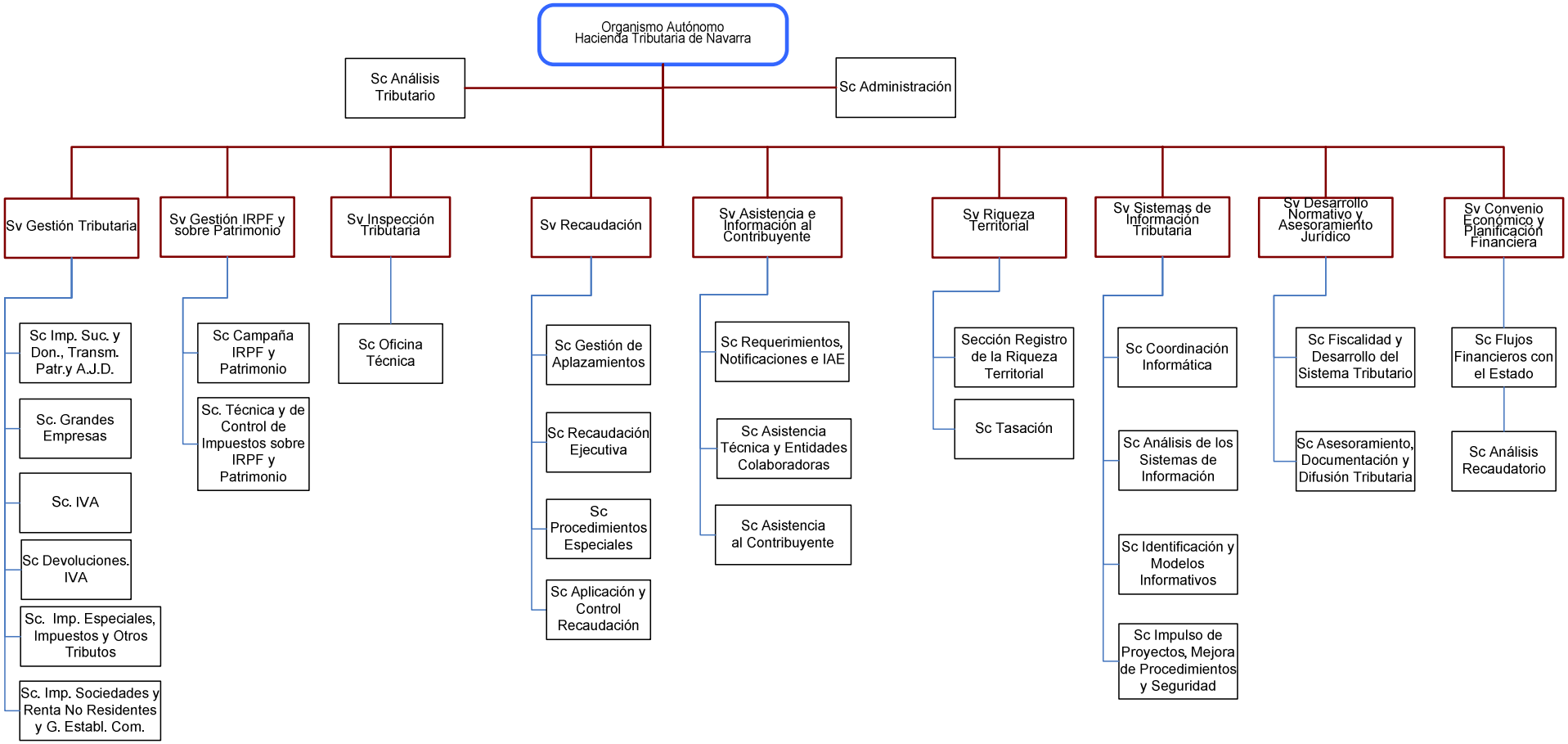O.A. HACIENDA TRIBUTARIA DE NAVARRA