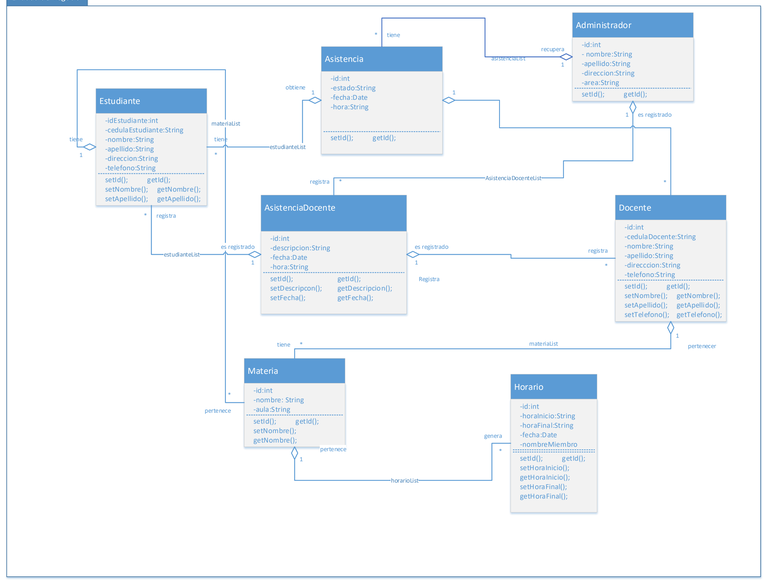Entidad de Negocio