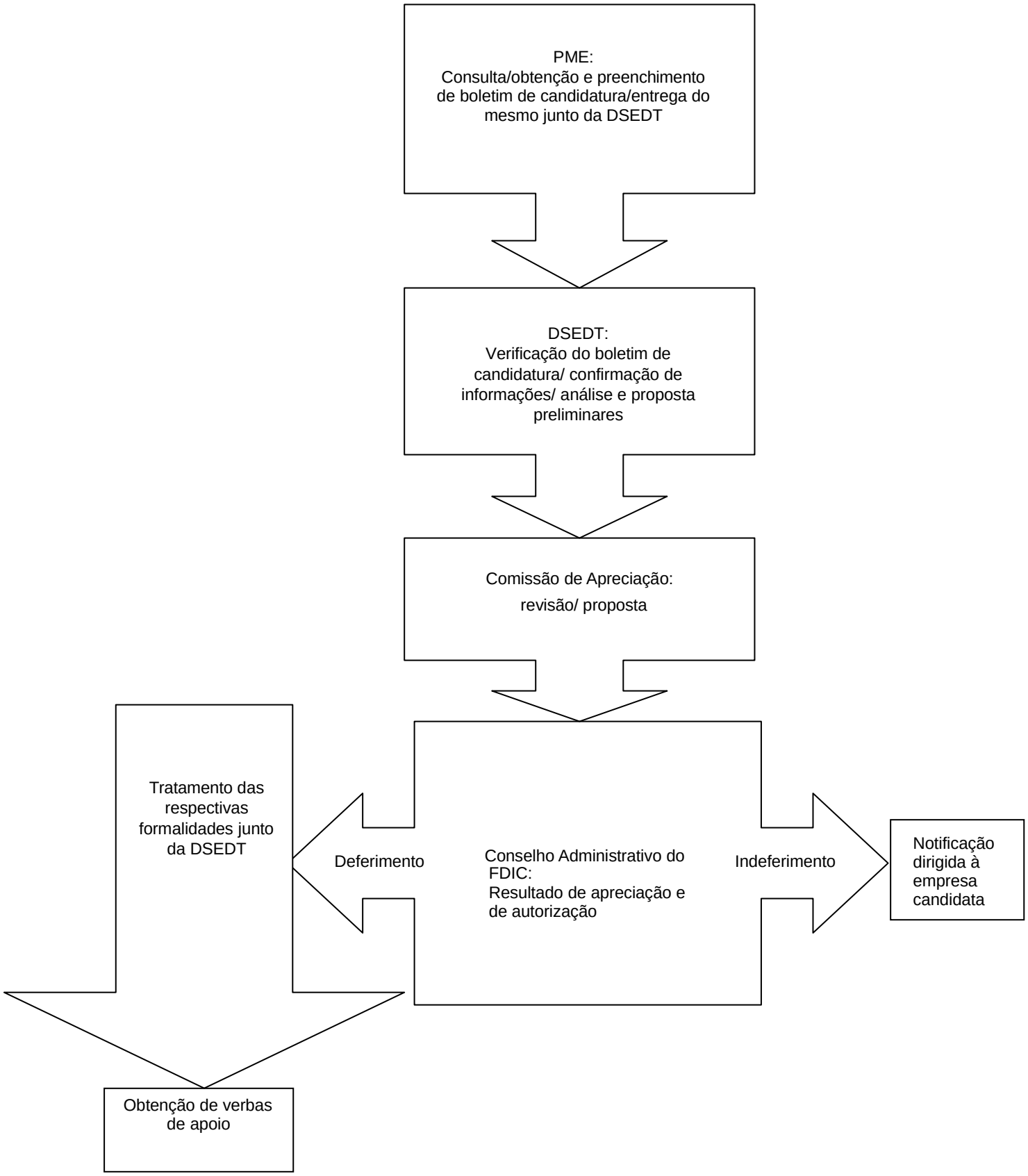Fluxograma do Plano de Apoio a Pequenas e Médias Empresas