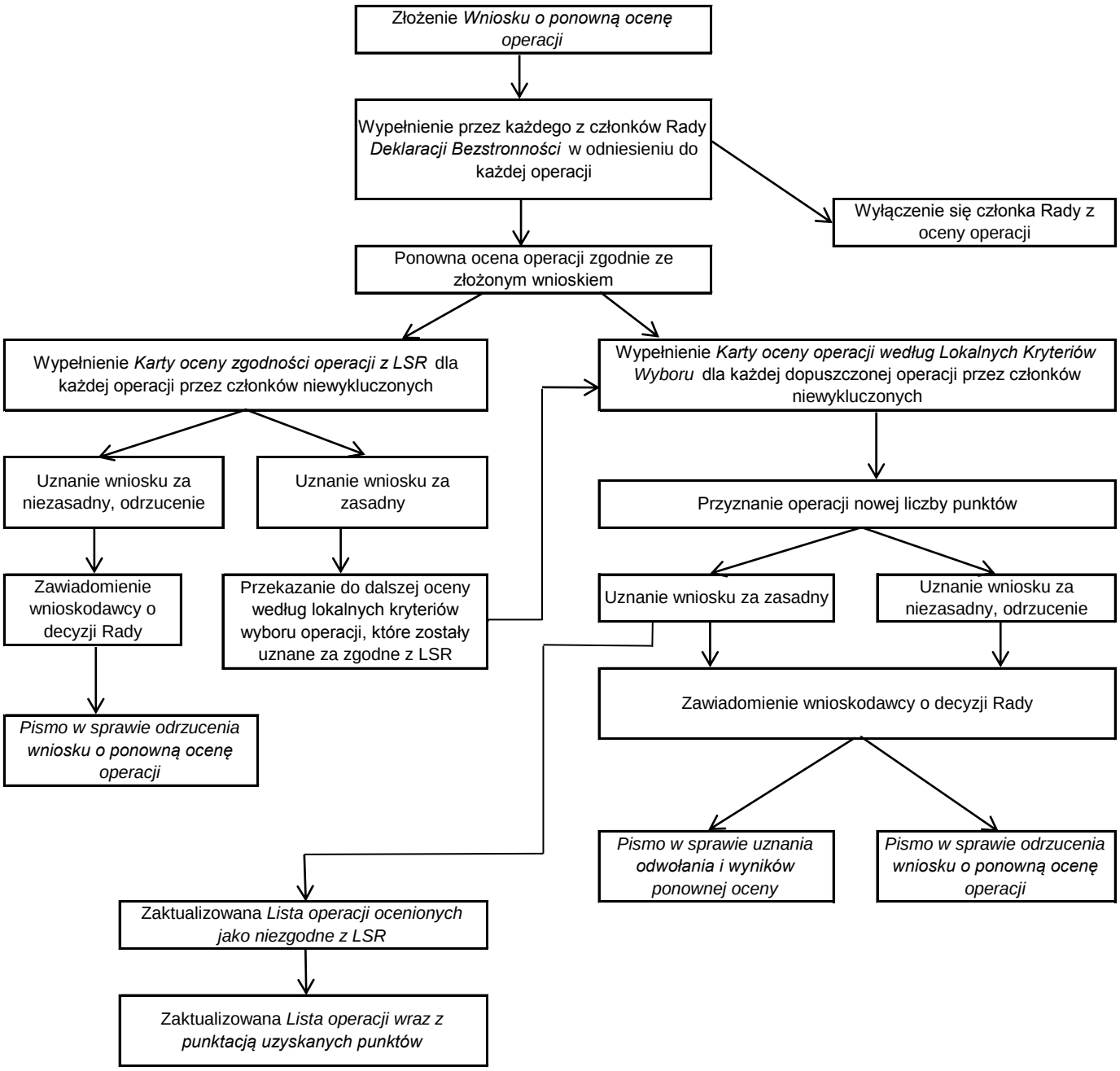Procedura odwoławcza