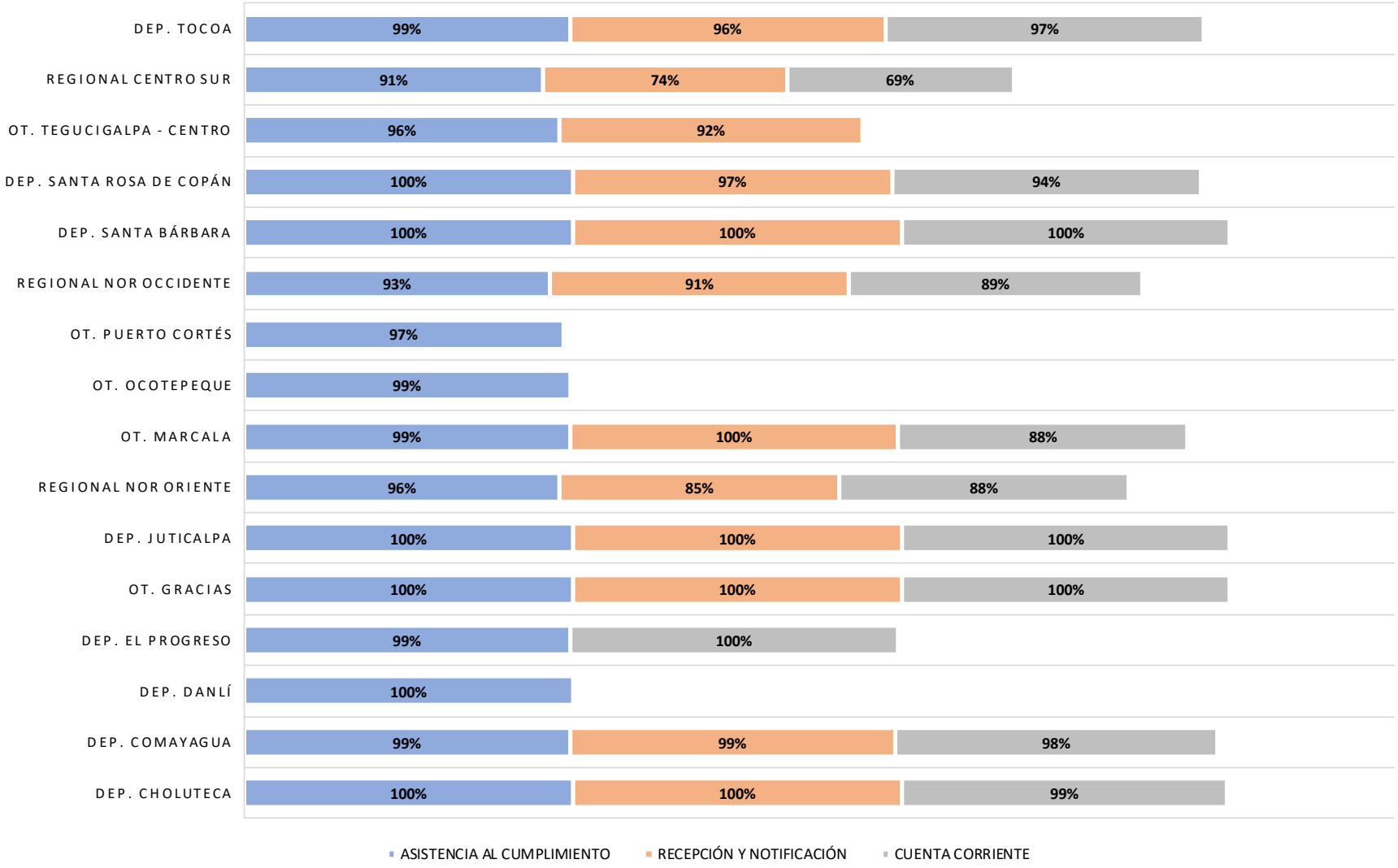SATISFACCIÓN DE LOS OBLIGADOS TRIBUTARIOS