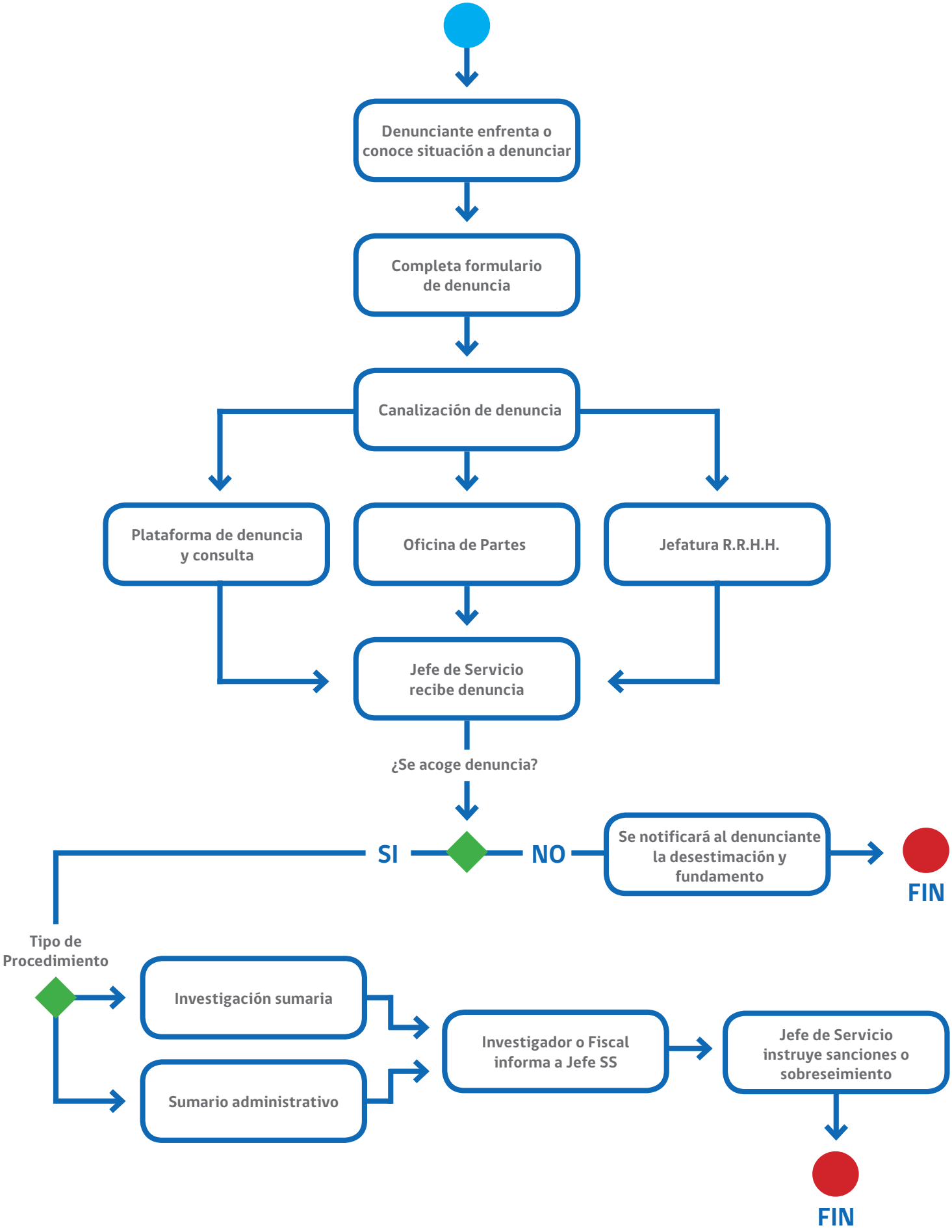Procedimiento de Denuncia