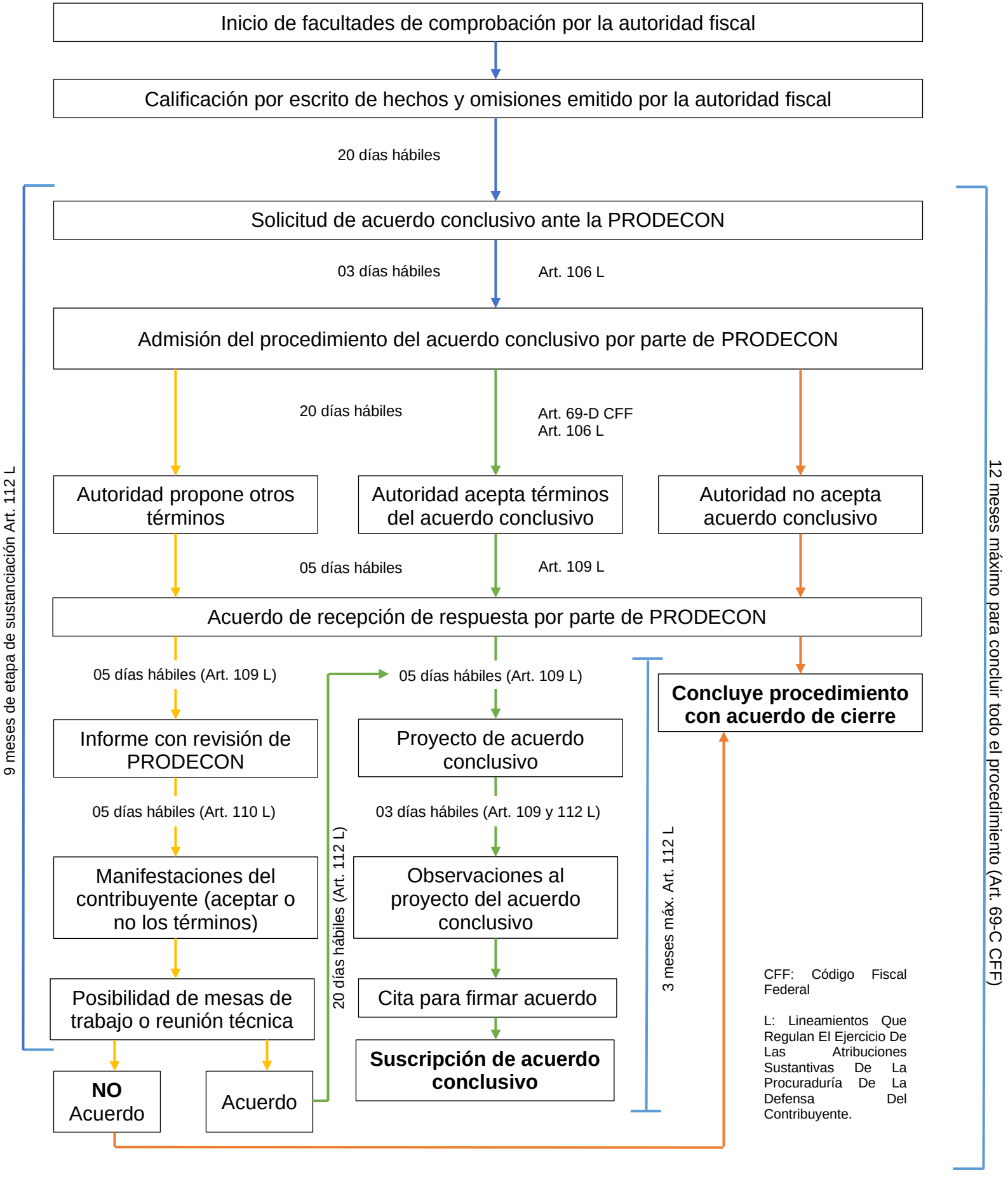PROCEDIMIENTO DE ACUERDO CONCLUSIVO