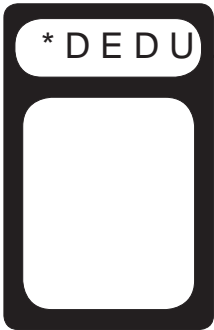




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G 1 H Q K X B D ; U P D W M V W R U U H W D
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G 1 H Q K X B D ; U P D W M V W R U U H W D
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| DGPLQLLVWUJDOGBDRUJDQL]DGDHQLFLD WLYD | GRMHVYXQVBMKDDo}HVDUDQWLFLDGRVH |
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D S R V H Q W S R Q G V I D S I H G H P] D Q G B W L G D P H Q
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W H R Q V W L W H X G L H U D R O Q m R H R F X S D R
W H P H P S t J U D D H C H L] H U m W U D W T X H V W } H V
L Q W H U Q D F L G Q B P H V Q F L R Q V D U H V S H F W L Y R

G D R M U Y L G S R W V H Q W D G R W H U P E D D G R R
G H Y H W H V W H X C P E G R H I F R I Q F H O W R B R V
R R F X S D G W H H V H B D G B R Q G P D W L Y L G D G H

S U L Q F T S I G F W Y H R L D W H O D b C H W H U Q D F L R Q
G B H S - E P H L G B U D G V R L Y D V L O

H S D U Q V G H D S R V H Q W D I G R L M S R Q L E L O L E
H I H W X D D V R H P O R W H P S R V H U Y I H C R H U D O
H V W D G X L D O H P L X Q D O L S D O

D S R Q V W L W H X G L H U D R O V H R F X S D R W H P D
H S t J U D R H U p C m R H Q F L R X D O T S X U L Q F G S L R
U H O D d J H W H U Q D G F H B O D G L G R D S R Q J U H V V R
1 D F L R D W D D O U G H F D L i O R D H J L V G D G h R i U L D

(P V H W U D W G R Q R V y U S F L E R O L T H R U F I B H U M R U
R G L V S R Q V D R W U I X R o u r P D W / Z Y D Q G H
p F R U U D H W I R D U

F S R Q V W L W H X G L H U D R O V H R F X S D R W H P D
H P H S t J U D I N H W D E H O H F R I P S G R Q F T S I H R
5 H S - E P H L G B U D G V R L Y D W R L P H Q Q W H U Y L U i
R X W U W D V G R E H U D D R S y V G H V H I T X L V L R m R
G H I H G D H P R F U D H G L P V L U H L A X R D Q R R P
R X H P D Q G G W R B J D Q L] G D M R o } B Q L G D V

D D H T X H U H J R I V F R Q V y U S F L E R O L S F U R H V G R L V
W L S R N F R Q W U D W R U M H R J P D G S H O R Q W H V
F R Q V R U F B B G W G B U D R W H R R R Q W G B W R
F R R S H U D o m R

G S R Q V W L W H X G L H U D R O V H R F X S D R W H P D
H P H S t J U D H W W D E H O H F R I P S G R Q F T S I H R
5 H S - E P H L G B U D G V R L Y D O B O D L Q R W H U Q D F L R Q
D G L J Q L G S G H V R X P D R P V D O R U R H F L Q R V
W U D E H D G O B Y L Q H F L D W L Y D

E R H U Y L H R V H U H] H F X V R E G R J D W R S H D R R Q W
F R R S H U D Y G R M D Q G R X I D O T K G W H U P H G L D o m R
T X D Q G H V U D G V F R L Q W U D G M F R o r S H U D W L Y D V

H S R Q V W L W H X G L H U D R O V H R F X S D R W H P D
H P H S t J U D H W W D E H O H F R I P S G R Q F T S I H R
5 H S - E P H L G B U D G V R L Y D O B O D L Q R W H U Q D F L R Q
D G L J Q L G S G H V R X P D R P V D O R U R H F L Q R V
W U D E H D G O B Y L Q H F L D W L Y D

F W H U F H H V R I P S U H B W G M L G D C R F L H G D G H
F L Y L Q Q S - E O L F O R X F U D A R L Y [R V W R E R G R H
S U L P N H U M R X L R (V W D I G R V H J X Q G R V R X U
p R P H U F D G R

H S R Q V W L W H X G L H U D R O V H R F X S D R W H P D
H P H S t J U D H W W D E H O H F R I P S G R Q F T S I H R
5 H S - E P H L G B U D G V R L Y D O B O D L Q R W H U Q D F L R Q
R S U L Q F G S D R W R G H W H G R S R Y D B D R m R
L Q W H U Y H Q o m R

G Y H G D G R R Q V y S F E O L S F R V V L E L G H G D G H
F R Q W U S W O D G R L Q L V G L U D R W L D G L G R W D
H Q W G D H G H U D F o r C R V R U F E D S R V S H G H V D
O L F L W D o m R

6 R E U R R Q V H I O K F R R Q H D X O V W p F B U U D H W I R D U
T X H

H Q F D V R H [W L G O R R R Q V y S F E O R M R Q W H V
F R Q V R U F U B G S R Q G X I E n R G L D U S B O B O W H
R E U L J D L H I P D Q H V F D M V H I D M D I F L V X I R
L Q G L F W H H V S R Q S i R Y D L Q D E U L J D o m R

V H X Q W H J U D R O R W I V X Q G H F D G D P G R V
3 R G H G B H S - E O L F H P [F H o m R
E V X F U L D G H F R G U H P D Q L I H V G D R S R B H U
& R Q V W L W X U Q O M H L R

& R Q V L G H R B R G H U E O E R R Q V H D W H W X O
G H G H W H U P V L Q D G S R O D F R H V H Q M D D Q V
D H [H F X g n S R H V V R D U t G H F D U S L W R D G R V D
V L W X D G H R F H Q W U p D C H L Q B P h Q D G D

D U L G D G H
I H U L G R
S R Q V W L W H X G L H U D R O H J X B S E Y R J D G R * H U D
G D S Q L n F S U H U U R G D P D L Q I D I H V W D V X B V
V H V V } H V

D S R R O D E R U D o m R
E I X Q F L R Q D O
F W p F Q L F D
G J H R J U i z F D
H S R W U Y L o R V

G R X S U H P U R L E X B G B D D D V W V X O H J D G } H V
L Q F R Q V W L W X F L G D] D O X B U L G H m R
H Q D V } H G L U H G H D Q F R Q V W L W X F R B Q D O L G D
D Q i o L M L Q F R Q V W L W X F H B C H F O L D S B G H D
P D L R D E D R G R W H X P H P E U R V

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6 RE UDI \$ U J X L G H R H V F X P S U L F G H Q W R F H L W R R F U H O D D R F H Q G V B Q L H B R (W W D G F R U U H W R) X Q G D P H Q W D P F R U L H W R T D X H D U P T D X H

D G H F L G R X S U H 7 F U L E X Q G O W F R O K H Q G R D D D L (G H D W F H Q W R L Q T X H Q W O { P H G W H U R V G H Y H U H S R V W H U L F R P X Q W F R G B Q D G R O D U J B B O R Q G B M J R Q W M H U D M G W M L H Q D G D) H G H U D G S R R D L R D E D R C S R V G D V X I V S H Q G H U F R P R D L (G H U R Q W P H L R U O V L G H X U O G D P H Q W D C D H [H F X O G R V R G R H P S D U W R D W R X W H [W R S D U C H I H G B W H U U Q W F U R H M X B F X S D H m R L P S X J Q R D E N R B G R I F L V m R X W L O L V B U m R J X O S B S H W R O X G F H R Q D G R) H G H U D O

E H V O P H Q W H D I G P L W E G D R R X Y R M U P U H L R H U F G H V D Q D Q U H V L Y L G D G H E R U V H F X U Q R W X G D S L O D W D F R U Q P A L G H G O W D O

F S D V D R Q W H D U R Q V W L W H X G L H D B S O U W L U J R Q D F R Q { P H L F F D X S H Y D V H J Q F C H L P M V H Q G R G D (P H Q G O R Q V W L W Q F L R Q D O I R U B R D V V H J X U D R G V H U F R D O H D R X W X Q V L G D G H V - X G L F L i U L R I H G H U D D S L D Y D W L F Q B U D H m X R G V D D { S B R U D o m R

G S R R I G H E U D F R O K H G M X L B U L P H U D R H V W E U L J D U G H R H D G H H F L S D U R D I R Q U P D G D S H G R S U H 7 F U L E X Q G O W F R O V L G H T U X D H Q G R W U D V K D G D V R P S H W R O H F E D U G V O Z J V G H S H W U y O M O W X I B X U R F X U P V R V H U D L V G H U H F X U K V G V L S F R U Q G H H U D G H R Q H U J L D H O p W U L F D

H p X P G R L Q V W U X P X H O W R L V H G S P L W L G R V F R V W W m G S U R S U L G B D G H V R I P [F H o m R S H O R X S U H 7 F U L E X Q D G H U S D O U B E V W D U G S H U F B S D h R F H O V R L V O D D W Q S I R Y D G R L Q F R Q V W L W X F L R Q D O L G D G H

\$ V V L Q D R S H R R U U H W D

D 2 P D Q G D G H R H J X U D L P S H W B B B Y R V V D V D Q X O M O R H V I D Y S D W U L B f E O L V F R Q W X W R U G H F X V M D X G L F G R Q X Q D X F X P e r Q F L D

E *Babeas corpus* S U R W R G H U H F R W R W L V G X F L R Q D O L W Y L B *babeas data* R G L U H O L W X R H G R U O M R D P S D U S R B *babeas corpus* H S H O P D Q G D G R L Q M X Q o m R

F D o m S R R S X B D D o m R L Y S L - E O V F B G R Q W L F D E V H P S U R S y V Q L O P R L E D G H D O F G L I H U H Q o D T X H ~ O W V F L Q V H O U F R P S H W S O U L L Y D G R L V D W U L E X Q D L V

G 3 R X D D W X G H Q R U F E H U Q L G R G U D H H L W R V J D U D Q R H *babeas data* Q m R R I U M D O T V X L S U R U H V W B K O L m P R W F R Q V R V L W X F L R Q D O

H & R P S H R X S U H 7 F U L E X Q G O M X O P J D Q G D G R G H V H J X U D F R O M W O R R 7 U L E X G H B B Q V G D V 8 Q L H G R S U y S A X L S U H 7 F U L E X Q G O U D O

6 R E I R B I L Q L V W - p E J Q B F R U L H W R T D X H

D F R P S S U W L M D W L Y D B P U H Q W L B G H Q M S H - E O L F D S U R S B U H [R Q H U D G R R R U R F X U D G R G D H U D O 5 H S - E O Q A M C H W p U P G R R R R X Q G D W R

E R O L Q L V W p - E I O R G F R V W D G Y L Q F X O D R V H O L Q L V W p E O B F B Q L n H P U D] n G R S U L Q F t S L R F R Q V W L V G X F Q R Q Y D O L E L O L G D G H

F G H F U H V B H m V R G S R I H U V H T X I Q U O S V P Y L D G R 3 U R F X U D G R G U S H S J - D E O F L F O V L G H D D Q G R H [F H S F L R Q G O D H G D G B

G D V R S U R P X O D B C R O V W L W H X L H U D F O X O W R X D R V U R F X U D G B S U H S V - E O R L F I D U H L H R S W D Q R W H U B S D H F R P S O H P B G R W R D U H W U D H Q V D U F I D U U H G F O I D Q L V W - p E J Q B F R H H G O \$ G Y R F D F L D B I Q U L H R

H B D F R P S H W H Q F O X G B Y D Q J U H I V F R R Q I S R G H F L G H R D L R D E D R O D X M B R Q H U D G R m 3 U R F X U D G R G U S H S J - D E O F L F O W H W p U P G R R V H R D Q G D W R

DD L (G H D W F H Q W R L Q T X H Q W O { P H G W H U R V O D U J B B O R Q G B M J R Q W M H U D M G W M L H Q D G D F R P R D L (G H U R Q W P H L R U O V L G H X U O G D P H Q W D C S D U C H I H G B W H U U Q W F U R H M X B F X S D H m R X W L O L V B U m R J X O S B S H W R O X G F H R Q D G R) H G H U D O

E R U V H F X U Q R W X G D S L O D W D F R U Q P A L G H G O W D O J R Q D F R Q { P H L F F D X S H Y D V H J Q F C H L P M V H Q G R D V V H J X U D R G V H U F R D O H D R X W X Q V L G D G H V I H G H U D D S L D Y D W L F Q B U D H m X R G V D D { S B R U D o m R G H S H W U y O M O W X I B X U R F X U P V R V H U D L V G H U H F X U K V G V L S F R U Q G H H U D G H R Q H U J L D H O p W U L F D

F H B D] n G R V X D R F D O L D M o K R F V H k Q L F D V F R V W W m G S U R S U L G B D G H V R I P [F H o m R

G S H U W H O R F A H P W D G R W F D Y L G D G H W X U D L V V X E W H U H R Q H W D V B V X H R O H S U L F R V L V W y U L F O R F D O I G B G W R X D H V S H F U W H M Y D U U L W R U L D

H D [S O R U D H U R F X U V I R Q H U G H T X D O T X H U H V S p F H R I E M B H D X W R U L F] D Q M B Q V D m R H G R V W D T G R D Q G V H F X U W R W L Y O H U F D P O L] D G R V H P i U H W H U U G W R W D G R

6 R E I R B I L Q L V W - p E J Q B F R U L H W R T D X H

D \$ H G L S U R Y L V o m R L I U M D O T O X L P U L W G H m R R U G B W H U L D O

\$ L V F X M G H O L E H U R E S H H G G R X W R U L] D o m R G H O H L H O H J D H U X V S H Q X D D O Q W H U Y H Q o m I H G H U D O

F e G D F R P S H W r S U F I L Y D D G R V X S U H P B L E X Q D O) H G H U G R O U L E X Q D S L V U L H R U W L E X Q D L V - X V W S B B S R D B R G H H U J L V O D F U L Y D R B X R H [W L G R W R U L E X Q D H U L R U H V

G 6 R G R L Q L F L S U W L Y D B U M D V L G B H V S H - E O L F D D V O H V R E W I H O D U) Q H W H U Q D G F D S H S B E V O L F D) H G H U D V R L Y D V L O

H 1 D H V V O R J L V O H Q W U D B U R L C R Q U D H V V R 1 D F L R Q P O C H G M I O L E M B D O R F D W p S D U D D T X D B I E R Q Y R F U H G R V D O Y K D S Y V G H H H G L G D 3 U R Y L V H P Y L D J R U H [L V W r G F 1 D R S R G W D (P H Q G D R Q V W L W X H V H U D B R W R P D W L F D P H C F R O R F Q B D X G H R Q Y R F D o m R

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6 RE D8ROt WLE D Q DU t F R X O O G L H G L D H I R U P D
 \$ J U i U p L D R U U D H W I R T D X U H

D FRP S CH R O X I Q L F t S L V R D E H O S H R F O H U L F U J L D
 HDG H V D S U R S S U R L U D m H R U H R V F S H D Q L Q G H
 U H I R D B D i Q I B C P E L G V R H W H U U L W y U L R

E p D F X O W B G R Q L F t S H R G L D Q M H V S H F t ; F D P D Q G D G L P X O W D Q H H V P H H Q W P H R L G D G M X R V R U
 L Q F O X i P S D D Q L R U H V H R I U J Q R W H U F R H O H L G R P D Q G D G R H J X U D I Q R D E M I G V R R X W G U D F L V m R
 I H G H G B S O U R S U L G H W R L Q L R E D Q R R G L ; F D G R M X G L T X L D I O R G H V I D Y R H W P R M O U b m S U R S R V W D
 V X E X W L Q X J O G R W L O L T X G S R U R P R V Y D X S R R U J D Q L Q P R H U Q D F H R Q B O M I F R U U H U
 D G H T X D S U R R Y H L W D R E H Q V D F H V V L Y D P H Q W H V L G H B B Q S G F L D V G R L O D R O S h n F R U U H W D
 G D G R O G H B O J X P D V G L G B S R V L W L Y D V D W H Q G R V R P S H W r G R L M X t j H V W U L E X Q D L V

F D O H I X G H F O B I U P U Y F R O P G H L Q W H V H R V F B O H V W D E H Q B R L G G M W L Y H X G L b h n R O
 S D U Q G H U H I R D B D i U L X O W R D B I Q D i S U R S R U
 D D o m G R G H V D S U R S U L D o m R

G S U R S U L S I G E G X W Q V X V F G M H V H O S U R S U L D P
 o m B D U Q G H U H I R D B D i U L G H V G K I H S U R
 S U L H W m S R R V V R X O W U D

H G H V D S U R S F U L S D n B P H R H V G R L D Q W H X O R Y
 G D G t Y L S G D E O G F H D P L V S n J R H Y L D D I S Q W Y H D G D
 S H G R I Q D G R G H U F R O S U D G R H V V J G W D H p
 G H P Q R A P S D U F H D O O X D L L X D L W X F H V V L Y D V
 D V V H J X U F D G F O U R H U G Q L Q G H Q L H R O M R U R V F
 O H J D p L F R P S H W r T Q F D B R Q V W L Y H X G L b h n R O
 G H I H M R P H Q W Q H L m R

6 RE F R P S H W S O F O D J L Y D B W U D H W I R T D X U H

D FRP S B W L H Y D W L Y j D B I Q M O R H J L W O R D E U H
 V L V W I G H D R Q V y U H V I R R U W H L R V

E p FRP S H W r F R F L Y D B D S Q L m G R R V V W D G G R V
 ' L V W U J H V G R U D G R O X Q L F t S O L R J L W O R E U H
 S U R S D J B R Q S H U F L D O

F / H U G L Q S I R I G H D U X W R B M J V W D G R V H J L V O D U
 V R E U X I H V W H V I S H F t G E D V W p U X B V m G H
 F R P S H W S O F E L Y G E V B I Q L m R

G B R P S H W G D F Q D n S B U D H J L V B D Q R U P D V
 J H U D I L F O K B P S H W Y Q S I O H P G R W D W G R V

H FRP S H B O H m D R R V V W D G H B R L V W J H L G H R U D O
 O H J L F R O D F U R U U H Q V R H E R L H U G H G W B D E D O K R

2 & R P D Q G G O W H L S K I D W L V O R G P L Q L V W R I D W L Y
 k P E L G V R X B R P S H W r T Q F L O V H I M R U H V L S Q D o m R
 S D U G V H I O J X G H W W L Q G W D i W B R G H O F I V G D G m R
 F R P X P V H P T X D O T S U H H U U R G D H R L M F V S H F L D O
 U H V R O F S I X W D Q G D G R H J X U D Q X H B Q H J D G R
 S H O R J m V R X G L F L R P I S R I W S H O U N D X O R D U I H U L G R
 F D P D Q G D G L P X O W D Q H H V P H H Q W P H R L G D G M X R V R U
 G R P D Q G D G R H J X U D I Q R D E M I G V R R X W G U D F L V m R
 & R Q V L T X L D I O R G H V I D Y R H W P R M O U b m S U R S R V W D
 S R R U J D Q L Q P R H U Q D F H R Q B O M I F R U U H U
 & R Q V L G H B B Q S G F L D V G R L O D R O S h n F R U U H W D
 D W H Q G R V R P S H W r G R L M X t j H V W U L E X Q D L V

D & R P S B W H U L E X S H D Q R Q B O H U M D X O J R D U
 P D Q G D G R H J X U D S Q B P S H W r S O F U M X O J D U
 R U H F X B R Q W G D I F L V m Y R R U D Y R R O J D Q L V P R
 L Q W H U Q D F W B B D P R 6 X S H U Z U R U E X Q H O
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G & R P S H R X K S H U L R E X Q O O M X O R P D Q G D G R
 G H V H J X U D S Q B P S H W r S O F U M X O R D H F X U V R
 F R Q W G H F L M Y R U D Y R R O J D Q L Q P R H U Q D F L R G
 p G F U L E X G E D I O R Q H S O H U D O

H & R P S H M X I H J G H M X O R P D Q G D G R H J X U D Q o D
 \$ F R P S H W S O F U M X O R U D H F X E R V R W G H F L V m R
 I D Y R U D Y R R O J D Q L Q P R H U Q D B I R R X S H O U L R U
 7 U L E X Q Q O D W D U

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6RPHQWH UHVSRQGD jV TXHV HV GRD LGWRPGRIZOYHU DSSHDWD[SD\HUV
,1*/Ç6VH HVWH WLYHU VLGR VX RSomR TXDQGR
GH VXD LQVFULomR E VHF RYLHQUE LO CRVQHW DWH

, 1*/Ç6

4XHVWLRQKURXUKIHWKROORVZHQW

7KH56&KLBRXQVNDSSRLQWHGUVHVLGHQVHWHYEHHHCQHSRQVHWHU LCOXV DCOHYWHO\
WKHQLVWMDVZHWKCHG YDFQSRQVRIWVH6)LUWVPPARXQLQH \HD BCRGCHCW UQHYYHGHG
6HQD DCHGHU YHMW KFKLGH JDDOYLW RUK, H6 V XUJH BKH ;VQ QRZ7KHQQNRXBXULR D W
&RPPLVV RCOCHW VSHUW DVLRLIQ JVHUSU H WDXULRHS DZ +H ECHQ HV R BR XODY WDLW H
DGPLQLV D Q B V LRUF HPIW Q, W H S J Q D C Q X H Z H U L W R L Q U R X U W K D L W K H W F R Q V H F X W L Y H
&RG B V Z H O O D C R O V K O H U P D D W W 8 C U G / H M K, H 6 F K H F W N / K Y H W H U K R D S L W K C H D H P X F M R N L Q J
5HVWUXFDVXSHLRSPWI W K 8 - K L B R X Q V H O D E R K R V Z H V L O B R X E H G D [G H G \$ F W H C S H W V
UHSRWRV R W W K, H 6 & R P P L V V I D C O H K U H D V X U D U G H S H Q G M R U L V K * X I D D O R X Q G
*HQH B B Q V H O

\$WWRUCWHSK LBRXQVZHQVHUYV DZ\HRUV 1RZ KDOIZDKURW DQ ; OHOJFQ PHQHZV
WK B 67KHSURYW B H 6 D Q V D [S D Z H W K L G D Q F H W K S W W D U K L J R Q W K E L R W K X V X G H C X F W L R Q V
RQLQWHUSHBWVDDQDFR U U H F W S O A H W K B W W D [S D V H W R O D L P R R X V S I C M H S H Q W H W K H
, 56L Q L W L J D S U R Q D C W K O H U M X S S I R W T K L U H S F R V M D G R S D S B W R H V S H D V G H S H Q G W Q V V
WRDURXWVK B 6 P L V V L R Q D F F R X Q W D Q M D U V O K L H D D F F R U G R K J H
0LQQHGRWRWDRW H U W B X B G E F R X Q V Z K Q F W K

&KLBRXQVHOFHLYHG F DVHDVQFORVHGVXUYHWHPEHDQXQXDGRWHRVRW WODQGLVH
FDV B X U L ; Q F D C D U 2IWKQH Z DVHV W D Q H G X F B U R S R E A I F G L H C R W R W W K H G / R I J J \
UHFLDYHGDVFORWHKGD MRWL O V W H D Q D Z G H G X F V B R Q M E X B H O L H W C H R W R P C R & R X O G
HQIRUFHPCQLWL J D Q F L O R Q D L R I X O W W L J D W W R K E U D V S R R M D P P D Q Q N R Q X U "
FROOHEVQLRQXDSQVFXPPRQGYIDFQGLWLJ D W L R Q Q M R V D G U D E N U W S X E C E F R X Q Q G B O U D L U L H
SSSHO B X O H W L J F U L I P V O D D Q G Q I R U F H P H Q M R V D G U D E N U W S X E C E F R X Q Q G B O U D L U L H
DGYIDFCHSVLLVWDQFH 0LQZKFRRRQIDM W W D Q G R P S H G L D C O O \

,Q)LVFBDU &KLBRXQVHOFHLYHG)RUPRVMXVWKRXBKSHVDVWKREEIDHVRVW
7D[&RXB DVVHLQYROYDPSJD FRUQWHDVQ5GJ 6RPHWKDQRJEIDPRQRJW KVKL QMDVQXVQH G
GHWHUPLVQDWWLRQZHGGLWW B Q H O R W D C F D S U R L O V H D W W R H W H S D V W H D U R V Z R W K H
DPRXQWV D [Q S H Q D O V L V S D X W K H Q B W K ; V F D O H [F W S W W R H Q Y G R B V I \ R X U H T X D G I H H L Q H
\HDZD DOPRVVELOLRQ GRJR H [D P S O R X J D Q L C F R W D V G H G X F W V L E O H

Source: Internal Revenue Service Data Book, 2012.

\$FFRUCW BSHVV DV K B 6 FVK LCHH JDDOYLVRU
D QRPLQDWKHB&RPPLVVLRQHU)RUPRVMXVWKRXBKSHVDVWKREEIDHVRVW
E VXERUCVLRQHWVHGDV XIQH B B Q V H O 6RPHWKDQRJEIDPRQRJW KVKL QMDVQXVQH G
F HOHEVDFRCOHJLDWH DSURLQV H D W W R H W H S D V W H D U R V Z R W K H
G UHVSRQGUEDWKQJW H S J Q D C Q R G H SDWMYHMOULQV KFDVRHKRUXWH D L E W B H G L Q J
H E Q D R U J, 56UHIRUP

\$GHVFULQVHGHVWFLVVBRQVWRDRUHWLQJRWDFLQQWK B DVHRXF D QGWG XFRWVHV²RQO\
LQW K K L B R X Q V Z H Q F L Q F O X G H V H [S H Q W H W K H [W H R L Q F R I P W K V D P H D G R L I
D DGYRVIQGLDVLRLQVWVLEUDHVS R Q V L E L Q F W L H V \ R X E J O R % H S K R D Q V I R D P R G H O I L Q R X
E OLWLRLV D [S O L L Q W H D B R X U W F R X G B G X F W Z R U R W K H E L O R Q R U R R G C R J J \
F FRQW, H 6 V H L Q H U P L Q D W L R Q V D W W L U H
G UHSRULW H B W / O B 6 & R P P L V V L R Q H U
H WUDGRIZOCHYDGHUV

'XULQVFDODU WKBRKLHBRXQVHRD JFH
VXFFHLCGH
DSSHDWD[SD\HUV
E VHF RYLHQUE LO CRVQHW DWH
F ZLQVLRQDMRRJQWWLFDWHRQ
G SURFHRWRWVWJFHDVHWHFHLYHG
H YRLGLQFJDVHOBHGD[SD\HUV

4XHVWLRQV WKURXJK UHIHU WR WKH

4XHVWLRQV WKURXJK UHIHU WR WKH
H Q W H Y E H H H C Q H S R Q V H W H U L C O X V D C O H Y W H O \
) L U W V P P A R X Q L Q H \ H D B C R G C H C W U Q H Y Y H G H G
V X U J H B K H ; V Q Q R Z 7 K H Q Q N R X B X U L R D W
D Z + H E C H Q H V R B R X O D Y W D L W H
X H Z H U L W R L Q U R X U W K D L W K H W F R Q V H F X W L Y H
F K H F W N / K Y H W H U K R D S L W K C H D H P X F M R N L Q J
V H O D E R K R V Z H V L O B R X E H G D [G H G \$ F W H C S H W V
R U L V K * X I D D O R X Q G

1RZ KDOIZDKURW DQ ; OHOJFQ PHQHZV
WK S W W D U K L J R Q W K E L R W K X V X G H C X F W L R Q V
W D [S D V H W R O D L P R R X V S I C M H S H Q W H W K H
F R V M D G R S D S B W R H V S H D V G H S H Q G W Q V V
D F F R X Q W D Q M D U V O K L H D D F F R U G R K J H
0 L Q Q H G R W R W D R W H U W B X B G E F R X Q V Z K Q F W K
W D Q H G X F B U R S R E A I F G L H C R W R W W K H G / R I J J \
G H G X F V B R Q M E X B H O L H W C H R W R P C R & R X O G
W R K E U D V S R R M D P P D Q Q N R Q X U "

Q M R V D G U D E N U W S X E C E F R X Q Q G B O U D L U L H
0 L Q Q Z K F R R R Q O I D M W W D Q G R P S H G L D C O O \
J D Y P H D G R J V Y H L H Z W K W D F R G H Q P R V D V H V
R X I D P L S C H V W M X I D V P L S C H W K / H D \ V K H F D Q Q R W
E H F O D L D H G H S H Q G B I Q O R W F D Q Q R H G X F W K H
F R V W W K H R B B H G L F D C H R W K H [S H Q V Z H Q H
H [F W S W W R H Q Y G R B V I \ R X U H T X D G I H H L Q H
G R J R H [D P S O R X J D Q L C F R W D V G H G X F W V L E O H
D P H G L F P S C H Q V H F D V L R R D D O H V W L H C O G / R
L P D Q E H V E X V L Q G H G X F W K R R E H U P V Q D W
J X D U V G M X Q D U S D G H G H G X F V L E O X V L Q H V V
H [S H Q M M K H X Q N R Z Q G W \ O U . D G U O L W W W R H
F R Q Y H Q L H Q F F H W K K D H R H S K L H D W V D \

)RUPRVMXVWKRXBKSHVDVWKREEIDHVRVW
6RPHWKDQRJEIDPRQRJW KVKL QMDVQXVQH G
DSURLQV H D W W R H W H S D V W H D U R V Z R W K H
SDWMYHMOULQV KFDVRHKRUXWH D L E W B H G L Q J
H [S H Q W H W K H [W H R L Q F R I P W K V D P H D G R L I
\ R X E J O R % H S K R D Q V I R D P R G H O I L Q R X
F R X G B G X F W Z R U R W K H E L O R Q R U R R G C R J J \
D W W L U H

Source: Carolyn Geer, The Wall Street Journal, retrieved on 13 March
2014 - slightly adapted

7 KMLWVDEHVFVWQYVWFDLSQXUSRWHCHUWLVFOH4XHVWLRQV DQG UHIHU WR WKH IRO

D 6DPP\ DQG ,QN\ 5XQ 8S D +RVS LWDQXVWRIQVRUFHFRQVH ZQWKSURWHFFIWL RQ
E 9HW %LOOV 6KRXOG %H 7D['HG XFWREFOHVGJKWVQDQV QDUVIDQEDHOCB VHG
F \$UH <RXU 3HWV 7D['HGXFWRQV" RQWKISULQFIRSOHVNDDJHPHOGV VFKDUDJLQJ
G 7KH &DVH IRU 3HWV DV 'HSHQGHQWV WUYDFUHQYRQDZGGUHQQRHDFWL YHVDHHLW LQJ
H +RZ WR ,QFUHDVH <RXU 7D[5H XQARLQIRUPDVIQRQW HOHLJFKDFHFRPEDW LQJ

7KRISHQLVQWIRQVFMHUVYHVDQVWDXWKRU FRPPHUIFDXQRQWHUWVHFXLQJCRKIJJKO\
KDV EHHQ WDIHGRGVVSHFEDODUHDVQVHOFKRGRUXJ
WUDI;FWWQDPROVRUKLFRQRQHODXQGGHULQJ

D SD\LQJ IUHTXHQW YLVLWV WR KHU YHWVWUSLWFXJJORIQJXPQXFOPDW HULDOV
E PDNLQJ ORDQV WR KHU SHWV YHWWRZDEVWQZGHDSFRQDVGHVWUXGWRLLFFH PHQW
F DVVLVWLQJ KHU YHW ;QDQFLDOO\ SURSHUW DQG HQGDQJHUHG SODQWV DO
G GHOD\LQJ SD\PHQWV WR KHU YHWHULQDULQDQ
H XVMKH VHUylfHV RI D YHW TXLWH:GRUGHVVVLVWPEHLVPSURYKH IHFWLR RHQHVV

7KSHUDVXIIDZDORXSDUDJUDSRZMKDW FRQVLDQDFLOLWBRURRQXVWRPMDQLVDWLR
WKR VH KHDULQJ WKH FRQYHUVDWLRQ KDVGHYHODSFRPSUHKHQMEKSLVFDLQWDQFH

D EHOVDFHGXFWRURISMQZHWKGRWRW DQWUDLSLRJUDP,RGBGLWVWGVWDEOLVKH
UHDOO\ DSSO\ 5HJLRQDWHOO/LDLOVHGFHV, /2VWKDW H
E UHVHQRVHGCDEOHRQVLVGKHSLUDW VXSSREVDJCRSDQVDEVDKSHVWRQMRUFHPHQW
G HSHQGHQWV 1HWZR&N WRDFLOWWKHMFKDCDQGXVRI
LQIRUPDWLRQ

F IRXQKHM RNHDERXSHWV V G HSHQGHQWV 7KH&2 KDDOGRYHOIRSVHGXRIHQWVUQDWLR
SUHSRVWHURXV FR RSHUDQV KIRQRIWKUHYLVRIGHQLODWHUD

G ZHXQDZDVKPHWLGRXDSQRFRHWKHLU \$JUHPHGR&W KIDLUREQYHQZKLSOR YLGHV
LQFRPH WD[IRPXW XDCPLQLV VVVDLWLVYBQKSHUHYHQWLRQ
H EHPR DQXKGI DLUHDWIPYHMSHRZQHEUV LQYHVW DDCVLRCHVR&RQW RRVHQFDQ/G
WKH ,56 WKIRKDDQGH&RQYHQZKLSOR YLGHV XDO
DGPLQLVDWVJLW WGH&FWRP DW WKH&2 JV

,SDUDJUDZSHOHDWQDQWD[SDVHKLWDU &XVWRPQVLDQGRQIRUFHBBRJVDPKHUHIRUH
KDYH DWWHPSWHG WR DLPWRSURPRWIFFVWQYRUFHSHQDFWVDCBV

D HDW KHLDFXUGHGDNLQSRXWODSHEWV HQFRXUFBRISHUDPRQVHPEHDIQZLWLV
H[SHQVHV YDULRXVFRPSHWQWSDUWQHUV DQG VV

E DGRSW SHWV VR WKH\ FDQ FODLP WD[. Source: <http://www.wcd.com/Content/topics/enforcement-and-compliance/overview.aspx>, retrieved on 12 March 2014.

F FRZKMLDFFFRXQWQDQVLRWKISHUVV ,DFFRUGZLDQFKSDVVDPJFXVWRQPIRUFHPHQW
G FODHLPDZKHXUFKGRVCHVWDFQVHIGV FDBHVEVGH;QHWKSHUHYHQRWLLRDCQDQYLWLH

H JHW WD[UHIXQGV IRU H[SHQVHV ZDWKUMKFRULSHEVNDWZRRQRUFHDPJHQWLHV
RI QHLJKERULQJ FRXQWULHV

\$PROVKGHRPHVWIDQLWDBQVLGHULJGELH E DNVUERVPHUQFDVWUDNSODFCRUGHU
WD[GHGXFWLRQV DUH DUHDV

D IDPLO\ SHWV F UHVWVRFUDHGQDQWL RQDDBFXDQXUDO
E JXLGRUV SURSHUW\ LQIULQJHPPHQW

F 'REHUPDQ GRJV G WKRQVRVHQDQRLSDQVLFEDQFRRFLHWHLV
G KRUVHV LQ JHQHUDO DQG DIIHFV DW OHDVW WZR FRXQWUL
H WKRQXWRFLHDLQMKHQYLURQRWHLQV
WKH EURDGHVW VHQVH

7KWHHVSDVLDQVFDQGDVWKRUG&QVWRPV 2UJDDLVDWLRQFRPSULVHV ERWK

D HQIRUFHPPHQW DQG UHSUVVLRQ DFV
E FR RSHUDWLRQ DQG WUDLQLQJ HIIRU
F FULPH LQYHVWLJDWLRQ DQG SUHYHQ
G GLUHFV FRQWURO DQG IDFLQLWDWLV
H SDUWQHUV DQG VWDNHKROGHUV

/E1*8\$ 32578*8(6\$

(PUHODJ... RSo...)

2 FRQF... UHJLVW... &RQYLYHU FRP DV GLIHUHQoDV

Adaptado do Correio Braziliense, 18/02/2014

D 0DQWp... H GH SUHFRQFHLWR

\$VVLQ... IRUPD JUDPDWLFDO

H6HPBB... DJUHVVmR BB BB PLQRULDV

Adaptado de Folha de S. Paulo, 12/02/2014

Table with 6 columns and 5 rows containing letters and numbers.

\$VVLQ... LFRFRUUHWR

IUXWRGD... DLQGD PDLRU

Adaptado de O Estado de S. Paulo, 17/02/2014

Table with 7 columns and 5 rows containing letters and numbers.

72'26 26 ',5(,726 5(6(59\$É2/6dada a reprodução total ou parcial desta prova, por qualquer meio ou processo. A violação de direitos autorais é punível como crime, com pena de prisão e multa (art. 184 e parágrafos do Código Penal), conjuntamente com busca e apreensão e indenizações diversas (arts. 101 a 110 da Lei nº 9.610, de 19/02/98 – Lei dos Direitos Autorais).

\$VVLQDSDHFRRUUHVSRQURDPDWXGHDO
JUD;D GH SDODYUD LQVHULGR QD WUDQD
\$ 5HFHLWGHUODHOPVHPSWHH YHV VH QRP
6HFUHVGDHLFDHLMGHpDSHQDDLDLWHFHQWH
GHQRPLGDGRLQLVWULDEOXWUUDLQCHMLVH
FLQFRFXGRM [LVWRQXDFDU LD WRRUQRX VH
QHFHVVSUUDR GHUQD]DITXLDDUHFDDGDGRUD
H;VFDOL]EGRFRPFS DUSURPRXFDPDLRU
LQWHJHIDVURHVFRV&RQWULBDFEQWHRV DQGR
FXPSULPHHSWQWkQBREULJDWJLVE XHV iULBV
DVROXGRMYHQVSURLEVOHEHDFRPRDFHVVR
jV LQIRUPSDH)HVSDILV DGHQDWHGHFDGD
FLGDGRM X UJLP GDSW RUHG DULFDHLMGH UDO 2WUHF
UHSUHVXQWRJQL;FDYDLQGRDIFLOLWFRomR
FXPSULPHGRVRLJ DWJLVE XFRQVUULEXUQGR
RDXPHGRVURUHFDDSDHURVLRJGDQVQRV

8BRSUREOPDWRP SOHTXRDQDHRVVD
VWUUDomRQDGRVQWUUDVBLQF HQRQIUUDWRU
TXH QD PDLRULD GDV JUDQGHV FLGD
SURPRDDBGRULPLGRVREUHVITDXHVWmR
XP JUDQGH GHEDWH QD VRFLHGDGH E

Adaptado de <http://www.receita.fazenda.gov.br/srf/historico.htm>. Acesso em: 17 mar. 2014.

D
E
F
G
H

2WUHFDRVXFRUP S)XIPWH DNGDSVGDGRU QDCE
(VW DGRQLQ DSVH PDV VVGHV RUGH QDGR
\$VVLQDSDHFRRUUHVSRQURDPDWXGHDO
HPTXIGHYHPSDUHSDHLEDRPSRDPWH [VRRHVR
FRHUHGRVOR TXRWUHF KRSHYLQLRLVH [WR
H DVVVX FHVVLVYDPVQWHLGDVLDORSDmR
FRUUHVSRQGHQWH

(VVSIRGHHU LVOprADYDSWRX YHUHSHUFXWFLU
DYRQD VXDRA GHVHHDRSUHRFXSDSIRWR
(DVHJXUSQEDMVFVWRUODDREBHV RG DV
DVFDXVTDVADLJ BRS HVVRSUMLQFLSDDVPHQW
TXMLYHIPJUDQSHGDGHV

1R-VWLDBQRFRPRFUHVFLPGHFWERPH
SUDWLSFDDBRQRUMVPUHVRLG-RPHGRV
TXSHIHQDUIHPGXGDBDGH HVSRQVDELOLG
SHQSDUDDQR&LJXDOPYHCHVPHDGHVHVD
GDPDQXWHGDGBRWXDDQRR/TXMRDQD
PDWpULD DOWDPHQWH SRORPLFD

7HLQLFLQSHULYSRVODHIXP D DIXQo}HV
TXBVRFLHSDRBIHLD&RQVWLWVUUDDFLX
/HJLVOBWVLSYRUDHVVSRGRUPDLVEHUWR
HGHPRFUQRVUFBLEHPRFUIFVXLFSDVH
SDSHO

0DWRGRVDS DUODVRIJXUDDGLDRQHDSR
GHIHGFDLGDGRURUHLVGHURGXHLVXOWDGRV
LQIHUDDRUHMHMHDPGRoGHRDOKRDGHDDWD
GH DWXDOL]DomR GD OHJLVODomR

3RUVVRHVPRmEHP YLQPHGLGFRVPR
UHIRGDSDROLFLDRVHQMQRV DXP R HQQDR
YLJLOKHGFDDmCRD D XWRULSSDUERQVHU
FULPLQDOLGDGH

\$VVLQDSDHFRRUUHVSRQURDPDWXGHDO
FRUUHWD

D 1RVUDQVFGDKUHWUWYGH DGRVHV FULWRV
GH \$ULVWYVSDOMDQGRU3ROEIGRHSRLV
/RFNBXVVHEDXRQWHV TXHLPSURXYDH
SUHRFXSDOmRLVBSRCHGRSFRUODVUXomR
GIXPJRYHDPQSHUBBTRXKIXPFRQWUDSRQW
GHQVBSRYSHUHRUFGFLVREHUGGLRGR
PDQWR OD GHQWUR GH DOJXPDV EDOL

'HVIVD PDSRGGHVULEQDVGDDLPVTXIXP
DVSHS VWRREHUBQWDRVXDPDS DUFCHDWD
1HVVRQWHQVWVWUULEXWDDHIBOL]DGD
GHPRGVLUKGRPRQDUFXHUHLQYLQGLFDYD
VREHUSQUND³FULDRVWUULEIXVAVGLWRV
GHYLDVXSRUWIVBRTXDOTXBUUDQRVLD
SRVLELOLGDGH GH UHVLVWRQFLD

2VW DGRQWLGD SHHU DRSDDLRW HUQD FLRQ
UHSUHVXQWRJQL;FDYDLQGRDIFLOLWFRomR
QDo}HVQFSODLQRW HVVRSRGGHRYHUQDU
WRGRVQGLYTXXIRHQFRQMRVHHVHUULWYUL
/RJR DVREHUPDREBGRM XHQmBHFRQKHFH
RXWUVRDKVHMVXSHUHLQBH [HUFCHVVD
VREHUBIHHDLJHXIRVLQGLYCGXHVQHoDP
RVUHFVUVRV GH TXH QHFHVVLWD LQ

1HVVRQWHRWRFRQVWLWXFISRQDWHUVPR
FRQFHFRPRRYLPHQGRVROYUJGRVY;FR
TXISUHJDELLPLVGRSRSBIDUDDUDGWL
GLUHWHRQGRIRUPXODDGRORXomRVVYD LFD
FRQFHSDHURHHVVRVWDBRXKDYHGH
UHSHUFVWLUHP QR SRGHU GH WULEXW

&RQIRIRVDPDJUDQGRWRUIRVPRYL
PHQVFRQVWLWVFLRQGRVQVWLWXFLRQD
FoivHLGEBHYROXGRVWRDQWULEXWDDmR
EppVHDOWDIH [DPSCDRVQWULETXLHmHRV
WULETXVARRPHQVMMHXVWLQDFRPPSUHHQV mR
GIXP(VW DGRFLLQOVHUYHQHFLTRQVXVDD
FRQVROIGDITXREQDEOSDFSDURSISFLHVU
WDo}HV SRVLWLYDV DRV FLGDGmRV

\$ VVL QDRSH HRTX BUHHV GURW WDF KROLO QKDGRFG HVH QYROY DPHIQWKR Q E B B G H M X G L F D G D
SUHV HUFYDU UHUHDP D WILF DVCS IDIFVR BUUR QFLD WHOD GJHFR HVHDFR RHUR QFJLX PHQ W B WLYD
WH[WXDO UHWLUDU GR WH[WR

, QG HSHQGH QGWH R BLOWHU DHR IHS DE OLFDD R DUWLJR HP CD SDXODWLQD'
RXSULY DDBXYLG R W LDRU W HSDR GDU L Q Ft SLR EV B U W Q DRR Q W UDR 3 M BD G PLQLV WOU Dom R'
FRPX QDL Q Q Dn RH J XODPH G M V Q P V D Q GR VHHV FUHYHQGR PD SHQDV
DFHVVLE LDFLQD; GH Q FL D L Q G H S H Q B D Q F L F R DUWLJR HP 3 R GLUHLWR'
WUDQVS D U H Q H V I S R G V F R Q W S D E D L R L O X om R G R DUWLJR HP 3 D V R X Y L G R U L D V '
G H D O J X Q R V F R P S O H S I R E O H F R Q W H P S R U k Q H R V B U W Q D R R Q W U D R 3 B S R S X O D G m R '
P X L W D H J H J U D G S R M O D H G X G R R H V S D o G R H V F U H Y H Q G R H D S H Q D V
GLIORJR

\$ GDSW GDRX OW WR QSHU Q L X Q L G R W J L D V R G H I L B W L Y Dom R \$ Q D O D W H H J X L Q W U H R V D H P U V H O D J m G H G R V
GH GLUHLWRV &RUUHLR %UD]LOLHQVH PDU WH[WR

D 4XD QGRWLDY DROX GHR O J X S U R E O H P D V 2 X Y L G W R B U D B B D F I D L C O V H G S R L Q F t S L R
FRPSOHIR R V Q W H P S R S I R Q V H R Q W U L E X t G D G L J Q L G D S H V V R X P D Q D R Q V W L W K L o m R
TXD Q G R U D G P X L W D H J H S H G D L P L Q X G L m R \$ W U D Q V S D G H y O F I n D R W Q W L G H D G M D V D L V
HVSDORV GH GLIORJR ,, DPSOLFROGLUHS W W R I H F R R D S U R [L P D o m R

E (IHW S R D W R O X F D F Q D W U L E G H L O J X R V D P S O L F R O G L U H S W W R I H F R R D S U R [L P D o m R
GRSUREOHR P S O H F R R Q W H P S R P X Q W B V H Q W U H R J H V W R U H R V S U R E O H P D V G D
YH]HV JHUDGRV QR GLIORJR HP UHGX] S L P L Q X Q D M Y G L F L D O H S O H I R P R G L Q i U L R V
F 6HQGRH WLSY D G H P R Q W U S L E X D R O X F L R Q D U S H U P L W H X P D H I H W L Y D o m R P D L V U i S L

DOJXGRVFRPSOHSIRREOHRQWVHPSRUKQHFRV R Q W U D P U H V S D O G R Q D D U J X P H Q W D
JHUDGRV PXLWDV YH]HV SHOD GLPLQXLomR GR GLIORJR

G (P HQGRH WLDY D R V G R V F R P S O H S I R R E O H P D D D S H Q D V ,
FRQWHP SR S R G H R W U R O X o P n X L W D H J H V E D S H Q D V , ,
JHUDGRV SHOR UHGX]LGR HVSDOR SBUD SHLORJR, ,

H &DMRH WLDY DROX GHR O J X Q R V F R P S O H R V G D S H Q D V , H , , ,
SUREOHR P Q W H P S R S R G H R W D R Q W U L E X L o m R D S H Q D V , , H , , ,
JHUDS R O D I G X P n R W D H Y H G R N V S D G R H V
GLIORJR /HLD R WH[WR DEDL[R H UHVS R Q G D j V T X

/HLD R WH[WR DEDL[R H UHVS R Q G D j V T X \$ S U H I H P X Q U B L S V D O D G V F H U H G D U L D

1R%UD D E O L D H D B D X O D H W S Q Q G R V R X Y L G R V H R R Q V H T X G O F H L Q W U D G R V D G H
GLUHILXQGVDPHQGFRUVVQFGGLIRJQLGDGH GSHVVV K Q P D Q D D R Q V W L G K L o m R
UHODFLR Q D G H P R F W H V G L R D W R D S G R D V R F L H G D G H E U D V L O H L U D

1DDGPLQLVW U J E D I F D O P H F R Q F U H R W L J D U G L U H F I R Q R W L V G H S I R A C L D D U R Q H F B G R
FLGDGMRFDQD G H T X S O R V U D W D P H Q W R G H U H F O D P D G H Q ~ Q F L D X J H V W D H V
RXYLG R D L P S O L D W U D Q V S D G H y Q F J L D R V H H Q W L G H D G M D V D O P G H H Q V H R M D R Q W D W R

GRJHVSR E O E R S U R E O G E D R S X O D o m R 'H I R U P D R P S O H P D Q V X Y L G R S U I E D V F D V
HPHUVHFRP R P L P S R U W L D Q W W H X E H Q W R J H V W S R U W L F L D S S U W L Y E D R Q G W D G B

SRSXODT X R G M X J H F R L W U H G M H V G L G D V J R Y H U Q D P H I Q H V Q L R U G P D U P S S R U W I y O L R
GHSROt V S L F E D L F G H V P D S R G H L P S H O L U M X G L F L D G H S I O H I R P R G L Q i R U L R m R

SRXFRLVTXRRVGLUHSLRGRVHWHIHWLYDGRV FRP PDLV FHOHULGDGH

\$ GDSW GDRX OW WR QSHU Q L X Q L G R W J L D V R G H I L B W L Y Dom R \$ G R D o S r R G M H G L U L D X B S D U R N G H W W F R O K D
GH GLUHLWRV &RUUHLR %UD]LOLHQVH PDU G R G R D G R H V G M H H V W H O N D F O B V O R & \$

\$ GDSW GDRX OW WR QSHU Q L X Q L G R W J L D V R G H I L B W L Y Dom R \$ G R D o S r R G M H G L U L D X B S D U R N G H W W F R O K D
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&RQFXUVR \$XEQWFRU)LVFDO GD 5HFHLWD)HGHUDO GR %UDVLO 3URYDDEDULWR

\$VVLQDSHFRUUDHMDYSBDMWR/WL\$DDRDLY\$VVLQDSHFRUUDHWSGRWBBDHVWUXWXUD
XVR GD SUHSDWLDHMD}HV GH UHJrQFODQQRtWVWVBR

D (PDRXQQRQLFLSODOD`pH[LJISGHOR
WHUPR`3GCHYLGR`

E (PDTXHPOLQWURBRRPSOHPGRWR
YHUWRD]HU

F (PDRXQQRQLFLSODOPH[LJISGHORHUPR
3YDOQU`

G (PDR5`OLQWURBSPUDOHORVH
FRPSOHPHQWRV GH`3GFODUDomR DQX

H (PDXPSURMORWRLQWURBRRPSOHPHQWR
SDUD R VXEVDQQLYR`3GRDomR`

1RSHVHQYRQYDRUHQWRQVdHRRGR
WHP\$RUEDLXVDGSDMLDGLFDSRVVLELOLGDG
XPD KLSyWHVH HP

D`3DMXGDU DOQ`QHDFLDU`

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F`3VmR DEOWLGRV`

G`3GHYH SORFXUDU`

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\$VVLQDSHFRUUDHMDYSBDMWR/WL\$DDRDLY\$VVLQDSHFRUUDHWSGRWBBDHVWUXWXUD
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HUURVDPDWLFDLV

D \$OMQADOMRHYDGLDULLEKVDXPDQWR
GRHQGLYLGLBNDQWOWDWRUQPDGGLIFLO
RSDJDPHQWRSRVQRAVOWDFRRSGtYLG DG
DWLFXSRRLQFIRPSORQMQRWULEXMRV
SDJ\$RSRSHVV RtdVFDVUtGLVDWRX
QDWUHWIHGDQQLmHRVWDBRQLFtSLRVH
JRYHUQR IHGHUDO HQWUH H

E`2HVWRDIXXPXCGGRYLGVDpSDUWLFDPHQWH
HTXLYDORRQWVUHQWHGHDDIUHFDGDUDP
MXQWHPV FHUFGH5 WULO(KWR
FHQiUFURXP DVLWXDQVXVWHQWVIB
ID]HQSDFO3FDUMHWXPDGHHD[SUHVVmR
GHVVFUvGtWRQFVHWVX;FLSDUWDLWDU
DGtYLSG-IEOQFTXGGBQLnGRMVWDFGRV
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F`2RYHWQRL`FXCGDGDHDYVVRVpGLWRV
TXFRPS}HBTYLDG/DL(YD DSHQDV
GDGtYLDG/DL R DWRFXSHSBIBXWRULGDGHV
,VVRFRURRUTXADERSDUWHVVGAYLGD
FRUUVH\$BQBHVXHWVQDRXVWDQV
FKDDPGRV`3FUpGLWRV SRGUHV`

G`1RDVBHVWpGpGSRBVHNOHWmRP
SUREOSRFDXHFULXPVXSRVWRGIDVPR
XPYDOTXUR(VWDCGRVrBDUDQGHLEFHEHU
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GHYHGRUDV Mi IHFKDUDP DV SRUWDV

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DYDQLQVWLW\$FRQVFLDQGVLSRISXRP omR
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\$GDSWDBSG\$HWWHQORHGRWUDQVSDUWDFXVWVLDL
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D`2XV\$DSUHSRVLBtHPTXHO WRUQDVH
GHVQHFHWHIQRQXJCVHTXHR SURQRPH
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E`2XV\$PRGRXEMXQVWVFRQKOPUHPHWH
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F`2GYpU\$DVRLO`WHBIXQomRHHVGYD
UHVXPLUHWRE\$DLGHGRSHUtrVGRWiWLF
LPHGLDWDPHQWH DQWHULRU

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\$HWLGBVGDQGLHSURQWVH\$VHMXGLFD
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'XD V V W X G D G H W X H P L F D U B 5 H Q D M D W m R (P X P F R I H M W W X B U G D G B Y G V R G V R X U H R V U r V
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