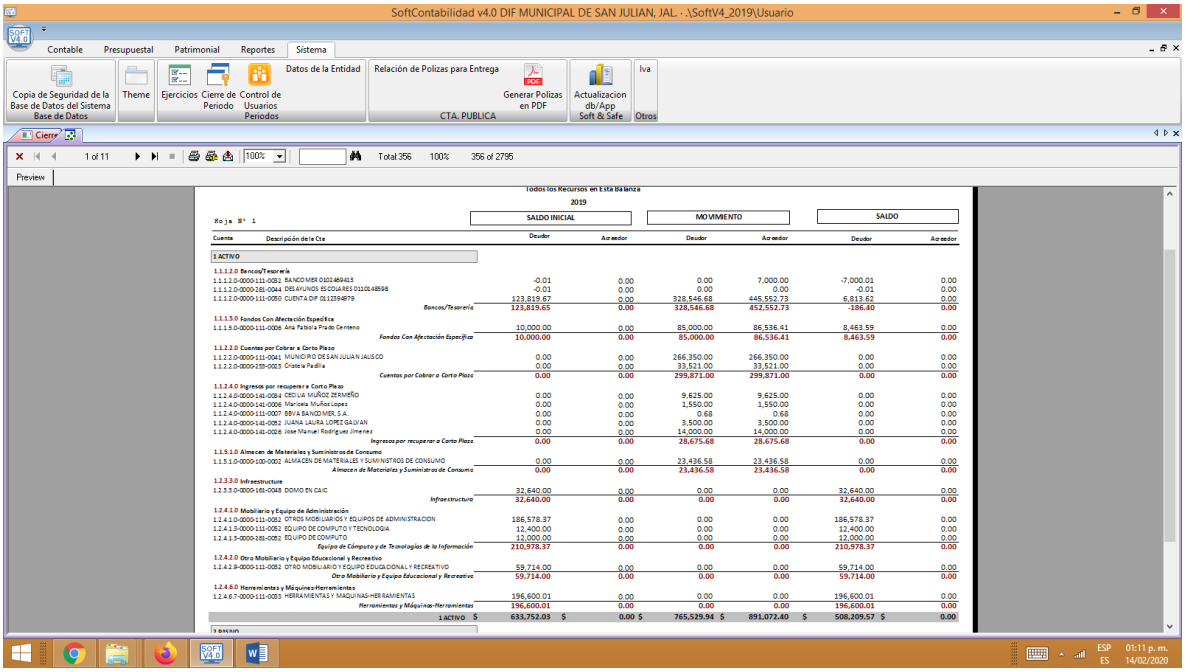A.2.7 Registra contablemente las inversiones en bienes de dominio público