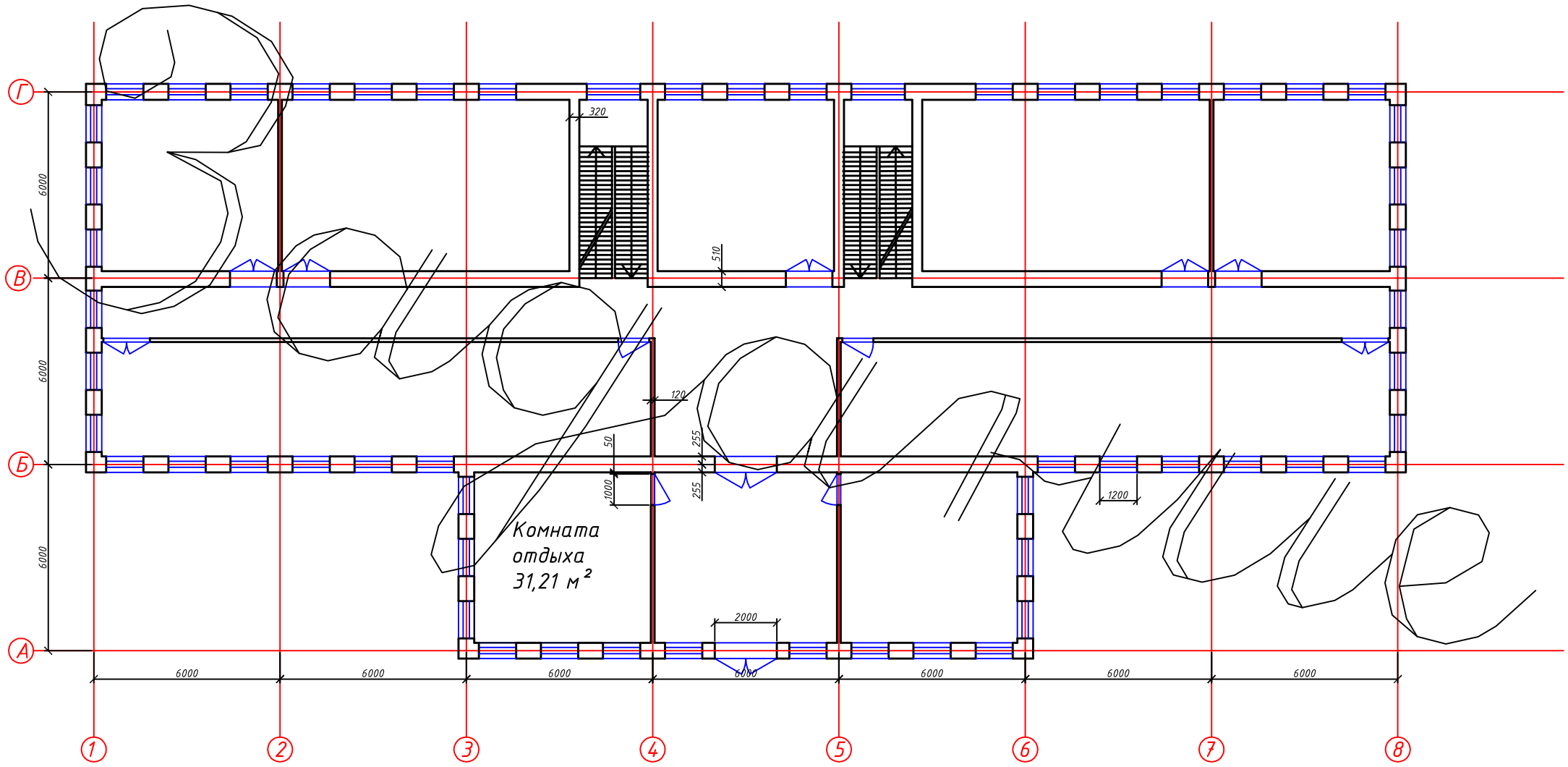План на отм. 0.000