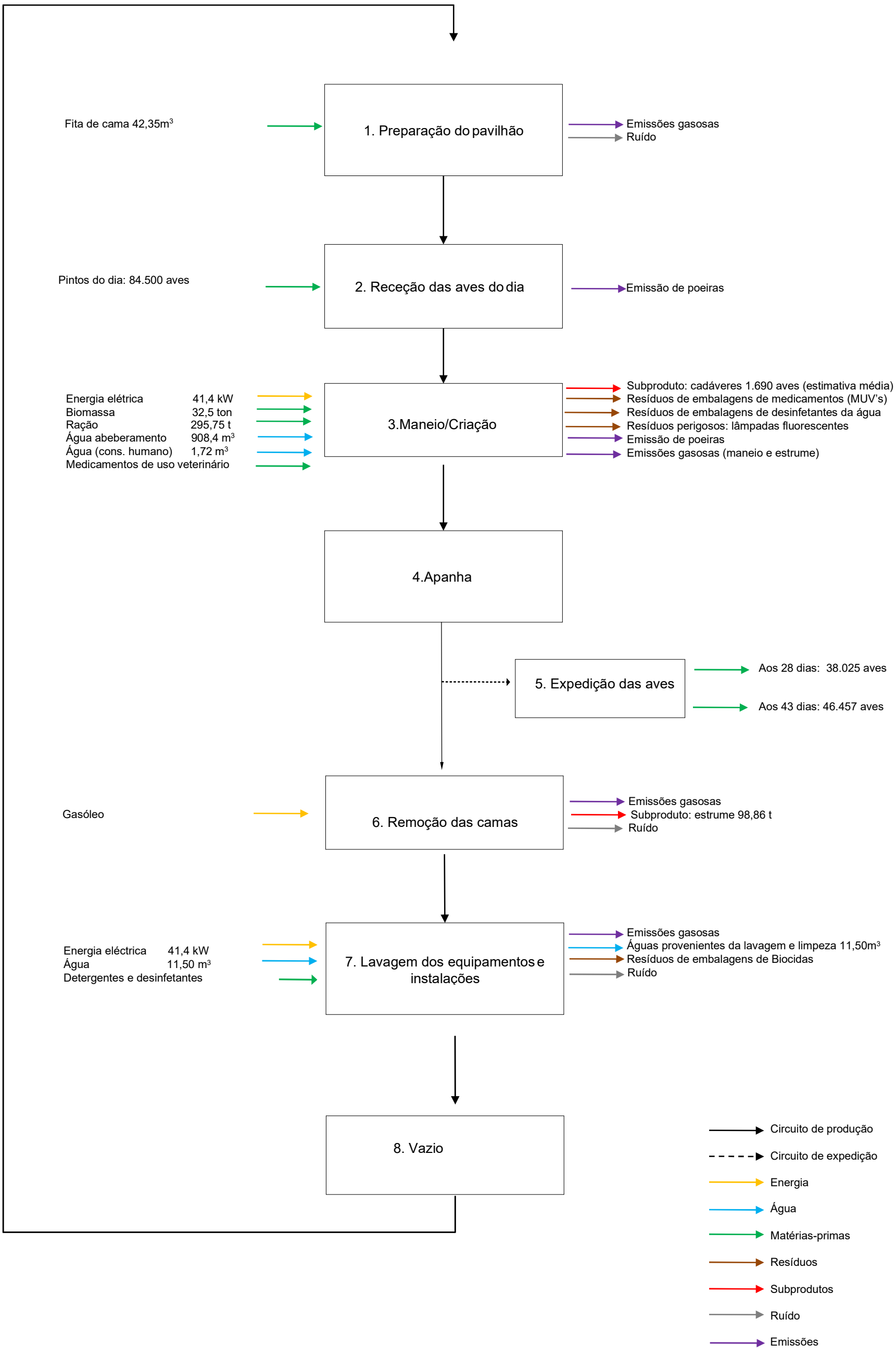FLUXOGRAMA DOS BALANÇOS MÁSSICOS E ENERGÉTICOS – ELISABETE SILVA UNIPESSOAL LDA