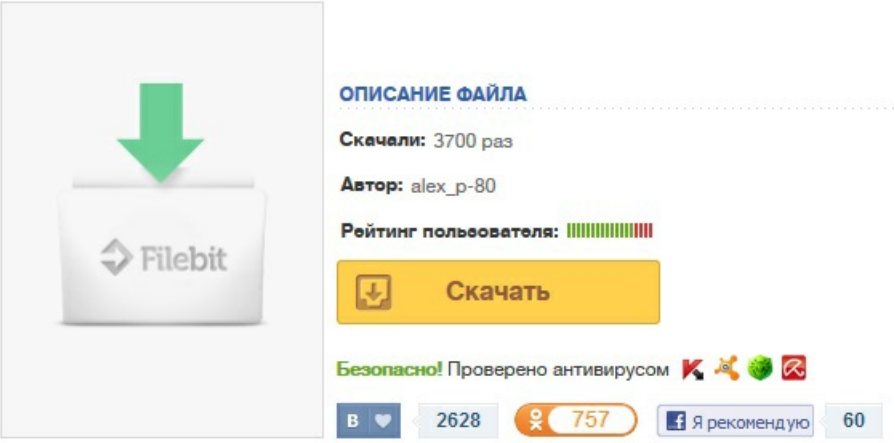благодарственное письмо ип образец