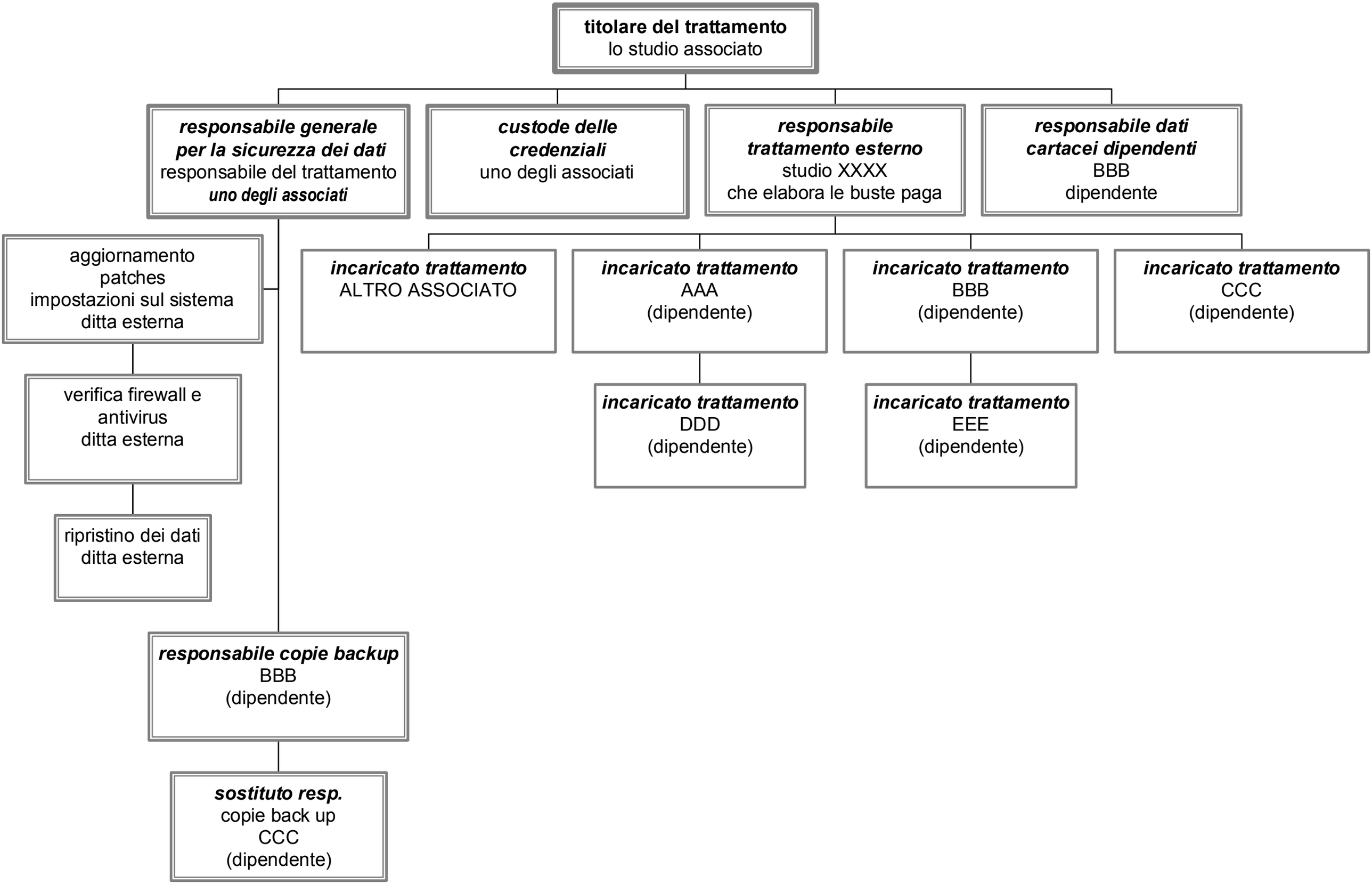organigramma studio associato (due associati)