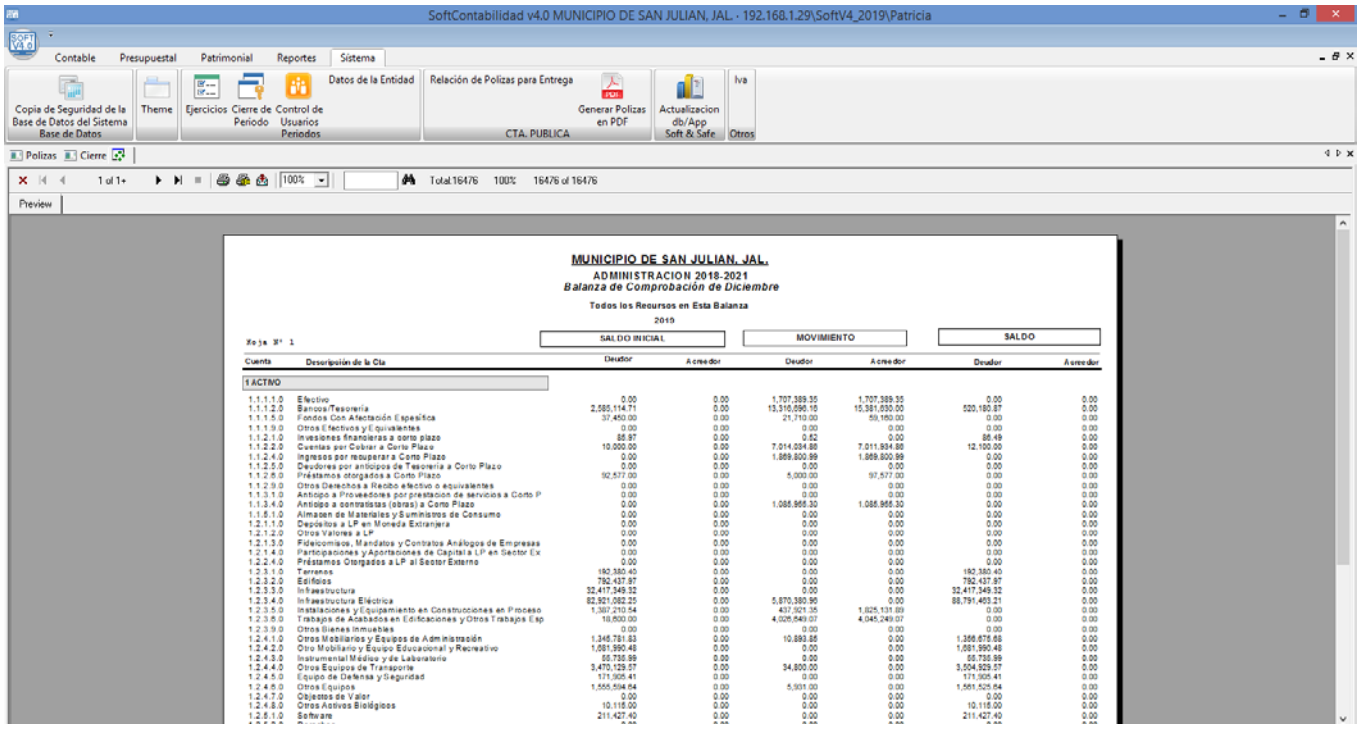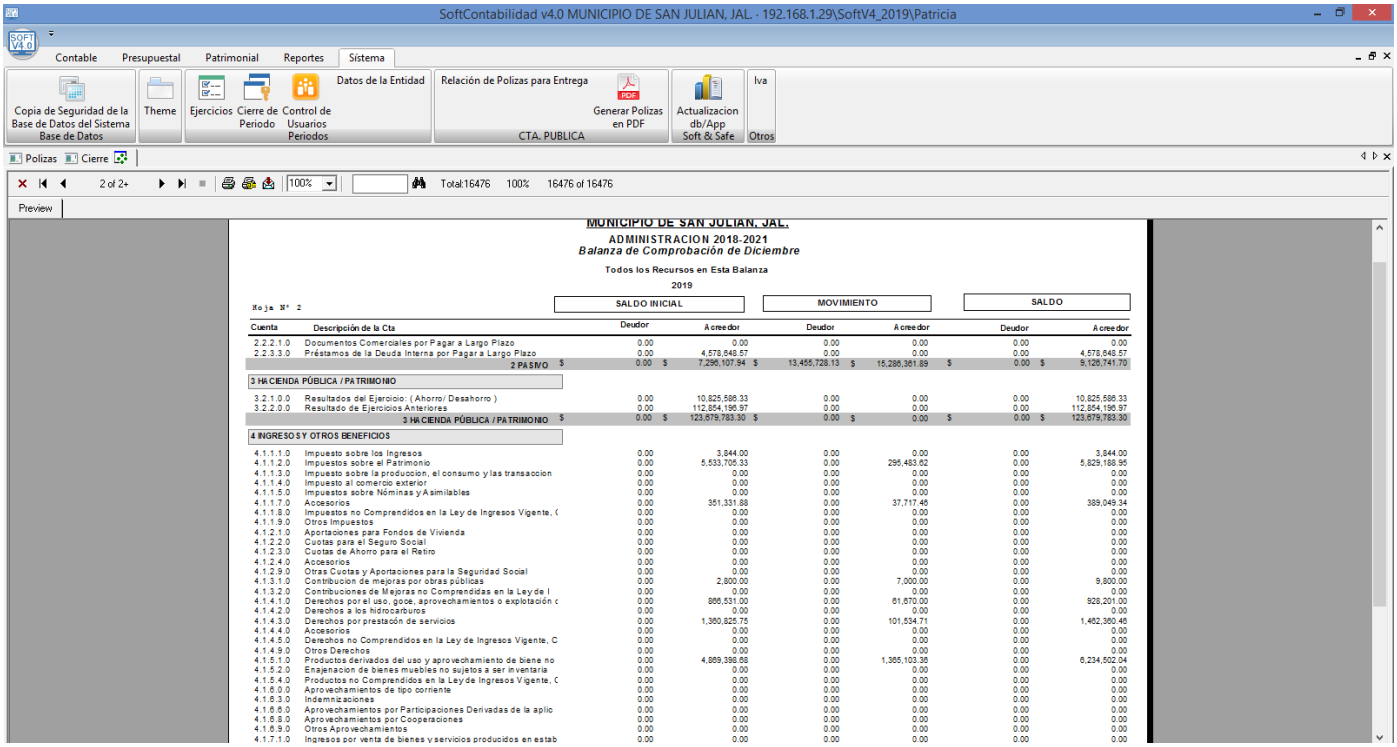24 A.2.18 Mantiene registro histórico de sus operaciones en el libro de balances