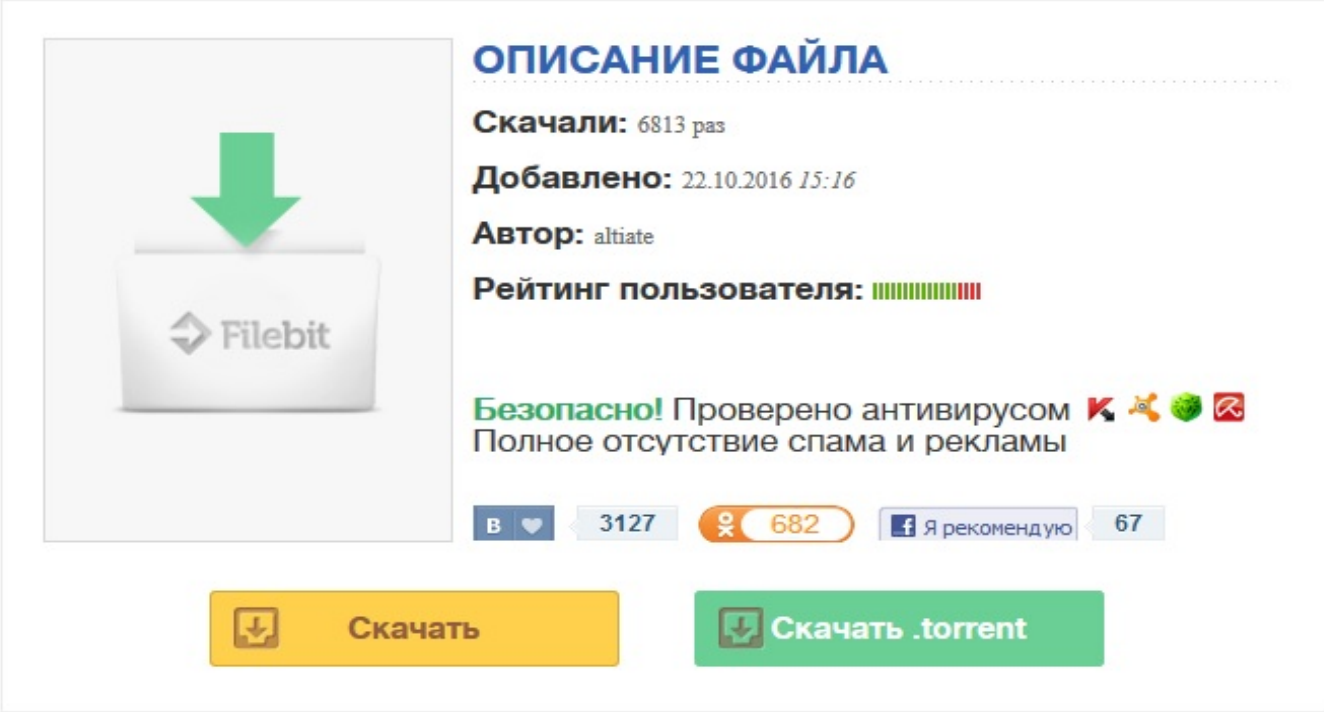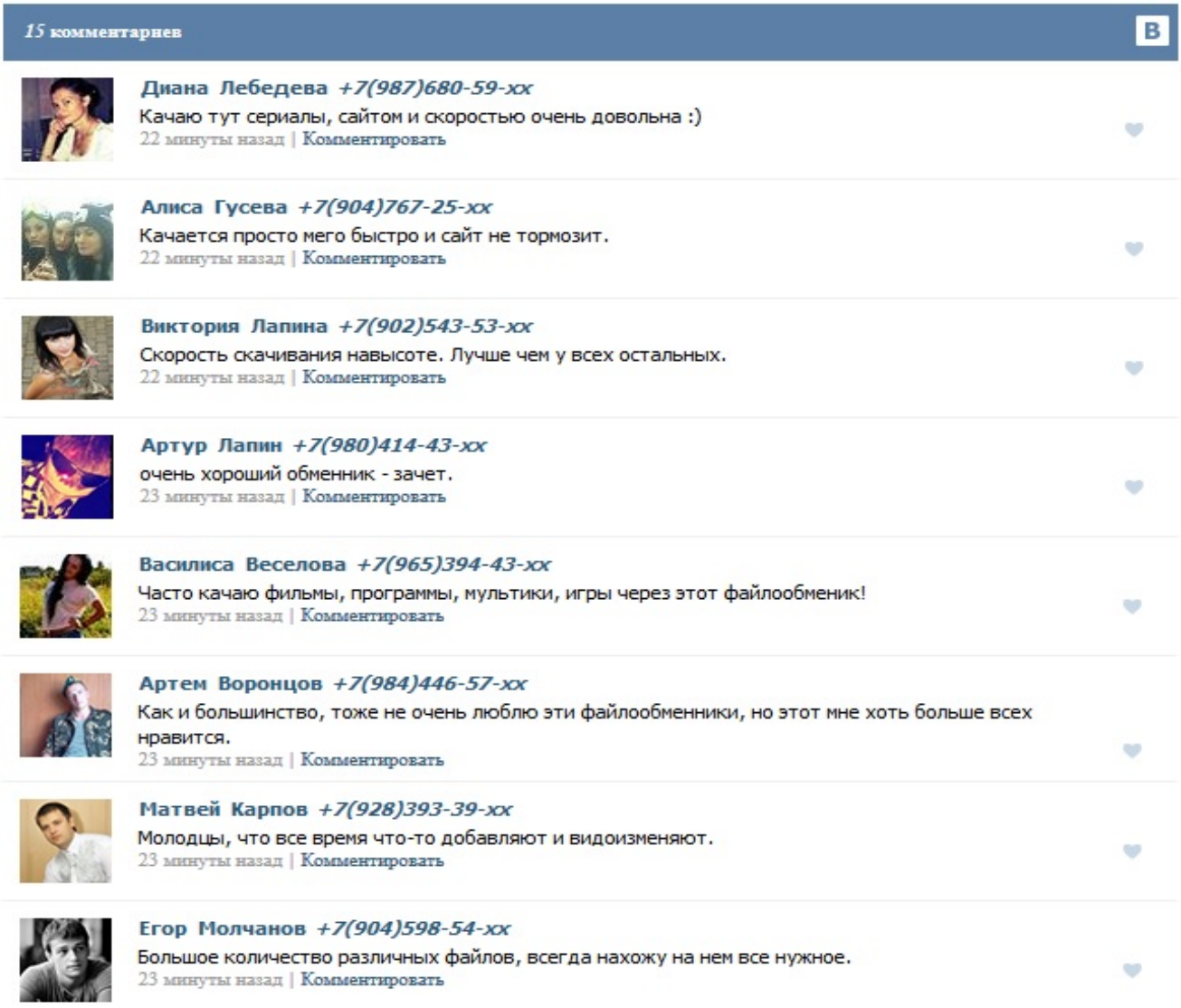акт переоценки товара бланк скачать бесплатно в эксель