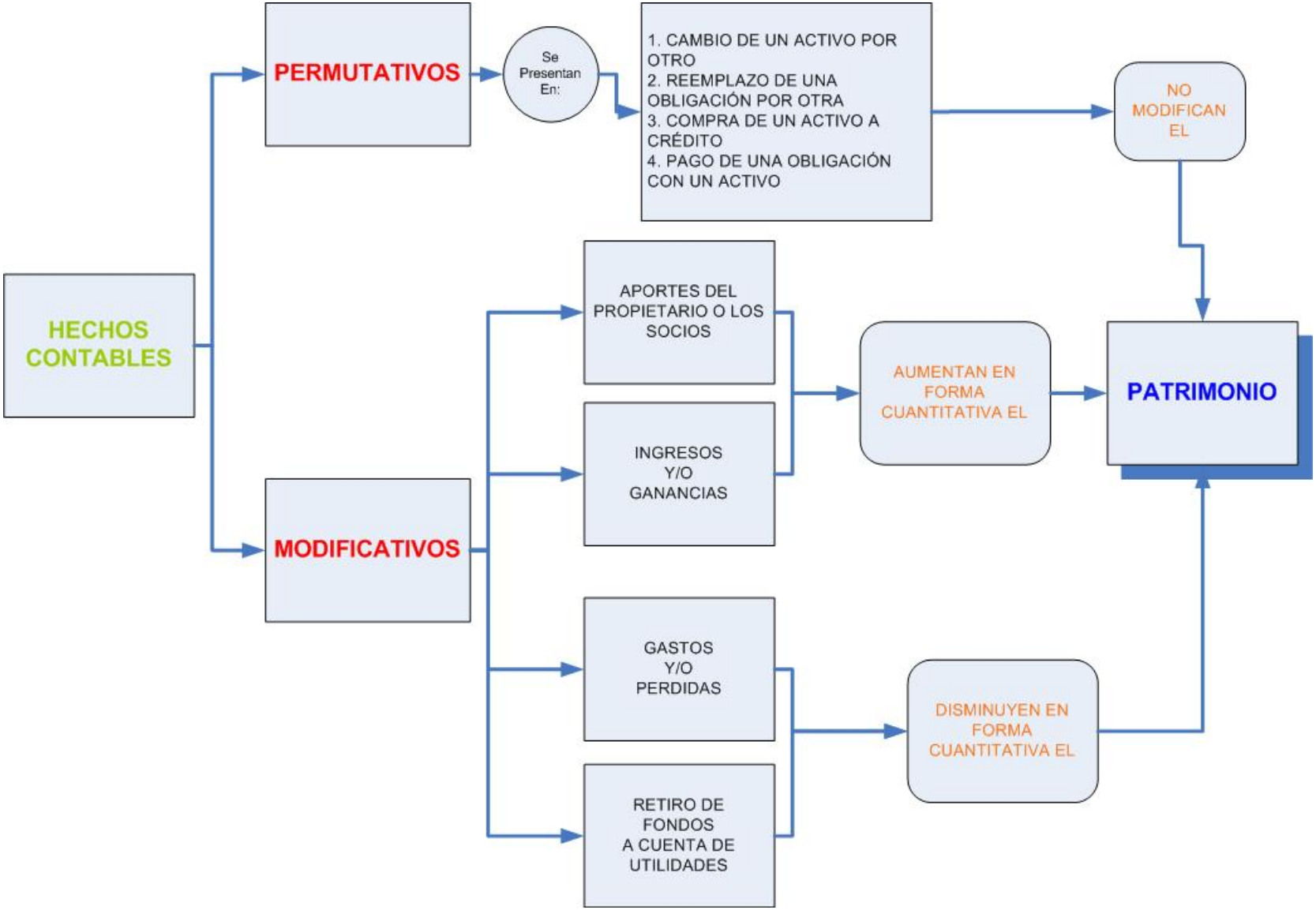HECHOS CONTABLES