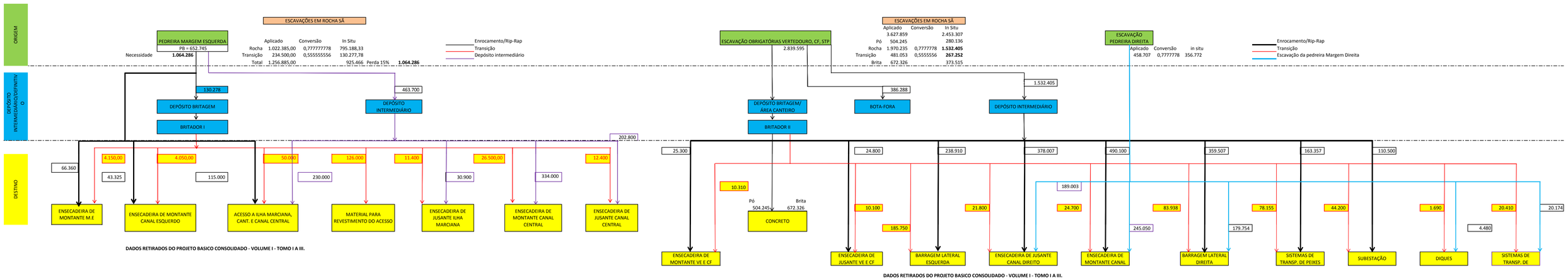BALANÇO DE MASSAS