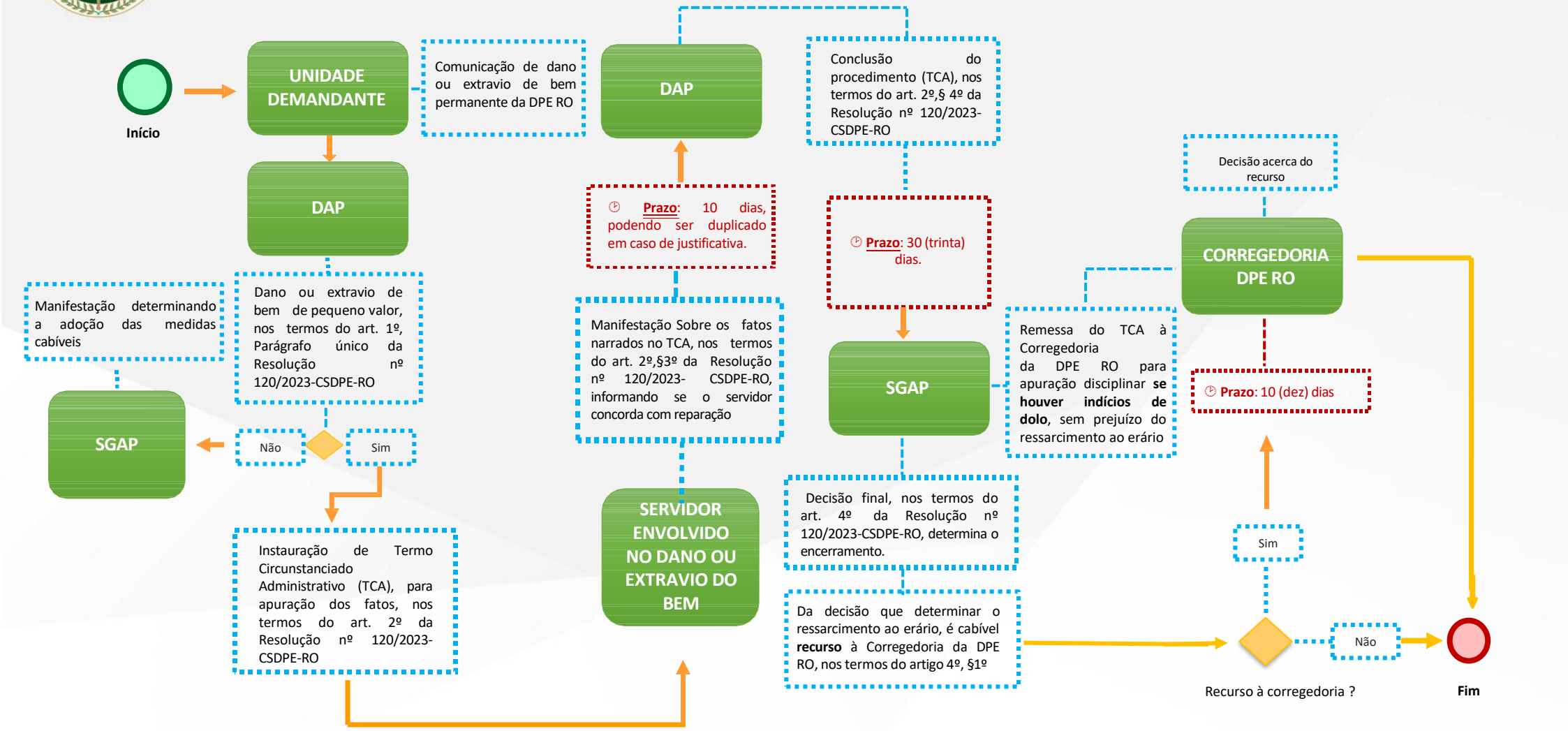Termo Circunstanciado Administrativo – TCA