ANEXO 1

Quadros com as empresas que apresentaram cada uma das seis possíveis estruturas patrimoniais em relação à situação do capital de giro, em cada ano analisado

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| **Estrutura** | **1996** |
| A | Alfa Consórcios, Alfa Holding, Bompreco, Bunge Fertilizantes, Cacique, CBV Indústria Mecânica, CMA Participações, Copas, Docas, Fertiza, Fosfertil, Iven, Makro, Tel B Campo, Telebras (Old), Tex Renaux. |
| B | Casa Anglo, CEMAT, Czarina, Elevadores Atlas, Granoleo, Orion. |
| C | Agrale, Albarus, Ambev, Aracruz, Arno, Bardella, Bombril, Brasilit, Brasmotor, Bunge Brasil, Celesc, Ceterp, Cia Hering, Cimentos Itau, Coelba, Confab, Const Beter, Continental, Copesul, Coteminas, Cyrela Realty, Dimed, Dohler, Duratex-Old, Electrolux, Embraco, Eternit, F Cataguazes, Fertilizantes Serrana, Fertibras, Fertisul, Fibria, Forjas Taurus, Globex, Grazziotin, Guararapes, IGB S/A, Ipiranga Dis, Ipiranga Petetróleo, Ipiranga Ref, Leco, Lojas Americanas, Magnesita, Marcopolo, Marisol, Mec Pesada, Metisa, Mont Aranha, Nakata, Net, Oxiteno, Pirelli, Pirelli Pneus, Polialden, S Gobain Canal, Santista Alimentos, Sao Carlos, Saraiva Livraria, Sergen, Siderurgica Riogrande, Souto Vidig, Souza Cruz, Tam Transportes Aéreos, Tecelagem São José, Trafo, Vigor, Weg, Wembley, Whirlpool. |
| D | Aco Altona, Ampla Energ, Antarctica Pb, Brasil Telec, Caraiba Met, Ceee-Gt, Celg, Cemig, Cesp, Chapeco, Coldex, Comgas, Corbetta, Crt Ciargtelec, Eletropaulo (Old), Enxuta, Hercules, Imperio, Ivi, Kuala, Maio Gallo, Melpaper, Mendes Jr, Mesbla, Minupar, Montreal, Mundial, Nitrocarbono, Olvebra, Paraibuna, Persico, Rimet, Sam Industr, Spscs Industrial, Telebrasilia, Telemar N L, Telemig, Telesp, Transbrasil, Trombini, Wetzel S/A, Zivi |
| E | Agroceres, Alpargatas, Amelco, Antarctica MG, Azevedo, Biobras, Braskem, BRF Foods, Bunge Alimentos, Cambuci, Cargill Fertilizant, Ceb, Cedro, Celpe, Cimaf, Cofap, D F Vascon, Dixie Toga, Eletrobras, Eletropar, Eleva, Eluma, Ericsson, Escelsa, Estrela, F Guimaraes, Fab C Renaux, Ferbasa, Fibam, Frangosul, Fras-Le, Frigobra, Gerdau, Gerdau Met, Hering Text, Iguacu Café, Inds Romi, Inepar, Iochp-Maxion, Itautec, Karsten, Kepler Weber, Klabin S/A, Light S/A, Lix da Cunha, Lojas Renner, Lorenz, Manasa, Mangels Indl, Mannesmann, Metal Leve, Micheletto, Odebrecht, Petrobras Distrib, Petropar, Pettenati, Plascar Part, Polar, Politeno, Portobello, Pro Metalurg, Randon Part, Recrusul, Ren Hermann, S Gobain Vidro, Sabesp, Sadia S/A, Santistextil, Schulz, Sid Nacional, Sola, Springer, Sultepa, Suzano Papel, Tectoy, Unipar, Vale, Vulcabras, White Martins, Wiest |
| F | Acos Vill, Am Inox BR, Amadeo Rossi, Antarct Nordeste, Antarctica Paulista, Antarctica Pi, Arcelor BR, Bahema, Bahia Sul, Beta, Botucatu Tex, Brampac, Brasperola, Buettner, Caemi, Celul Irani, Coelce, Coinvest, Copel, Cosipa, Cremer (Antiga), DHB, Edn, Elekeiroz, Embraer, Enersul, Eucatex, Ferro Ligas, Itausa, J B Duarte, Lojas Arapua, M G Poliest, Marambaia, Millennium, Nordon Met, P.Acucar-Cbd, Paranapanema, Parmalat, Paul F Luz, Petrobras, Petroflex, Petroq Uniao, Petroquisa, Polipropileno, Polipropileno Parti, Pronor, Quimica Geral, Rexam Bcsa, Ripasa, Samitri,Sansuy, Savarg, Schlosser, Sharp, Sibra, Sid Tubarao, Sifco, Sv Engenhar, Teka, Telebahia, Trevisa, Trikem, Tupy, Usiminas, Usin C Pinto, Vasp, Wentex, Wlm Ind Com, Yara Brasil |

Quadro A1 - Empresas em cada uma das seis possíveis estruturas patrimoniais no ano de 1996

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| **Estrutura** | **1997** |
| A | AES Sul, Alfa Holding, Bunge Fertilizantes, Cach Dourada, Cacique, Cbcc Contact Center, Cbv Ind Mec, Comgas, Ienergia, Iven, Leco, Makro, Mont Aranha,Odebrecht, Sole Comex, Tel B Campo, Telesp |
| B | Aco Altona, Cemat, Ceterp, Eldorado, Eletropar, Mesbla, Orion, Semp |
| C | Albarus, Aliperti, Ambev,Arno, Bardella, Biobras, Brasilit, Brasmotor, BRF Foods, Casa Anglo, Cemepe, Cim Itau, Cims, Cma Part, Confab, Copel, Coteminas, Cyrela Realty, Dijon, Dimed, Dohler, Drogasil, Duratex-Old, Electrolux, Elevad Atlas, Embraco, Encorpar, Eternit, F Cataguazes, Fertiza, Fibria, Fluminense Refriger, Gerdau, Gerdau Met, Globex, GPC Part, Granoleo, Grazziotin, Guararapes, Inds Romi, Inepar, Inepar Tel, Ipiranga Dis, Ipiranga Pet, Jereissati, Joao Fortes, Lark Maqs, Lojas Americ, Lojas Renner, Magnesita, Marcopolo, Marisol, Met Duque, Metal Iguacu, Metisa, Nakata, Oxiteno, P.Acucar-Cbd, Paul F Luz, Pirelli, Pirelli Pneus, Polialden, Pq Hopi Hari, Rail Sul, Rossi Resid, S Gobain Canal, Sadia S/A, Sao Carlos, Schulz, Sergen, Sondotecnica, Souto Vidig, Souza Cruz, Springer, Tecel S Jose, Technos Rel, Tekno, Telebras (Old), Telebrasilia, Tex Renaux, Trafo, Vigor, Weg, Wembley, Whirlpool |
| D | Arteb, Bompreco, Brampac, Brasil Telec, Caf Brasilia, Caraiba Met, Casan, Ceg, Celg, Celpa, Cemig, Cesp, Chapeco, Cobrasma, Coelce, Coldex, Cosern, Cremer (Antiga), Crt Ciargtelec, Doc Imbituba, Eletropaulo (Old), Enxuta, Fer Demellot, Gazola, Haga S/A, Hercules, Ivi, J B Duarte, Jaragua Fabril, Linhas Circulo, Lojas Hering, Maio Gallo, Melhor SP, Melpaper, Mendes Jr, Minupar, Montreal, Mundial, Nordon Met, Paraibuna, Paranapanema, Peixe, Petroquisa, Peve Predios, Rimet, Sansuy, Spscs Industrial, Telemar N L, Trombini, Trorion, Wetzel S/A, Zivi |
| E | Agrale, Agroceres,Alfa Consorc, Alpargatas, Amadeo Rossi, Antarctica MG, Antarctica Paulista, Antarctica Pb, Azevedo, Bahema Equipament, Battistella, Baumer, Beta, Braskem, Brasperola, Bunge Alimentos, Bunge Brasil, Caemi, Cambuci, Cargill Fertilizant, Ceb, Cedro, Ceee-Gt, Celesc, Celpe, Celul Irani, Cemar, Cia Hering, Cimaf, Cimob Partic, Cofap, Coinvest, Const A Lind, Const Beter, Continental, Copesul, Correa Ribeiro, D F Vasconc, Dixie Toga, Docas, Eletrobras, Eleva, Eluma, Ericsson, Escelsa, Estrela, Fab C Renaux, Ferbasa, Fertibras, Fibam, Forjas Taurus, Fosfertil, Frangosul, Fras-Le, Habitasul, Hering Text, IGB S/A, Iguacu Café, Ipiranga Ref, Itausa, Itautec, Josapar, Karsten, Kepler Weber, Klabin S/A, Livr Globo, Lix da Cunha, Lorenz, Manasa, Mangels Indl, Metal Leve, Micheletto, Minasmaquinas, Nadir Figuei, Net, Oderich, Panatlantica, Pet Manguinh, Petrobras Distrib, Petropar, Pettenati, Plascar Part, Politeno, Portobello, Quimica Geral, Randon Part, Recrusul, Ren Hermann, Rexam Bcsa, S Gobain Vidro, Sabesp, Sam Industr, Santanense, Santistextil, Saraiva Livr, Sharp, Sid Nacional, Sid Tubarao, Sola, Sultepa, Suzano Papel, Tam Transp, Tecnosolo, Tectoy, Vale, Wiest, Yara Brasil |
| F | Acos Vill, Am Inox BR, Ampla Energ, Antarct Nordeste, Antarctica Pi, Aracruz, Arcelor BR, Arthur Lange, Bahema, Bahia Sul, Bombril, Bompreco Bah, Botucatu Tex, Buettner, Coelba, Copas, Cosipa, DHB, Edn, Elekeiroz, Embraer, Enersul, Eucatex, Ferro Ligas, Ferti Serrana, Fertisul, Inbrac, Iochp-Maxion, Itaitinga, Kuala, Liasa, Light S/A, Lojas Arapua, M G Poliest, Mannesmann, Marambaia, Millennium, Nitrocarbono, Parmalat, Petrobras, Petroflex, Petroq Uniao, Polar, Polipropileno, Polpar, Pro Metalurg, Pronor, Riosulense, Ripasa, Samitri, Santista Alimentos, Santos Bras, Savarg, Schlosser, Shoptime, Sibra, Sifco, Teka, Telebahia, Telemig, Transbrasil, Trevisa, Trikem, Tupy, Unipar, Usiminas, Usin C Pinto, Vasp, Vulcabras, White Martins, Wlm Ind Com |

Quadro A2 - Empresas em cada uma das seis possíveis estruturas patrimoniais no ano de 1997

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| **Estrutura** | **1998** |
| A | AES Sul, Ban Armazens, Blue Tree, BR Ferrovias,Brasil T Par, Cacique, Ceterp, Comgas, Embratel Part, Fertiza, Iven, Makro, Odebrecht, Pet Manguinh, Souto Vidig, Tam S/A, Tel B Campo, Tele Centroeste Cel, Tim Part S/A |
| B | Aco Altona, Eletropar, Hoteis Othon, Itausa, Lojas Arapua, Mont Aranha, Orion, Polar, Real Cons Part, Real Holdings,Rio Gde Ener, SPturis, Tec Blumenau, Telemig Part, Telesp Part, Telet, Trevisa, Vivo |
| C | 521 Particip, Alfa Consorc, Alfa Holding, Aliperti, All Amer Lat, Alpargatas, Amazonia Celular, Ambev, Arno, Bardella, Baumer, Biobras, Bompreco, Brasilit, Cbcc Contact Center, Cbv Ind Mec, Cemepe, Chiarelli, Cim Itau, Cims, Cma Part, Confab, Coteminas, Cyrela Realty, Dimed, Dohler, Drogasil, Duratex-Old, Electrolux, Elektro, Eleva, Emae, Encorpar, Eternit, Fibria, Fluminense Refriger, Fosfertil, Gerdau, Gerdau Met, Globex, PC Part, Granoleo, Grazziotin, Guararapes, Iguacu, Ind Cataguas, Inds Romi, Invest Bemge, Itaitinga, Joao Fortes, Josapar, La Fonte Tel, Lark Maqs, Leco, Lojas Americ, Lojas Renner, Magnesita, Marcopolo, Marisol, Metal Iguacu, Metisa, Nadir Figuei, Oxiteno, P.Acucar-Cbd, Panatlantica, Panex, Petropar, Pettenati, Pirelli, Pirelli Pneus, Polialden, Rail Sul, S Gobain Canal, Sam Industr, Sao Carlos, Schulz, Seara Alim, Semp, Sergen, Sid Nacional, Sole Comex, Sondotecnica, Springer, Tecel S Jose, Technos Rel, Tekno, Tele Nort Cl, Tele Sudeste Celula, Telebras, Telebrasilia, Tex Renaux, Tran Paulist, Ultrapar, Vigor, Weg, Wembley |
| D | Acos Vill, Arteb, Azevedo, Bahema, Bompreco Bah, Brampac, Brasil Telec, Cach Dourada, Caf Brasilia, Caraiba Met, Casan, Celg, Celul Irani, Cemig, Cesp, Chapeco, Cobrasma, Coelba, Coelce, Coinvest, Coldex, Copas, Cremer (Antiga), Crt Celular, Crt Ciargtelec, DHB, Doc Imbituba, Eldorado, Epte, F Guimaraes, Fer Demellot, Ferro Ligas, Ferti Serrana, Gazola, Ger Paranap, Haga, Hercules, Inepar Tel, J B Duarte, Jaragua Fabril, Linhas Circulo, Lojas Hering, Maio Gallo, Mcom Wireles, Melhor SP, Melpaper, Mendes Jr, Minupar, Mundial, Net, Nordon Met, Olvebra, Paraibuna, Paranapanema, Petroflex, Petroquisa, Peve Predios, Hopi Hari, Pro Metalurg, Rimet, Santos Bras, Sibra, Spscs Ind, Telemar, Telemar NL, Telemig, Telemig Cl, Telesp, Telesp Cel, Tim Sul, Tractebel, Trombini, Trorion, Vasp, Wetzel, Yara Brasil, Zivi |
| E | Agrale, Albarus, Amelco, Antarct Nordeste, Aracruz, Bahema Equipament, Bergamo, Bic Monark, Bombril, Botucatu Tex, Braskem, Brasmotor, BRF Foods, Bunge Alimentos, Bunge Brasil, Bunge Fertilizantes, Caemi, Cambuci, Cargill Fertilizant, CBC Cartucho, Ceb, Cedro, Ceee-Gt, Ceg, Celesc, Celm, Celpa, Celpe, Cia Hering, Cimob Partic, Cofap, Const A Lind, Const Beter, Continental, Copel, Correa Ribeiro, D F Vasconc, Dijon, Dixie Toga, Docas, Douat Textil, Ecisa, Eluma, Embraco, Energisa, Ericsson, Escelsa, Estrela, Excelsior, F Cataguazes, Fab C Renaux, Ferbasa, Fertibras, Fibam, Forjas Taurus, Frangosul, Fras-Le, Gafisa, Habitasul, Hering Text, IGB S/A, Inbrac, Ipiranga Dis, Ipiranga Pet, Ipiranga Ref, Itautec, Karsten, Kepler Weber, Kuala, Livr Globo, Lix da Cunha, Mangels Indl, Met Duque, Metal Leve, Metodo Engenharia, Micheletto, Minasmaquinas, Oderich, Parmalat, Paul F Luz, Petrobras Distrib, Politeno, Portobello, Randon Part, Recrusul, Rede Energia, Ren Hermann, Rossi Resid, S Gobain Vidro, Sadia S/A, Sanepar, Sansuy, Santanense, Santistextil, Saraiva Livr, Sauipe, Sola, Souza Cruz, Spel Empreendim, Sultepa, Tecnosolo, Tele Nordeste Celul, Telebahia, Trafo, Transbrasil, Unipar, Vale, Vicunha Text, Vulcabras, Whirlpool, White Martins |
| F | Am Inox BR, Amadeo Rossi, Americel, Ampla Energ, Antarctica Paulista, Arcelor BR, Arthur Lange, Bahia Sul, Bandeirante Energ, Battistella, Brasperola, Buettner, Cemar, Cemat, Cimaf, Copesul, Cosern, Cosipa, Edn, Elekeiroz, Eletrobras, Eletropaulo, Elevad Atlas, Embraer, Enersul, Eucatex, Fer C Atlant, Geral de Concreto, Grucai, Ienergia, Inepar, Iochp-Maxion, Jereissati, Klabin S/A, Liasa, Light S/A, M G Poliest, Manasa, Mannesmann, Marambaia, Millennium, Nitrocarbono, Peixe, Petrobras, Petroq Uniao, Plascar Part, Polipropileno, Polipropileno Parti, Polpar, Pronor, Rasip Agro, Rexam Bcsa, Riosulense, Ripasa, Sabesp, Samitri, Santista Alimentos, Savarg, Schlosser, Sharp, Shoptime, Sid Tubarao, Sifco, Suzano Hold, Suzano Papel, Tam Transp, Tectoy, Teka, Tele Leste Celular, Telebahia Celular, Telerj Cel, Tim Nordeste, Trikem, Tupy, Usiminas, Usin C Pinto, VBC Energia, Wiest. |

Quadro A3 - Empresas em cada uma das seis possíveis estruturas patrimoniais no ano de 1998

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| **Estrutura** | **1999** |
| A | A P Participacoes, Ban Armazens, Blue Tree, Bunge Alimentos, Chapeco, Epte, Fertiza, Geodex, Ienergia, Itaitinga, Makro, Mont Aranha, Odebrecht, Par Al Bahia, Petroquisa, Sauipe, Telebras, Telemig Part, Tex Renaux |
| B | Amelco, Caraiba Met, Ceterp, Elektro, Eletrobras, Gazola, Inepar Tel, Itausa, Lojas Arapua, Maio Gallo, Nordon Met, Orion, Peve Predios, Polar, Real Cons Part, Real Holdings, Realpar Part, SPturis, Tec Blumenau, Usin C Pinto, Sole Comex |
| C | Alfa Consorc, Aliperti, Alpargatas, Amazonia Celular, Arno, Bardella, Baumer, Biobras, Bombril, Bompreco, Brasil T Par, Brasilit, Braskem, Bunge Brasil, Cargill Fertilizant, Cbcc Contact Center, Celm, Cemepe, Cma Part, Confab, Coteminas, Cyrela Realty, Dimed, Dohler, Drogasil, Duratex-Old, Electrolux, Elekeiroz, Eleva, Emae, Encorpar, Escelsa, Eternit, Ferbasa, Ferti Serrana, Fertibras, Fibria, Fosfertil, Globex, GPC Part, Granoleo, Grazziotin, Guararapes, Ind Cataguas, Invest Bemge, Ipiranga Dis, Iven, Joao Fortes, Lark Maqs, Leco, Lojas Americ, Lojas Renner, Magnesita, Marisol, Met Duque, Metal Iguacu, Metisa, Nadir Figuei, Oxiteno, P.Acucar-Cbd, Paul F Luz, Pet Manguinh, Pettenati, Pirelli, Pirelli Pneus, Polialden, Politeno, Rail Sul, S Gobain Canal, Sao Carlos, Semp, Sondotecnica, Springer, Tecel S Jose, Technos Rel, Tekno, Tele Nort Cl, Tran Paulist, Ultrapar, Unipar, VBC, Vigor, Weg, Wembley |
| D | Aco Altona, Acos Vill, AES Sul, AES Tiete, All Amer Lat, Amadeo Rossi, Americel, Arteb, Azevedo, Bahema, Bandeirante Energ, Bompreco Bah, BR Ferrovias, Brampac, Brasperola, Buettner, Bunge Fertilizantes, Caf Brasilia, Casan, CCR Rodovias, Ceg, Celesc, Cemig, Cobrasma, Coinvest, Coldex, Comgas, Copas, CPFL Energia, Cremer (Antiga), Crt Celular, Crt Ciargtelec, Doc Imbituba, Dtcom Direct, Eldorado, Eletropar, Excelsior, F Guimaraes, Fer Demellot, Ger Paranap, Grucai, Haga S/A, Hercules, Hoteis Othon, Inbrac, J B Duarte, Jaragua Fabril, Linhas Circulo, Lojas Hering, Mcom Wireles, Melpaper, Mendes Jr, Minupar, Montreal, Mundial, Net, Paraibuna, Peixe, Petroq Uniao, Pq Hopi Hari, Pro Metalurg, Rimet, Riosulense, Santista Alimentos, Santos Bras, Schlosser, Sola, Spscs Industrial, Tam S/A, Tam Transp, Telemar N L, Telemig Cl, Telesp Cel, Telet, Tractebel, Transbrasil, Trevisa, Trorion, Vivo, Vulcabras, Wetzel S/A, Yara Brasil, Zivi |
| E | 521 Particip, Agrale, Albarus, Alfa Holding, Ampla Energ, Aracruz, Bergamo, Bic Monark, Brasmotor, BRF Foods, Cacique, Caemi, Cambuci, CBC Cartucho, Ceb, Cedro, Ceee-Gt, Celg, Celpa, Celpe, Chiarelli, Cia Hering, Cim Itau, Cimob Partic, Coelce, Const A Lind, Const Beter, Copel, Correa Ribeiro, D F Vasconc, Dixie Toga, Docas, Douat Textil, Ecisa, Edn, Elevad Atlas, Eluma, Embraer, Enersul, Ericsson, , strela, Fab C Renaux, Fibam, Fluminense Refriger, Forjas Taurus, Fras-Le, Gafisa, Gerdau, Gerdau Met, Habitasul, Iguacu Café, Inds Romi, Inepar, Ipiranga Pet, Itautec, Karsten, Klabin S/A, Livr Globo, Lix da Cunha, Marambaia, Marcopolo, Metal Leve, Metodo Engenharia, Minasmaquinas, Oderich, Panatlantica, Parmalat, Petrobras Distrib, Petroflex, Petropar, Polipropileno, Randon Part, Recrusul, Ren Her, annRipasa, Rossi Resid, S Gobain Vidro, Sabesp, Sansuy, Santanense, Santistextil, Saraiva Livr, Schulz, Seara Alim, Sergen, Souto Vidig, Souza Cruz, Spel Empreendim, Sultepa, Suzano Hold, Suzano Papel, Tecnosolo, Tele Centroeste Cel, Tele Sudeste Celula, Telebahia, Trafo, Trikem, Vale, Vasp, Whirlpool, White Martins |
| F | Am Inox BR, Ambev, Antarct Nordeste, Arcelor BR, Arthur Lange, Bahema Equipament, Bahia Sul, Battistella, Botucatu Tex, Brasil Telec, Cach Dourada, Celul Irani, Cemar, Cemat, Cesp, Cims, Coelba, Cofap, Copesul, Cosern, Cosipa, DHB, Dijon, Eletropaulo, Embraco, Embratel Part, Energisa, Eucatex, F Cataguazes, Fer C Atlant, Ferro Ligas, Geral de Concreto, IGB S/A, Iochp-Maxion, Ipiranga Ref, Jereissati, Josapar, Kepler Weber, Kuala, La Fonte Tel, LF Tel, Liasa, Light S/A, M G Poliest, Mahle-Cofap, Manasa, Mangels Indl, Mannesmann, Micheletto, Millennium, Nitrocarbono, Paranapanema, Petrobras, Plascar Part, Polipropileno Parti, Polpar, Portobello, Pronor, Rasip Agro, Rede Energia, Rexam Bcsa, Rio Gde Ener, Sadia S/A, Sam Industr, Samitri, Sanepar, Savarg, Shoptime, Sibra, Sid Nacional, Sid Tubarao, Sifco, Tectoy, Teka, Tele Leste Celular, Tele Nordeste Celul, Telebahia Celular, Telemar, Telemig, Telerj Cel, Telesp, Telesp Part, Tim Nordeste, Tim Part S/A, Tim Sul, Tupy, Usiminas, Vicunha Text, Wiest, Wlm Ind Com |

Quadro A4 - Empresas em cada uma das seis possíveis estruturas patrimoniais no ano de 1999

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| **Estrutura** | **2000** |
| A | A P Participacoes, Ban Armazens, Blue Tree, Elektro, Embraer, Epte, Fertiza, Geodex, Ideiasnet, Makro, Petroquisa, Peve Predios, Real Holdings, Santos Bras, Sao Carlos, Tele Centroeste Cel, Telemig Cl |
| B | BR Ferrovias, Cemepe, Cma Part, CPFL Geracao, Crt Celular, Itaitinga, Itausa, Kuala, Lojas Arapua, Par Al Bahia, Sole Comex, SPturis, Tec Blumenau, Trevisa, Varig Transp, Yara Brasil |
| C | Acos Vill, Alfa Consorc, Alfa Holding, Aliperti, lpargatas, Amazonia Celular, Arcelor BR, Azevedo, Bardella, Baumer, Bompreco Bah, Brasil T Par, Brasilit, Braskem, Bunge Brasil, Bunge Fertilizantes, Cargill Fertilizant, Cbcc Contact Center, Ceee-Gt, Coteminas, CPFL Energia, Cyrela Realty, Dimed, Docas, Dohler, Drogasil, Dtcom Direct, Duratex-Old, Elekeiroz, Eletrobras, Eleva, Emae, Encorpar, Ericsson, Eternit, Ferbasa, Fertibras, Fibria, Fosfertil, Geral de Concreto, Granoleo, Grazziotin, IGB S/A, Ind Cataguas, Invest Bemge, Iven, Joao Fortes, La Fonte Tel, Leco, LF Tel, Lojas Americ, Lojas Renner, Magnesita, Marisol, Metal Iguacu, Metisa, Nadir Figuei, Oxiteno, Pet Manguinh, Petrobras, Polialden, Polipropileno, Politeno, Polpar, Rail Sul, Ripasa, S Gobain Canal, Sam Industr, Sauipe, Semp, Sondotecnica, Springer, Suzano Hold, Suzano Papel, Technos Rel, Tekno, Tele Nort Cl, Telebras, Telemar, Telemig, Telemig Part, Tim Nordeste, Tim Part S/A, Tran Paulist, Ultrapar, Unipar, Varig Serv, Vigor, Weg, Wembley |
| D | Aco Altona, AES Sul, Amelco, Americel, Arteb, Bahema, Bahema Equipament, Bandeirante Energ, Bombril, Caf Brasilia, Casan, CCR Rodovias, Ceg, Celesc, Celul Irani, Cemig, Cesp, Cobrasma, Coldex, Comgas, Copas, Cremer (Antiga), Dijon, Doc Imbituba, Eldorado, Eletropar, Eluma, Excelsior, F Guimaraes, Fer Demellot, Ferro Ligas, Ger Paranap, Hoteis Othon, Jaragua Fabril, Linhas Circulo, Lojas Hering, Maio Gallo, Mcom Wireles, Minupar, Mundial, Net, Nordon Met, Paraibuna, Peixe, Pq Hopi Hari, Rimet, Sanepar, Schlosser, Sibra, Spscs Industrial, Telet, Transbrasil, Transparana, Trorion, Zivi |
| E | 521 Particip, AES Tiete, Albarus, Am Inox BR, Aracruz, Bergamo, Bic Monark, Biobras, Bompreco, Botucatu Tex, Bradespar, Brasmotor, BRF Foods, Bunge Alimentos, Cacique, Caemi, CBC Cartucho, Cedro, Celg, Celm, Celpa, Celpe, Chapeco, Chiarelli, Cia Hering, Cim Itau, Cimob Partic, Confab, Const A Lind, Const Beter, Copel, Copesul, Correa Ribeiro, Cosern, Cosipa, D F Vasconc, Dixie Toga, Douat Textil, Edn, Electrolux, Elevad Atlas, Escelsa, Estrela, Fab C Renaux, Fer C Atlant, Fibam, Fluminense Refriger, Forjas Taurus, Fras-Le, Gafisa,Gazola, Gerdau, Gerdau Met, Globex, Guararapes, Habitasul, Ienergia, Iguacu Café, Inds Romi, Inepar, Inepar Tel, Ipiranga Dis, Ipiranga Pet, Itautec, Jereissati, Karsten, Kepler Weber, Lark Maqs, Lix da Cunha, Manasa, Mangels Indl, Marcopolo, Met Duque, Metal Leve, Metodo Engenharia, Millennium, Minasmaquinas, Mont Aranha, Oderich, P.Acucar-Cbd, Panatlantica, Parmalat, Paul F Luz, Petrobras Distrib, Petroflex, Petropar, Pettenati, Peve-Finasa, Polar, Randon Part, Rasip Agro, Recrusul, Ren Hermann, Rexam Bcsa, Riosulense, Rossi Resid, S Gobain Vidro, Sabesp, Sansuy, Santanense, Santistextil, Saraiva Livr, Schulz, Seara Alim, Sergen, Sid Nacional, Souza Cruz, Spel Empreendim, Sultepa, Tecel S Jose, Tecnosolo, Tele Leste Celular, Tele Nordeste Celul, Tele Sudeste Celula, Telebahia, Tex Renaux, Trafo, Trikem, Usiminas, Vale, Vasp, VBC Energia, Vicunha Text, Vulcabras, Whirlpool |
| F | All Amer Lat, Amadeo Rossi, Ambev, Ampla Energ, Antarct Nordeste, Arthur Lange, Bahia Sul, Battistella, Brasil Telec, Buettner, Cach Dourada, Cambuci, Caraiba Met, Ceb, Cemar, Cemat, Coelba, Coelce, Cofap, Coinvest, DHB, Ecisa, Eletropaulo, Embraco, Embratel Part, Energisa, Enersul, Eucatex, F Cataguazes, GPC Part, Grucai, Haga S/A, Hercules, Inbrac, Iochp-Maxion, Ipiranga Ref, J B Duarte, Josapar, Klabin S/A, Liasa, Light S/A, Livr Globo, M G Poliest, Mahle-Cofap, Marambaia, Melhor SP, Melpaper, Mendes Jr, Micheletto, Nitrocarbono,Paranapanema, Petroq Uniao, Plascar Part, Polipropileno Parti, Portobello, Pro Metalurg, Pronor, Rede Energia, Rio Gde Ener, Sadia S/A, Savarg, Shoptime, Sid Tubarao, Sifco, Souto Vidig, Tam S/A, Tectoy, Teka, Telemar N L, Telerj Cel, Telesp, Tim Sul, Tractebel, Tupy, Vivo, Wetzel S/A, Wiest, Wlm Ind Com |

Quadro A5 - Empresas em cada uma das seis possíveis estruturas patrimoniais no ano de 2000

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| **Estrutura** | **2001** |
| A | AES Tiete, Ban Armazens, Blue Tree, Crt Celular, Geodex, Ideiasnet, Lojas Americ, Real Cons Part, Real Holdings, Realpar Part, Sauipe, Tele Centroeste Cel, Telebras |
| B | Aco Altona, Ceb, Cemig, Invest Bemge, Itaitinga, Itausa, Lojas Arapua, Maio Gallo, Par Al Bahia, SPturis, Tec Blumenau, Trevisa |
| C | Acos Vill, Albarus, Alfa Consorc, Aliperti, Alpargatas, Ambev, Arno, Azevedo, Bardella, Baumer, Bic Monark, Bompreco Bah, Brasilit, Cach Dourada, Cbcc Contact Center, Celm, Cia Hering, Coteminas, Cyrela Realty, Dimed, Docas, Dohler, Drogasil, Duratex-Old, Emae, Embraer, Encorpar, Escelsa, Eternit, Ferbasa, Fosfertil, Fras-Le, Geral de Concreto, Globex, Granoleo, Grazziotin, Guararapes, IGB S/A, Ind Cataguas, Iven, Joao Fortes, Kuala, Magnesita, Makro, Manasa, Marisol, Metal Iguacu, Metodo Engenharia, Nadir Figuei, Orion, Oxiteno, Pet Manguinh, Petrobras, Peve Predios,Peve-Finasa, Polpar, Quattor Petr, Rail Sul, Ripasa, Sam Industr, Sao Carlos, Semp, Sole Comex, Sondotecnica, Souza Cruz, Springer, Suzano Hold, Technos Rel, Tecnosolo, Tekno, Tele Nordeste Celul, Telemig Cl, Telemig Part, Tim Nordeste, Tim Part S/A, Tran Paulist, Ultrapar, Unipar, Weg, Wembley |
| D | AES Elpa, All Amer Lat, Amelco, Ampla Energ, Anhanguera, Bahema, Bahema Equipament, Bandeirante Energ, Bombril, BR Ferrovias, Brasil T Par, Brasil Telec, Caf Brasilia, Casan, CCR Rodovias, Ceg, Celesc, Celg, Celpa, Celul Irani, Cemat, Cesp, Cobrasma, Cofap, Coinvest, CPFL Piratininga, Cremer (Antiga), Dijon, Doc Imbituba, Dtcom Direct, Eletropar, Eletropaulo, Eluma, Excelsior, F Guimaraes, Fer Demellot, Ger Paranap, Hoteis Othon, Inepar Tel, Jaragua Fabril, Light S/A, Lojas Hering, Mcom Wireles, Melhor SP, Melpaper, Mendes Jr, Minupar, Mundial, Net, Nitrocarbono, Nordon Met, Paraibuna, Petroquisa, Rede Energia, Rimet, Sabesp, Sanepar, Savarg, Schlosser, Souto Vidig, Spscs Industrial, Tam S/A, Telefonica Data Hld, Telet, Triunfo Part, Trorion, Varig Serv, Varig Transp, Wiest, Zivi |
| E | 521 Particip, A P Participacoes, Alfa Holding, Amazonia Celular, Aracruz, Arcelor BR, Bergamo, Biobras, Bradespar, Braskem, Brasmotor, BRF Foods, Bunge Alimentos, Bunge Brasil, Bunge Fertilizantes, Cacique, Caemi, Caraiba Met, Cargill Fertilizant, CBC Cartucho, Cedro, Ceee-Gt, Chapeco, Chiarelli, Cim Itau, Cimob Partic, Confab, Const A Lind, Const Beter, Copel, CPFL Geracao, Dixie Toga, Ecisa, Electrolux, Elekeiroz, Elektro, Eleva, Embraco, Estrela, Ferro Ligas, Fertibras, Fibam, Fluminense Refriger, Forjas Taurus, Gafisa, Gazola, Gerdau, Gerdau Met, GPC Part, Habitasul, Hercules, Iguacu Café, Inds Romi, Iochp-Maxion, Ipiranga Dis, Ipiranga Pet, Itautec, Karsten, Kepler Weber, Leco, Lix da Cunha, Lojas Renner, Mangels Indl, Marambaia, Marcopolo, Met Duque, Metal Leve, Metisa, Millennium, Minasmaquinas, Mont Aranha, Oderich, P.Acucar-Cbd, Panatlantica, Parmalat, Petrobras Distrib, Petroflex, Petropar, Pettenati, Polialden, Polipropileno, Polipropileno Parti, Politeno, Randon Part, Recrusul, Ren Hermann, Rexam Bcsa, Rossi Resid, Sadia S/A, Santistextil, Saraiva Livr, Schulz, Seara Alim, Sergen, Spel Empreendim, Sultepa, Suzano Papel, Tecel S Jose, Tele Leste Celular, Tele Nort Cl, Tele Sudeste Celula, Tractebel, Trafo, Vale, Vasp, VBC Energia, Vigor, Vulcabras, Whirlpool, Yara Brasil |
| F | AES Sul, Am Inox BR, Amadeo Rossi, Americel, Arteb, Arthur Lange, Bahia Sul, Battistella,m Botucatu Tex, Buettner, Cambuci, Celpe, Cemar, Coelba, Coelce, Comgas, Copesul, Correa Ribeiro, Cosern, Cosipa,, CPFL Energia, D F Vasconc, DHB, Douat Textil, Edn, Eldorado, Eletrobras, Elevad Atlas, Embratel Part, Energisa, Enersul, Eucatex, F Cataguazes, Fab C Renaux, Fer C Atlant, Fibria, Grucai, Haga S/A, Ienergia, Inbrac, Inepar, Ipiranga Ref, J B Duarte, Jereissati, Josapar, Klab Riocell, Klabin S/A, La Fonte Tel, Lark Maqs, LF Tel, Liasa, Linhas Circulo, Livr Globo, M G Poliest, Mahle-Cofap, Micheletto, Neoenergia, Paranapanema, Paul F Luz, Petroq Uniao, Plascar Part, Portobello, Pq Hopi Hari, Pro Metalurg, Pronor, Rasip Agro, Renar, Rio Gde Ener, Riosulense, Sansuy, Santanense, Santos Bras, Shoptime, Sid Nacional, Sid Tubarao, Sifco, Tectoy, Teka, Telemar, Telemar N L, Telesp, Tex Renaux, Tim Sul, Trikem, Tupy, Usiminas, Vicunha Text, Vivo, Wetzel S/A, Wlm Ind Com |

Quadro A6 - Empresas em cada uma das seis possíveis estruturas patrimoniais no ano de 2001

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| **Estrutura** | **2002** |
| A | Alfa Consorc, Alfa Holding, Anhanguera, Blue Tree, Cacique, Celesc, Coinvest, Itausa, Lojas Americ, Par Al Bahia, Sauipe, Telebras, Uol |
| B | Aco Altona, Bombril, Dijon, Eluma, Lojas Arapua, Maio Gallo, SPturis, Tec Blumenau, Trevisa |
| C | Albarus, Aliperti, Alpargatas, Ambev, Arcelor BR, Bardella, Baumer, Biomm, Bompreco Bah, Brasil T Par, Brasil Telec, Bunge Brasil, Cargill Fertilizant, Cbcc Contact Center, Const Beter, Copel, Coteminas, Crt Celular, Cyrela Realty, Dimed, Dixie Toga, Dohler, Duratex-Old, Elektro, Eletrobras, Emae, Embraer, Encorpar, Eternit, Ferbasa, Fosfertil, Geodex, Geral de Concreto, Globex, Grazziotin, Guararapes, Ideiasnet, Ind Cataguas, Inds Romi, Itaitinga, Leco, Magnesita, Manasa, Marisol, Metal Iguacu, Metodo Engenharia, mPet Manguinh, Petrobras, Petroquisa, Polipropileno Parti, Polpar, Quattor Petr, Sam Industr, Santos Bras, Sao Carlos, Semp, Sergen, Sondotecnica, Souto Vidig, Springer, Suzano Hold, Technos Rel, Tecnosolo, Tekno, Tele Centroeste Cel, Tele Nordeste Celul, Telemig Cl, Telemig Part, Tim Nordeste, Tim Part S/A, Tran Paulist, Ultrapar, Unipar, Wembley |
| D | AES Sul, AES Tiete, AGconcessoes, All Amer Lat, Amelco, Arteb, Bahema, Bahema Equipament, Ban Armazens, BR Ferrovias, Caf Brasilia, Casan, CCR Rodovias, Ceb, Ceee-Gt, Celg, Cemat, Cemig, Cesp, Cobrasma, Copasa, Cremer (Antiga), Doc Imbituba, Dtcom Direct, Eldorado, Elevad Atlas, Embratel Part, Excelsior, F Guimaraes, Fer Demellot, Ger Paranap, Grucai, Hoteis Othon, Inepar Tel, J B Duarte, Linhas Circulo, Lojas Hering, Mcom Wireles, Melpaper, Mendes Jr, Minupar, Mundial, Net, Nordon Met, Pq Hopi Hari, Pronor, Rede Energia, Rimet, Sanepar, Savarg, Schlosser, Spscs Industrial, Tam S/A, Teka, Transparana, Trorion, Varig Serv, Varig Transp, Wiest, Zivi |
| E | A P Participacoes, Acos Vill, Aracruz, Azevedo, Bahia Sul, Battistella, Bergamo, Bic Monar, Bradespar, Brasmotor, BRF Foods, Caemi, Caraiba Met, CBC Cartucho, Cedro, Celm, Celpe, , hiarelli, Cim Itau, Cimob Partic, Coelce, Confab, Const A Lind, D F Vasconc, Drogasil, Edn, Electrolux, Elekeiroz, Eleva, Escelsa, Estrela, Fertibras, Fibam, Forjas Taurus, Fras-Le, Gafisa, GPC Part, Granoleo, Habitasul, Hercules, IGB S/A, Iguacu Café, Invest Bemge, Iochp-Maxion, Ipiranga Dis, Ipiranga Pet, Itautec, Iven, Jereissati, Joao Fortes, Josapar, Karsten, Kepler Weber, La Fonte Tel, Lark Maqs, LF Tel, Light S/A, Lix da Cunha, Lojas Renner, Mangels Indl, Marambaia, Marcopolo, Met Duque, Metal Leve, Metisa, Millennium, Minasmaquinas, Mont Aranha, Nadir Figuei, Oderich, P.Acucar-Cbd, Panatlantica, Paranapanema, Petrobras Distrib, Petroflex, Petropar, Pettenati, Polialden, Polipropileno, Politeno, Rail Sul, Randon Part, Rasip Agro, Rexam Bcsa, Ripasa, Rossi Resid, Sadia S/A, Santistextil, Saraiva Livr, Schulz, Seara Alim, Souza Cruz, Spel Empreendim, Sultepa, Suzano Papel, Tecel S Jose, Tele Sudeste Celula, Telemar, Telet, Tractebel, Trafo, Triunfo Part, Vale, Vasp, Vicunha Text, Vigor, Weg, Whirlpool, Yara Brasil |
| F | 521 Particip, AES Elpa, Am Inox BR, Amazonia Celular, Americel, Ampla Energ, Arthur Lange, Bandeirante Energ, Botucatu Tex, Braskem, Buettner, Cambuci, Ceg, Celpa, Celul Irani, Cemar, Cia Hering, Coelba, Comgas, Copesul, Correa Ribeiro, Cosern, Cosipa, CPFL Energia, CPFL Geracao, CPFL Piratininga, DHB, Docas, Douat Textil, Ecisa, Eletropar, Eletropaulo, Embraco, Energias BR, Energisa, Enersul, Eucatex, F Cataguazes, Fab C Renaux, Fer C Atlant, Fibria, Gazola, Gerdau, Gerdau Met, Gol, Haga S/A, Ienergia, Inepar, Ipiranga Ref, Klabin S/A, Kuala, Liasa, Livr Globo, M G Poliest, Melhor SP, Micheletto, Neoenergia, Nitrocarbono, Parmalat, Paul F Luz, Petroq Uniao, Peve Predios, Peve-Finasa, Plascar Part, Portobello, Pro Metalurg, Recrusul, Renar, Rio Gde Ener, Riosulense, Sabesp, Sansuy, Santanense, Shoptime, Sid Nacional, Sid Tubarao, Sifco,Tectoy, Tele Leste Celular, Tele Nort Cl, Telefonica Data Hld, Telemar N L, Telesp, Tex Renaux, Tim Sul, Trikem, Tupy, Usiminas, VBC Energia, Vivo, Vulcabras, Wetzel S/A, Wlm Ind Com |

Quadro A7 - Empresas em cada uma das seis possíveis estruturas patrimoniais no ano de 2002

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| **Estrutura** | **2003** |
| A | AGconcessoes, Alfa Consorc, Alfa Holding, Blue Tree, Embratel Part, Fluminense Refriger, Itausa, Lojas Americ, Par Al Bahia, Rail Sul, Sanepar, Telebras, Trevisa |
| B | All Amer Lat, Biomm, Cemepe, Cma Part, Dijon, Docas, Grucai, Itaitinga, Maio Gallo, Pronor, Tec Blumenau, Uol |
| C | AES Tiete, Albarus, Aliperti, Alpargatas, Ambev, Anhanguera, Arcelor BR, Azevedo, Bardella, Baumer, Bompreco Bah, Bradespar, Bunge Brasil, Cacique, Cbcc Contact Center, Celesc, Cim Itau, Cims, Const Beter, Copel, Crt Celular, Dimed, Dixie Toga, Dohler, Drogasil, Elekeiroz, Elektro, Eletrobras, Eluma, Embraer, Encorpar, Eternit, Ferbasa, Fertibras, Fosfertil, Geodex, Globex, Gol, Grazziotin, Grendene, Guararapes, Inds Romi, Ipiranga Dis, Ipiranga Pet, Klabin S/A, La Font, TelLF Tel, Lupatech, M. Diasbranco, Magnesita, Manasa, Marisol, Metal Iguacu, Metodo Engenharia, Mont Aranha, Nadir Figuei, Pet Manguinh, Petrobras, Petroquisa, Polipropileno Parti, Polpar, Quattor Petr, Sadia S/A, Santos Bras, Sao Carlos, Semp, Sole Comex, Sondotecnica, Springer, Technos Rel, Tecnosolo, Tekno, Tele Centroeste Cel, Tele Nordeste Celul, Tele Sudeste Celula, Telemar, Telemig Cl, Telemig Part, Tim Nordeste, Tim Part S/A, Tim Sul, Tran Paulist, Tupy, Ultrapar, Weg |
| D | Aco Altona, AES Elpa, AES Sul, Arteb, Bahema, Bombril, BR Ferrovias, Caf Brasilia, Casan, , Ceee-Gt, Celg, Cemar, Cemat, Cesp, Chapeco, Cobrasma, Copasa, Cremer (Antiga), Doc Imbituba, Dtcom Direct, Ecorodovias, Eldorado, F Guimaraes, Gazola, Hercules, Hoteis Othon, Inepar Tel, J B Duarte, Lark Maqs, Linhas Circulo, Livr Globo, Lojas Hering, Mcom Wireles, Mendes Jr, Micheletto, Minupar, Mundial, Net, Nordon Met, Pq Hopi Hari, Recrusul, Rede Energia, Rimet, Sauipe, Savarg, Schlosser, Shoptime, SPturis, Tam S/A, Tecel S Jose, Teka, Tele Leste Celular, Telefonica Data Hld, Triunfo Part, Trorion, Varig Transp |
| E | A P Participacoes, Acos Vill, Am Inox BR, Aracruz, Bahia Sul, Bic Monark, Brasil T Par, Brasil Telec, Brasmotor, BRF Foods, Caemi, Caraiba Met, CBC Cartucho, Ceb, Cedro, Celm, Celul Irani, Cia Hering, Coelce, Confab, Const A Lind, Copesul, Coteminas, Cyrela Realty, D F Vasconc, Dasa, Duratex-Old, Electrolux, Eletropar, Eleva, Emae, Enersul, Escelsa, Estrela, Excelsior, Fibam, Fibria, Forjas Taurus, Fras-Le, Gafisa, Gerdau, Gerdau Met, Granoleo, Habitasul, Ideiasnet, IGB S/A, Iguacu Café, Ind Cataguas, Invest Bemge, Iochp-Maxion, Itautec, Iven, Jereissati, Joao Fortes, Josapar, Karsten, Kepler Weber, Leco, Lix da Cunha, Lojas Renner, Mangels Indl, Marambaia, Marcopolo, Met Duque, Metal Leve, Metisa, Millennium, Minasmaquinas, Natura, Oderich, P.Acucar-Cbd, Panatlantica, Petroflex, Petropar, Pettenati, Polialden, Polipropileno, Politeno, Portobello, Randon Part, Rasip Agro, Renar, Rexam Bcsa, Riosulense, Ripasa, Rossi Resid, Santistextil, Saraiva Livr, Schulz, Seara Alim, Sergen, Sid Nacional, Sid Tubarao, Souza Cruz, Spel Empreendim, Sultepa, Suzano Hold, Suzano Papel, Tectoy, Trafo, Unipar, Usiminas, Vale, Vasp, VBC Energia, Vicunha Text, Vulcabras, Wembley, Whirlpool, Yara Brasil |
| F | 521 Particip, Amazonia Celular, Americel, Ampla Energ, Arthur Lange, Ban Armazens, Bandeirante Energ, Botucatu Tex, Braskem, Buettner, Cambuci, CCR Rodovias, Ceg, Celpa, Celpe, Cemig, Chiarelli, Cimob Partic, Coelba, Comgas, Correa Ribeiro, Cosern, Cosipa, CPFL Energia, CPFL Geracao, CPFL Piratininga, DHB, Douat Textil, Ecisa, Eletropaulo, Embraco, Energias BR, Energisa, Eucatex, F Cataguazes, Fab C Renaux, Fer C Atlant, Ger Paranap, GPC Part, GVT Holding, Haga S/A, Ienergia, Inepar, Ipiranga Ref, Kuala, Light S/A, M G Poliest, Melhor SP, Melpaper, Neoenergia, Paranapanema, Parmalat, Paul F Luz, Petroq Uniao, Plascar Part, Pro Metalurg, Rio Gde Ener, Sabesp, Sam Industr, Sansuy, Santanense, Tele Nort Cl, Telemar N L, Telesp, Telet, Tex Renaux, Tractebel, Varig Serv, Vigor, Vivo, Wetzel S/A, Wiest, Wlm Ind Com |

Quadro A8 - Empresas em cada uma das seis possíveis estruturas patrimoniais no ano de 2003

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| **Estrutura** | **2004** |
| A | Alfa Consorc, Alfa Holding, All Amer Lat, CCR Rodovias, Contax, Grucai, Itausa, Seb, Tam S/A, Telebras, Telemig Cl, Telemig Part, Tim Part S/A, Tim Sul |
| B | Biomm, Blue Tree, Cemepe, Cma Part, Docas, Itaitinga, Lojas Hering, Par Al Bahia, SPturis, Tec Blumenau, Tempo Part, Trevisa, Triunfo Part, Uol, Vivax |
| C | AES Tiete, Albarus, Aliperti, Alpargatas, Anhanguera, Arcelor BR, Azevedo, Bardella, Baumer, Bradespar, Brasil T Par, Brasil Telec, Cacique, Cbcc Contact Center, Celesc, Cemar, Const A Lind, Const Beter, Crt Celular, Dasa, Dimed, Dixie Toga, Dohler, Drogasil, Duratex, Eletrobras, Eluma, Emae, Embraer, Encorpar, Eternit, Excelsior, Ferbasa, Fluminense Refriger, Fosfertil, Fras-Le, Geodex, Gol, Grazziotin, Grendene, Guararapes, Helbor, Ideiasnet, Invest Bemge, Jereissati, Joao Fortes, Josapar, Klabin S/A, La Fonte Tel, LF Tel, Lojas Americ, Lupatech, M. Diasbranco, Manasa, Marisol, Mcom Wireles, Metodo Engenharia, Millennium, Minasmaquinas, Mont Aranha, Nadir Figuei, Natura, Panatlantica, Petrobras, Petroflex, Petroquisa, Polipropileno Parti, Polpar, Providencia, Quattor Petr, Rasip Agro, Sadia S/A, Santos Bras, Sao Carlos, Sauipe, Semp, Sole Comex, Sondotecnica, Springer, Suzano Hold, Suzano Papel, Technos Rel, Tekno, Tele Centroeste Cel, Tele Leste Celular, Tele Sudeste Celula, Telemar, Tim Nordeste, Totvs, Tran Paulist, Tupy, Ultrapar, Weg, Wlm Ind Com |
| D | Aco Altona, AES Sul, Amazonia Celular, Ambev,Arteb, Bahema, Ban Armazens, Bombril, BR Ferrovias, Caf Brasilia, Casan, Ceee-Gt, Celg, Celpa, Cemat, Chapeco, Chiarelli, Cobrasma, Copasa, Copel, CPFL Geracao, Doc Imbituba, Dtcom Direct, Eldorado, Embratel Part, F Guimaraes, Gazola, Hercules, Hoteis Othon, Inepar Tel, J B Duarte, Livr Globo, Localiza, Melpaper, Mendes Jr, Micheletto, Minupar, Net, Nordon Met, OHL Brasil, Parmalat, Pq Hopi Hari, Pro Metalurg, Recrusul, Rede Energia, Rimet, Sam Industr, Savarg, Schlosser, Tecel S Jose, Teka, Tele Nort Cl, Telefonica Data Hld, Telet, Trorion, Varig Transp |
| E | 521 Particip, Acos Vill, Am Inox BR, Americel, Aracruz, Battistella, Bic Monark, Bompreco Bah, Braskem, Brasmotor, BRF Foods, Buettner, Caemi, Caraiba Met, CBC Cartucho, Ceb,Cedro, Celpe, Cia Hering, Coelba, Coelce, Company, Confab, Copesul, Correa Ribeiro, Cosern, Cosipa, Coteminas, CPFL Energia, CPFL Piratininga, Cyrela Realty, D F Vasconc, Duratex-Old, Ecisa, Elekeiroz, Eletropar, Eleva, Energias BR, Fertibras, Fibam, Fibria, Forjas Taurus, Gafisa, Ger Paranap, Gerdau, Gerdau Met, Globex, GPC Part, Granoleo, GVT Holding, Habitasul, Ienergia, Iguacu Café, Ind Cataguas, Inds Romi, Iochp-Maxion, Ipiranga Dis, Ipiranga Pet, Itautec, JBS, Karsten, Kepler Weber, Leco, Lix da Cunha, Lojas Renner, M G Poliest, Magnesita, Mangels Indl, Marambaia, Marcopolo, Met Duque, Metal Iguacu, Metal Leve, Metisa, Minerva, Neoenergia, Oderich, P.Acucar-Cbd, Pet Manguinh,Petropar, Petroq Uniao, Pettenati, Polialden, Polipropileno, Politeno, Pronor, Rail Sul, Randon Part, Ripasa, Rossi Resid, Santanense, Santistextil, Saraiva Livr, Schulz, Seara Alim, Sergen, Sid Nacional, Sid Tubarao, Souza Cruz, Spel Empreendim, Submarino, Tecnosolo, Tectoy, Telemar N L, Trafo, Unipar, Usiminas, Vale, Varig Serv, VBC Energia, Vicunha Text, Vigor, Vulcabras, Wembley, Wetzel S/A, Whirlpool, Yara Brasil |
| F | AES Elpa, AGconcessoes, Ampla Energ, Arthur Lange, Bandeirante Energ, Botucatu Tex, Cambuci, Ceg, Celm, Celul Irani, Cemig, Cesp, Cimob Partic, Comgas, DHB, Ecorodovias, Elektro, Eletropaulo, Embraco, Energisa, Enersul, Escelsa, Estrela, Eucatex, F Cataguazes, Fab C Renaux, Fer C Atlant, Haga S/A, IGB S/A, Inepar, Ipiranga Ref, Iven, Kuala, Lark Maqs, Light S/A, Marfrig, Melhor SP, Mundial, Paranapanema, Paul F Luz, Plascar Part, Portobello, Renar, Rio Gde Ener, Riosulense, Sabesp, Sanepar, Sansuy, Shoptime, Sultepa, Telesp, Tex Renaux, Tractebel, Vivo, Wiest |

Quadro A9 - Empresas em cada uma das seis possíveis estruturas patrimoniais no ano de 2004

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| **Estrutura** |  **2005** |
| A | Alfa Consorc, Alfa Holding, All Amer Lat, Contax, Copel, Ecorodovias, Elektro, Embratel Part, Grucai, Iguatemi, Itausa, Lojas Hering, Odontoprev, OHL Brasil, Santos Bras, Seb, Telebras, Telemig Cl, Telemig Part, Tim Part S/A, Trevisa, Uol |
| B | Amazonia Celular, Biomm, Blue Tree, Brazilian Fr, Cemepe, Docas, Fer C Atlant, Itaitinga, Medial Saude, Par Al Bahia, SPturis, Tec Blumenau, Tele Nort Cl |
| C | Abnote, Acos Vill, AES Tiete, Afluente, Aliperti, Alpargatas, Anhanguera, Bardella, Baumer, BR Malls Par, Brasil T Par, Braskem, BRF Foods, Cacique, Caemi, Cbcc Contact Center, CC Des Imob, Celesc, Cemar, Cims, Confab, Const Beter, Cremer, Crt Celular, Csu Cardsystem, D F Vasconc, Datasu l, Dimed,Dohler, Drogasil, Duratex, Duratex-Old, Elekeiroz, Eletrobras, Eluma, Embraer, Equatorial, Eternit, Ferbasa, Fibria, Fosfertil, Fras-Le, Gafisa, Geodex, Gerdau, Gerdau Met, Gol, Granoleo, Grazziotin, Grendene, Guararapes, Helbor, Ideiasnet, Inds Romi, Invest Bemge, Itautec, Joao Fortes, Josapar, Klabin S/A, Light S/A, Lojas Americ, Lojas Renner, M. Diasbranco, Manasa, Mangels Indl, Marisol, Millennium, Mont Aranha, Natura, Net, P.Acucar-Cbd, Panatlantica, Petrobras, Petroq Uniao, Petroquisa, Polialden, Polpar, Providencia, Randon Part, Sadia S/A, Sao Carlos, Saraiva Livr, Semp, Sondotecnica, Springer, Submarino, Tam S/A, Tekno, Tele Centroeste Cel, Tele Sudeste Celula, Tempo Part, Totvs, Tran Paulist, Tupy, Ultrapar, Unipar, Usiminas, Weg, Wetzel S/A, Wlm Ind Com |
| D | Aco Altona, AES Sul, Arteb, Arthur Lange, Bahema, Bombril, BR Ferrovias, Brasilagro, Buettner, Caf Brasilia, Casan, Ceee-Gt, Celg, Celm, Celpa, Cemat, Cesp, Chiarelli, Cobrasma, Comgas, Copasa, CPFL Geracao, Doc Imbituba, Dtcom Direct, Eldorado, Eletropaulo, Estrela, F Guimaraes, Fab C Renaux, Gazola, Hercules, Hoteis Othon, Inepar Tel, Livr Globo, Marambaia, Melhor SP, Melpaper, Mendes Jr, Micheletto, Minupar, Nordon Met, Pq Hopi Hari, Pro Metalurg, Recrusul, Rede Energia, Rimet, Sam Industr, Sauipe, Savarg, Schlosser, Sultepa, Tecel S Jose, Teka, Telefonica Data Hld, Telet, Tex Renaux, Triunfo Part, Varig Serv, Varig Transp, Vivax, Wiest |
| E | 521 Particip, AGconcessoes, Am Inox BR, Americel, Ampla Energ, Ampla Invest, Aracruz, Arcelor BR, Azevedo, Battistella, Bic Monark, Bradespar, Brasmotor, Caraiba Met, CBC Cartucho, CCR Rodovias, Ceb, Cedro, Celpe, Cimob Partic, Coelba, Company, Const A Lind, Copesul, Correa Ribeiro, Cosern, Coteminas, Cyrela Realty, Dasa, Dixie Toga, Eletropar, Eleva, Emae, Embraco, Even, Excelsior, Fertibras, Fibam, Forjas Taurus, Globex, Habitasul, Ienergia, IGB S/A, Iguacu Café, Ind Cataguas, Iochp-Maxion, Ipiranga Dis, Ipiranga Pet, JBS, Jereissati, Karsten, La Fonte Tel, Leco, LF Tel, Lix da Cunha, Lupatech, M G Poliest, Magnesita, Marcopolo, Marfrig, Metal Iguacu, Metal Leve, Metisa, Minasmaquinas, Minerva, Nadir Figuei, Neoenergia, Oderich, Paranapanema, Parmalat, Petroflex, Petropar, Pettenati, Politeno, Positivo Inf, Profarma, Pronor, Rasip Agro, Renar, Ripasa, Rossi Resid, Sabesp, Sanepar, Santanense, Santistextil, Schulz, Sergen, Sid Nacional, Souza Cruz, Suzano Hold, Suzano Papel, Tecnosolo, Tectoy, Telemar, Telemar N L, Trafo, Vale, VBC Energia, Vicunha Text, Vigor, Vivo, Vulcabras, Wembley, Whirlpool, Yara Brasil |
| F | AES Elpa, Ambev, Ban Armazens, Bandeirante Energ, Botucatu Tex, Brasil Telec, Brookfield, Cambuci, Ceg, Celul Irani, Cemig, Cia Hering, Coelce, CPFL Energia, CPFL Piratininga, DHB, Encorpar, Energias BR, Energisa, Enersul, Escelsa, Eucatex, F Cataguazes, Ger Paranap, GPC Part, GVT Holding, Haga S/A, Inepar, Ipiranga Ref, J B Duarte, Kepler Weber, Kuala, Lark Maqs, Localiza, Met Duque, Mundial, Paul F Luz, Pet Manguinh, Plascar Part, Portobello, Quattor Petr, Rio Gde Ener, Riosulense, Sansuy, Tele Leste Celular, Telesp, Tractebel |

Quadro A10 - Empresas em cada uma das seis possíveis estruturas patrimoniais no ano de 2005

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| **Estrutura** |  **2006** |
| A | AES Tiete, Alfa Consorc, Alfa Holding, All Amer Lat, Brasilagro, Contax, Copasa, Ecorodovias, Eletropaulo, Geodex, Grucai, Itausa, Log-In, Lojas Hering, Medial Saude, Net, Odontoprev, Sao Carlos, Seb, Tam S/A, Telebras, Telemig Cl, Telemig Part, Tran Paulist, Uol, Vivax |
| B | Aco Altona, AES Sul, Bematech, BR Properties, Ceee-D, Cent Amapa, Cent Min-Rio, Iguatemi, Itaitinga, JHSF Part, Localiza, MPX Energia, OGX Petroleo, Par Al Bahia, SPturis, Tec Blumenau, Tempo Part, Trevisa |
| C | Abnote, Abyara, AGconcessoes, Aliperti, Alpargatas, Am Inox BR, B2W Varejo, Bardella, Blue Tree, Bradespar, Brasil T Par, Brasil Telec, Braskem, Brazilian Fr, BRF Foods, Brookfield, Cbcc Contact Center, CCR Rodovias, Celesc, Celpa, Cemat, Cims, Cobrasma, Company, Confab, Copel, Correa Ribeiro, Coteminas, Cr2, Cremer, Csu Cardsystem, Cyrela Realty, Dasa, Datasul, Dimed, Direcional, Dohler, Drogasil, Duratex, Duratex-Old, Ecodiesel, Elekeiroz, Eletrobras, Eluma, Embraer, Encorpar, Equatorial, Eternit, Eztec, Fer C Atlant, Fer Heringer, Ferbasa,Fibria, Gafisa, Gerdau, Gerdau Met, Gol, Grazziotin, Grendene, Guararapes, Helbor, Ind Cataguas, Invest Bemge, Jereissati, Joao Fortes, Josapar, Klabin S/A,Klabinsegall, La Fonte Tel, LF Tel, Light S/A, Lojas Americ, Lojas Renner, Lupatech, M G Poliest, Magnesita, Mangels Indl, Marfrig, Marisol, Metalfrio, Metisa, Millennium, MMX Miner, Mont Aranha, Nadir Figuei, Neoenergia, Panatlantica, Petrobras, Petroflex, Pettenati, Polpar, Positivo Inf, Profarma, Providencia, Quattor Petr, Randon Part, Rossi Resid, Sadia S/A, Santos Bras, Saraiva Livr, Semp, Sondotecnica, Springer, Suzano Hold, Suzano Papel, Tegma, Tekno, Telemar, Telemar N L, Terna Part, Tim Part S/A, Totvs, Tupy, Ultrapar, Usiminas, Vale, Vicunha Text, Weg, Wembley, Wetzel S/A, Wlm Ind Com |
| D | Aliansce, Amazonia Celular, Anhanguera, Arteb, Arthur Lange, Bahema, Ban Armazens, Biomm, Bombril, BR Ferrovias, Buettner, Caf Brasilia, Casan, Ceb, Ceee-Gt, Celg, Celm, Cesp, Chiarelli, Comgas, CPFL Geracao, Doc Imbituba, Docas, Dtcom Direct, Eldorado, Embratel Part, Estrela, Excelsior, F Guimaraes, Fab C Renaux, Gazola, Hercules, Hoteis Othon, Inepar Tel, Livr Globo, Melhor SP, Melpaper, Mendes Jr, Micheletto, Minupar, Nordon Met, OHL Brasil, Parmalat, Pet Manguinh, Pq Hopi Hari, Pro Metalurg, Recrusul, Sam Industr, Sansuy, Sauipe, Schlosser, Sultepa, Tecel S Jose, Teka, Tele Nort Cl, Tex Renaux, Triunfo Part, Varig Serv, Wiest |
| E | 521 Particip, Acos Vill, AES Elpa, Afluente, Agra Incorp, Americel, Ampla Energ, Aracruz, Arcelor BR, Azevedo, Bandeirante Energ, Battistella, Baumer, Bic Monark, BR Malls Par, Brasmotor, Cacique, Caraiba Met, CBC Cartucho, CC Des Imob, Cedro, Celpe, Cemig, Cia Hering, Cimob Partic, Coelba, Const A Lind, Const Beter, Copesul, Cosern, D F Vasconc, Dinamica Ene, Dixie Toga, Elektro, Eletropar, Eleva, Energias BR, Energisa, Enersul, Eucatex, Even, Fibam, Forjas Taurus, Fosfertil, Fras-Le, Globex, Granoleo, Habitasul, Hypermarcas, Ideiasnet, IGB S/A, Iguacu Café, Inds Romi, Inpar S/A, Iochp-Maxion, Ipiranga Dis, Ipiranga Pet, Ipiranga Ref, Itautec, JBS, Karsten, Lark Maqs, Leco, Lix da Cunha, M. Diasbranco, Marcopolo, Marisa, Met Duque, Metal Iguacu, Metal Leve, Minasmaquinas, Minerva, MRV, Mundial, Natura, Oderich, P.Acucar-Cbd, Paranapanema, Paul F Luz, PDG Realt, Petropar, Petroq Uniao, Plascar Part, Politeno, Pronor, Rasip Agro, Renar, Rio Gde Ener, Rodobensimob, Santanense, Santistextil, Schulz, Sergen, Sid Nacional, SLC Agricola, Souza Cruz, Springs, Tecnisa, Tecnosolo, Trafo, Unipar, VBC Energia, Vulcabras, Whirlpool, Yara Brasil |
| F | Ambev, Ampla Invest, Botucatu Tex, Cambuci, Ceg, Celul Irani, Cemar, Coelce, CPFL Energia, CPFL Piratininga, DHB, Emae, Escelsa, F Cataguazes, Ger Paranap, GPC Part, GVT Holding, Haga S/A, Ienergia, Inepar, J B Duarte, Kepler Weber, Lopes Brasil, Marambaia, Portobello, Rede Energia, Rimet, Riosulense, Sabesp, Sanepar, Tectoy, Telesp, Tenda, Tractebel, Vigor, Vivo |

Quadro A11 - Empresas em cada uma das seis possíveis estruturas patrimoniais no ano de 2006

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| **Estrutura** |  **2007** |
| A | AES Elpa, Afluente, Alfa Consorc, Aliansce, All Amer Lat, Amil, BHG, BR Ferrovias, BR Properties, Brasilagro, CCR Rodovias, Contax, Cyre Com-Ccp, Ecorodovias, Eletropaulo, Estacio Part, Fosfertil, Grucai, Iguatemi, Itausa, Llx Log, Lojas Hering, Medial Saude, MMX Miner, MPX Energia, Multiplan, Net, Odontoprev, OGX Petroleo, Santos Brp, Seb, Semp, Telebras, Telemig Cl, Telemig Part, Triunfo Part, Uol |
| B | AES Sul, Alfa Holding, Anhanguera, Bombril, Brazilian Fr, Cent Min-Rio, Cims, Generalshopp, OSX Brasil, Par Al Bahia, Renova, SPturis, Tec Blumenau, Tractebel, Vivo |
| C | Abnote, Acos Vill, AES Tiete, AGconcessoes, Agra Incorp, Aliperti, Alpargatas, Am Inox BR, Americel, Bardella, Bematech, BR Brokers, Bradespar, Brasil T Par, Brasil Telec, Braskem, BRF Foods, Brookfield, Caraiba Met, Cbcc Contact Center, CC Des Imob, Celesc, Cemar, Cemat, Cemig, Cia Hering, Cobrasma, Company, Confab, Copasa, Copel, Correa Ribeiro, Coteminas, Cr2, Cremer, Datasul, Dimed, Dixie Toga, Dohler, Drogasil, Duratex, Duratex-Old, Elekeiroz, Eletrobras, Eluma, Embraer, Encorpar, Energias BR, Energisa, Equatorial, Escelsa, Eternit, Even, Eztec, Fer C Atlant, Ferbasa, Fibria, Fras-Le, Gafisa, Geodex, Gerdau, Gerdau Met, Gol, Grazziotin, Grendene, Guararapes, GVT Holding, Helbor, Ind Cataguas, Inds Romi, Inpar S/A, Invest Bemge, Ipiranga Dis, Jereissati, JHSF Part, Josapar, Kepler Weber, Klabin S/A, Klabinsegall, Kroton, La Fonte Tel, Le Lis Blanc, LF Tel, Light S/A, Log-In, Lojas Renner, Lopes Brasil, Lupatech, Magnesita, Mangels Indl, Marambaia, Marfrig, Marisa, Metalfrio, Metisa, Millennium, Minerva, Mont Aranha, MRV, Nadir Figuei, Neoenergia, Panatlantica, PDG Realt, Pettenati, Polpar, Positivo Inf, Profarma, Providencia, Quattor Petr, Randon Part, Rasip Agro, Rede Energia, Rodobensimob, Rossi Resid, Sadia S/A, Santos Bras, Sao Carlos, Saraiva Livr, SLC Agricola, Sondotecnica, Springer, Springs, Suzano Hold, Suzano Papel, Tam S/A, Tectoy, Tegma, Tekno, Telemar, Telemar N L, Tempo Part, Tenda, Terna Part, Tim Part S/A, Totvs, Tran Paulist, Trisul, Tupy, Usiminas, Weg, Wembley, Wetzel S/A, Whirlpool, Wlm Ind Com |
| D | Aco Altona, Amazonia Celular, Ambev, Arteb, Arthur Lange, Bahema, Biomm, Botucatu Tex, Buettner, Caf Brasilia, Casan, Ceb, Ceee-D, Ceee-Gt, Celg, Celgpar, Cent Amapa, Cesp, Chiarelli, Comgas, CPFL Geracao, Doc Imbituba, Docas, Dtcom Direct, Emae, Embratel Part, Estrela, Excelsior, Fab C Renaux, Gazola, Hoteis Othon, IGB S/A, Inepar Tel, Localiza, Mendes Jr, Micheletto, Minupar, Nordon Met, OHL Brasil, Pet Manguinh, Pq Hopi Hari, Pro Metalurg, Recrusul, Rimet, Sauipe, Schlosser, Sultepa, Tecel S Jose, Teka, Tele Nort Cl, Tex Renaux, Wiest |
| E | 521 Particip, Abyara, Ampla Energ, Aracruz, Azevedo, B2W Varejo, Bandeirante Energ, Battistella, Baumer, Bic Monark, BR Malls Par, Brasmotor, Cacique, Cedro, Celpa, Celpe, Celul Irani, Coelba, Const A Lind, Cosern, Cyrela Realty, Dasa, Dinamica Ene, Direcional, Ecodiesel, Elektro, Eletropar, Eleva, Enersul, Eucatex, Fer Heringer, Fibam, Forjas Taurus, Globex, Habitasul, Hercules, Hypermarcas, Iguacu Café, Iochp-Maxion, Ipiranga Pet, Itautec, JBS, Joao Fortes, Karsten, Lix da Cunha, Lojas Americ, M G Poliest, M. Diasbranco, Marcopolo, Marisol, Melhor SP, Melpaper, Met Duque, Metal Iguacu, Metal Leve, Minasmaquinas, Mundial, Natura, Oderich, P.Acucar-Cbd, Petrobras, Petroflex, Petropar, Petroq Uniao, Plascar Part, Pronor, Santanense, Sao Martinho, Schulz, Sergen, Sid Nacional, Souza Cruz, Tecnisa, Tecnosolo, Trafo, Ultrapar, Unipar, Vale, VBC Energia, Vicunha Text, Vigor, Yara Brasil |
| F | Ampla Invest, Ban Armazens, Cambuci, Ceg, Cimob Partic, Coelce, Const Beter, CPFL Energia, CPFL Piratininga, Csu Cardsystem, DHB, Ger Paranap, GPC Part, Haga S/A, Ideiasnet, Ienergia, Inepar, Ipiranga Ref, J B Duarte, Lark Maqs, Leco, Magnesita AS, Nutriplant, Paranapanema, Parmalat, Paul F Luz, Portobello, Renar, Rio Gde Ener, Riosulense, Sabesp, Sanepar, Sansuy, Telesp, Trevisa, Vulcabras |

Quadro A12 - Empresas em cada uma das seis possíveis estruturas patrimoniais no ano de 2007

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| **Estrutura** |  **2008** |
| A | AES Elpa, AES Tiete, Alfa Consorc, Alfa Holding, All Amer Lat, Amil, BHG, BR Properties, Bradespar, Braskem, Cims, Contax, Eletropaulo, Estacio Part, Excelsior, Fosfertil, Grucai, Iguatemi, Itaitinga, Itausa, Llx Log, Medial Saude, MPX Energia, Net, Odontoprev, OGX Petroleo, Steel Brasil, Telebras, Uol |
| B | Ceb, Cent Açu, Cent Min-Rio, Cobrasma, Hercules, Inepar Tel, Lojas Hering, OHL Brasil, OSX Brasil, Pet Manguinh, Recrusul, Renova, Santos Brp, Sauipe, SPturis, Tam S/A, Tec Blumenau |
| C | Abnote, Aco Altona, Acos Vill, Afluente, Aliperti, Ampla Energ, Bardella, Bematech, Bic Monark, BR Brokers, BR Malls Par, Brasil T Par, Brasil Telec, Brasilagro, BRF Foods, Caraiba Met, Cbcc Contact Center, Celesc, Cemar, Cemig, Cia Hering, Confab, Copasa, Copel, Correa Ribeiro, Coteminas, Cr2, Cremer, Cyre Com-Ccp, Cyrela Realty, Dasa, Dimed, Direcional, Dohler, Drogasil, Duratex, Duratex-Old, Eletrobras, Eluma, Embraer, Energisa, Enersul, Equatorial, Eternit, Even, Eztec, Fer C Atlant, Ferbasa, Fras-Le, Gafisa, Ger Paranap, Gerdau, Gerdau Met, Grazziotin, Grendene, GVT Holding, Helbor, Ind Cataguas, Invest Bemge, JBS, Jereissati, JHSF Part, Kepler Weber, Klabin S/A, Klabinsegall, Kroton, La Fonte Tel, Le Lis Blanc, LF Tel, Log-In, Lojas Americ, Lopes Brasil, Lupatech, Magnesita AS, Mangels Indl, Marambaia, Marisa, Metalfrio, Minerva, Mont Aranha, MRV, Multiplan, Nadir Figuei, Neoenergia, P.Acucar-Cbd, Par Al Bahia, Paranapanema, Polpar, Pronor, Providencia, Quattor Petr, Randon Part, Rasip Agro, Rossi Resid, Sao Carlos, Seb, SLC Agricola, Sondotecnica, Souza Cruz, Suzano Hold, Suzano Papel, Tectoy, Tegma, Tekno, Telemar, Telemar N L, Telemig Cl, Telemig Part, Telesp, Tempo Part, Tenda, Tivit, Totvs, Trevisa, Trisul, Tupy, Ultrapar, Usiminas, Vale, Weg, Wembley, Whirlpool, Wlm Ind Com |
| D | AES Sul, Amazonia Celular, Arteb, Arthur Lange, Bahema, Ban Armazens, Biomm, Bombril, Botucatu Tex, Brazilian Fr, Buettner, Caf Brasilia, CCR Rodovias, Ceee-D, Ceee-Gt, Celgpar, Cent Amapa, Cesp, Doc Imbituba, Docas, Dtcom Direct, Ecorodovias, Estrela, Fab C Renaux, Gol, Hoteis Othon, IGB S/A, Mendes Jr, Minupar, MMX Miner, Nordon Met, Parmalat, Pq Hopi Hari, Pro Metalurg, Rimet, Sadia S/A, Santos Bras, Schlosser, Sultepa, Tecel S Jose, Teka, Tele Nort Cl, Tex Renaux, Tractebel, Triunfo Part |
| E | AGconcessoes, Agra Incorp, Alpargatas, Ambev, Americel, Aracruz, Azevedo, B2W Varejo, Baumer, Brasmotor, Brookfield, Cacique, Cambuci, Casan, CC Des Imob, Cedro, Celpe, Clarion, Coari Part, Coelba, Company, Const Beter, Cosern, Dinamica Ene, Dixie Toga, Elekeiroz, Eletropar, Emae, Encorpar, Eucatex, Fibam, Forjas Taurus, Globex, Guararapes, Habitasul, Hypermarcas, Ideiasnet, Inds Romi, Inpar S/A, Iochp-Maxion, Itautec, J B Duarte, Joao Fortes, Josapar, Karsten, Light S/A, Lix da Cunha, Lojas Renner, M. Diasbranco, Marcopolo, Marfrig, Marisol, Metal Iguacu, Metisa, Millennium, Minasmaquinas, Natura, Nutriplant, Oderich, Panatlantica, PDG Realt, Petrobras, Petropar, Pettenati, Positivo Inf, Profarma, Rodobensimob, Sanepar, Sansuy, Santanense, Sao Martinho, Saraiva Livr, Schulz, Sergen, Sid Nacional, Springer, Springs, Tecnisa, Tecnosolo, Trafo, Unipar, Vicunha Text, Vulcabras, Wetzel S/A |
| F | 521 Particip, Abyara, Aliansce, Ampla Invest, Anhanguera, Bandeirante Energ, Battistella, Ceg, Celpa, Celul Irani, Cemat, Cimob Partic, Coelce, Comgas, Const A Lind, CPFL Energia, CPFL Geracao, CPFL Piratininga, Csu Cardsystem, DHB, Ecodiesel, Elektro, Embratel Part, Energias BR, Escelsa, Fer Heringer, Fibria, Fleury, Generalshopp, GPC Part, Guarani, Haga S/A, Ienergia, Iguacu Café, Inepar, Lark Maqs, Localiza, M G Poliest, Melhor SP, Melpaper, Met Duque, Metal Leve, Mundial, Paul F Luz, Plascar Part, Portobello, Rede Energia, Renar, Rio Gde Ener, Riosulense, Sabesp, Terna Part, Tim Part S/A, Tran Paulist, VBC Energia, Vivo, Yara Brasil |

Quadro A13 - Empresas em cada uma das seis possíveis estruturas patrimoniais no ano de 2008

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| **Estrutura** |  **2009** |
| A | All Amer Lat, Ambev, Bahema, BHG, CCR Rodovias, Contax, Fibria, Gol, Grucai, Iguatemi, Itausa, Llx Log, Lojas Hering, Lopes Brasil, MPX Energia, Net, Odontoprev, OGX Petroleo, Pq Hopi Hari, SPturis, Telebras, Tractebel, Uol |
| B | AES Sul, AES Tiete, Afluente, Alfa Consorc, Alfa Holding, Amil, Braskem, Ceee-D, Cemepe, Cent Açu, Cent Min-Rio, Cims, Cobrasma, Globex, Localiza, Medial Saude, Multiplus, Sauipe, Steel Brasil, Tam S/A, Tec Blumenau |
| C | 521 Particip, Abnote, Aco Altona, AGconcessoes, Alpargatas, Anhanguera, Azevedo, B2W Varejo, Bardella, Bematech, Bic Monark, BR Brokers, BR Properties, Bradespar, Brasil Telec, Brasilagro, Brazilian Fr, BRF Foods, Cbcc Contact Center, CC Des Imob, Celesc, Cemar, Cia Hering, Coari Part, Confab, Const Beter, Copasa, Copel, Correa Ribeiro, Cosan, Cremer, Cyre Com-Ccp, Cyrela Realty, Dasa, Dimed, Direcional, Dixie Toga, Dohler, Drogasil, Ecodiesel, Elekeiroz, Eletrobras, Eletropar, Eluma, Embraer, Energisa, Enersul, Equatorial, Estacio Part, Eternit, Even, Eztec, Ferbasa, Fleury, Forjas Taurus, Fosfertil, Fras-Le, Gafisa, Ger Paranap, Gerdau, Gerdau Met, Grazziotin, Grendene, GVT Holding, Hypermarcas, Invest Bemge, Itaitinga, Jereissati, JHSF Part, Kepler Weber, Klabin S/A, Kroton, Le Lis Blanc, Light S/A, Log-In, Lojas Americ, Lupatech, Mangels Indl, Marambaia, Marcopolo, Marfrig, Marisa, Melhor SP, Metal Leve, Metalfrio, Metisa, Minerva, MRV, Multiplan, Neoenergia, P.Acucar-Cbd, Panatlantica, Par Al Bahia, Paranapanema, PDG Realt, Petrobras, Pronor, Providencia, Quattor Petr, Randon Part, Renova, Rossi Resid, Sao Carlos, Seb, Sondotecnica, Souza Cruz, Suzano Hold, Suzano Papel, Tekno, Tele Nort Cl, Tempo Part, Tenda, Tim Part S/A, Totvs, Trisul, Tupy, Ultrapar, Unipar, Usiminas, Usin C Pinto, Vale, Weg, Whirlpool, Wlm Ind Com |
| D | AES Elpa, Buettner, Caf Brasilia, Ceb, Ceee-Gt, Ceg, Celgpar, Cent Amapa, Cesp, CPFL Piratininga, Doc Imbituba, Docas, Dtcom Direct, Ecorodovias, Excelsior, Fab C Renaux, Generalshopp, Hoteis Othon, Mendes Jr, Nordon Met, OHL Brasil, OSX Brasil, Paul F Luz, Pet Manguinh, Pro Metalurg, Recrusul, Rimet, Sabesp, Santos Brp, Schlosser, Teka, VBC Energia |
| E | Abyara, Acos Vill, Agra Incorp, Agre Emp Imo, Aliansce, Aliperti, Americel, Ampla Energ, Battistella, Bombril, BR Malls Par, Brasmotor, Brookfield, Cacique, Cambuci, Casan, Cedro, Celpe, Cemig, Clarion, Company, Coteminas, Cr2, Dinamica Ene, Duratex, Embratel Part, Encorpar, Energias BR, Escelsa, Eucatex, Fer C Atlant, Fibam, Guararapes, Habitasul, Helbor, Ideiasnet, Iguacu Café, Ind Cataguas, Inds Romi, Inpar S/A, Iochp-Maxion, Itautec, J B Duarte, JBS, Joao Fortes, Josapar, Karsten, Klabinsegall, La Fonte Tel, LF Tel, Lix da Cunha, Lojas Renner, M G Poliest, M. Diasbranco, Magnesita AS, Marisol, Metal Iguacu, Millennium, Minasmaquinas, Nadir Figuei, Natura, Oderich, Petropar, Pettenati, Polpar, Positivo Inf, Profarma, Rasip Agro, Rio Gde Ener, Rodobensimob, Sansuy, Santanense, Sao Martinho, Saraiva Livr, Schulz, Sergen, Sid Nacional, SLC Agricola, Springs, Sultepa, Tecnisa, Tecnosolo, Tectoy, Tegma, Telemar, Telemar N L, Trevisa, Vicunha Text, Vulcabras, Wembley, Wetzel S/A |
| F | Ampla Invest, Bandeirante Energ, Celpa, Celul Irani, Cemat, Coelba, Coelce, Comgas, Const A Lind, Cosern, CPFL Energia, CPFL Geracao, Csu Cardsystem, DHB, Elektro, Eletropaulo, Emae, Fer Heringer, GPC Part, Guarani, Haga S/A, Ienergia, Inepar, Julio Simoes, Lark Maqs, Met Duque, Mills, MMX Miner, Nutriplant, Plascar Part, Portobello, Rede Energia, Renar, Riosulense, Sanepar, Santos Bras, Springer, Telesp, Terna Part, Tivit, Tran Paulist, Triunfo Part, Vivo, Yara Brasil |

Quadro A14 - Empresas em cada uma das seis possíveis estruturas patrimoniais no ano de 2009