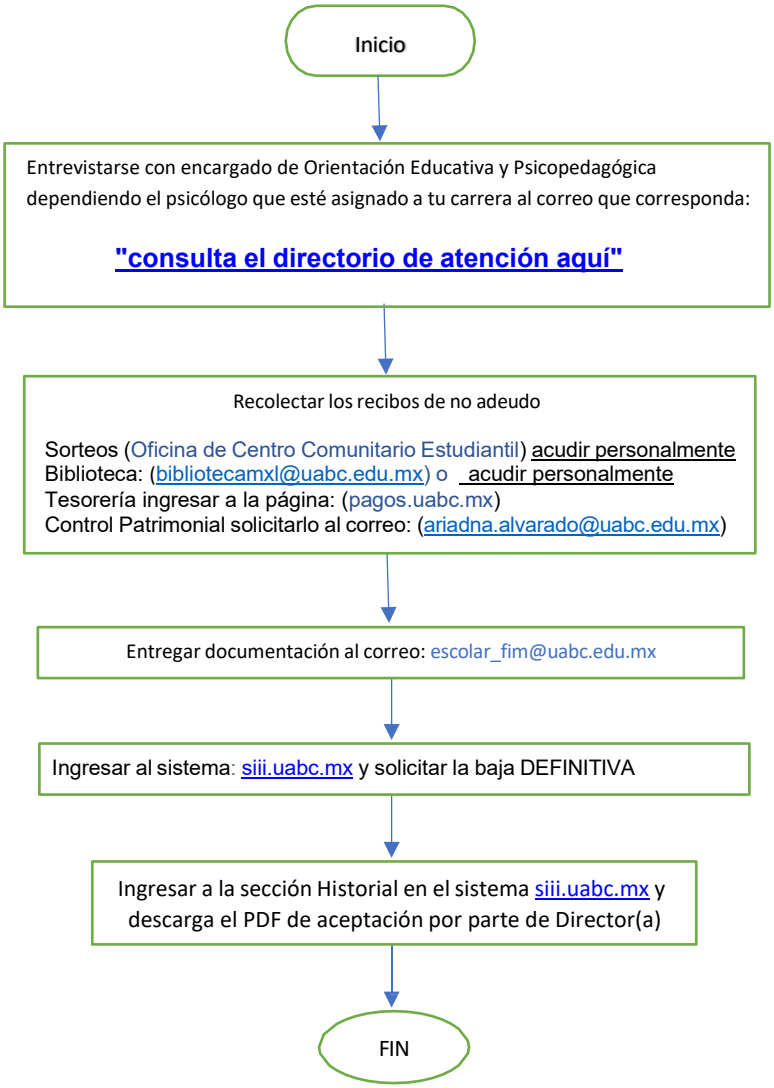PROCEDIMIENTO PARA BAJA DEFINITIVA