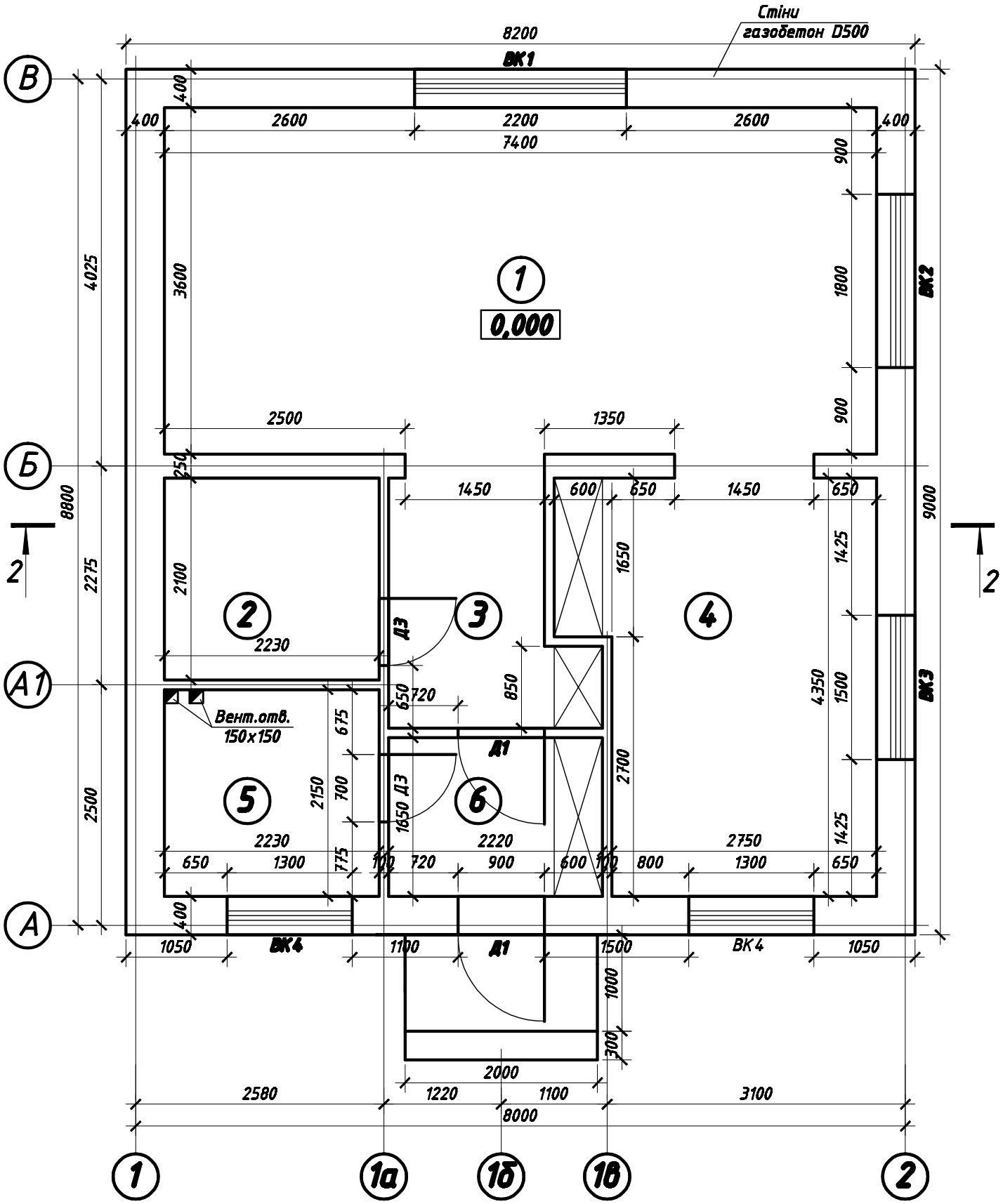План на відм. 0,000