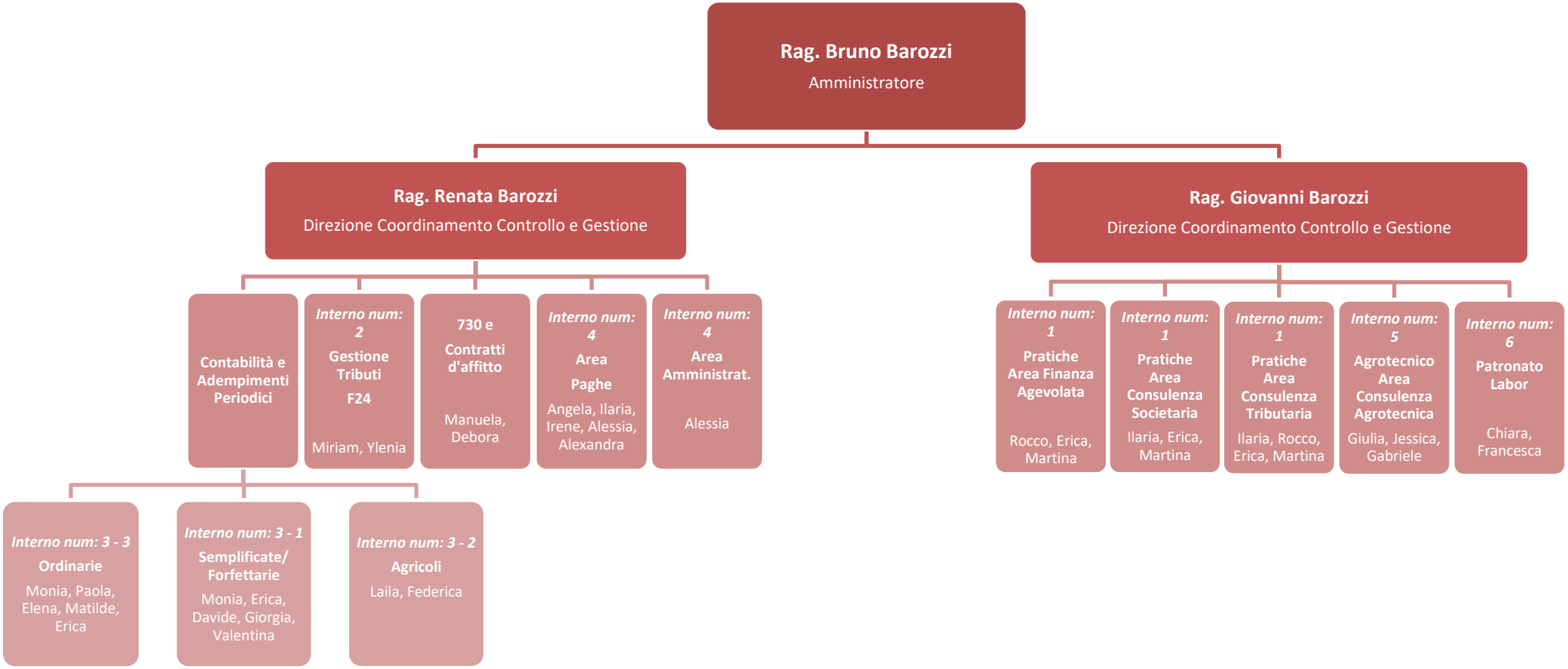Studio Barozzi Commercialisti