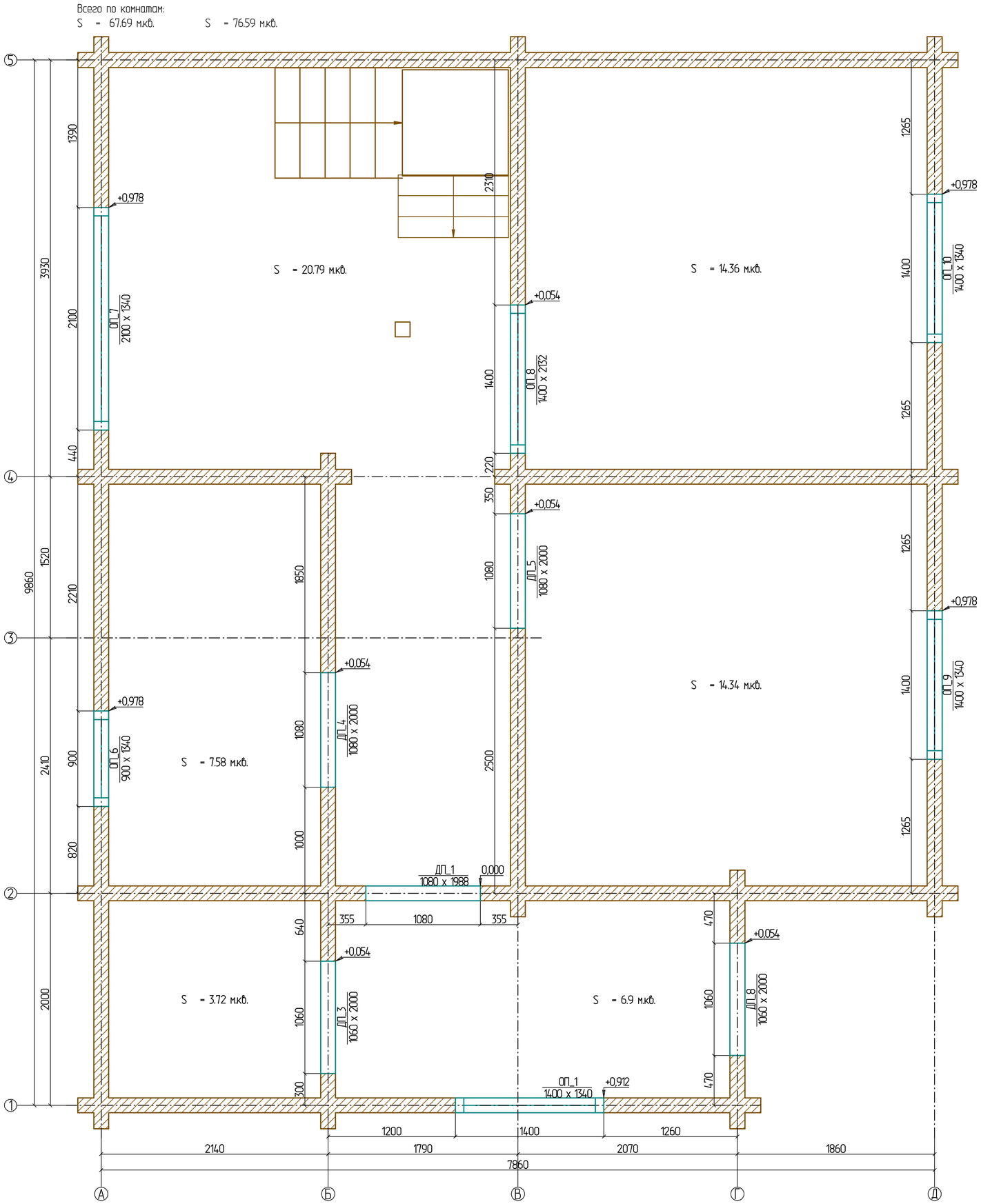План на отм. 0,000