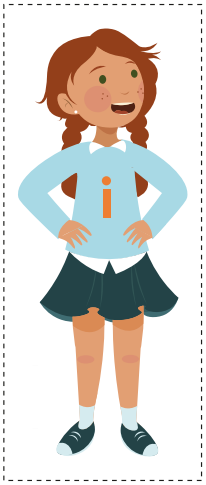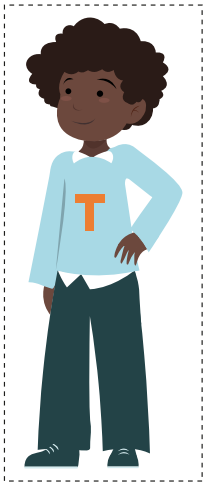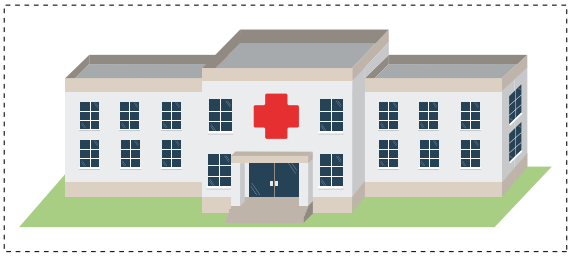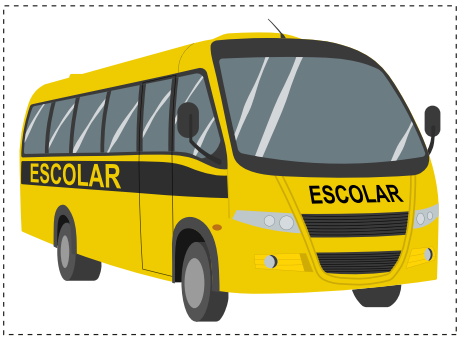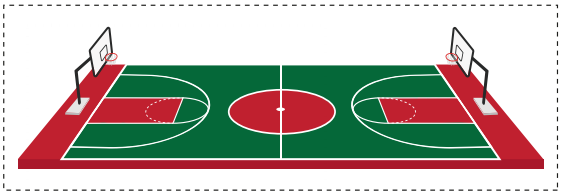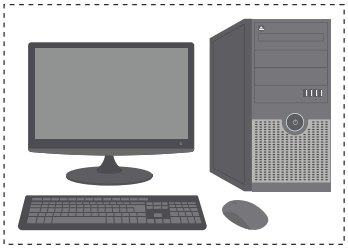RECEITA ESTADUAL RS