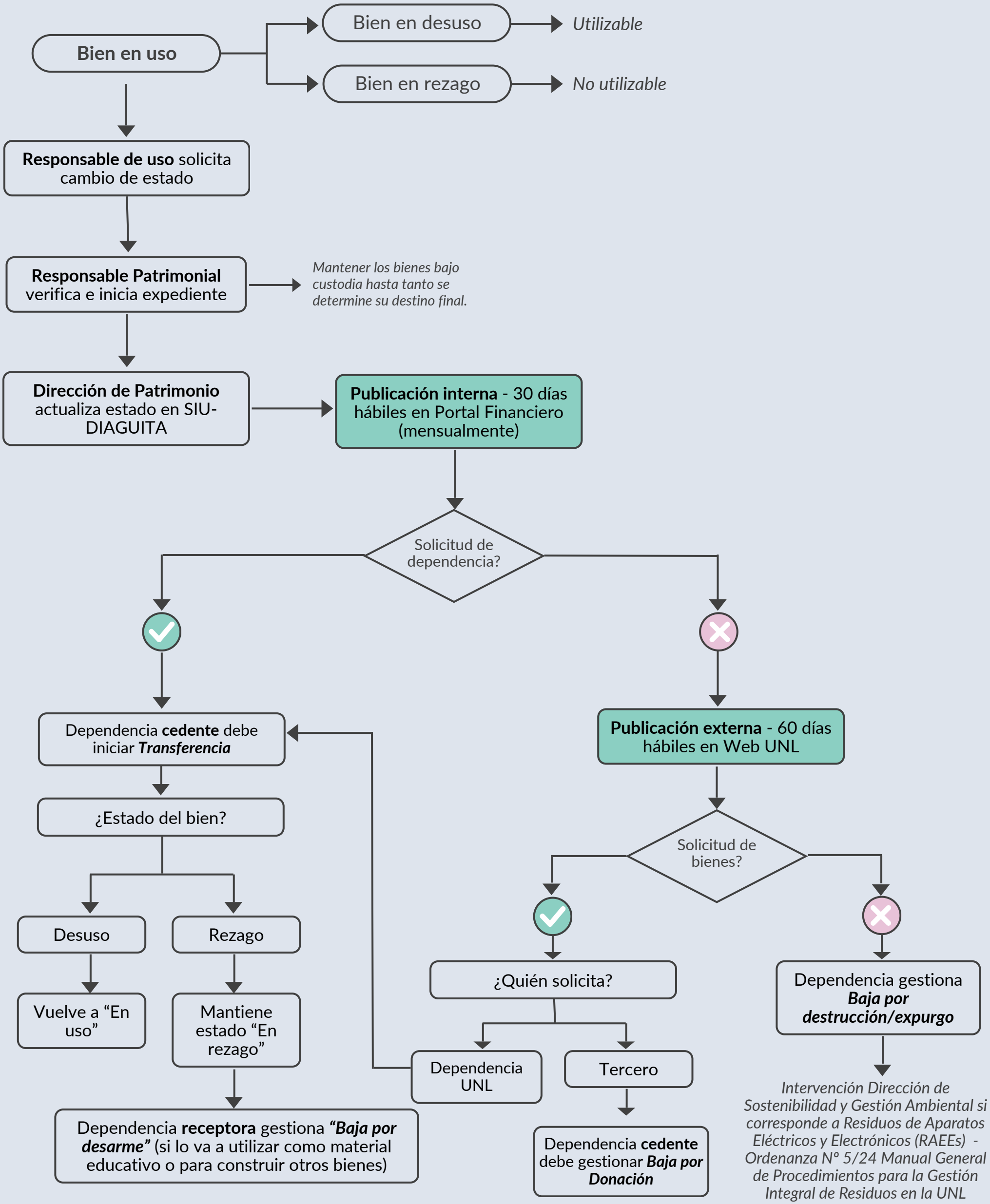CAMBIO DE ESTADO DE BIENES DE USO