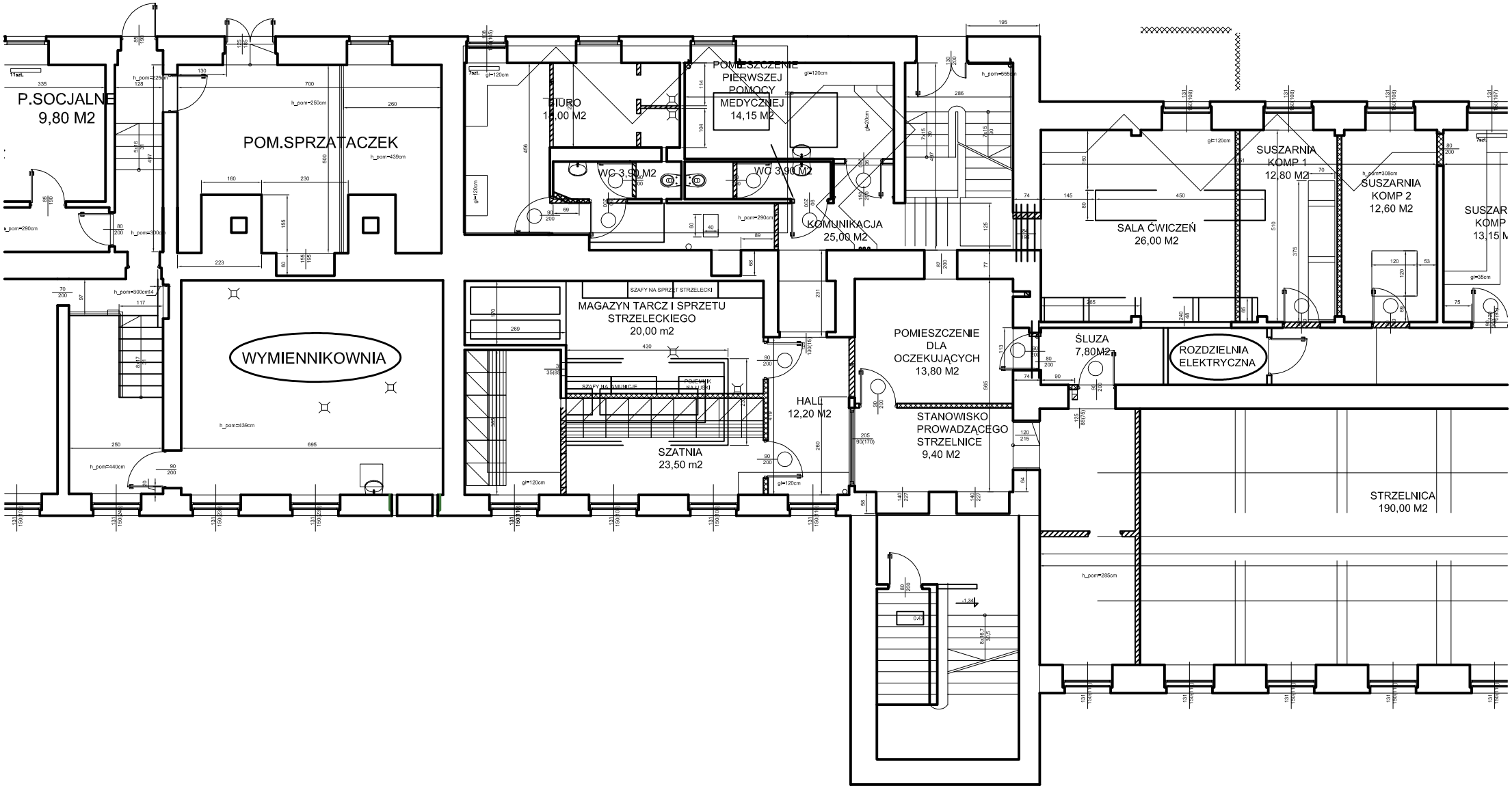ZAŁĄCZNIK DO PISMA IR-I-212-10/2279/17