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$$\begin{aligned} \Delta UFR &= \frac{2284,4 \times 10^5}{228.440.000} = \frac{35 \times 35 \times 230^2}{64.802.500} = 3,53\% > 5\% \\ \Delta UFS &= \frac{1857,2 \times 10^5}{185.720.000} = \frac{35 \times 35 \times 230^2}{64.802.500} = 2,86\% > 5\% \\ \Delta UFT &= \frac{1967 \times 10^5}{196.700.000} = \frac{35 \times 35 \times 230^2}{64.802.500} = 3,04\% > 5\% \end{aligned}$$