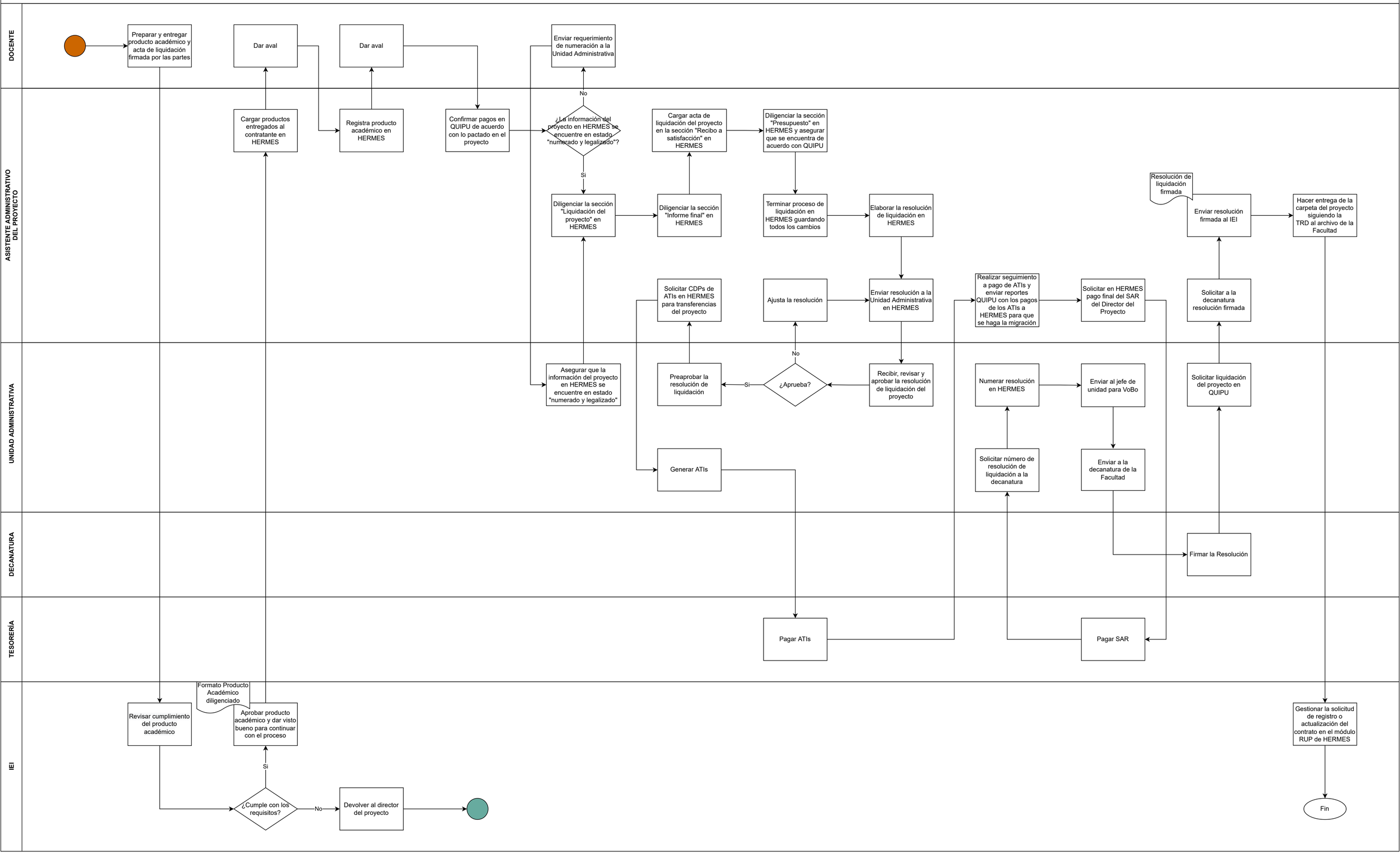LIQUIDACION INTERNA