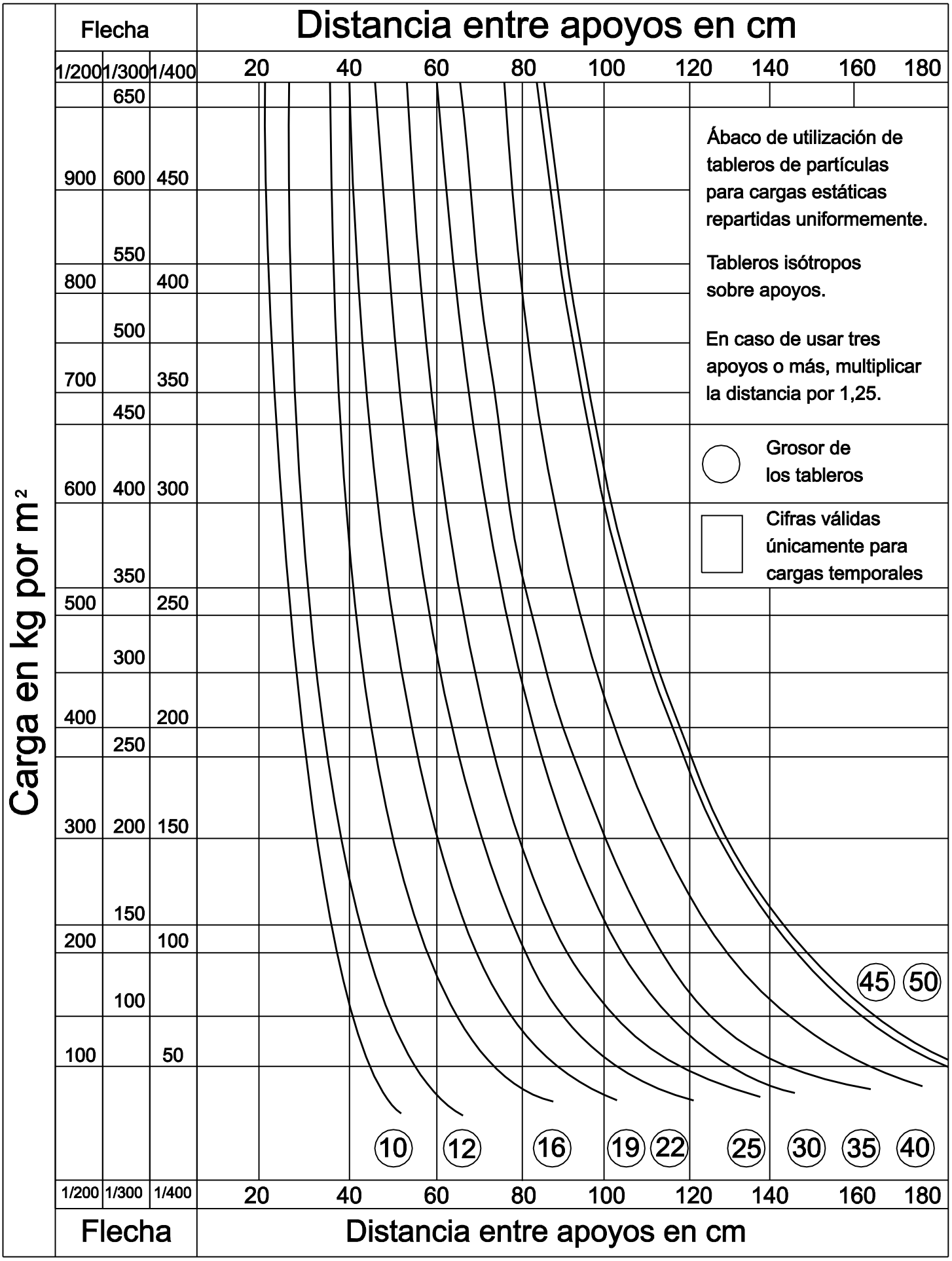Ábaco de flexión de tableros aglomerados