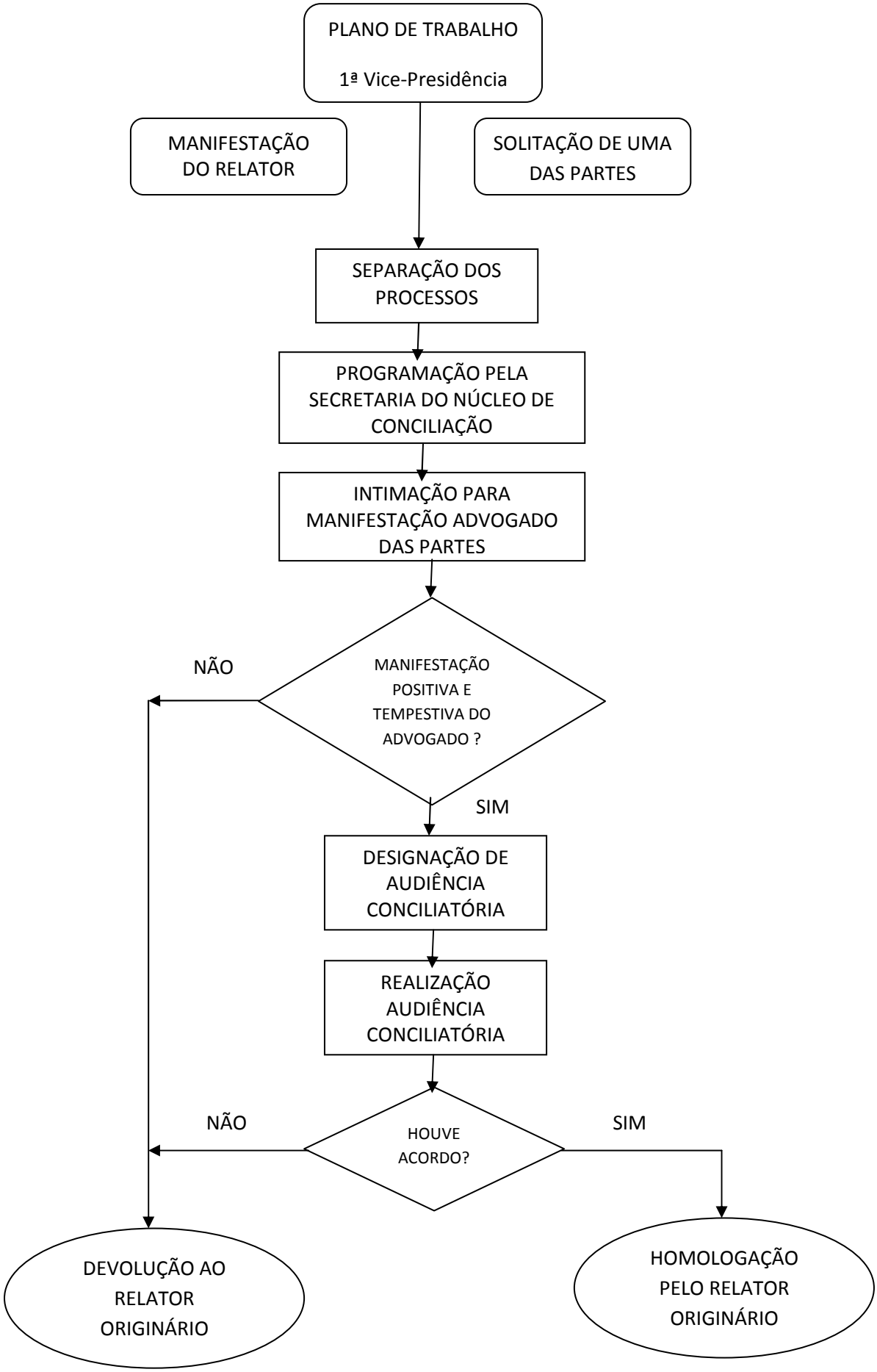FLUXOGRAMA CONCILIAÇÃO 2°GRAU