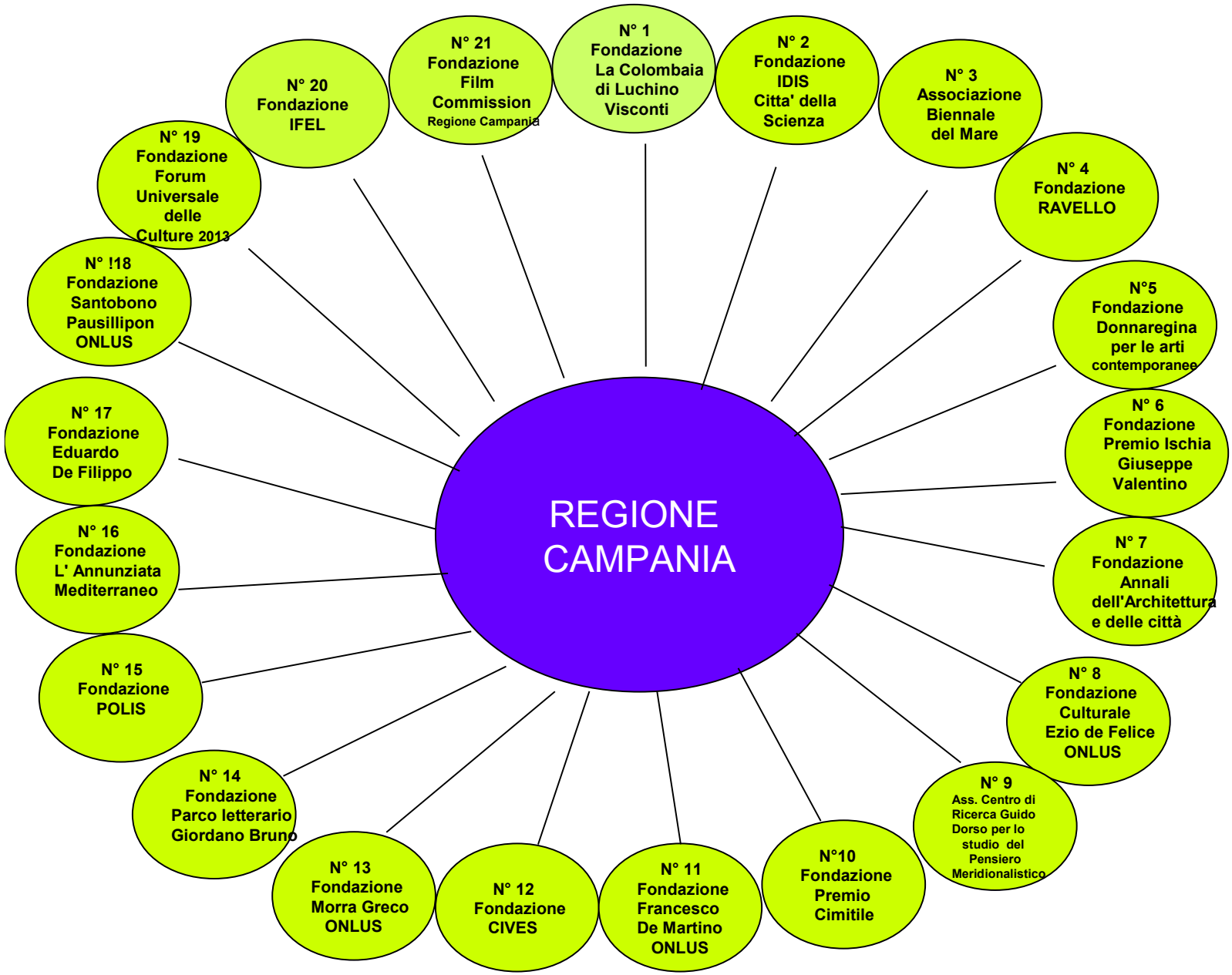Enti di diritto privato controllati art. c. 1, lett. c), art. 22, c. 2,3 del d.lgs. 33/2013