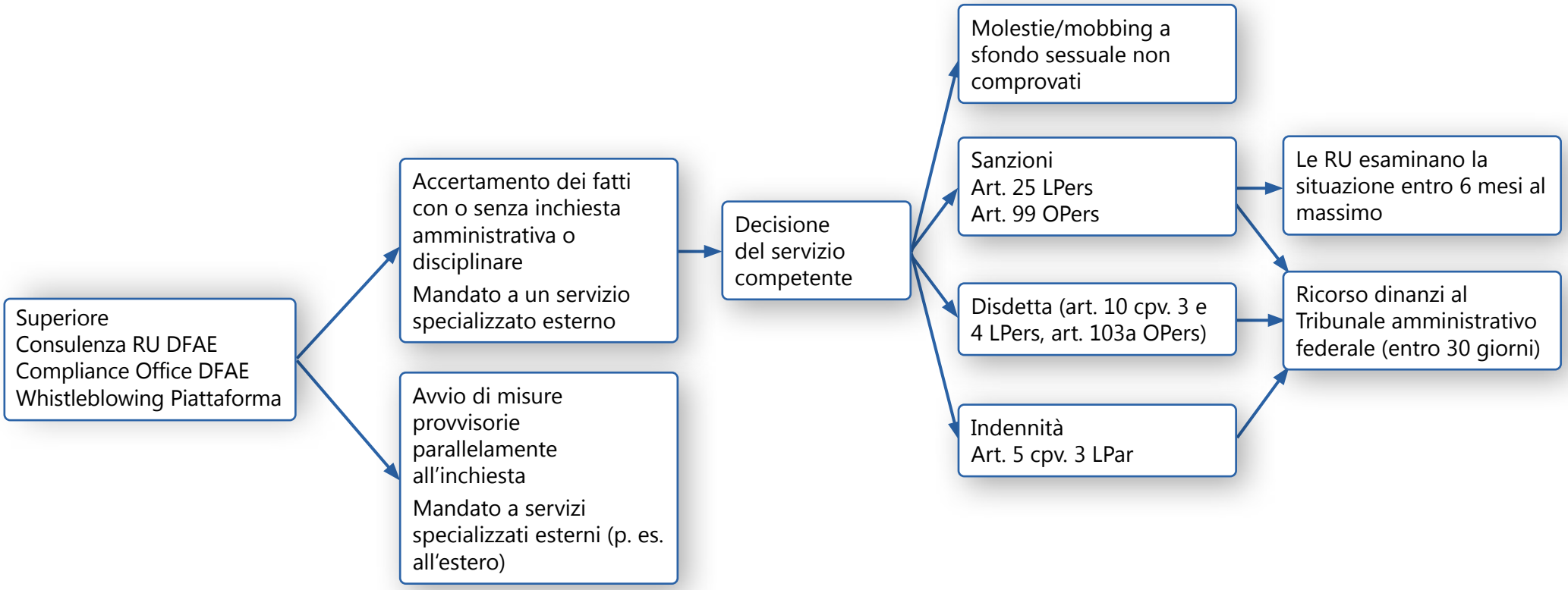Procedura formale