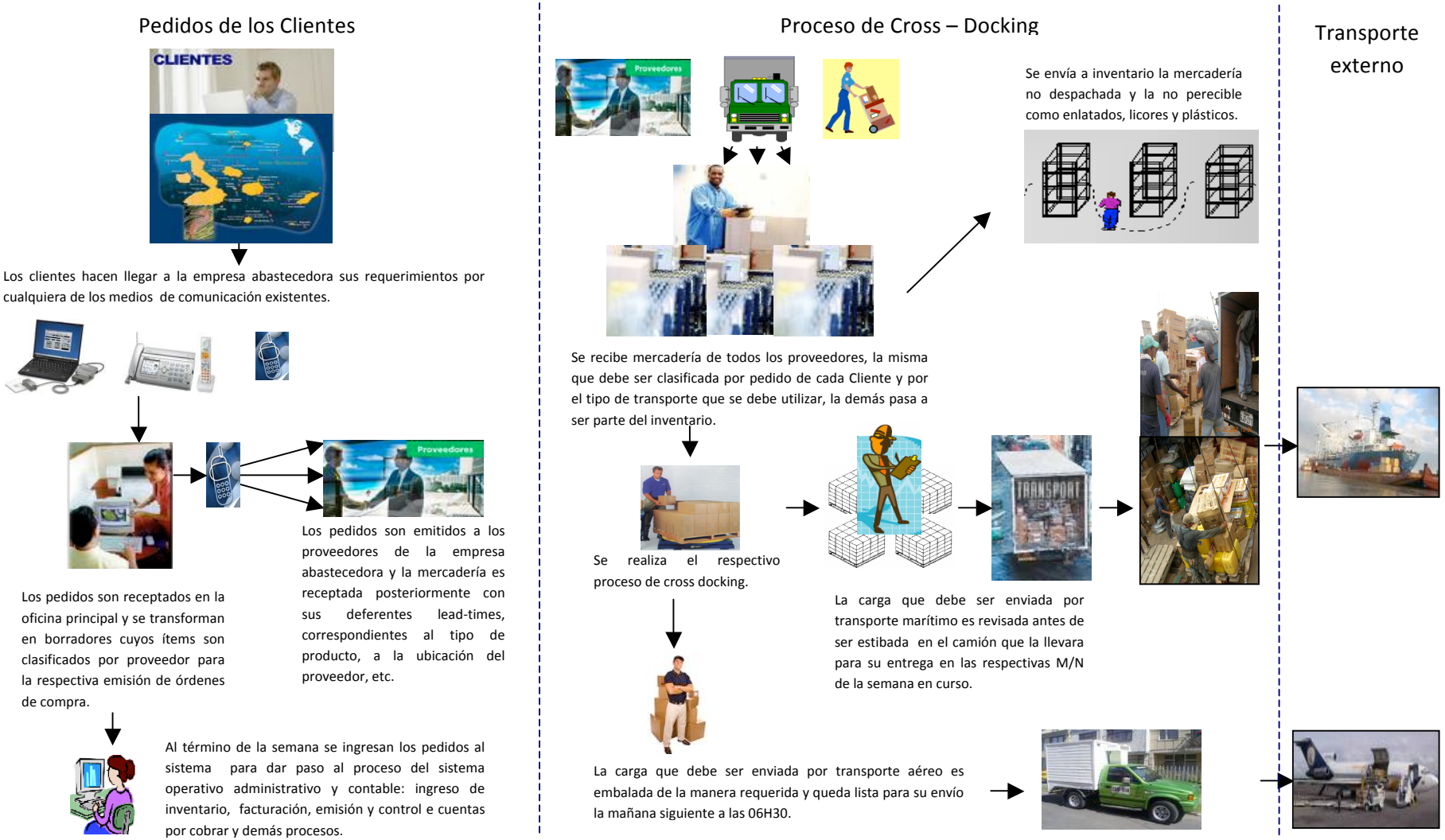

Figura 3.1 Flujo operativo de la empresa ABC.