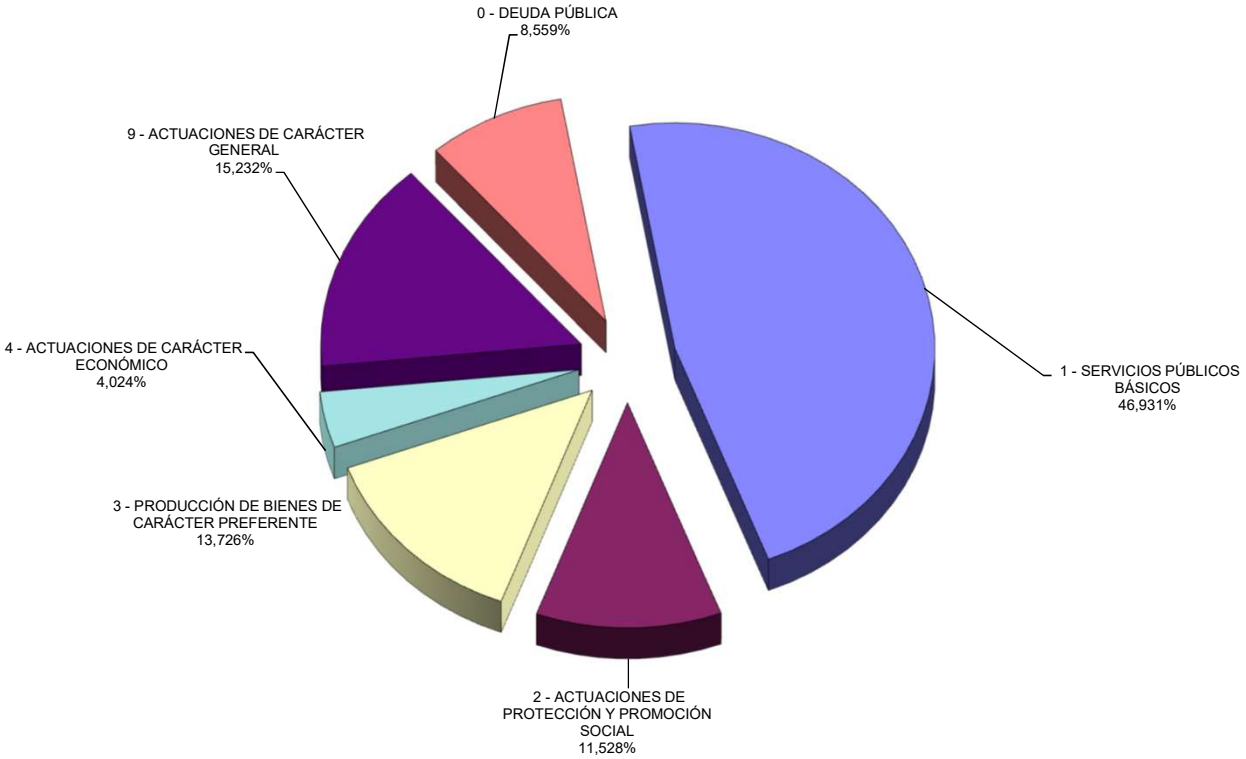DISTRIBUCION FUNCIONAL 2026