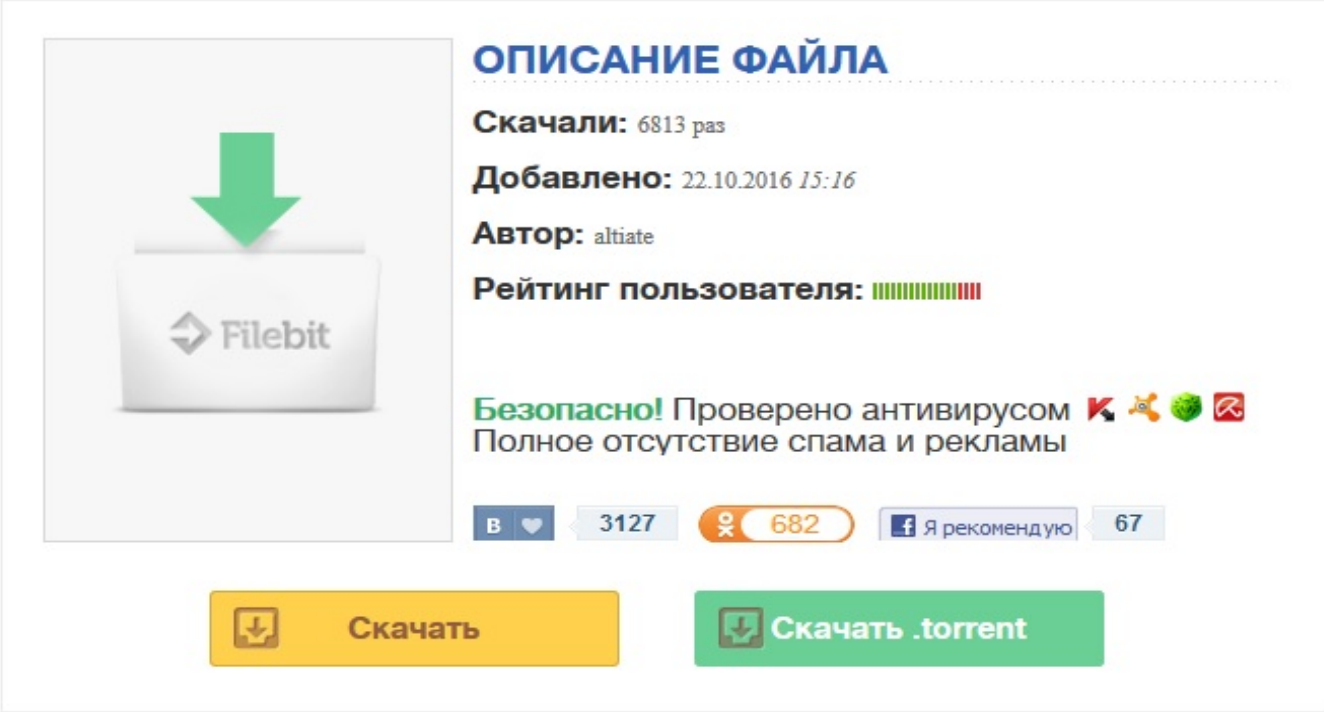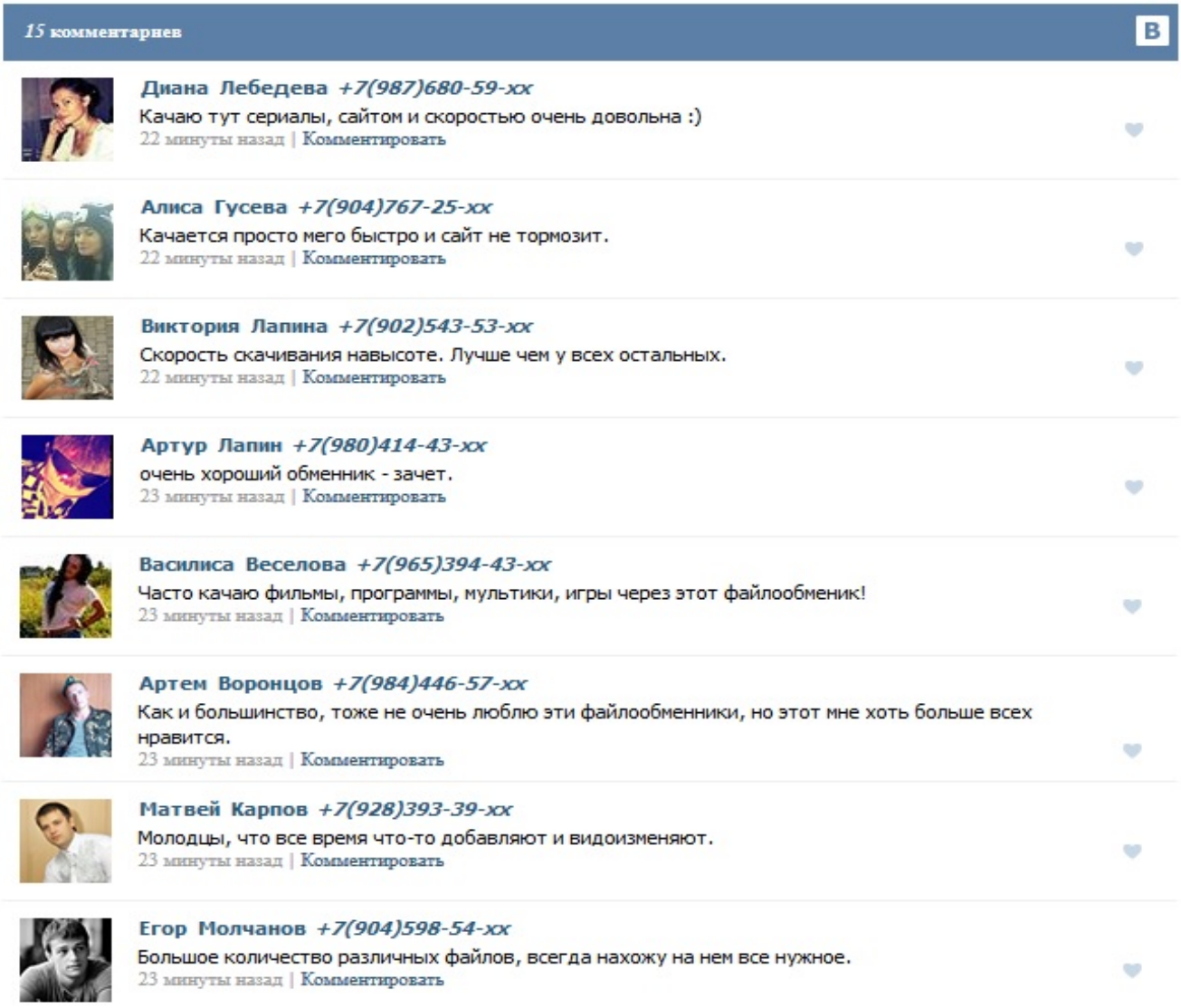товарная накладная торг-12 образец заполнения спк