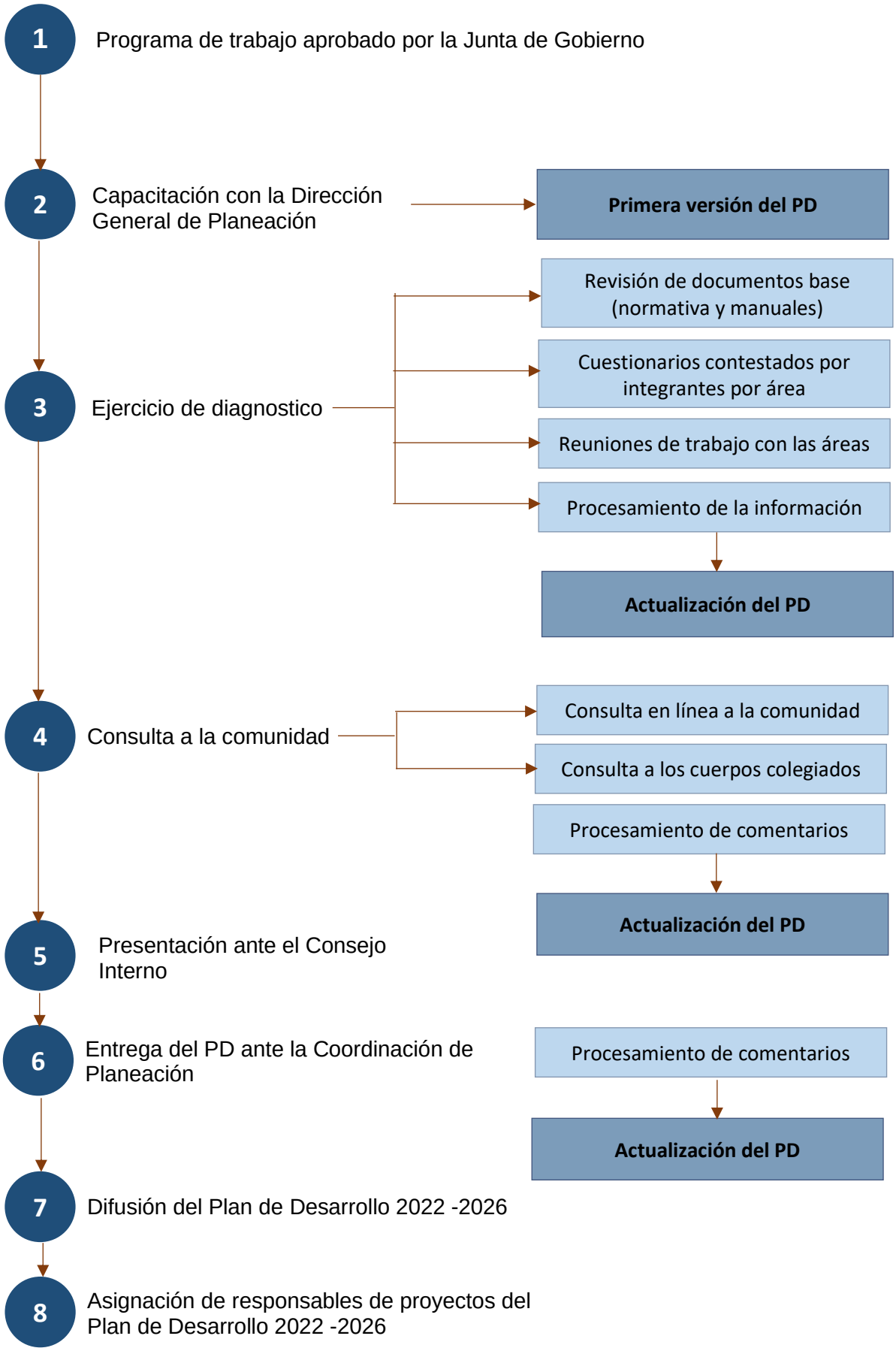RUTA DE ELABORACIÓN DEL PLAN ESTRATÉGICO