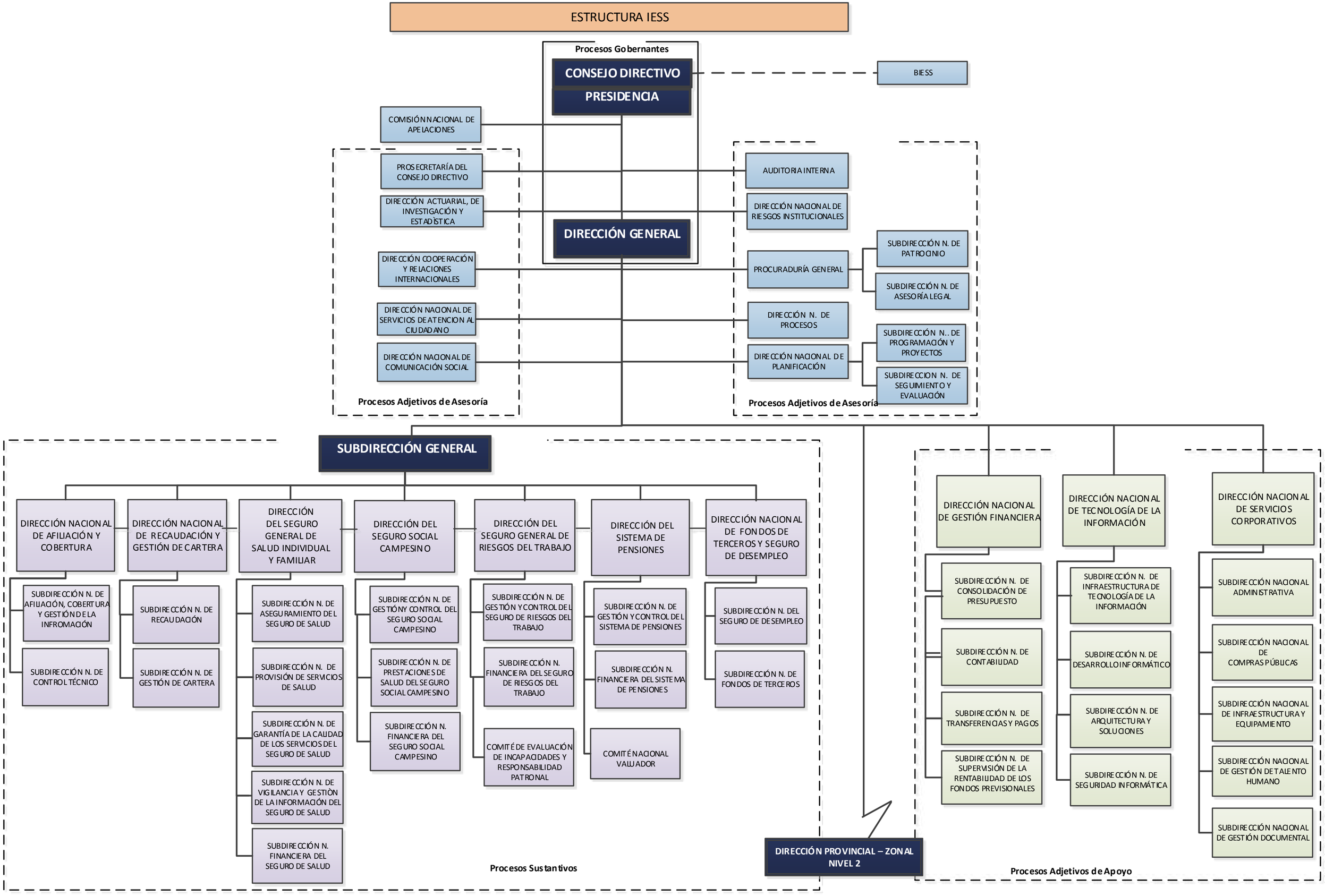ESTRUCTURA IESS