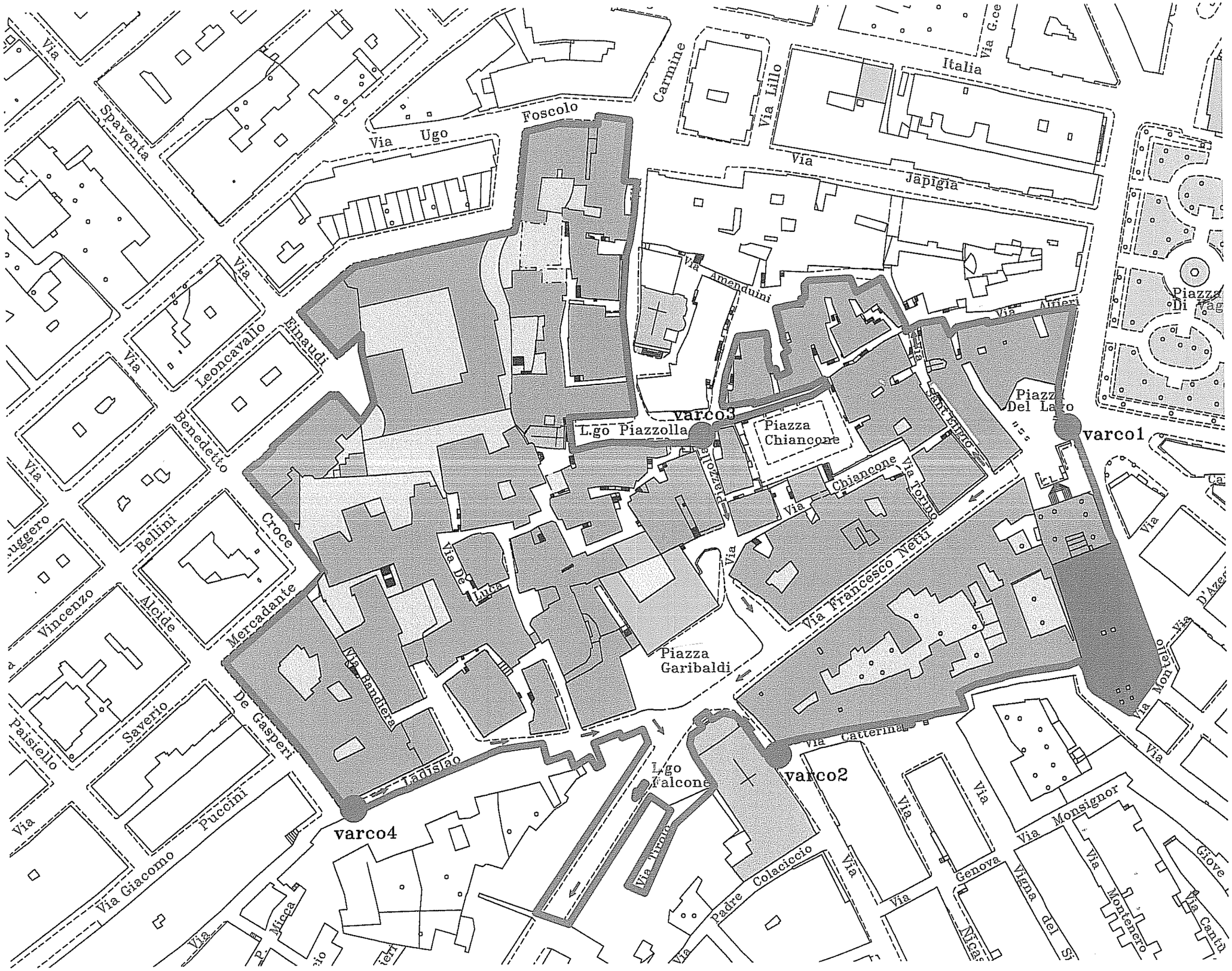All. Delib. G.C. n. 173 del 30-08-2016