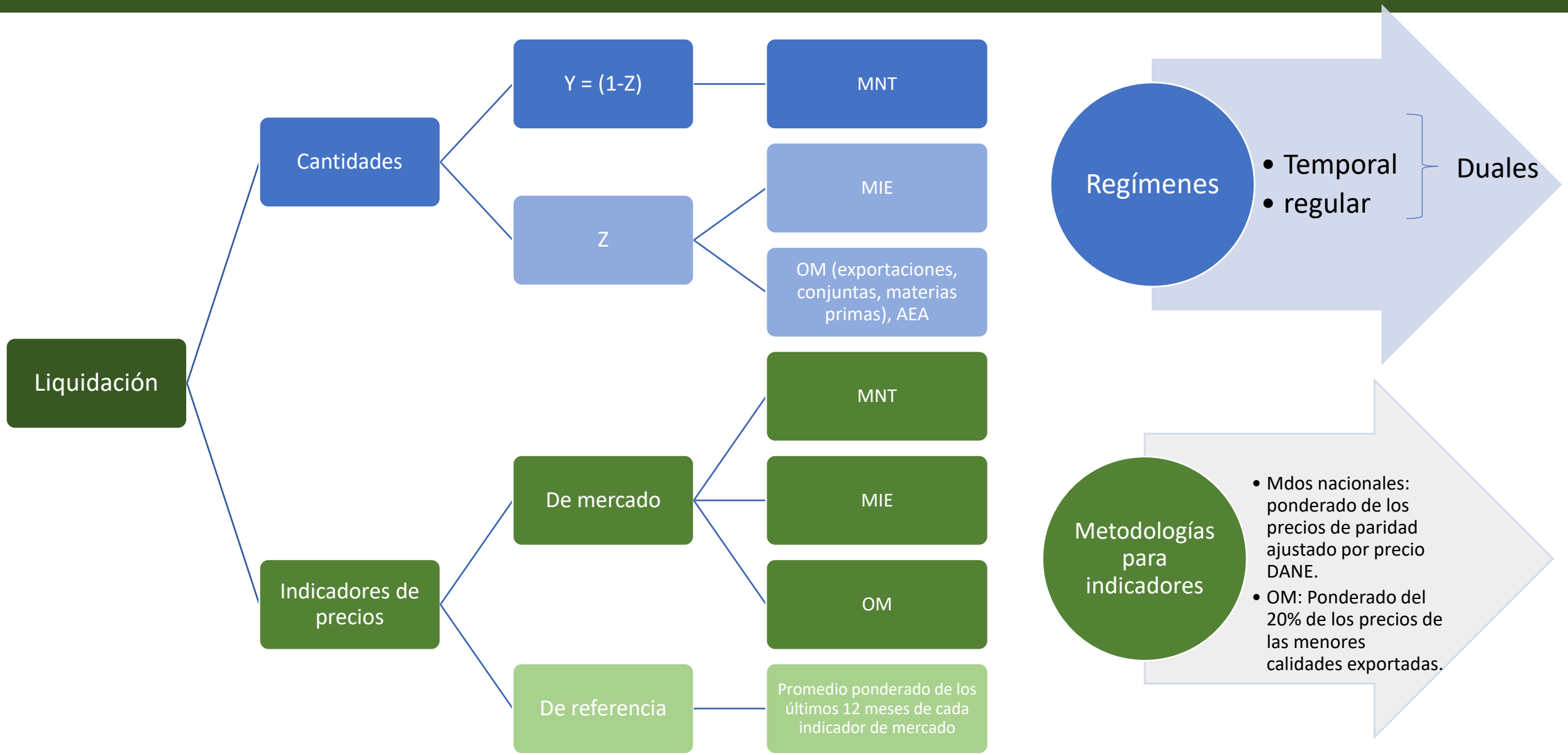Esquema general de la liquidación del FEPA