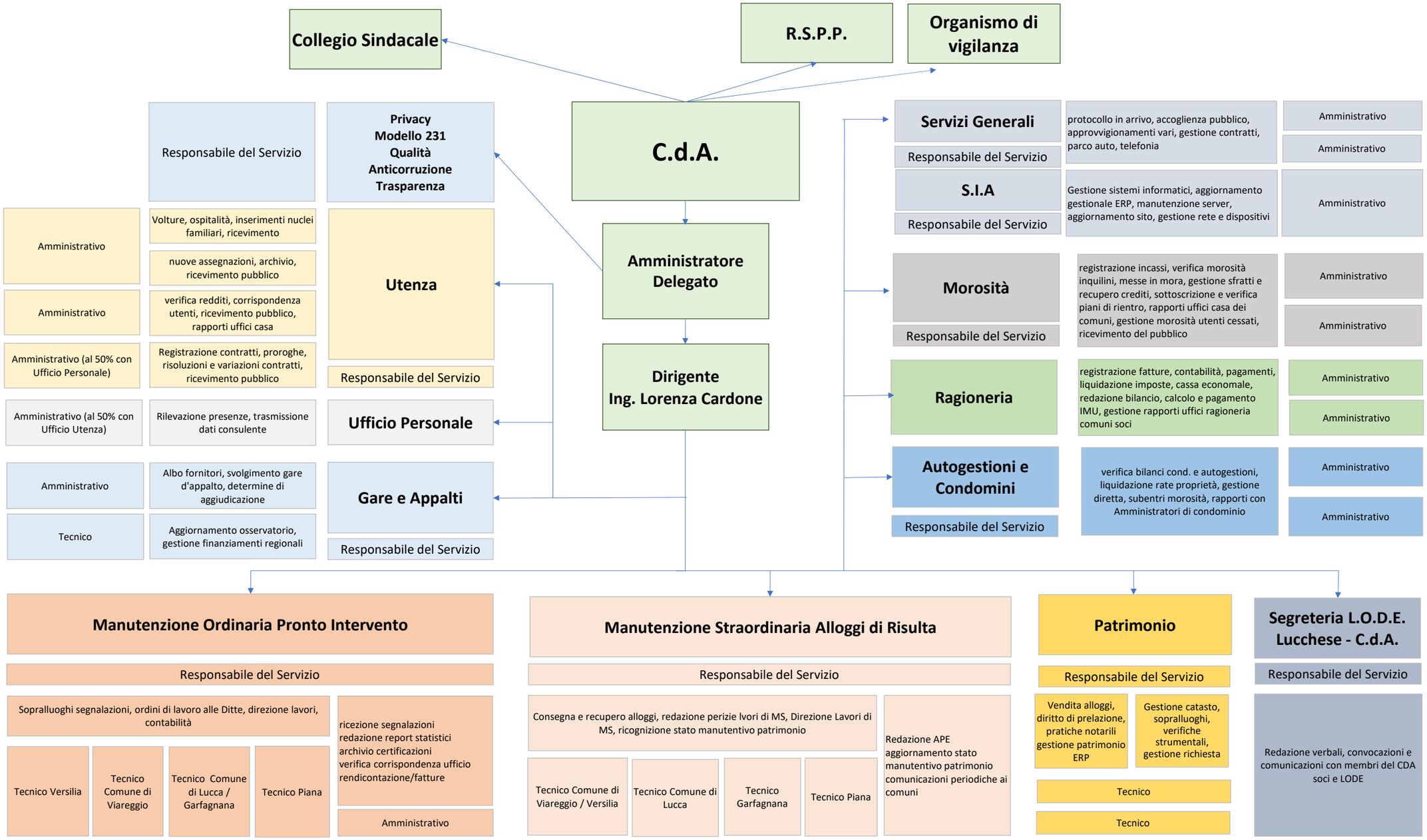FUNZIONIGRAMMA AZIENDALE