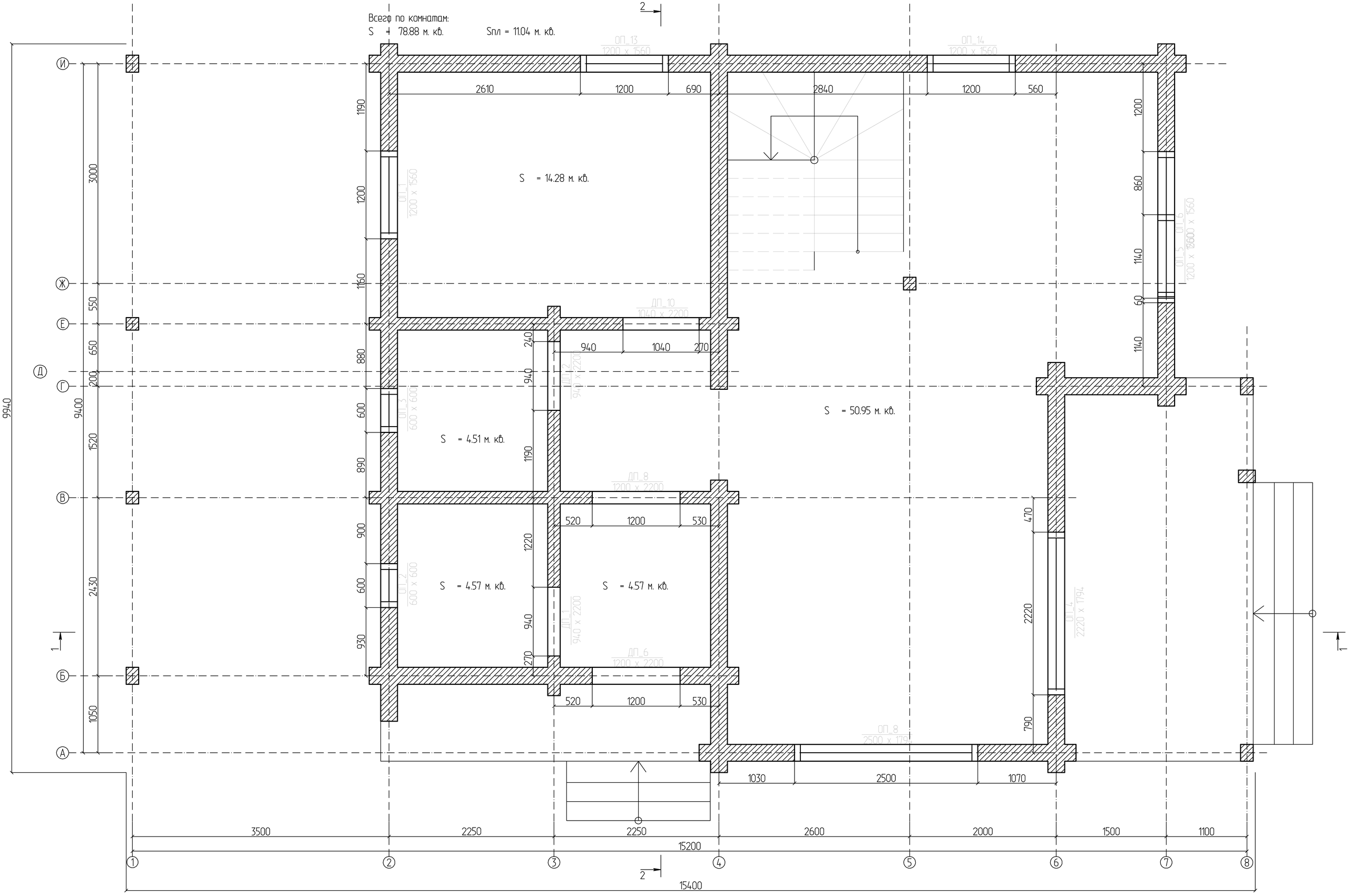План на отм. +0.000