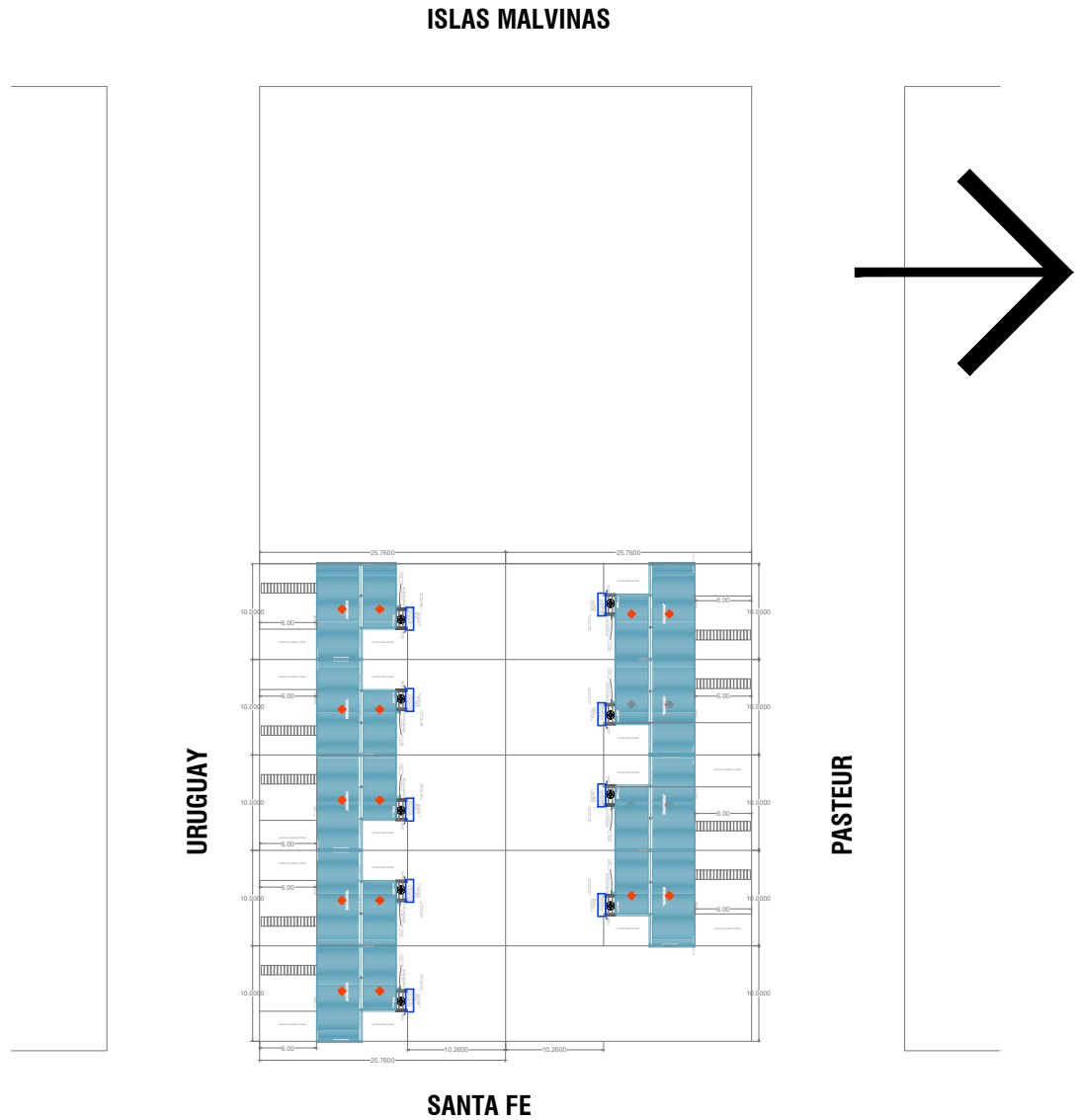PLANO DE IMPLANTACION