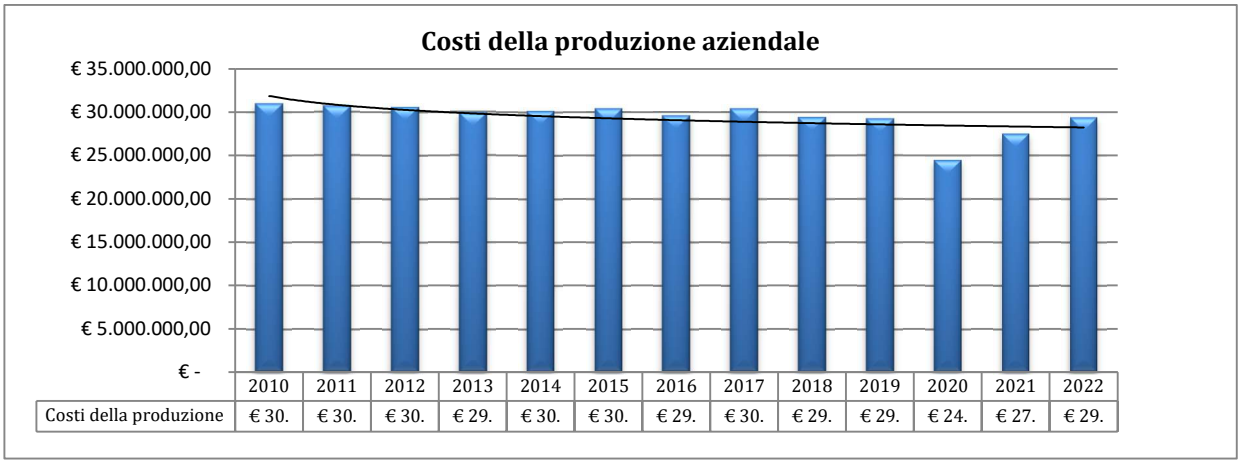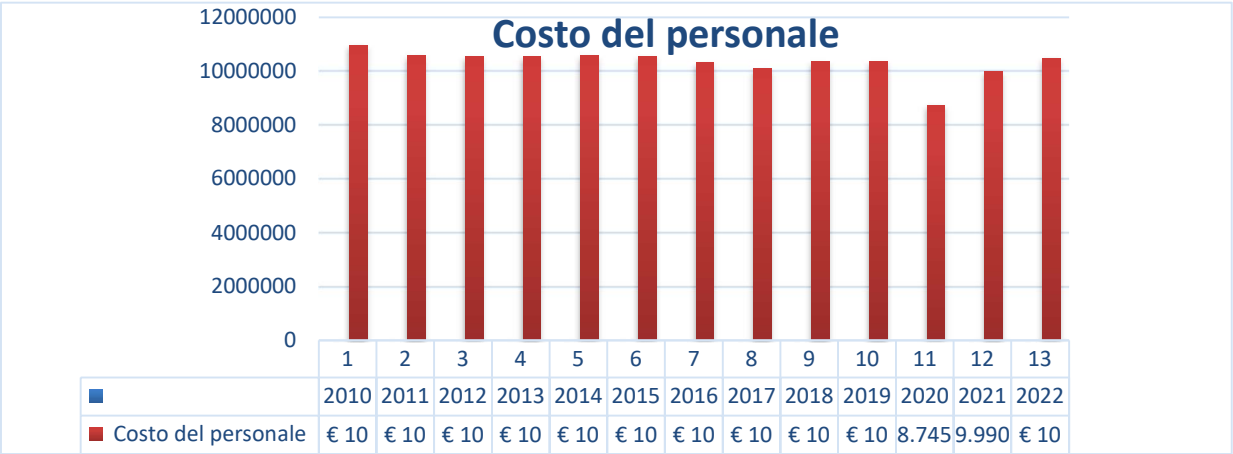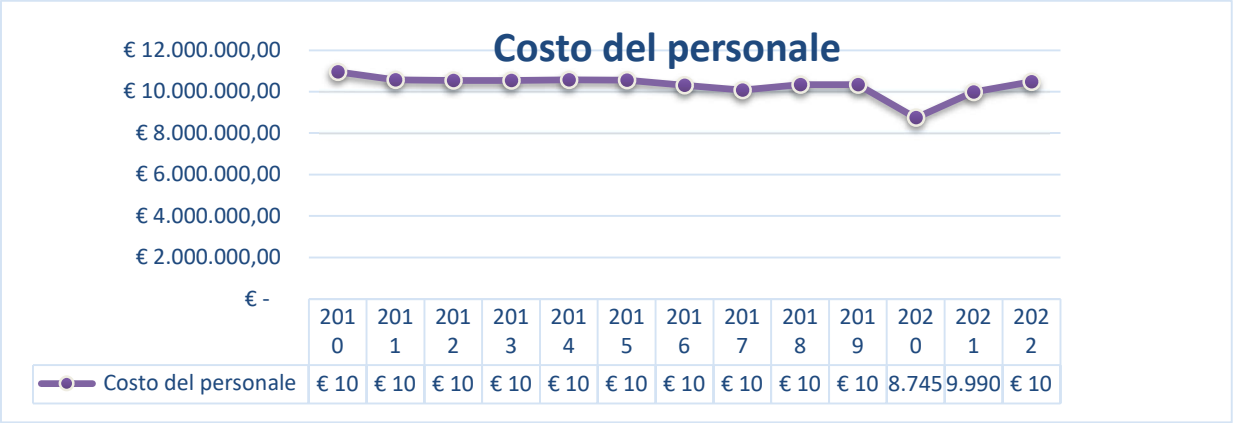VARIAZIONI DEI COSTI NEL TEMPO