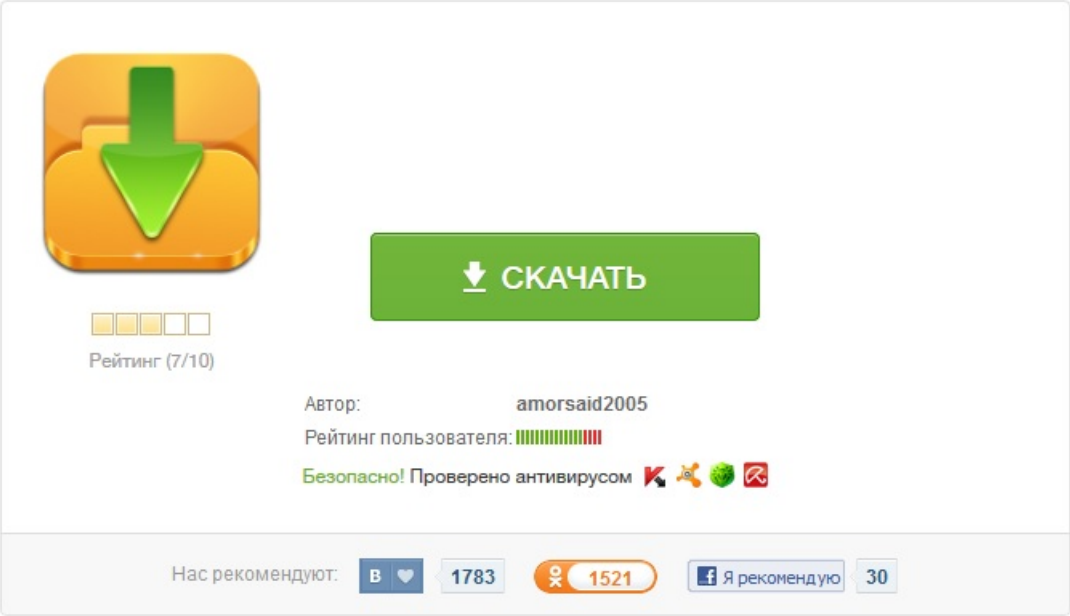бланк письма образец украина