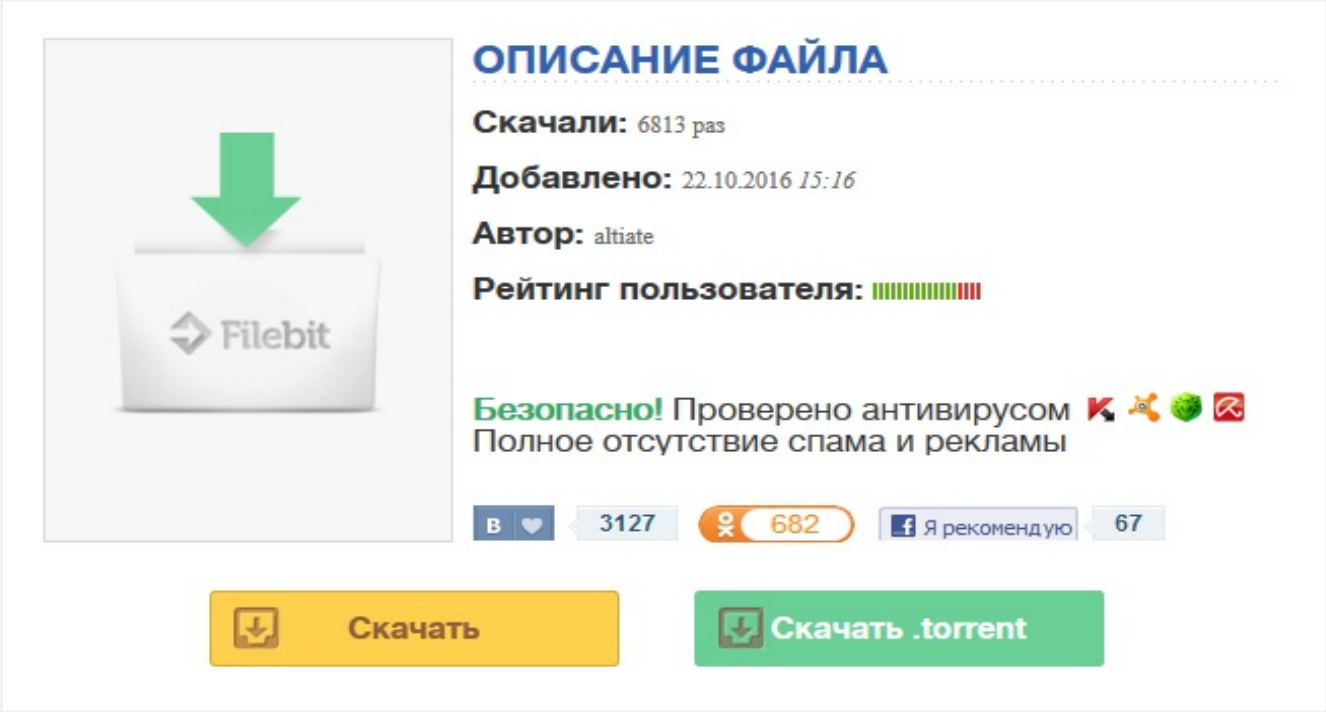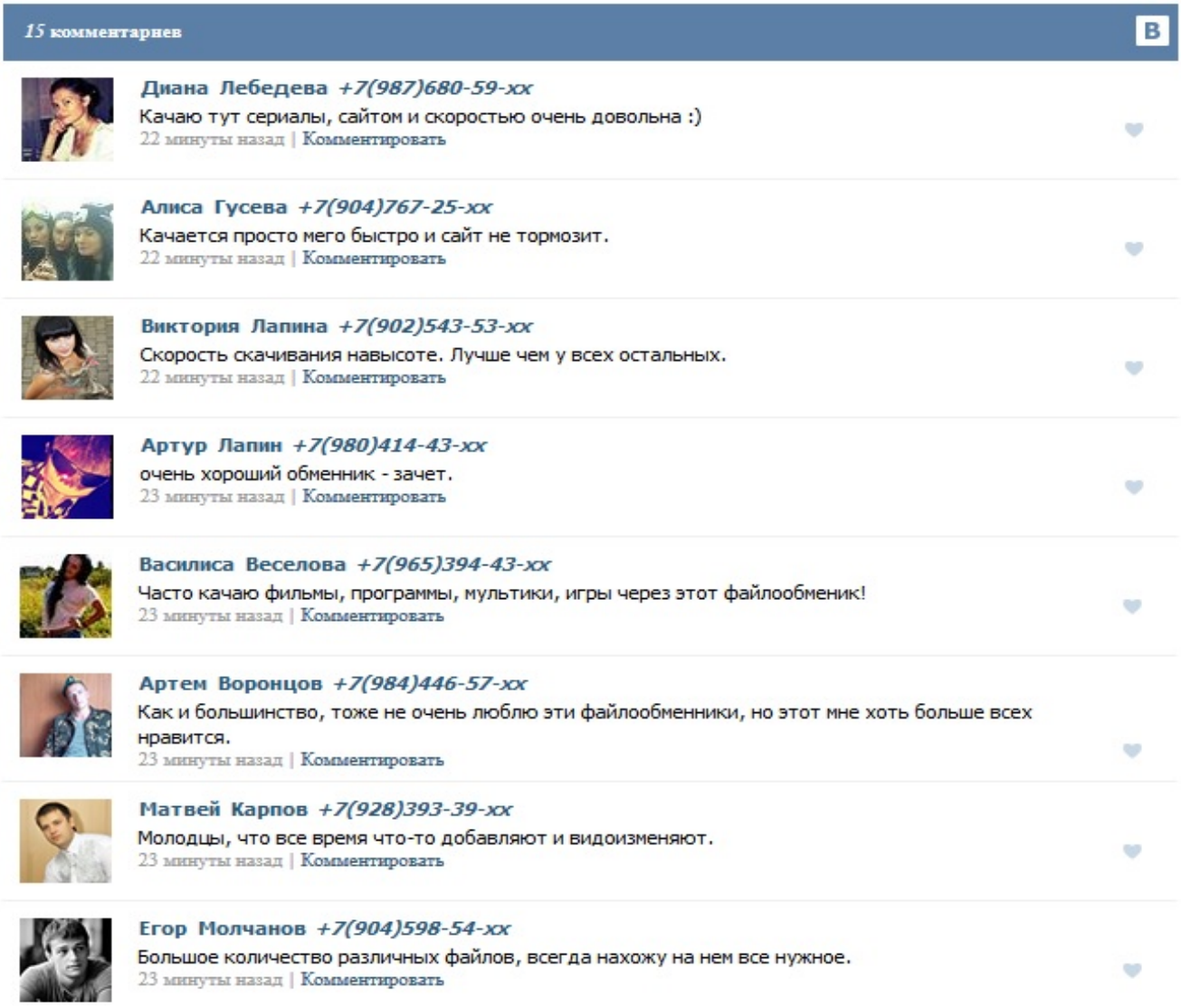образец заполнения нирм