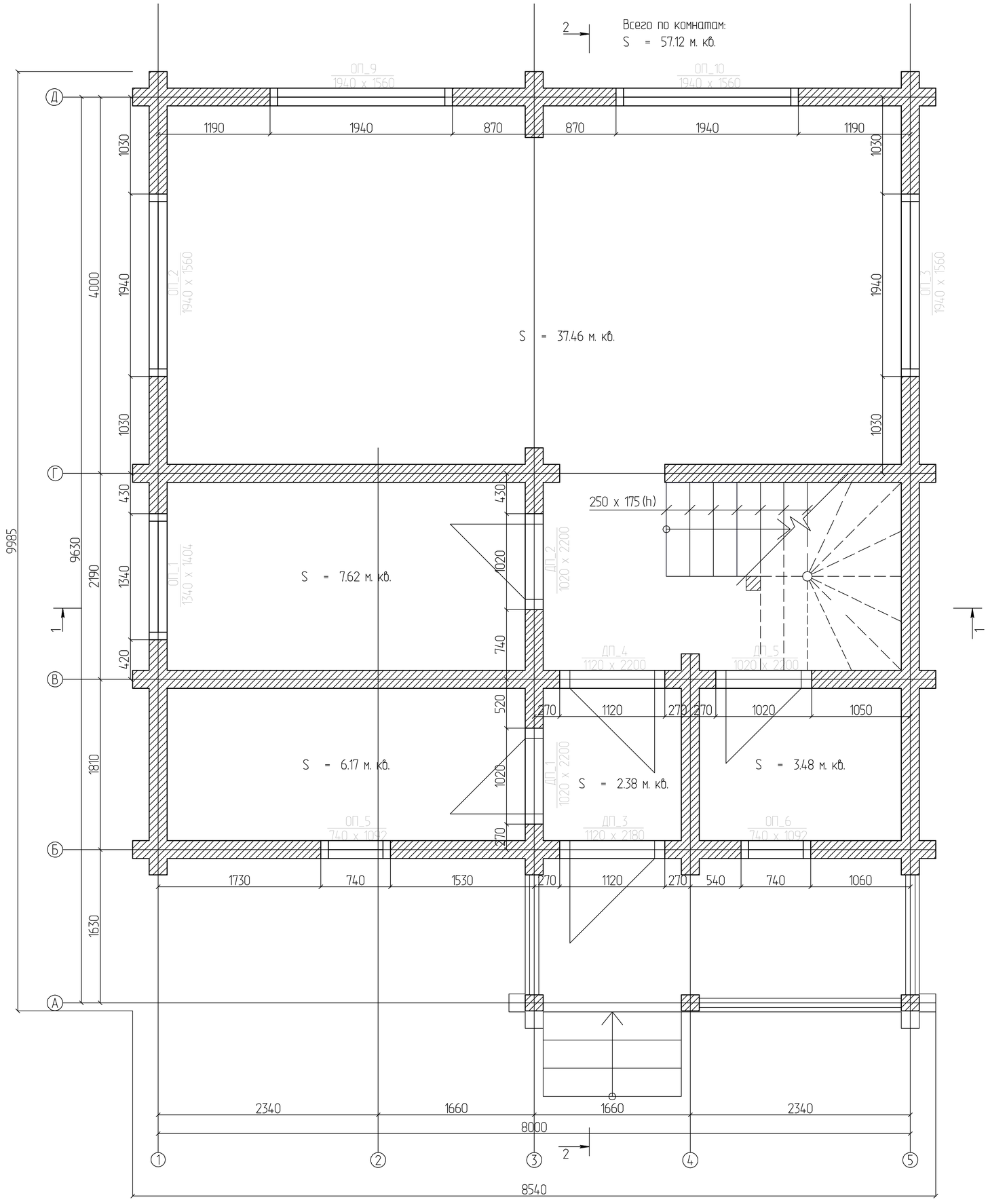План на отм. +0,000