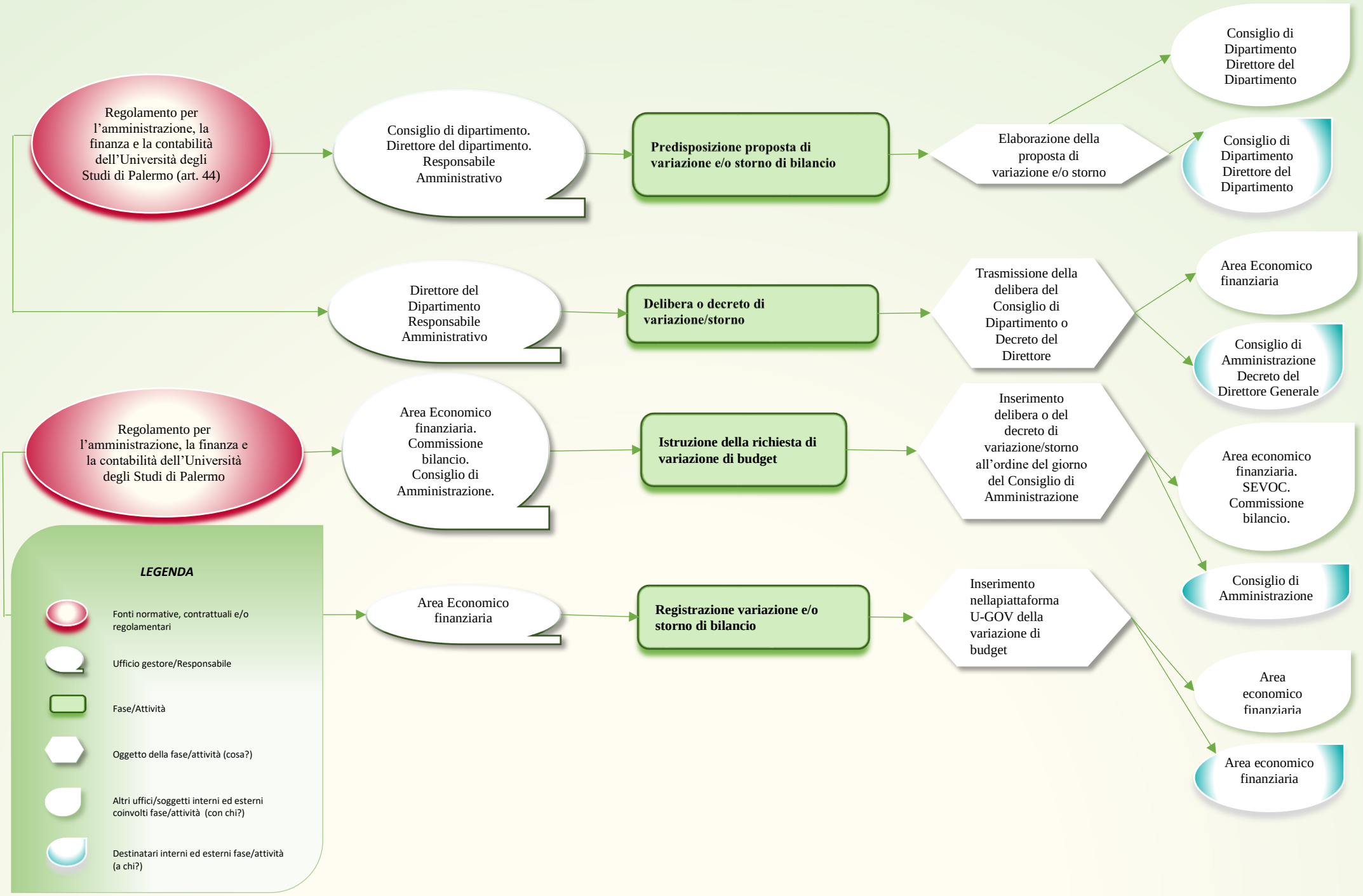VARIAZIONE E STORNI DI BILANCIO