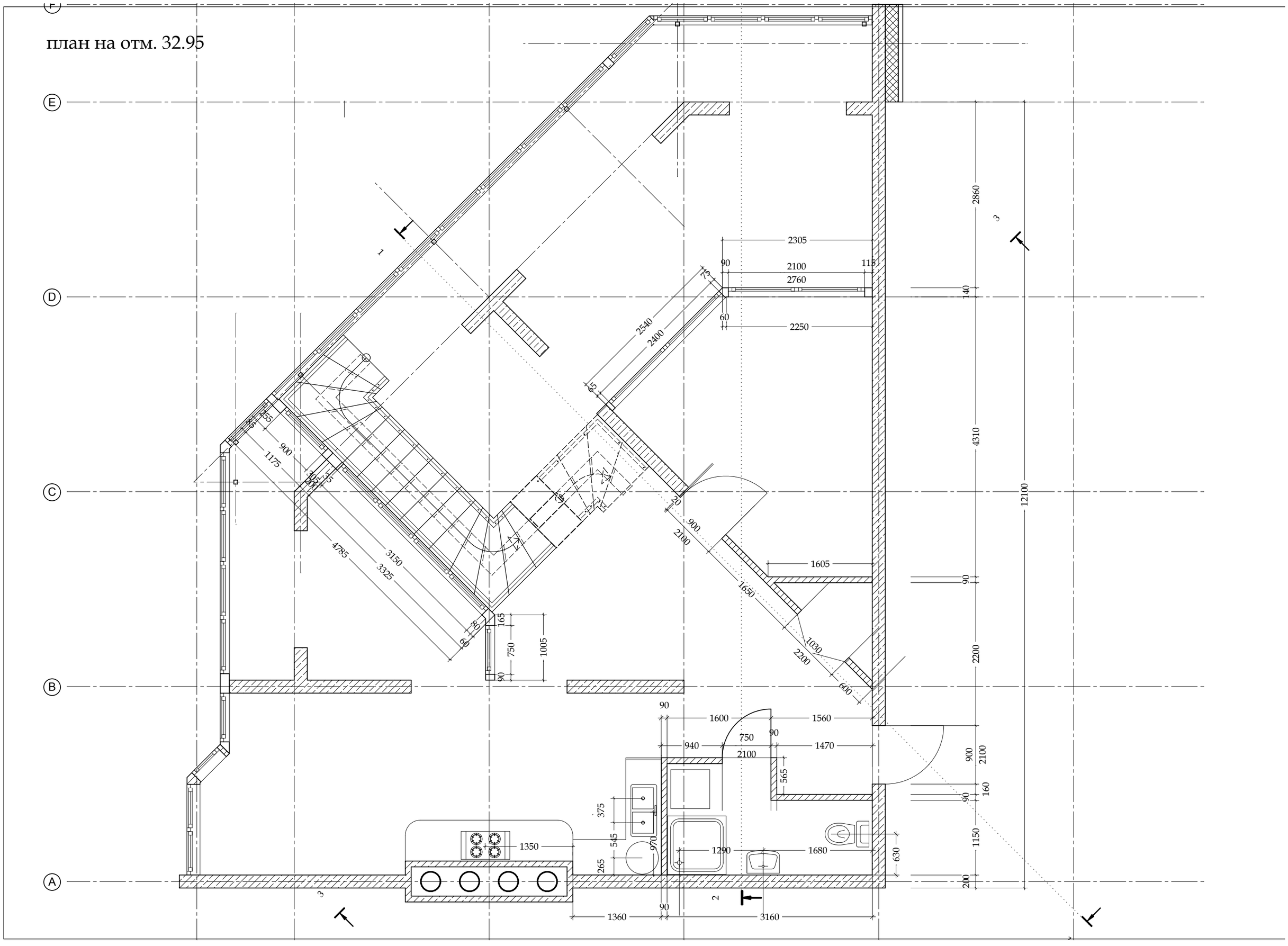план на отм. 32.95