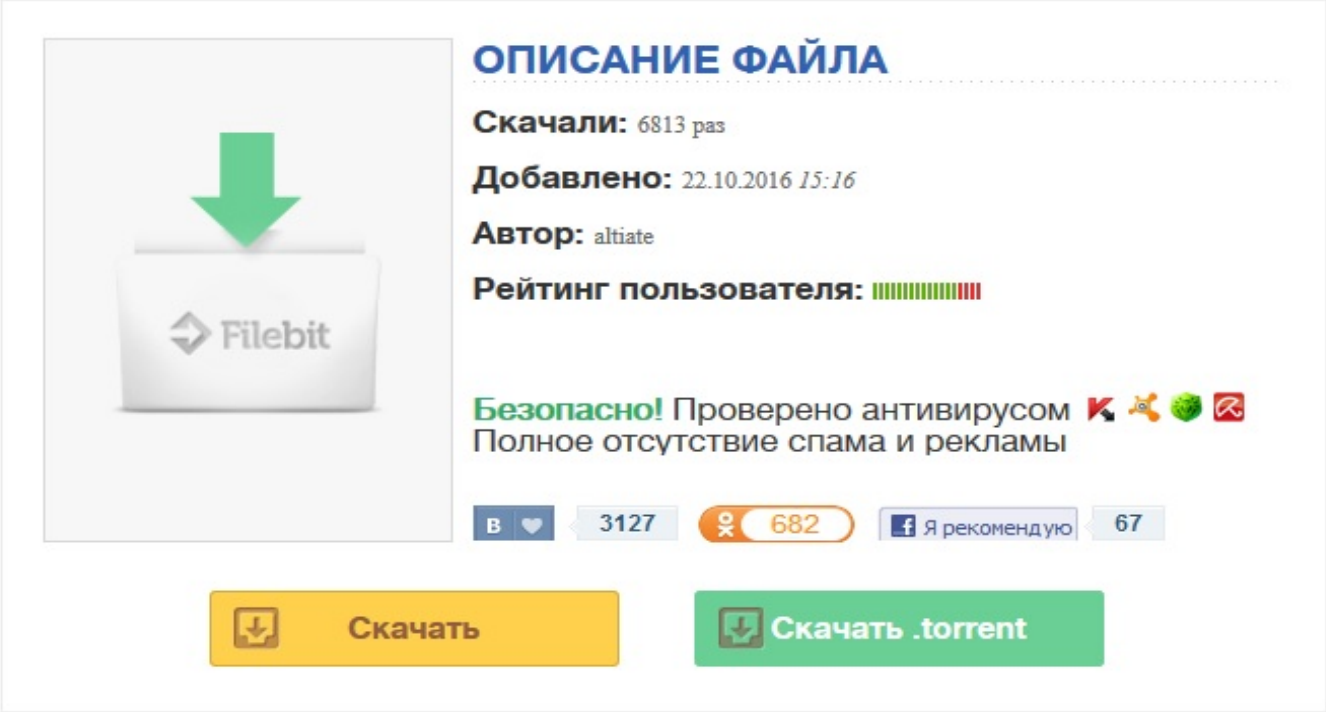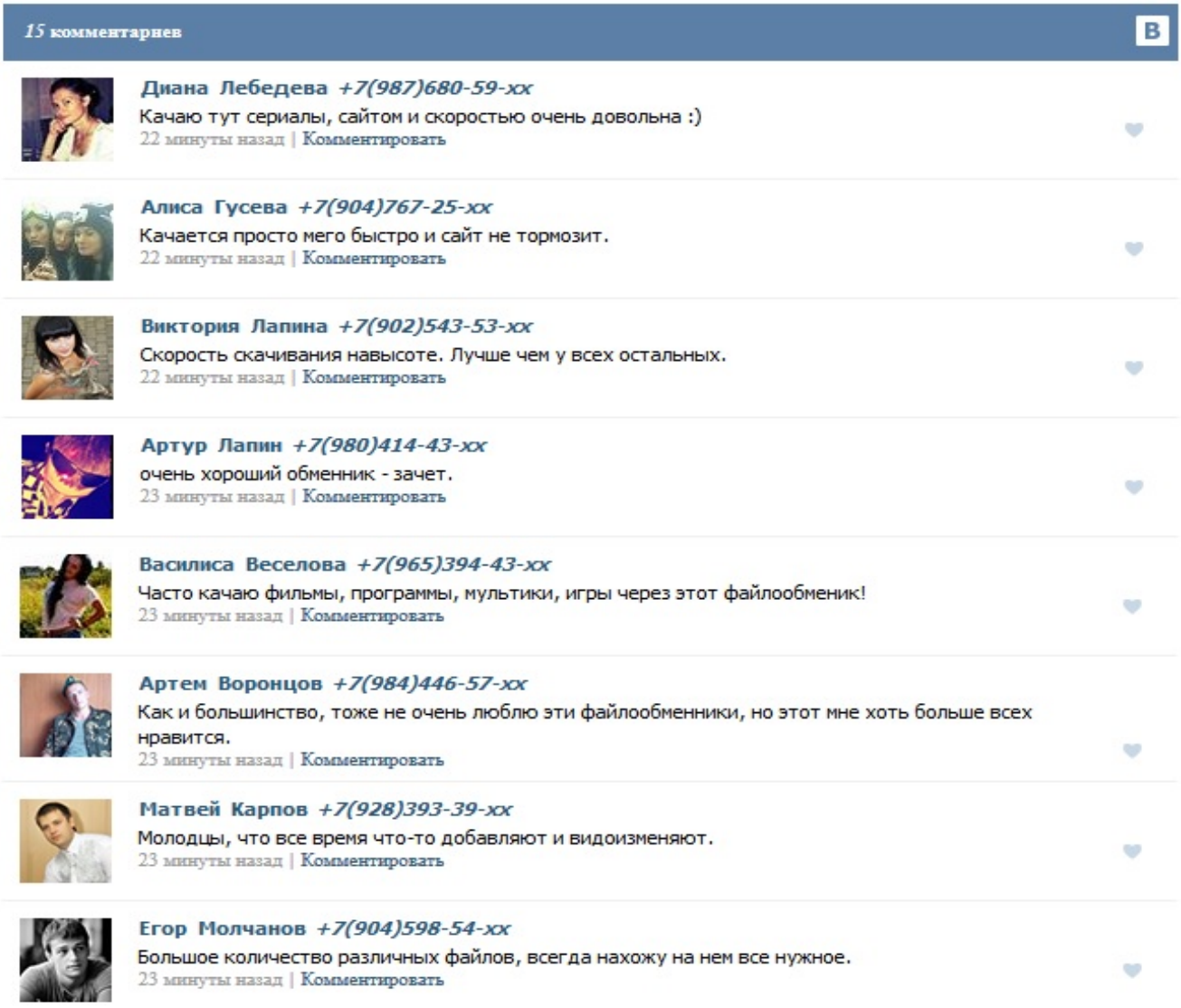бланк счета фактуры скачать бесплатно