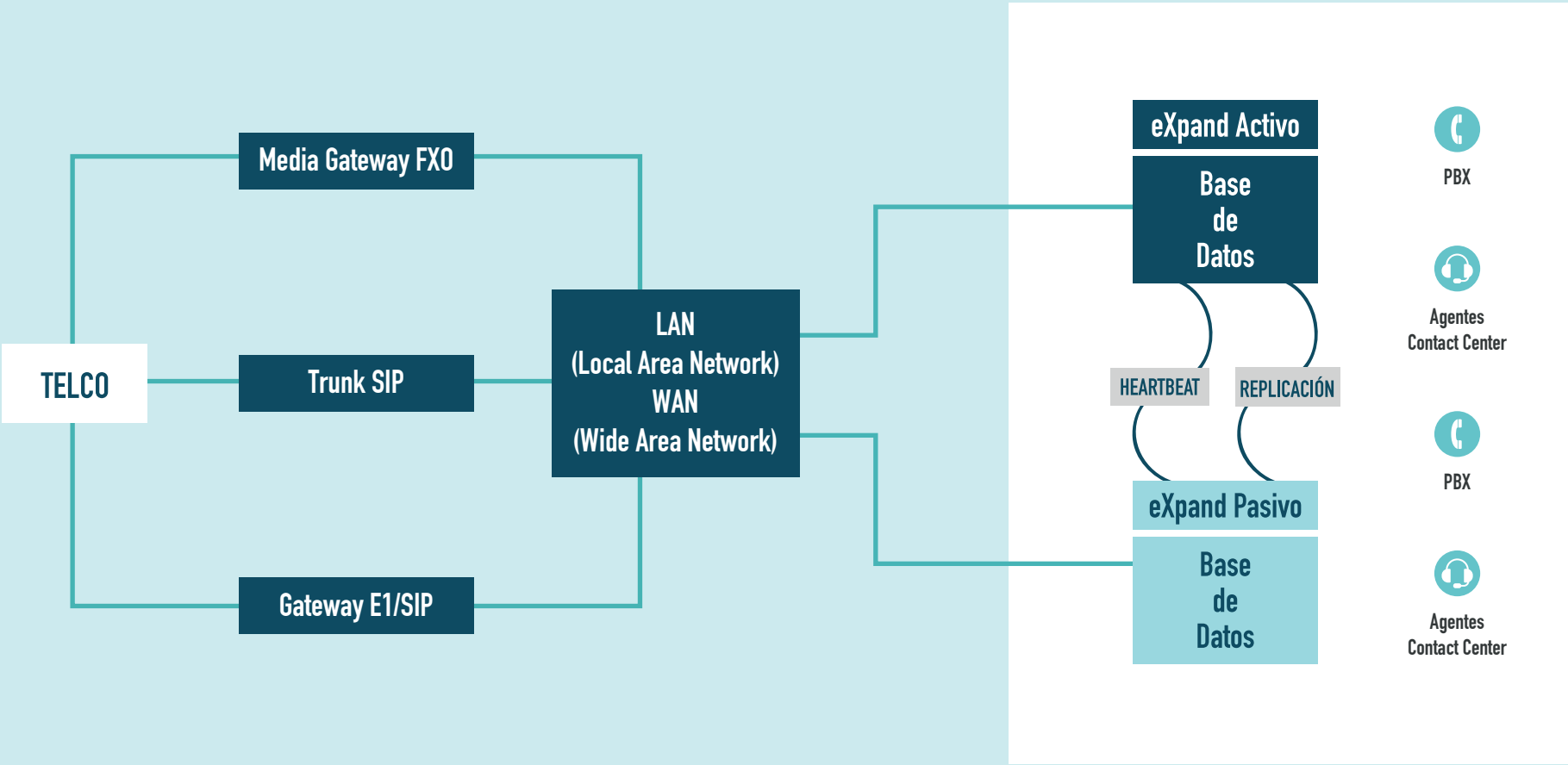EXPAND ACTIVO / PASIVO