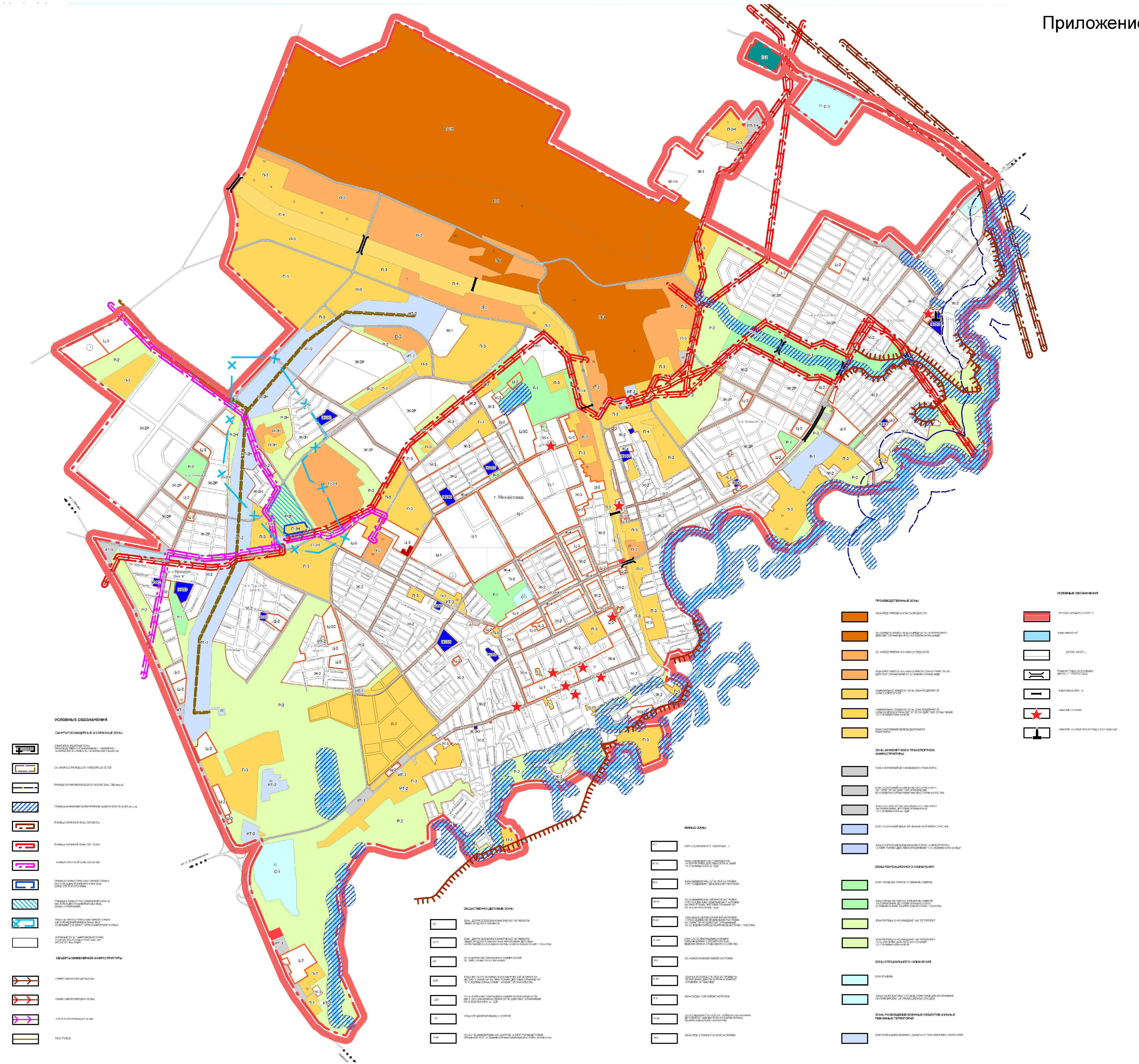Приложение 40