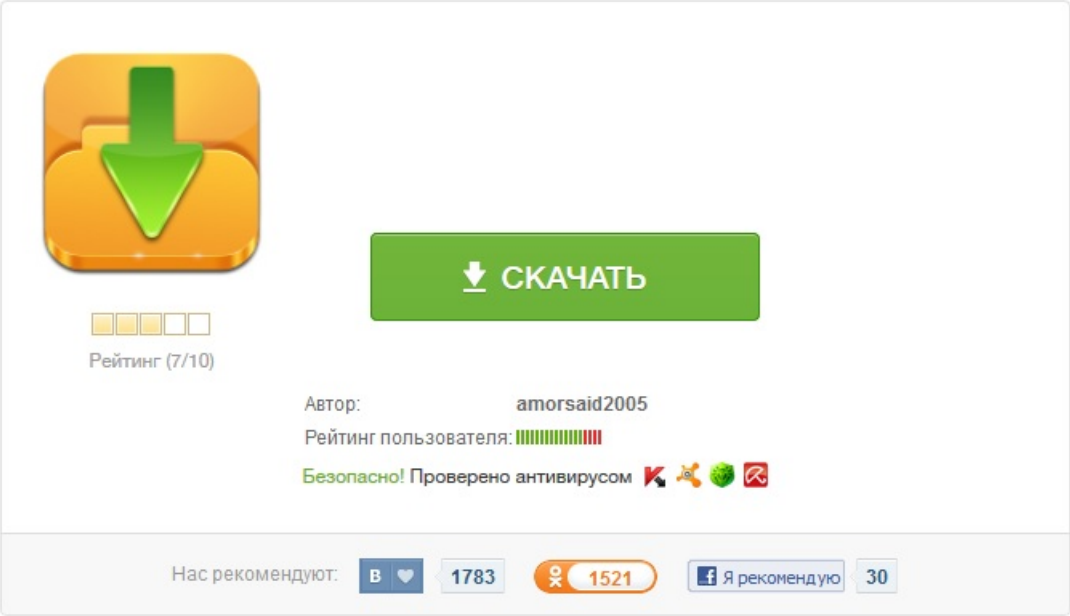псп форма власності