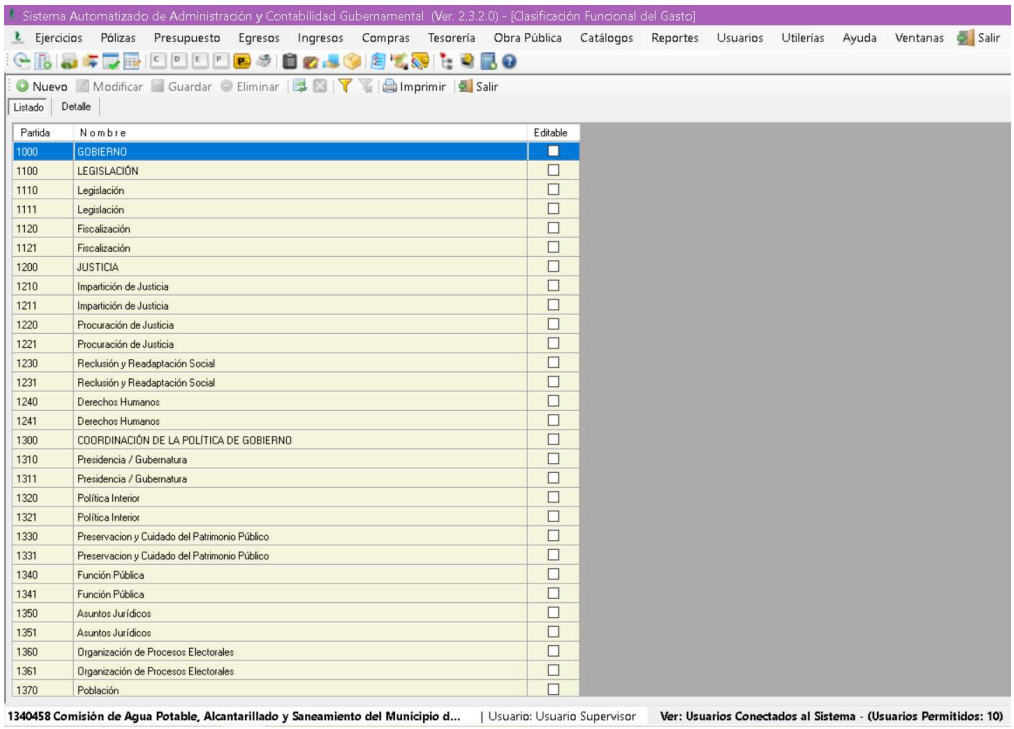B.1. 4 CUENTA CON CLASIFICACION FUNCIONAL ARMONIZADA