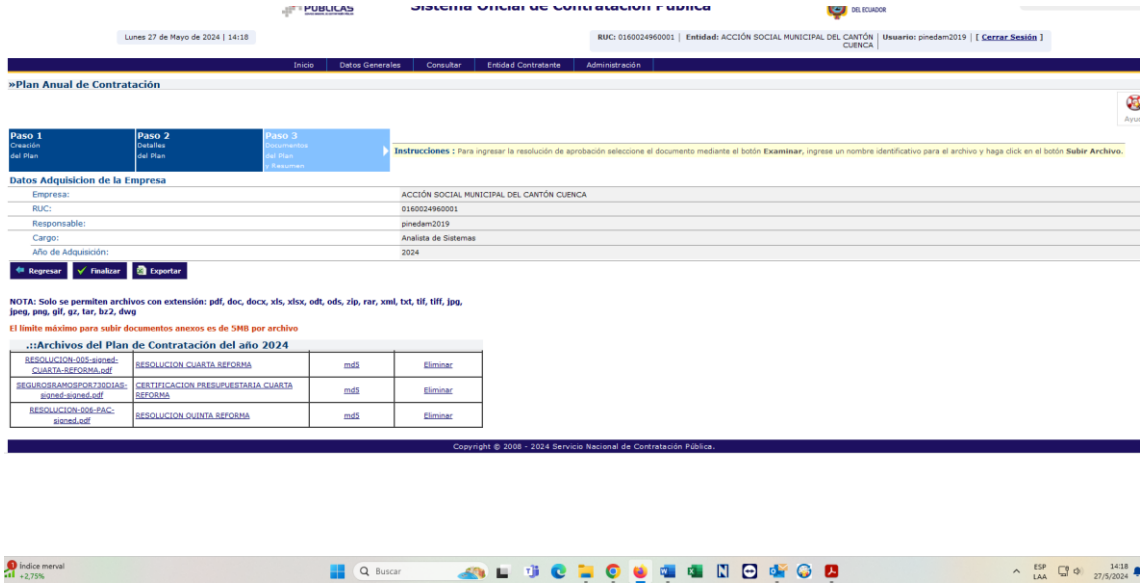RESOLUCION QUINTA REFORMA 2024 PUBLICADA