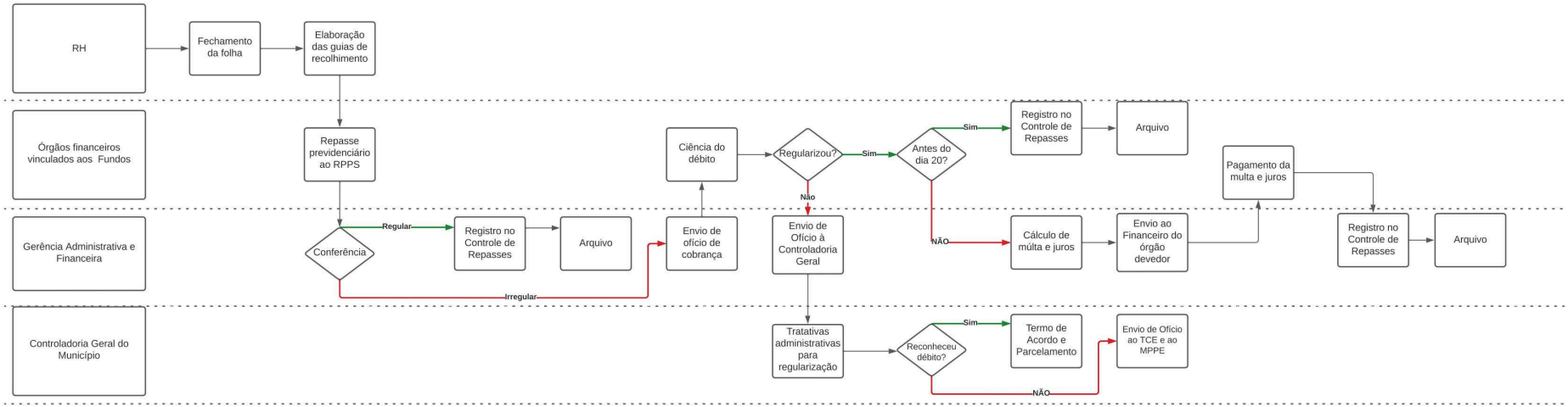Mapeamento do Processo de Arrecadação