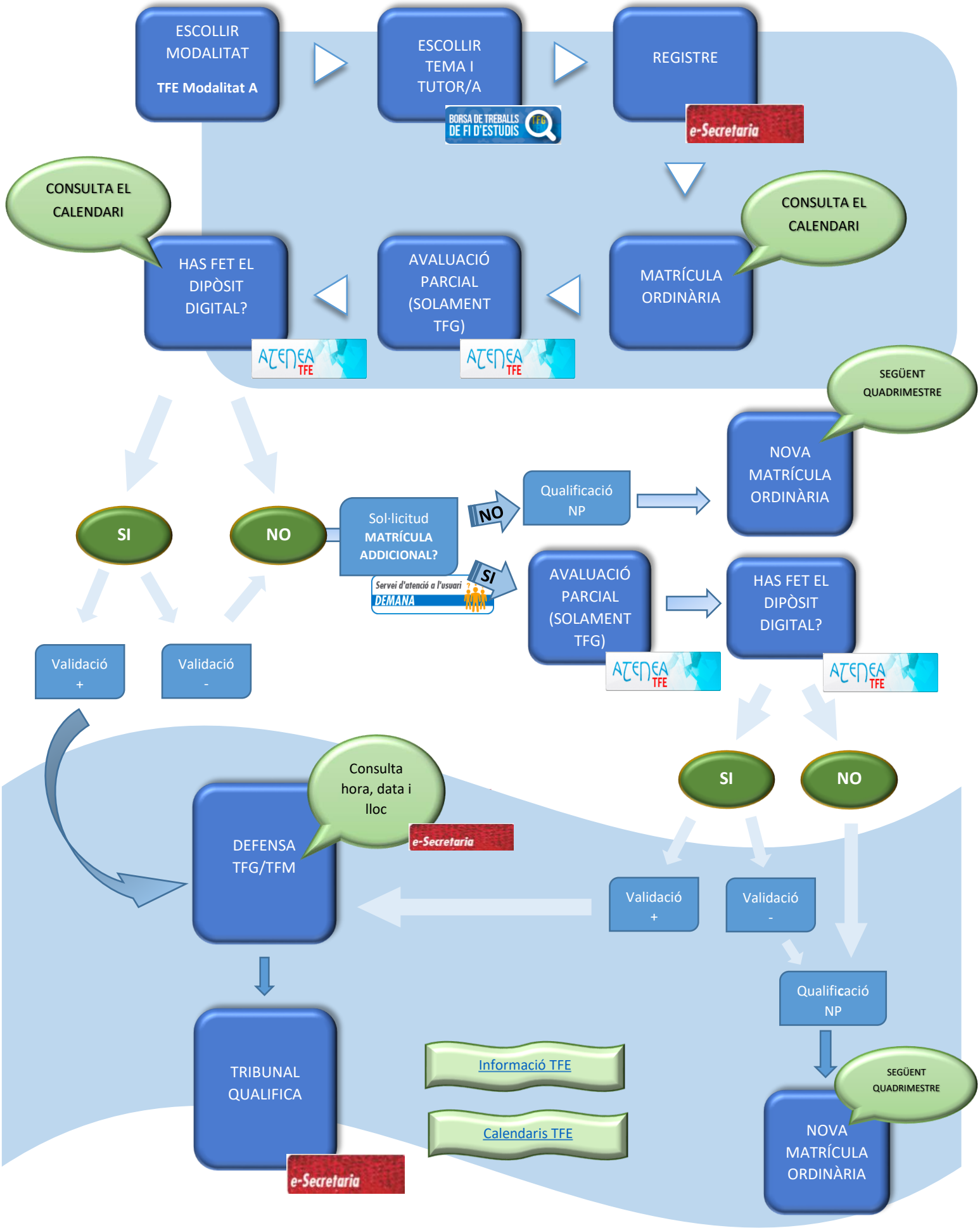PROCEDIMENT TFE – MODALITAT A