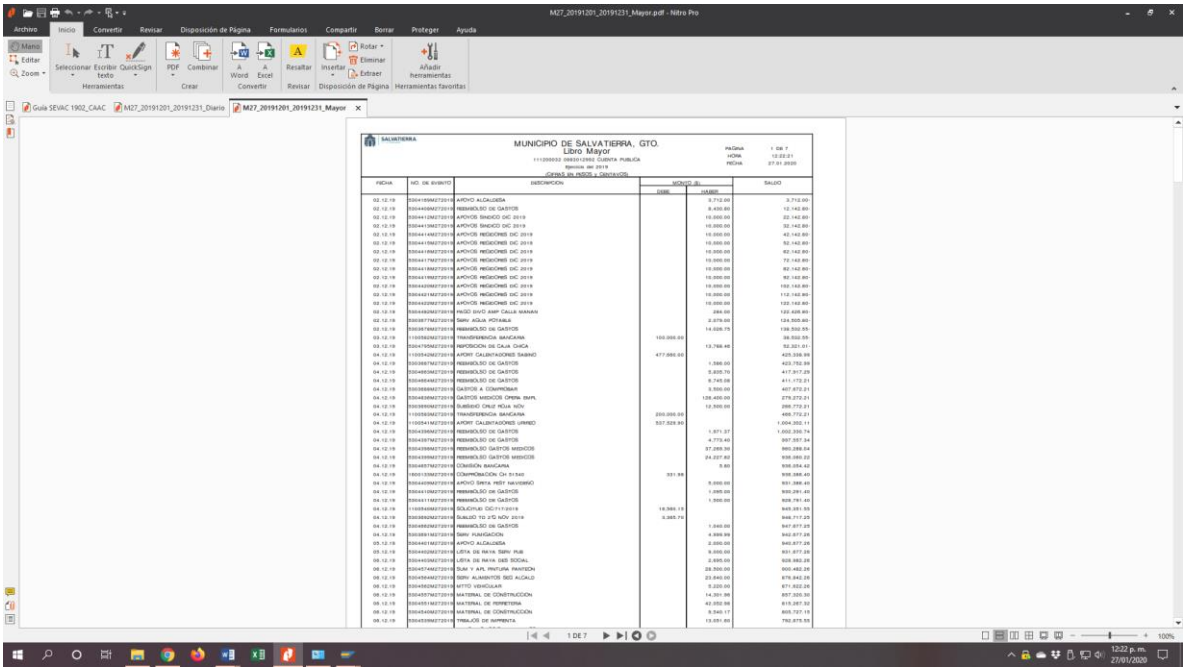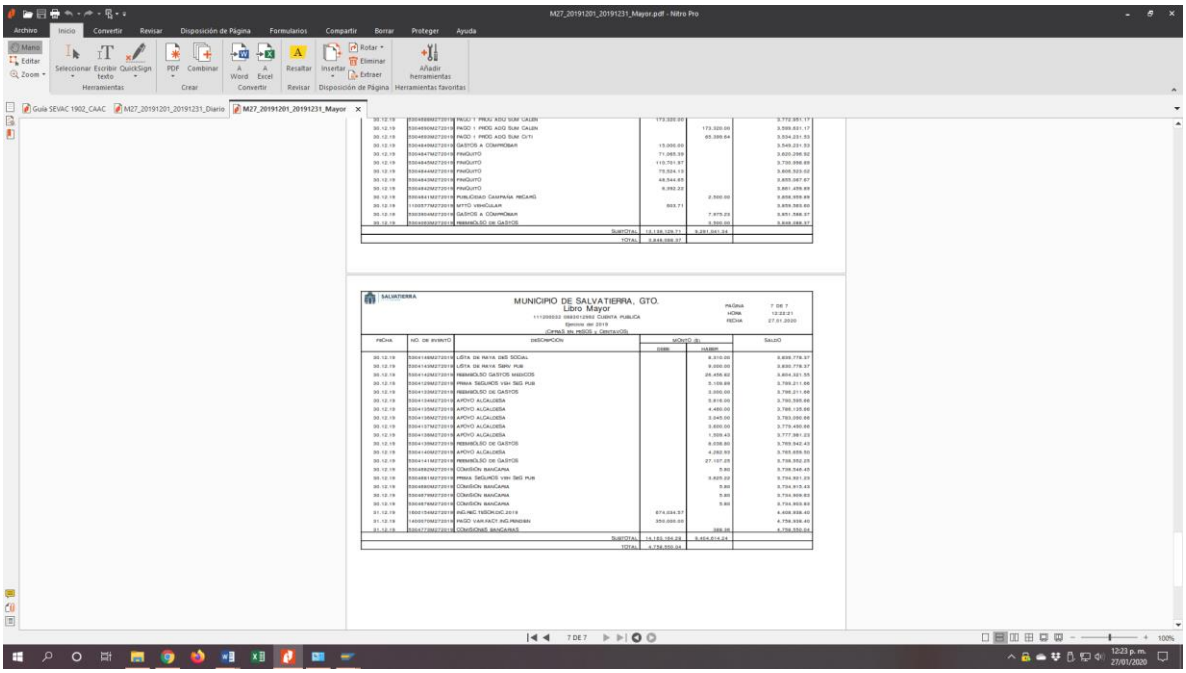A.2.14 Mantiene registro histórico de sus operaciones en el libro de mayor