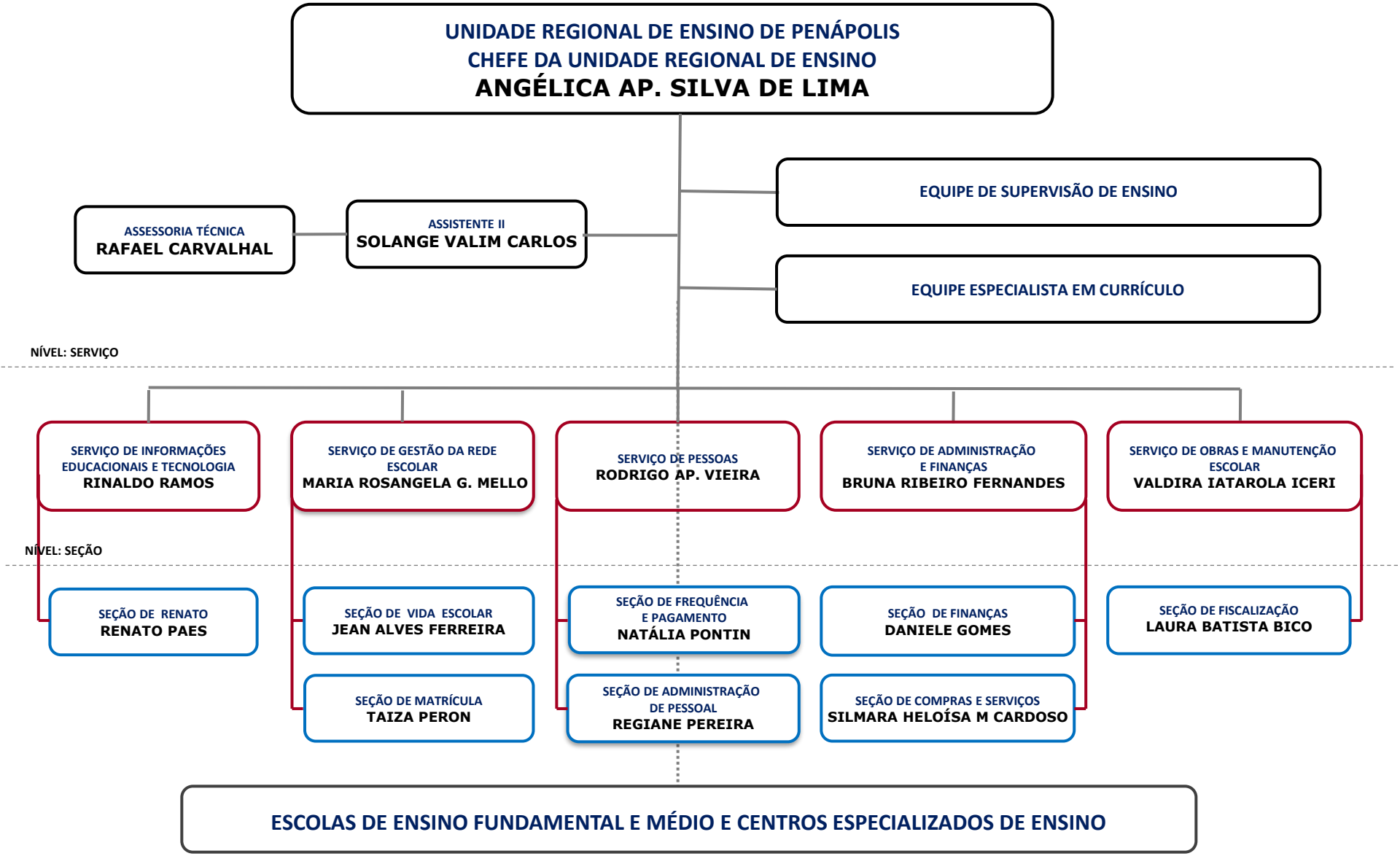Unidades Regionais de Ensino