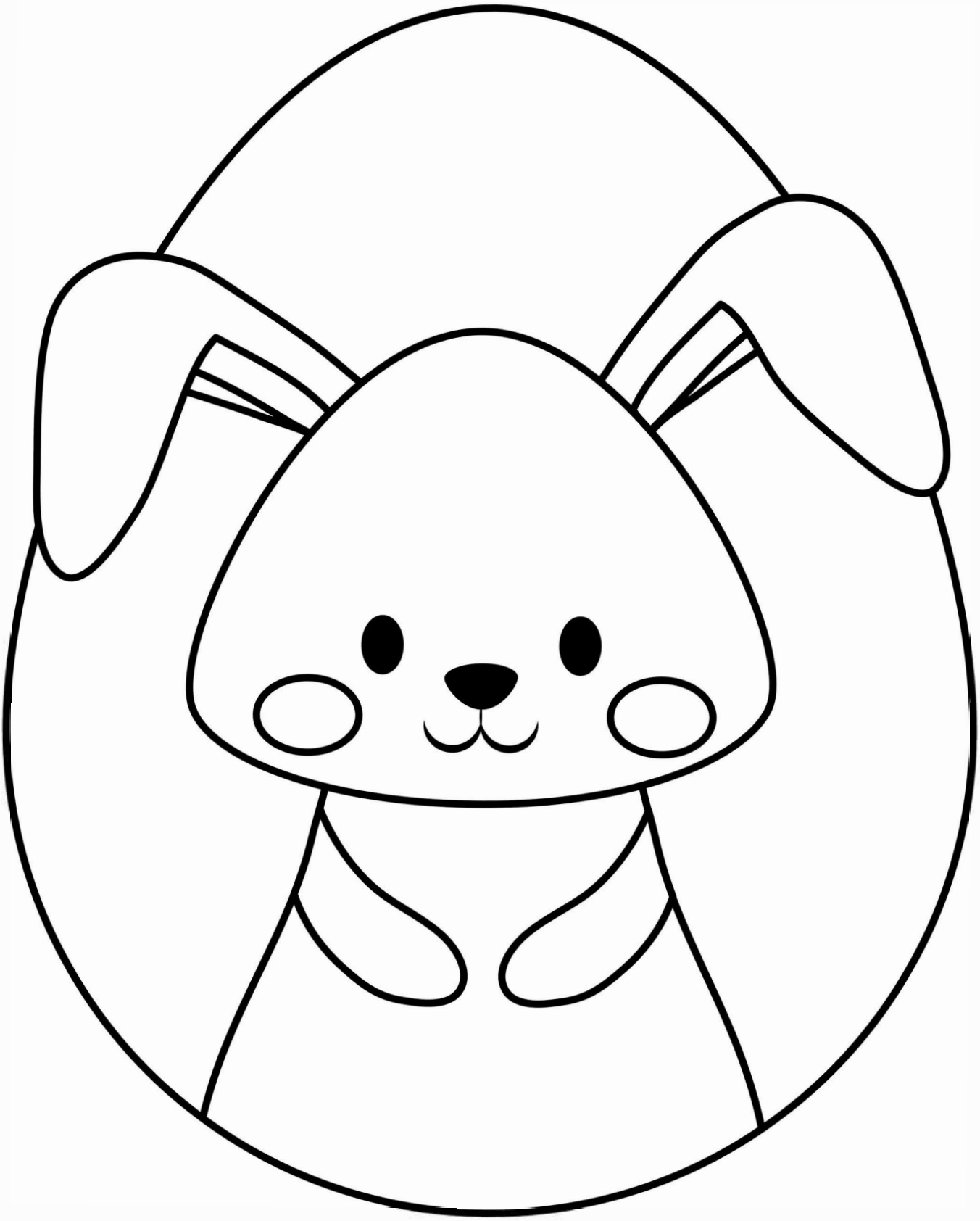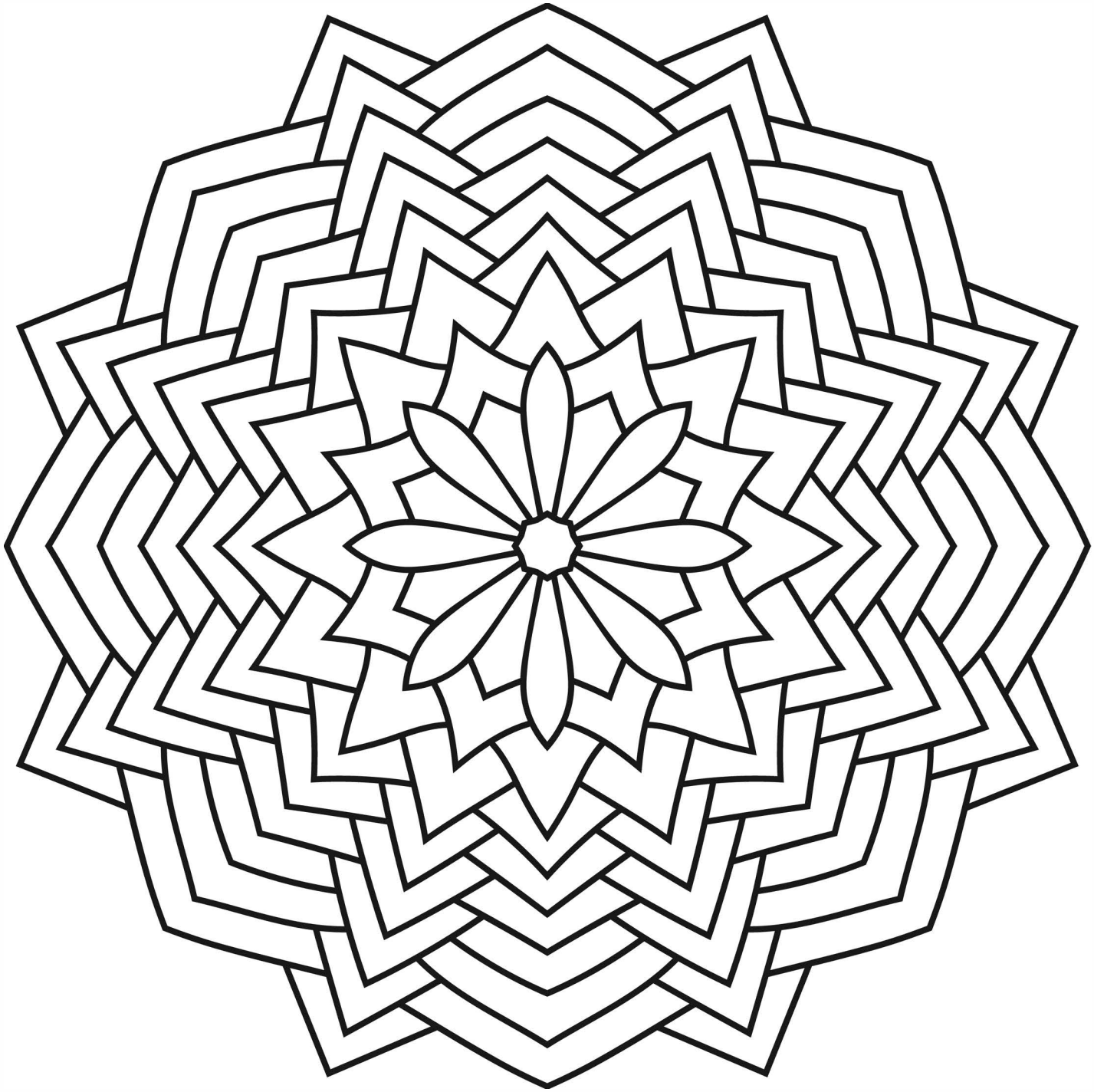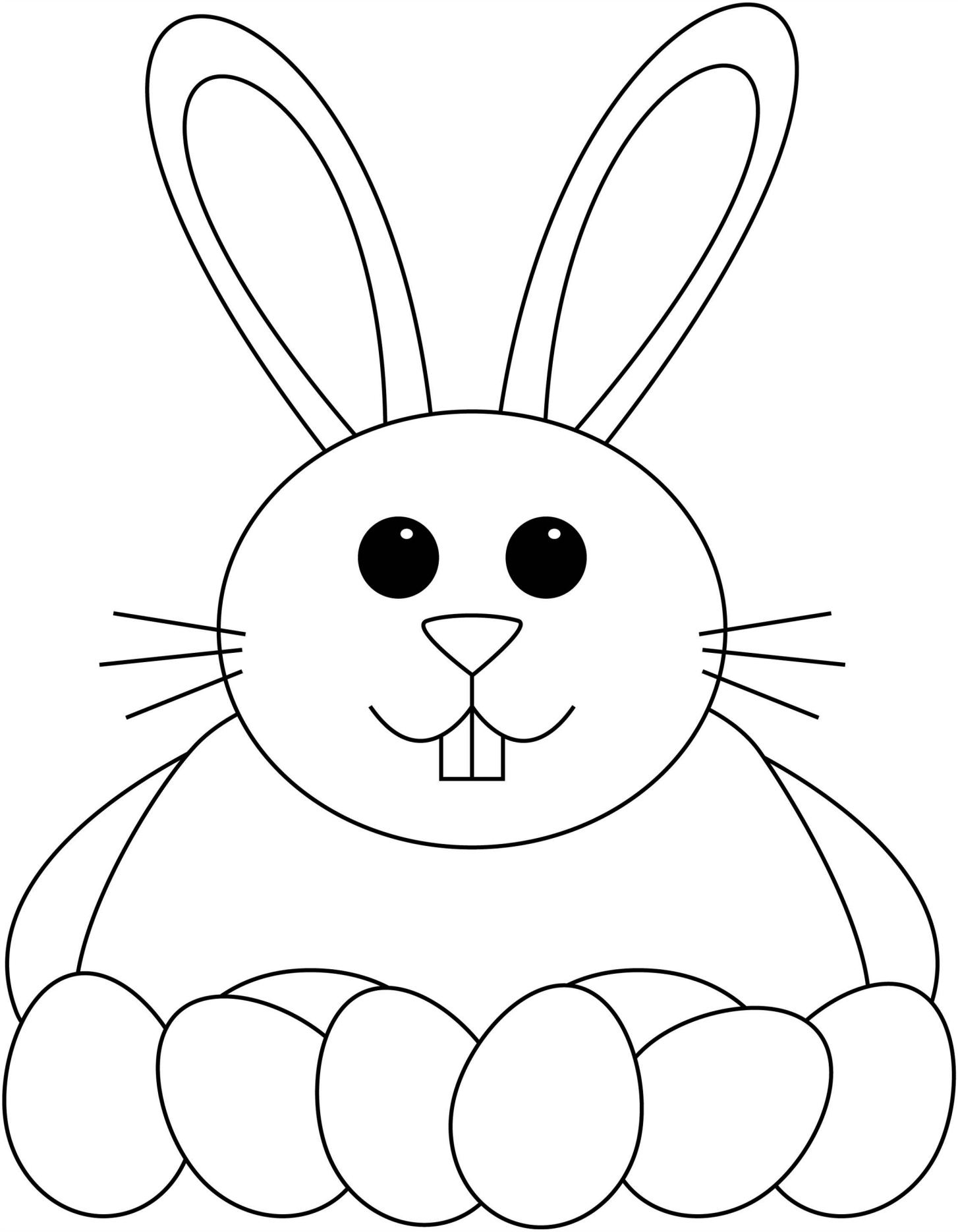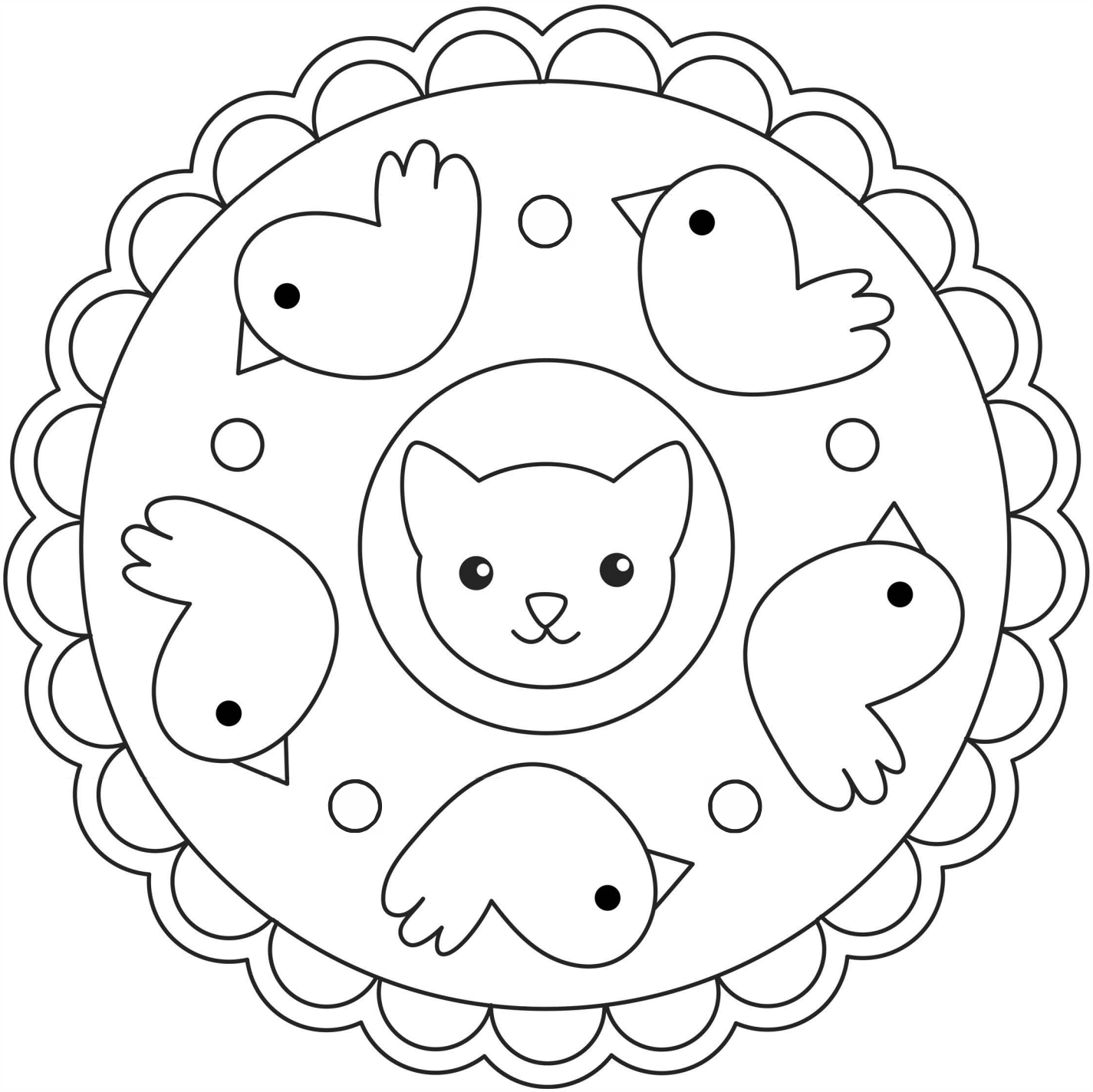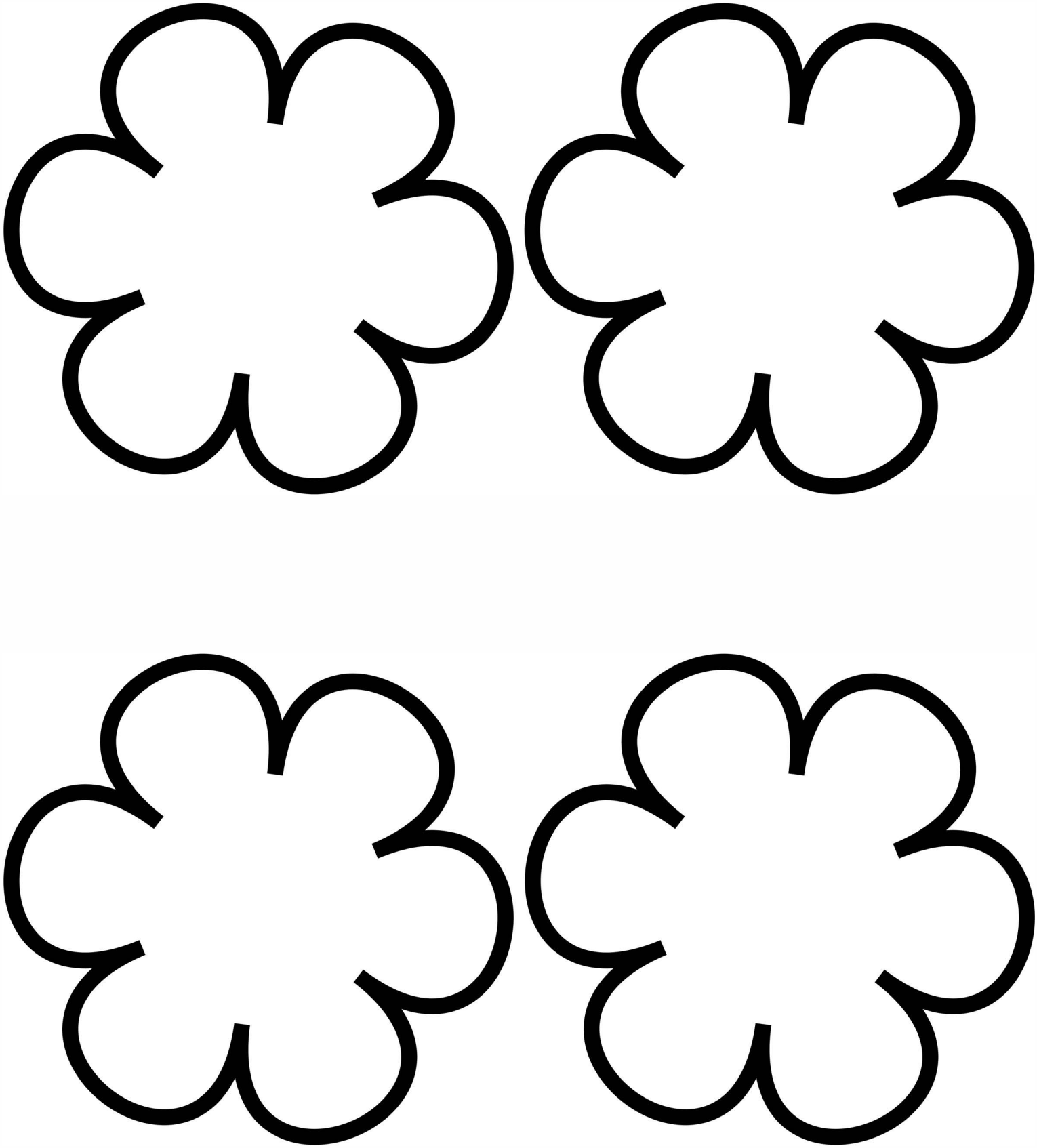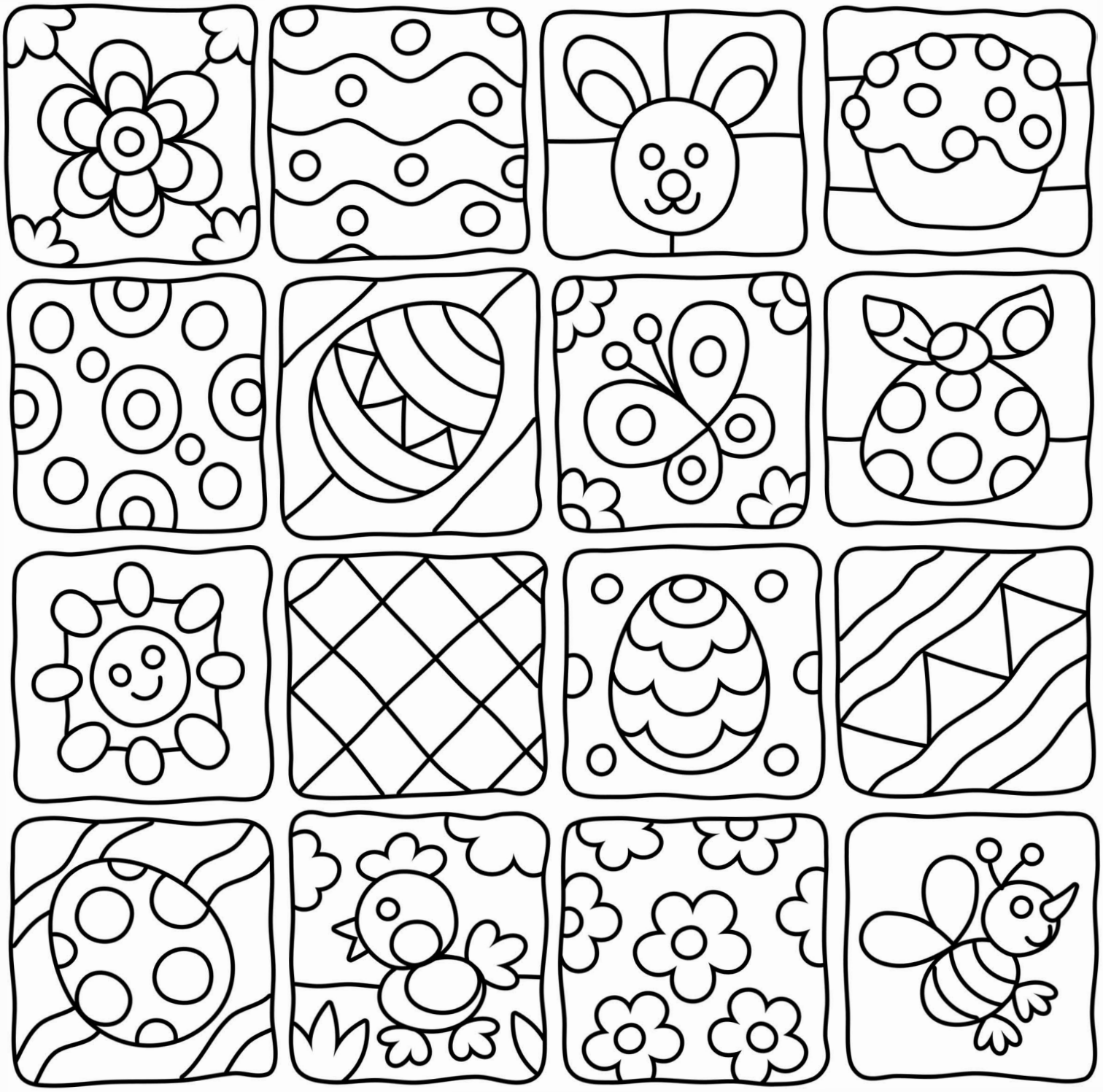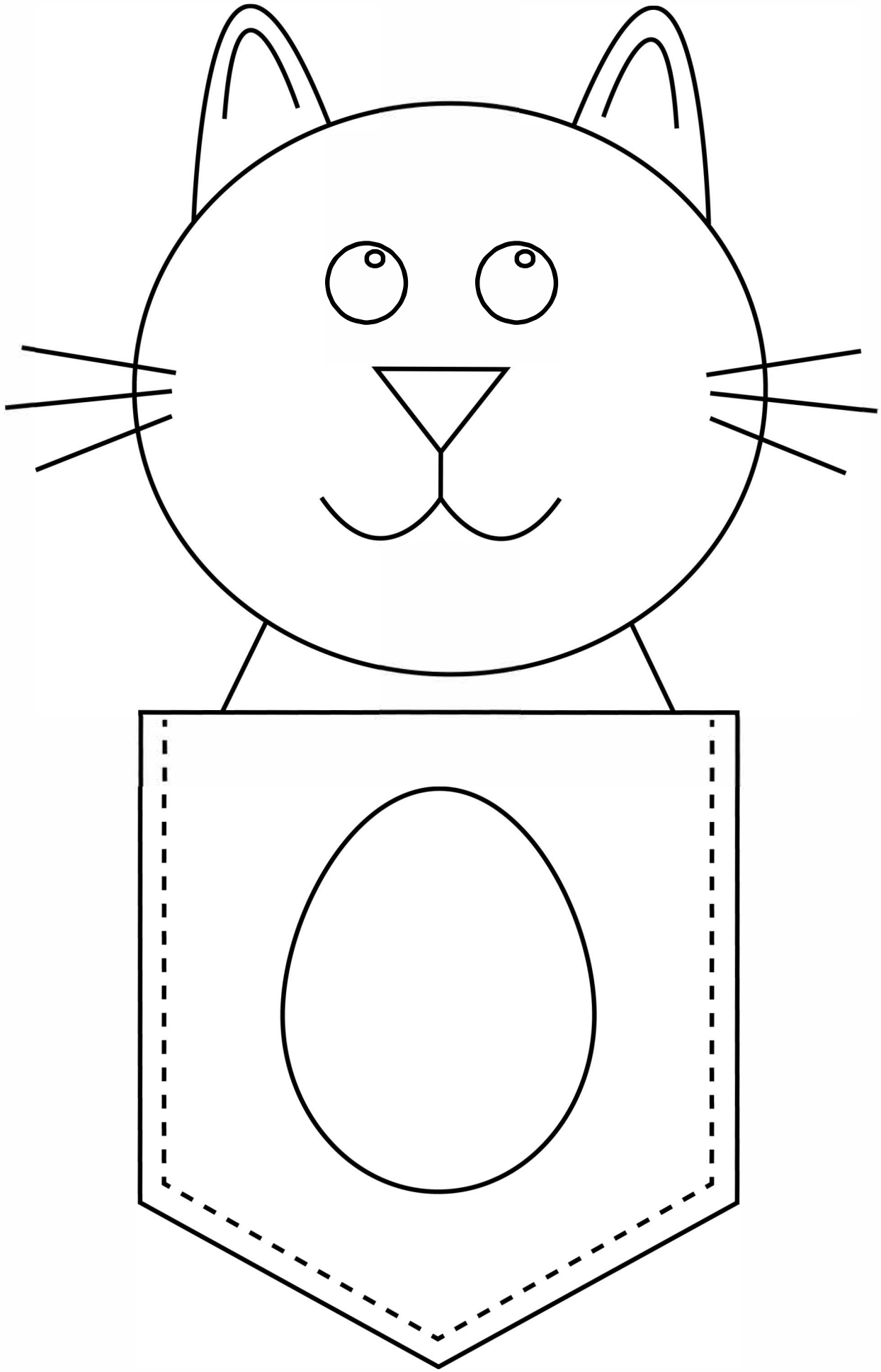SOЭЦ