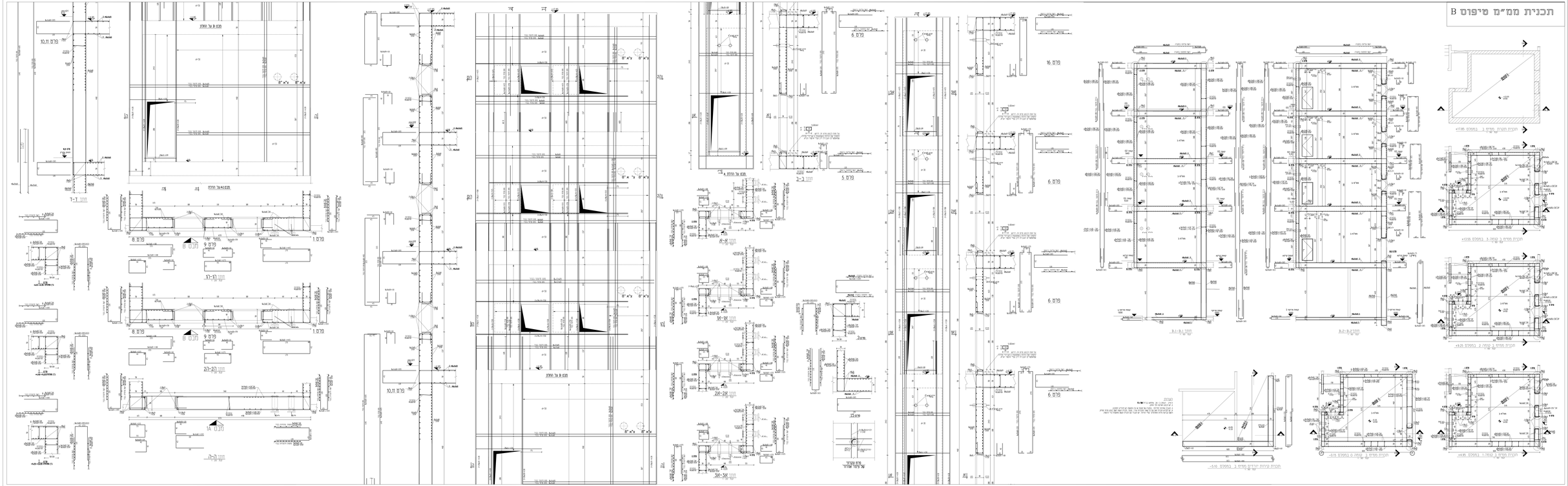תכנית ממ"מ טיפוס B