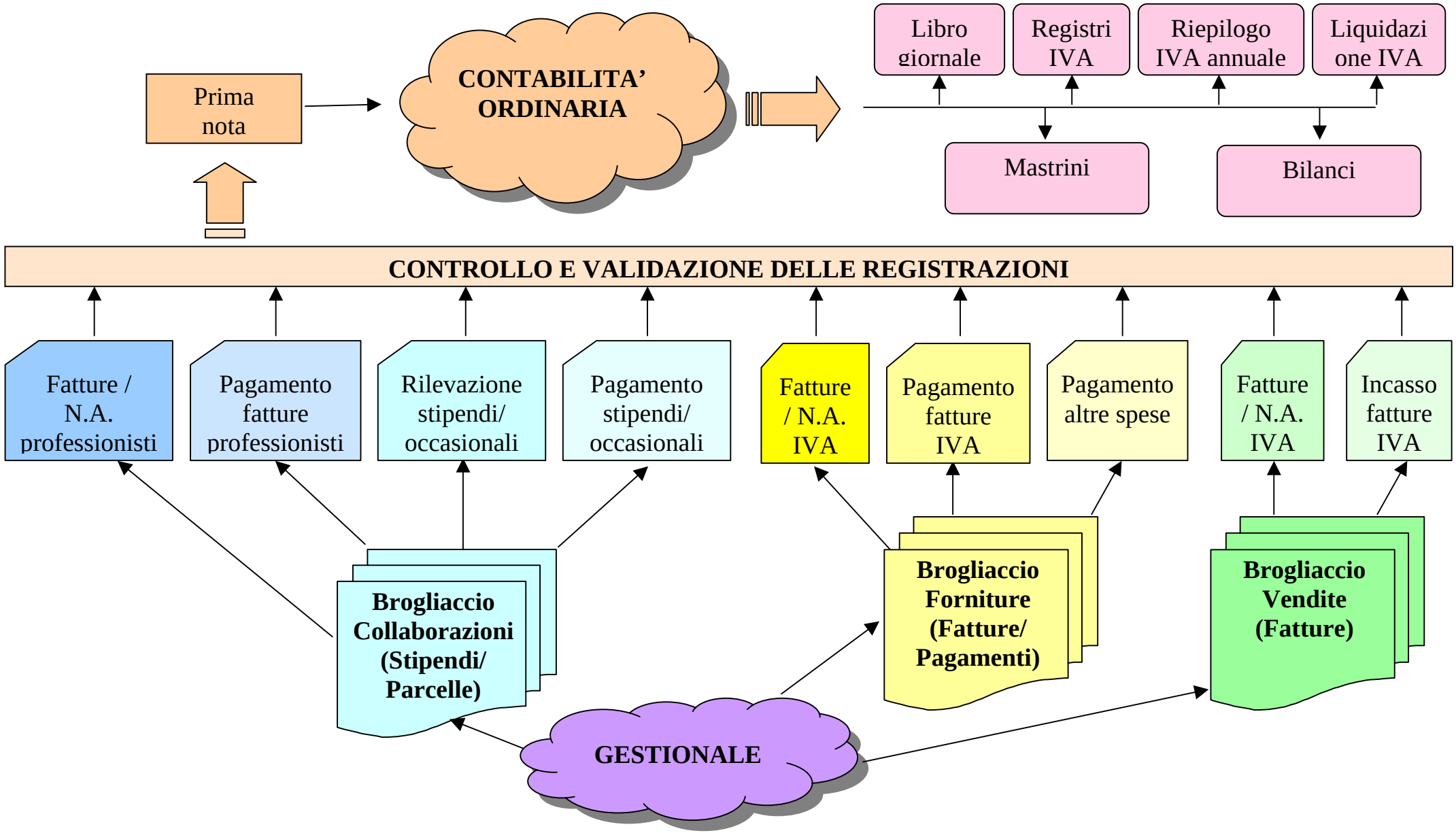GESTIONALE –> CONTABILITA' ORDINARIA