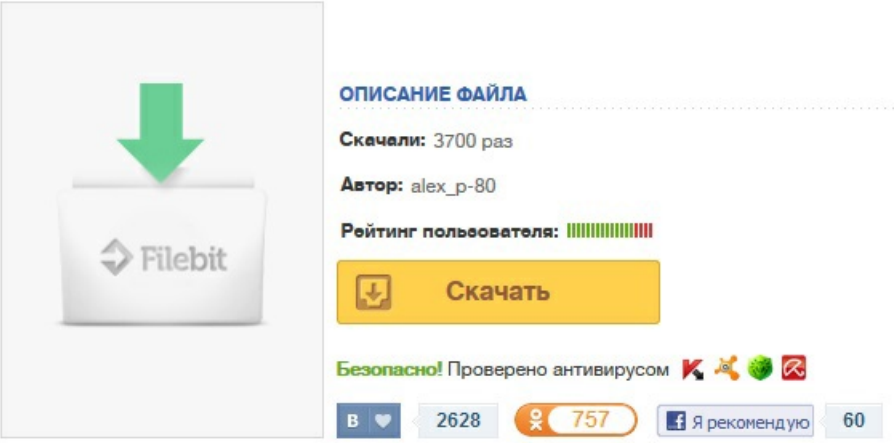бухгалтер 911 бланки гни