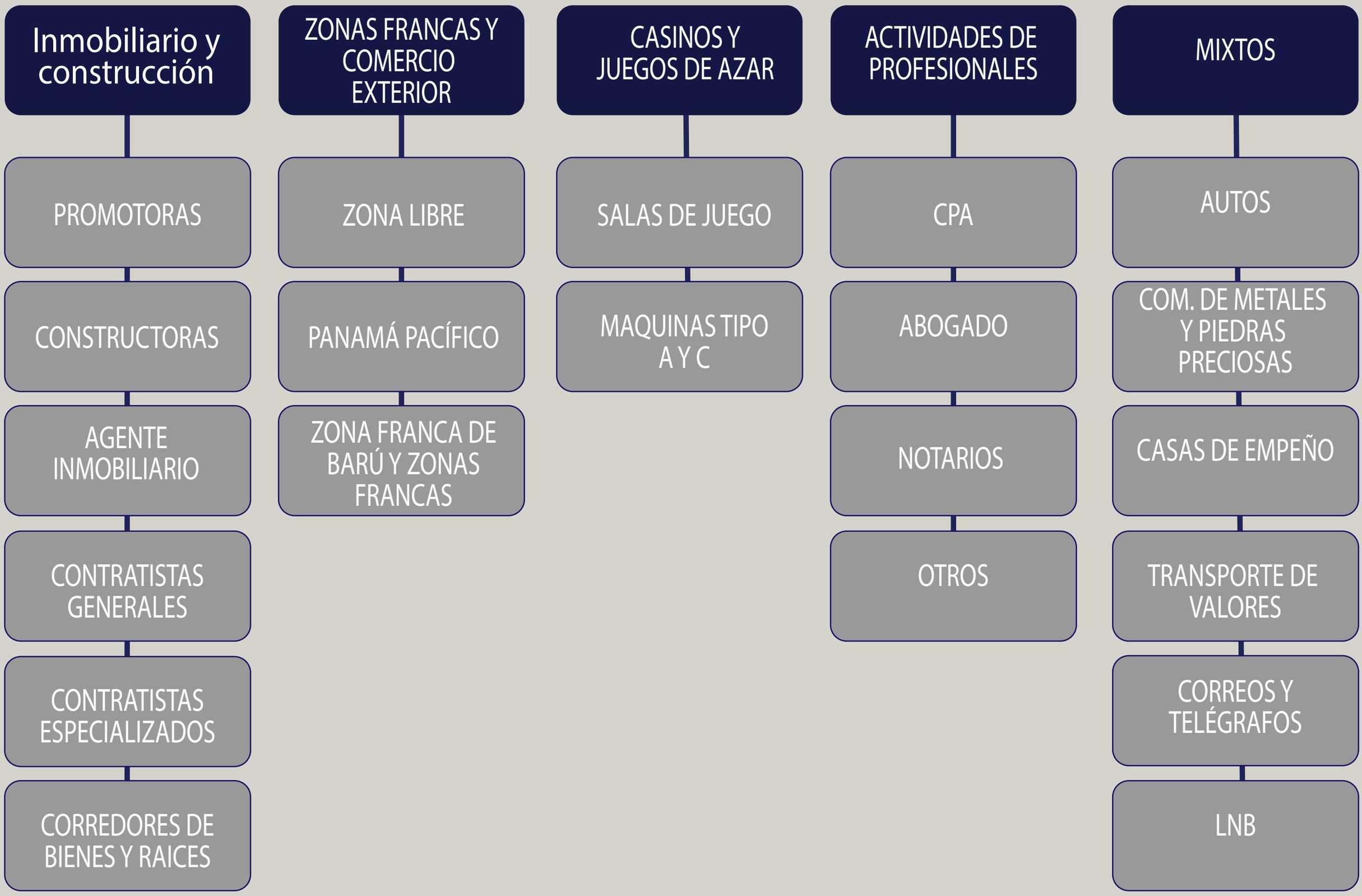SUJETOS OBLIGADOS NO FINANCIEROS