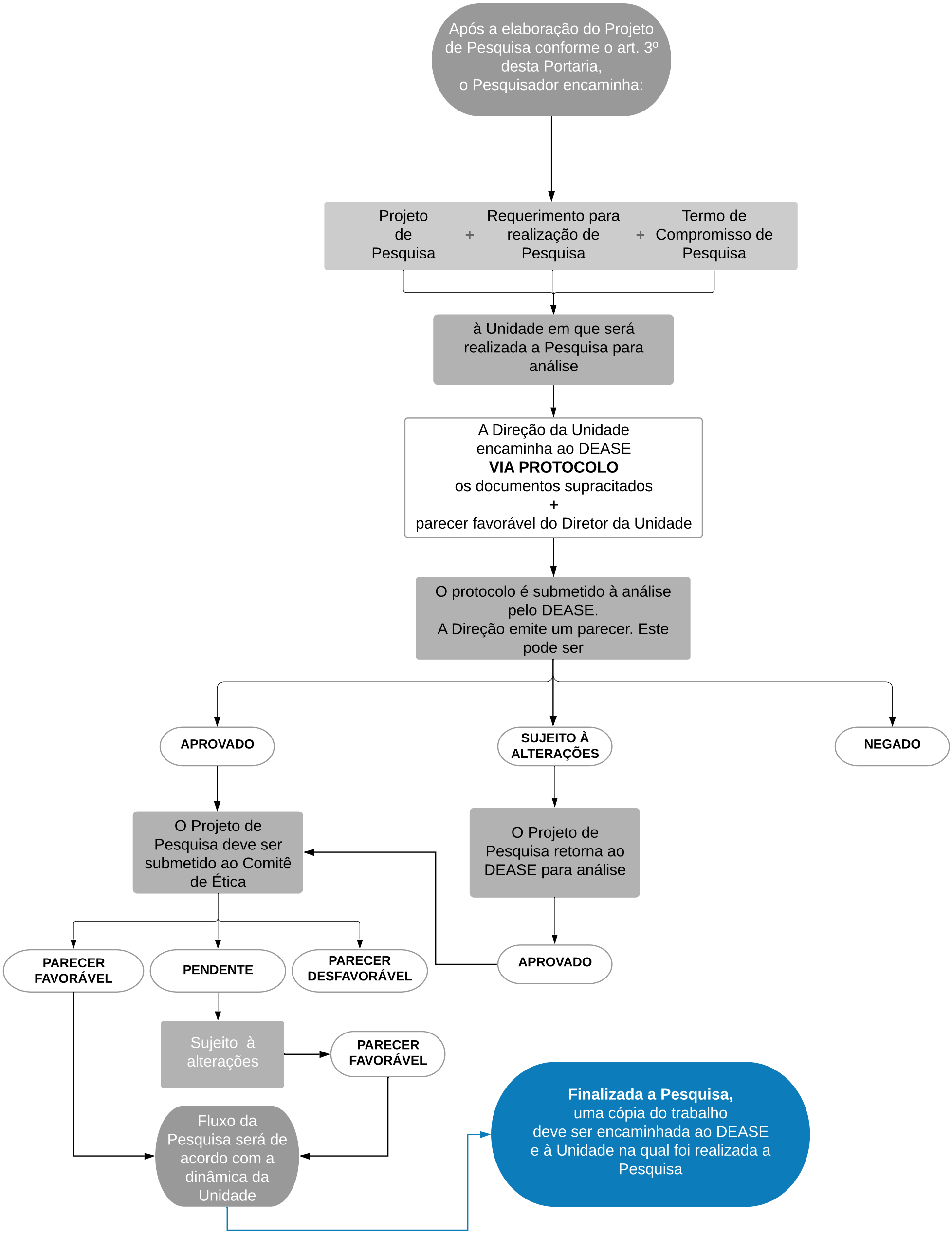ANEXO III - FLUXOGRAMA