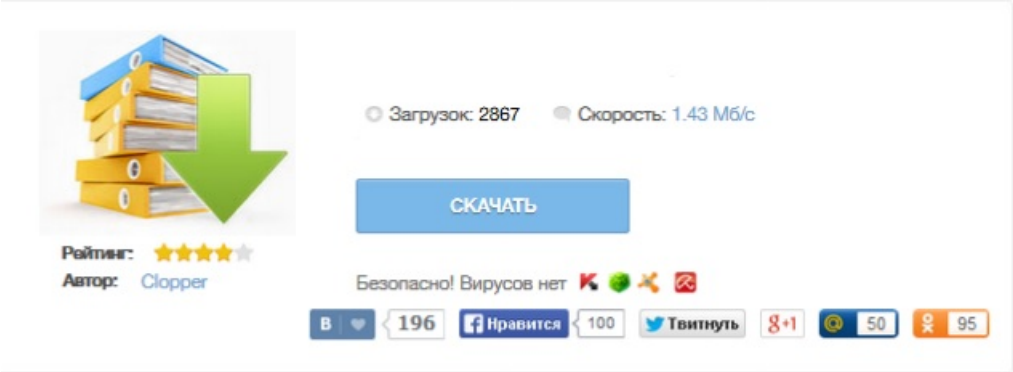пэк бухгалтерские документы