





```
with open('input.txt', 'r', encoding='utf-8') as f input:
   with open('output.txt', 'w', encoding='utf-8') as f output:
        f output.write('# FORMAT:\n')
        f output.write('# > CATEGORY\n')
        f output.write('# Movie: Rating \t Name (Year)\n')
        for line in f input:
            if line.startswith('#'):
                continue
            # Do something with that line
```







```
with open('input.txt', 'r', encoding='utf-8') as f_input:
    with open('output.txt', 'w', encoding='utf-8') as f_output:

f_output.write('# FORMAT:\n')
    f_output.write('# > CATEGORY\n')
    f_output.write('# Movie: Rating \t Name (Year)\n')

for line in f_input:
    if line.startswith('#'):
    continue

# Do something with that line
```



```
with open('a', 'r') as f_input, open('b', 'w') as f_output:
    f_output.write('# FORMAT:\n')
    f_output.write('# > CATEGORY\n')
    f_output.write('# Movie: Rating \t Name (Year)\n')

for line in f_input:
    if line.startswith('#'):
        continue

# Do something with that line
```

