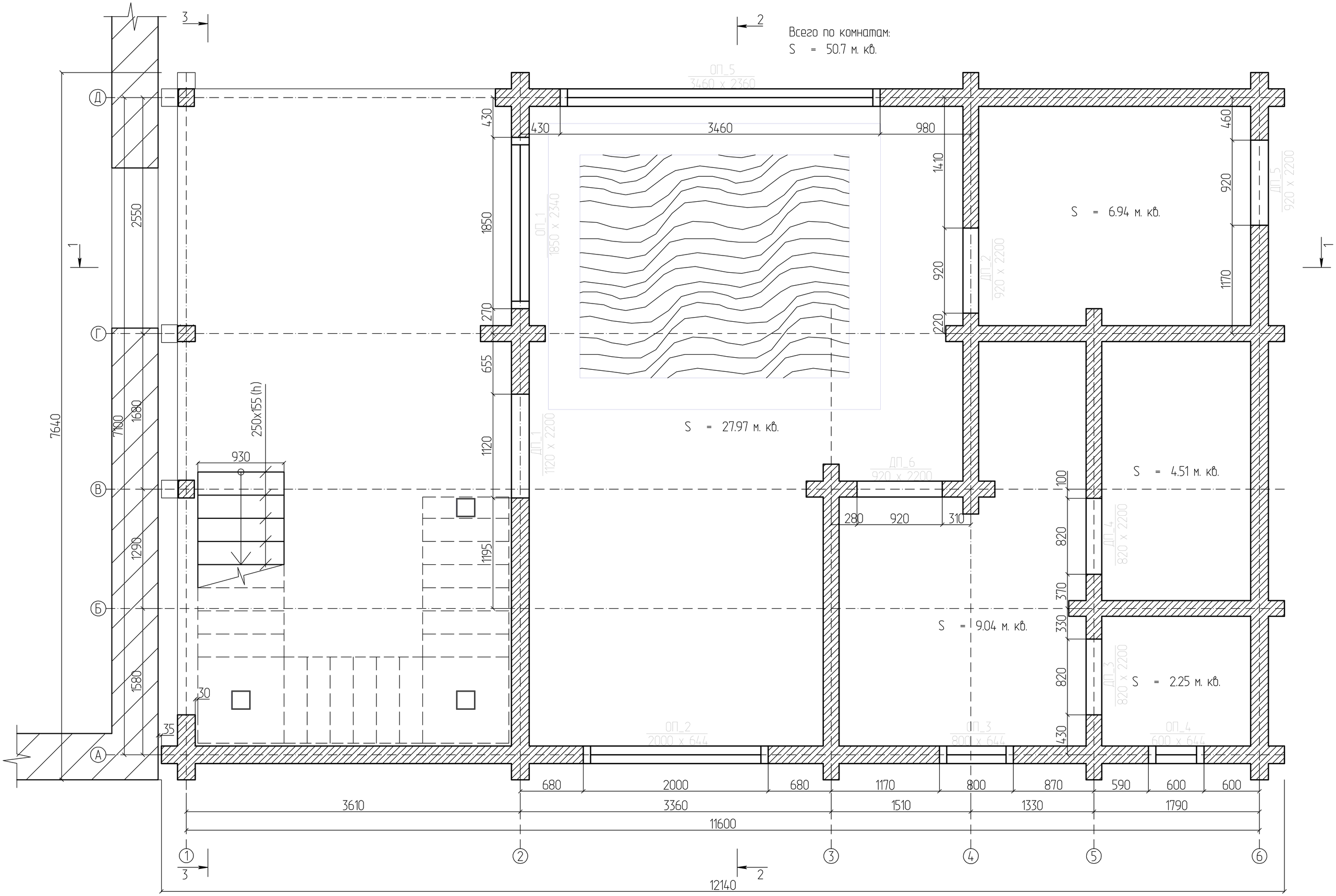План на отм. ±0.000