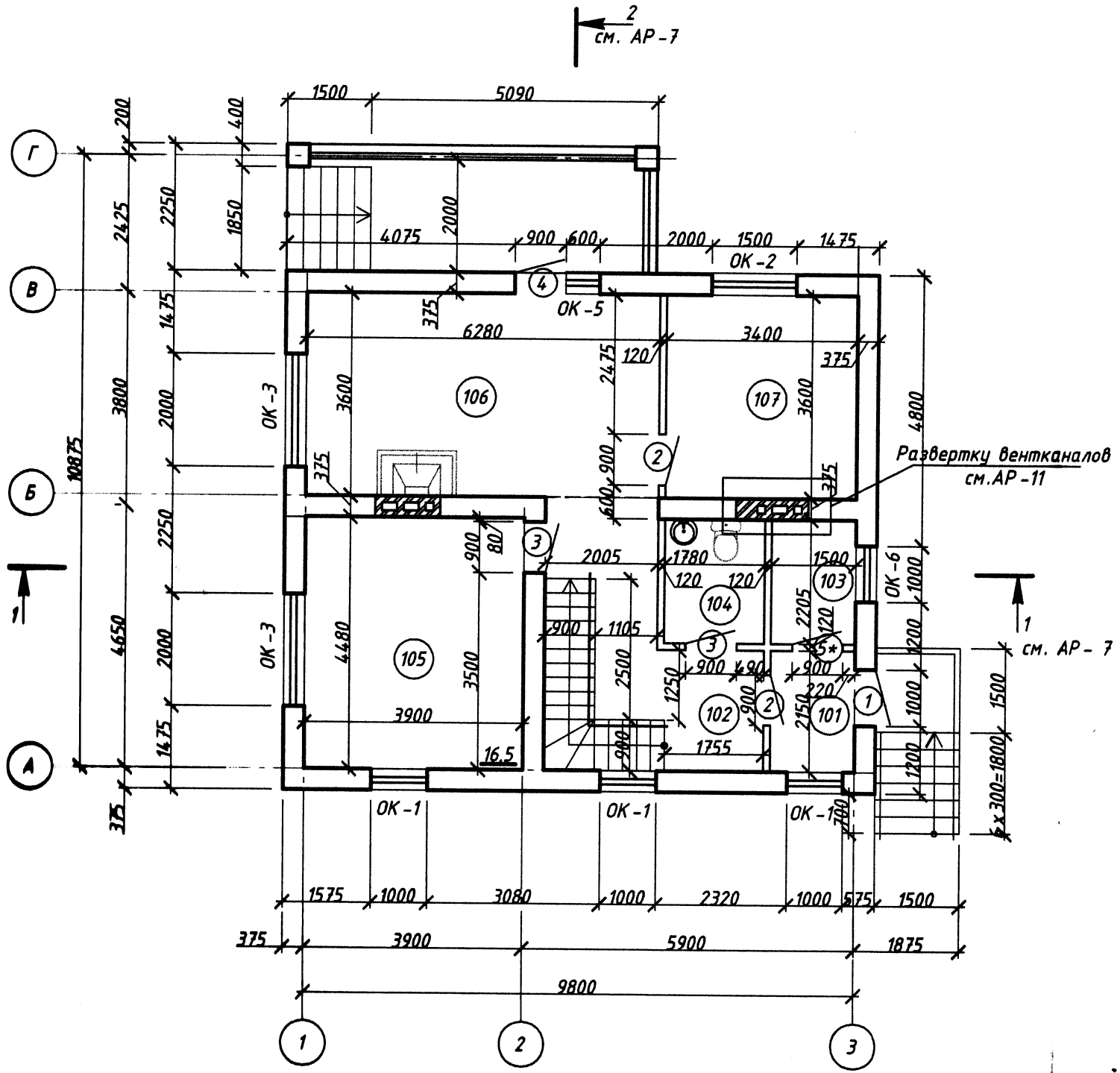План на отм. ±0,000