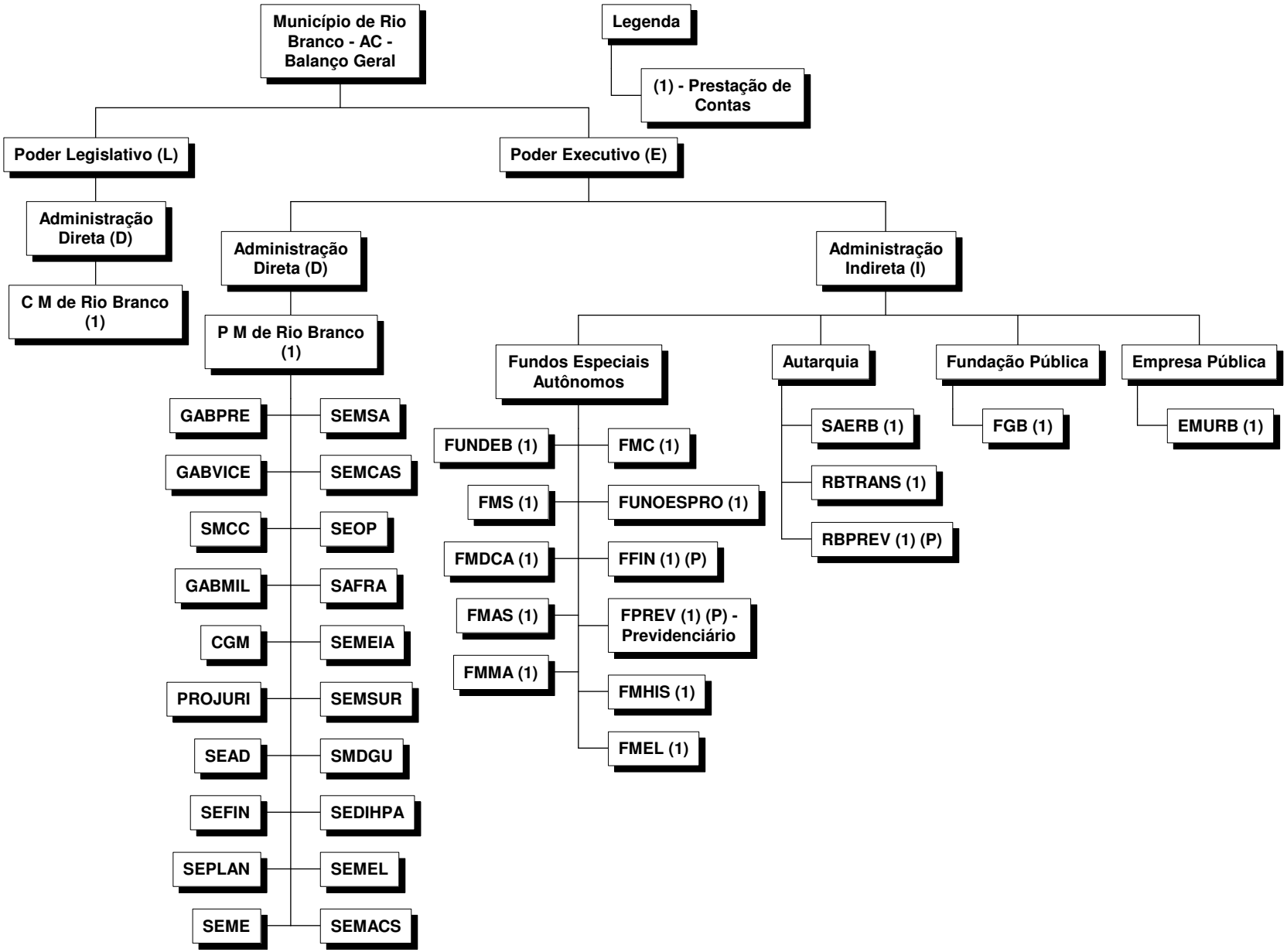Estrutura Organizacional para fins de Prestação de Contas