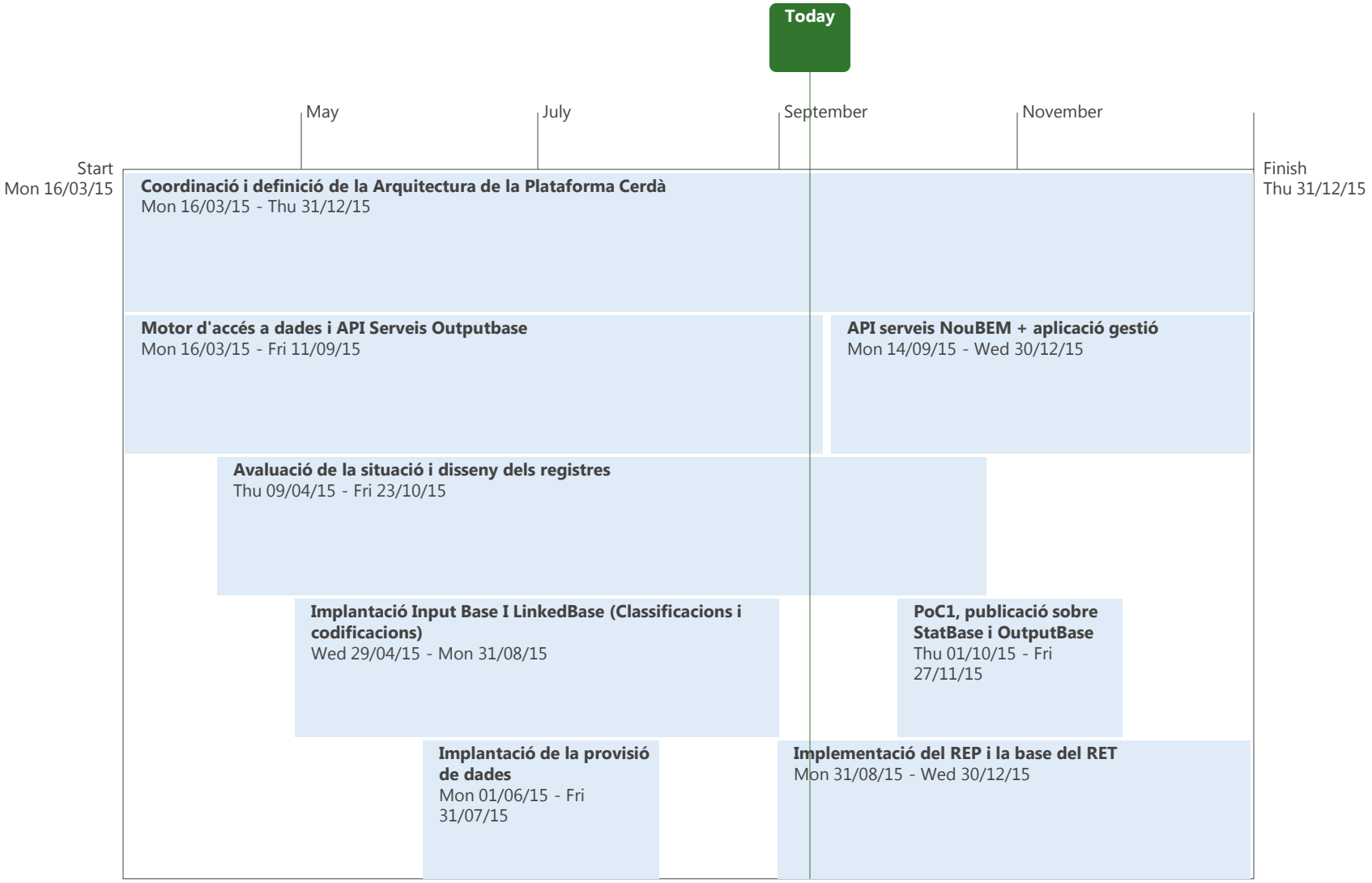Pla de projecte