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Observations

I. The fact that the production of MIPA was found to be superior to the "stoichiometric" value $(1.017 \times 35.3 = 35.9 t)$ indicates that it is incorrect.

Such a mistake is basically justified by:

(a) The difficulty in measuring correctly the Acetone tank due to the high volatility of the product.

(b) Uncertainties in the measurements of the intermediate vessels and of the final product.

(c) Characteristics inherent to the process (batch operation of column 3, leading to significant variations in the plant's inventory).

II. The verification of the existing files at the plant on the movement of products, evidence shown in the field of available reserves as well as the evaluation of the chemical analysis, were considered by the team as sufficient to assure the veracity of the mentioned balance sheet.

III. No evidence whatsoever was found regarding alignments which could allow for diversions of currents for other purposes.

IV. It can be proved that the effluent liquids generated are duly sent to CETREL according to the available systems at this Petrochemical Complex.

5.3 Industrial safety

In this area it can be proved that a reasonable availability of norms and instructions have been elaborated and only require, in some cases, to be made compatible with the present reality of "QUIMICA DA BAHIA S.A.".