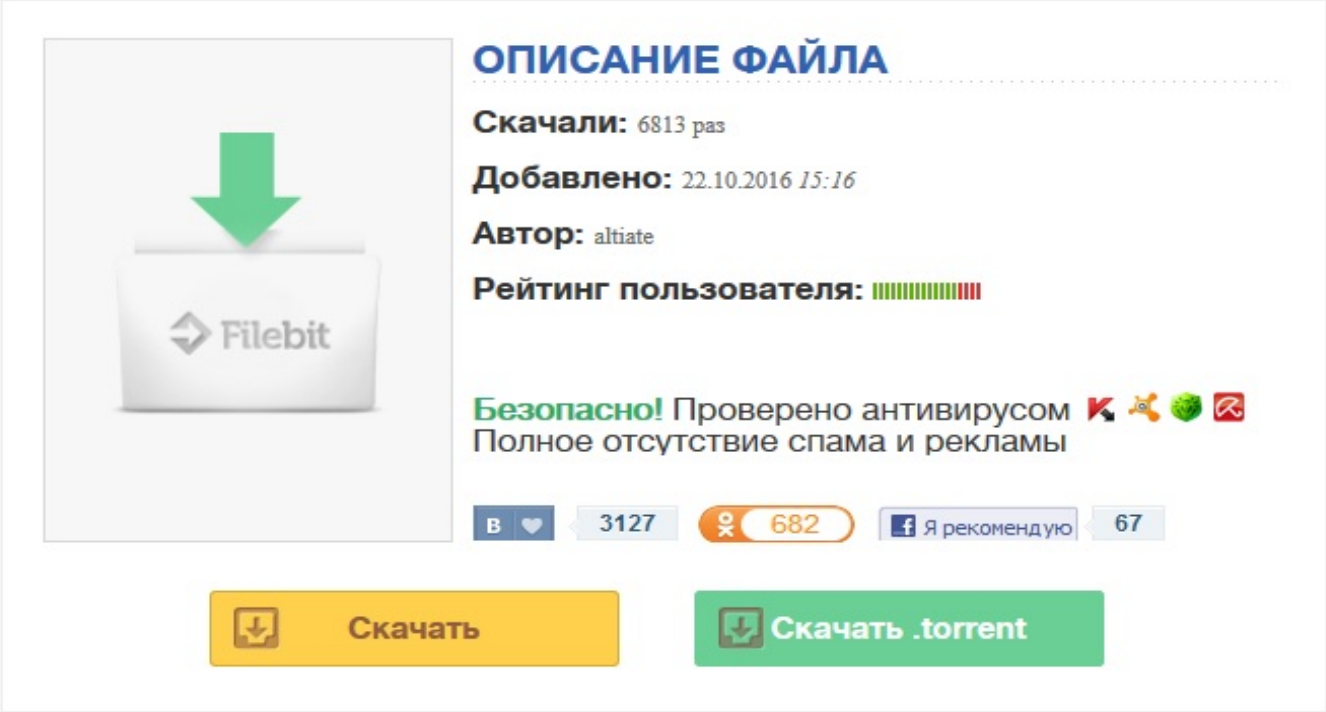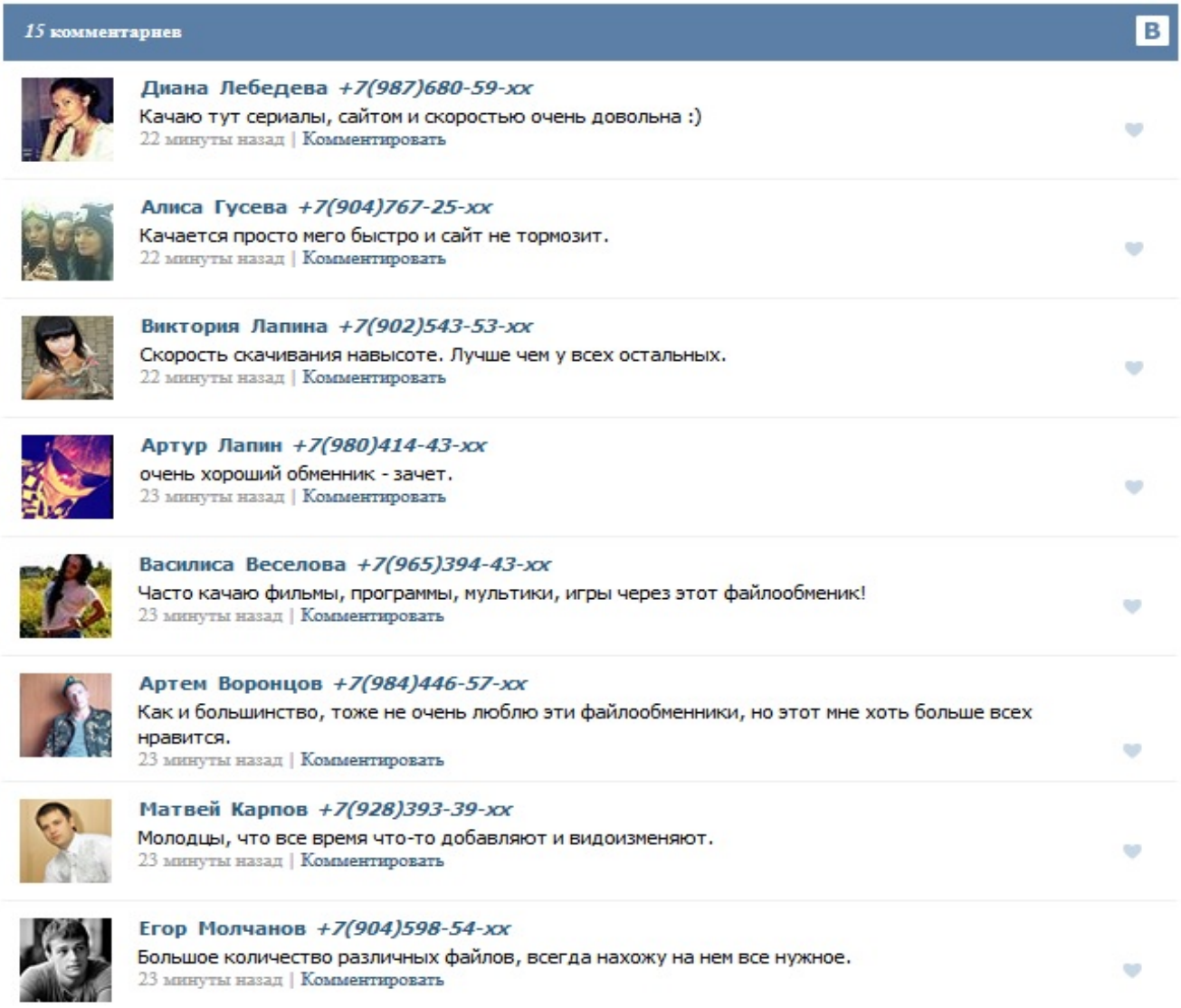бланк таблицы в excel смета