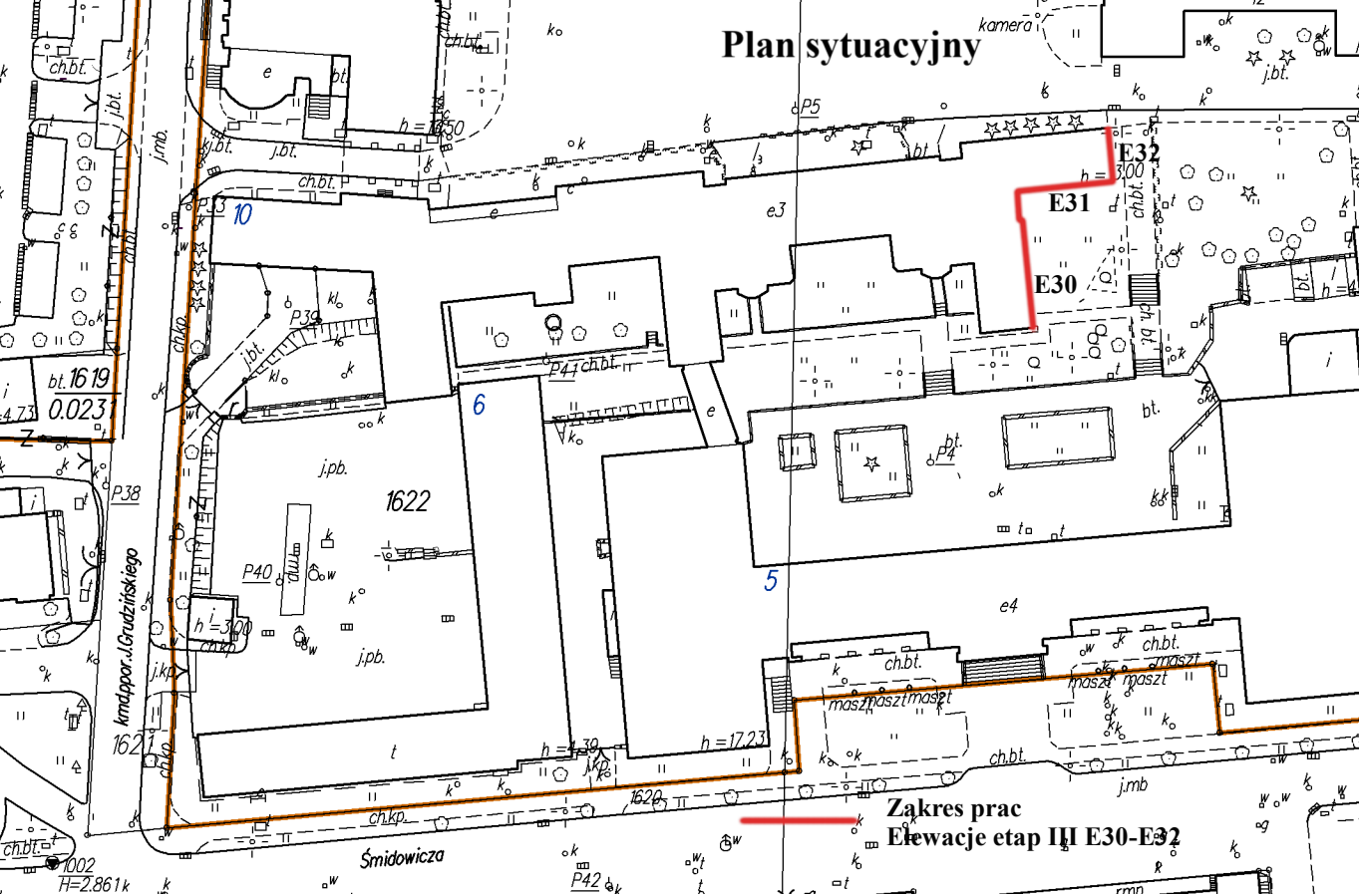Plan sytuacyjny