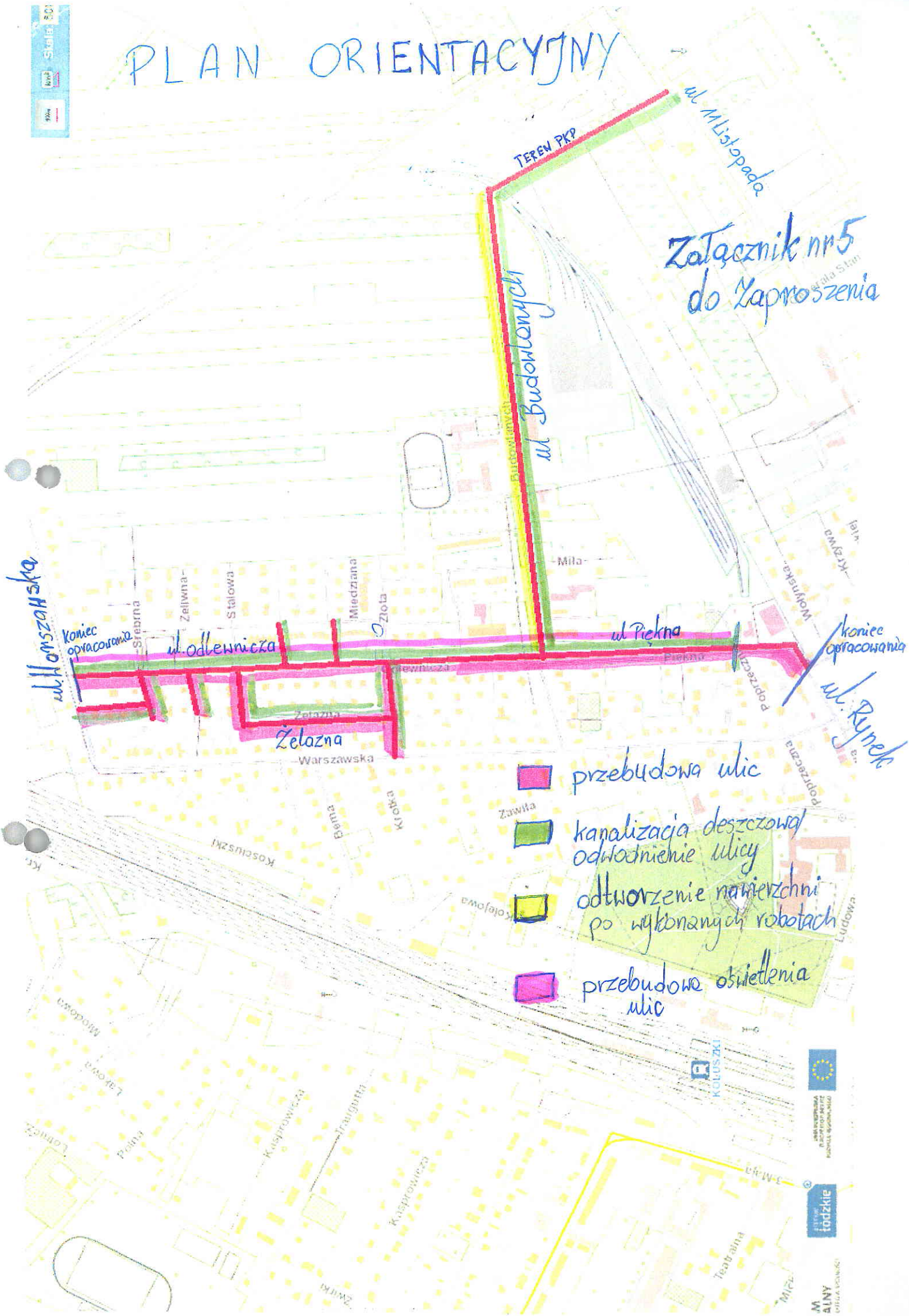PLAN ORIENTACYJNY