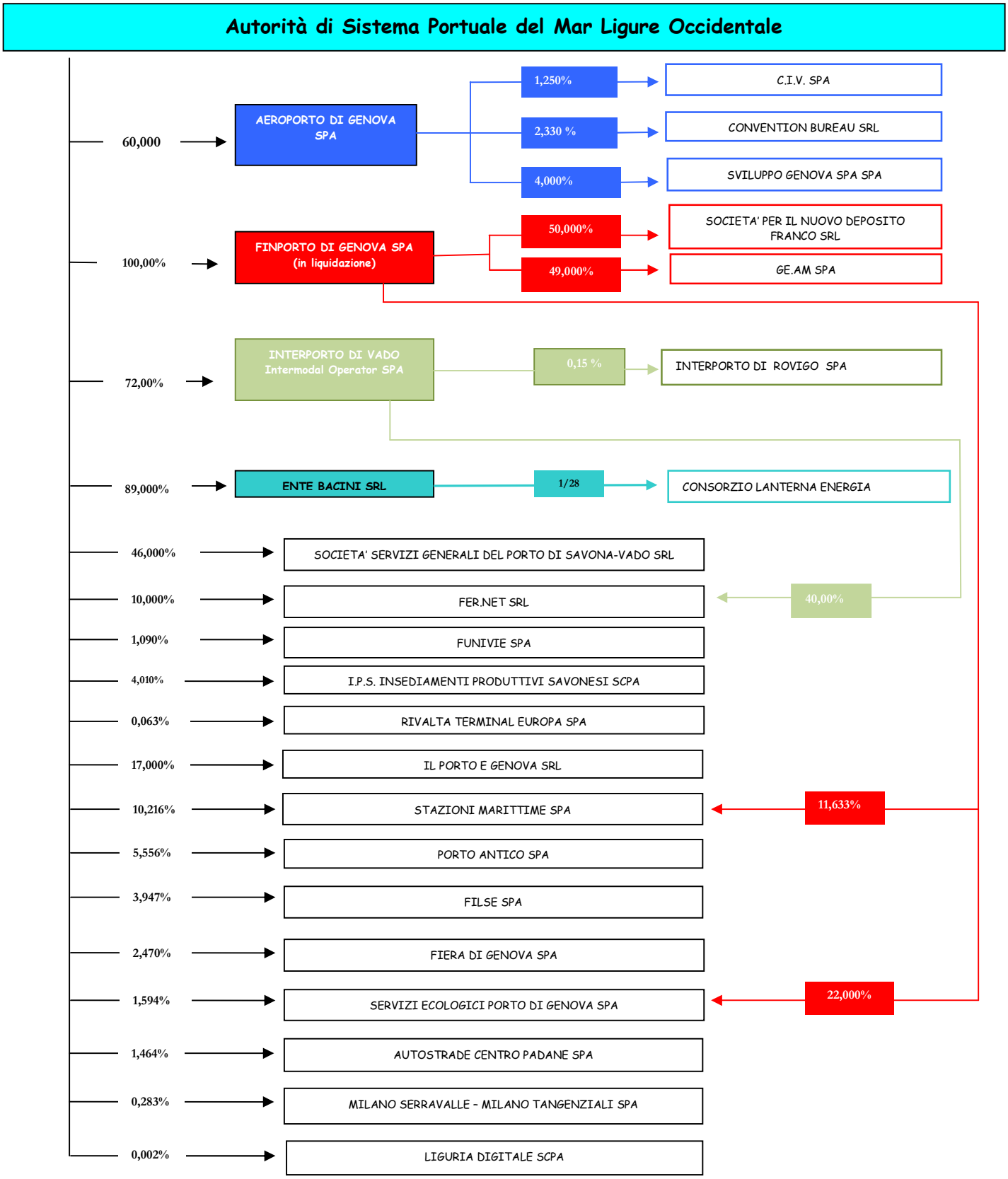Società partecipate dirette ed indirette