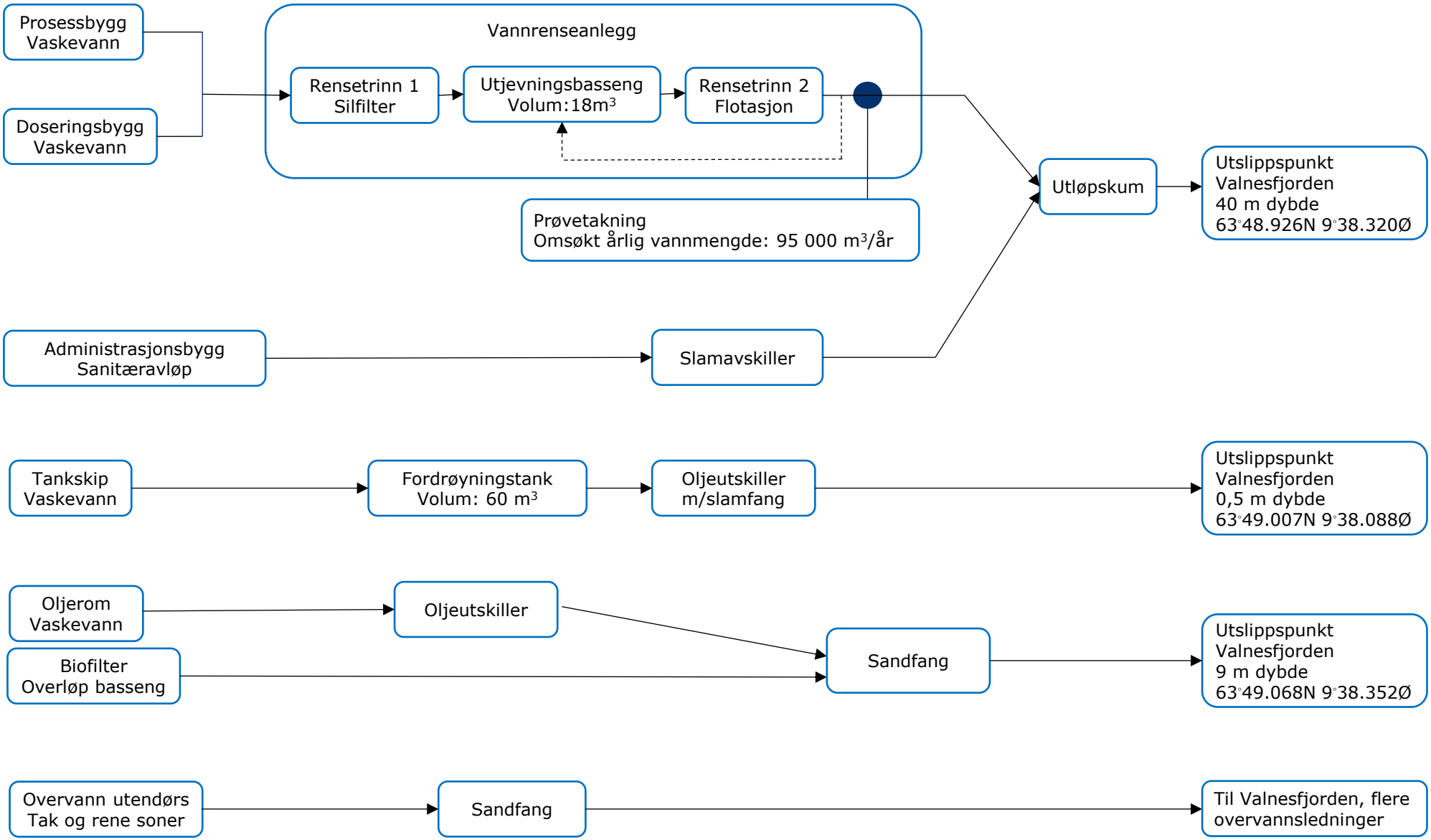Flytskjema utslipp til vann