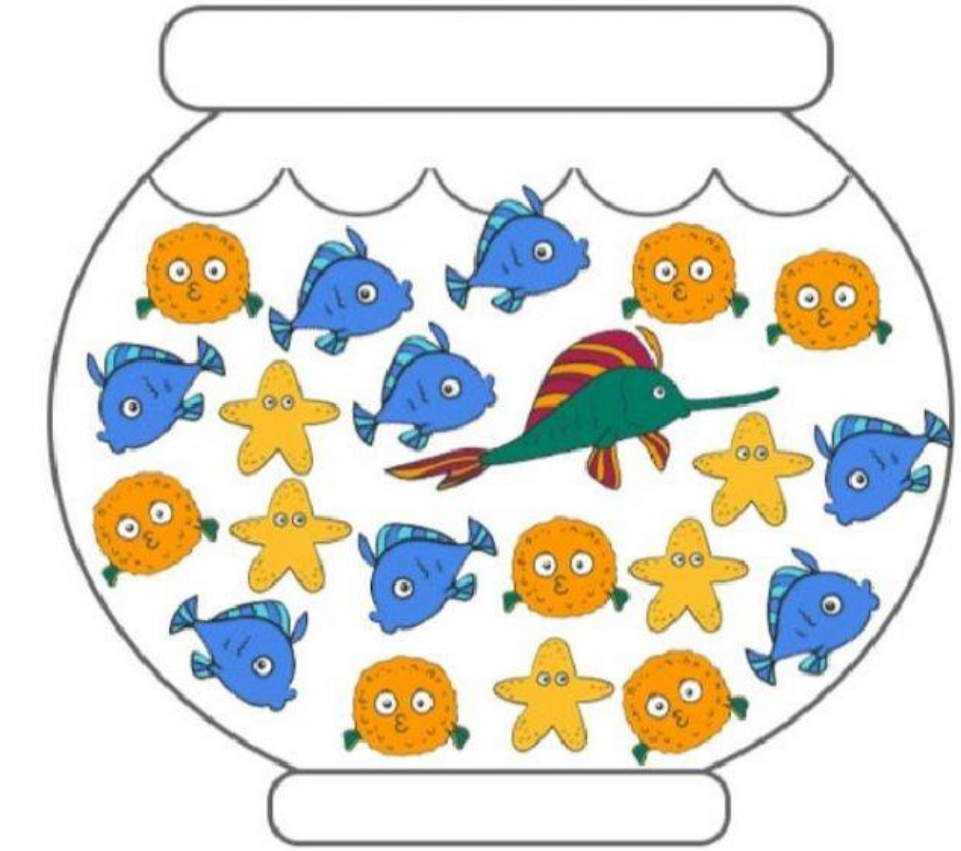COMPTA I ESCRIU EL NÚMERO CORRESPONENT