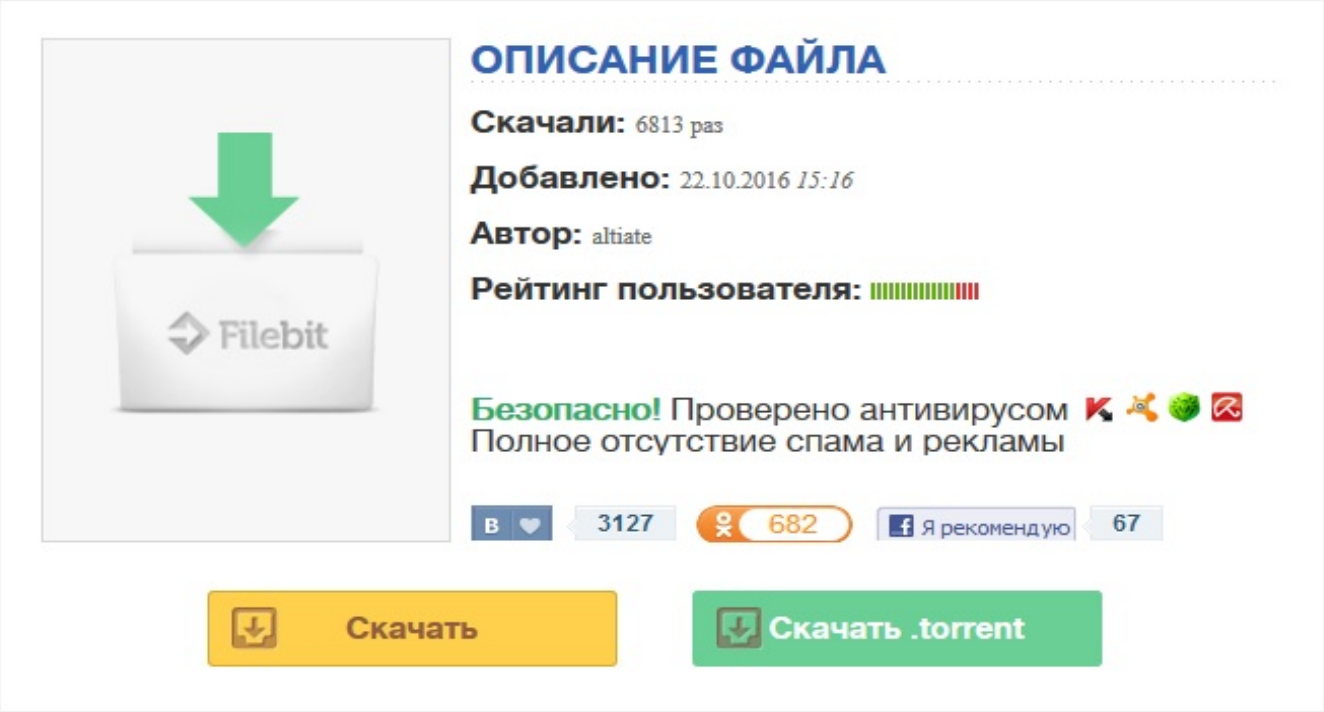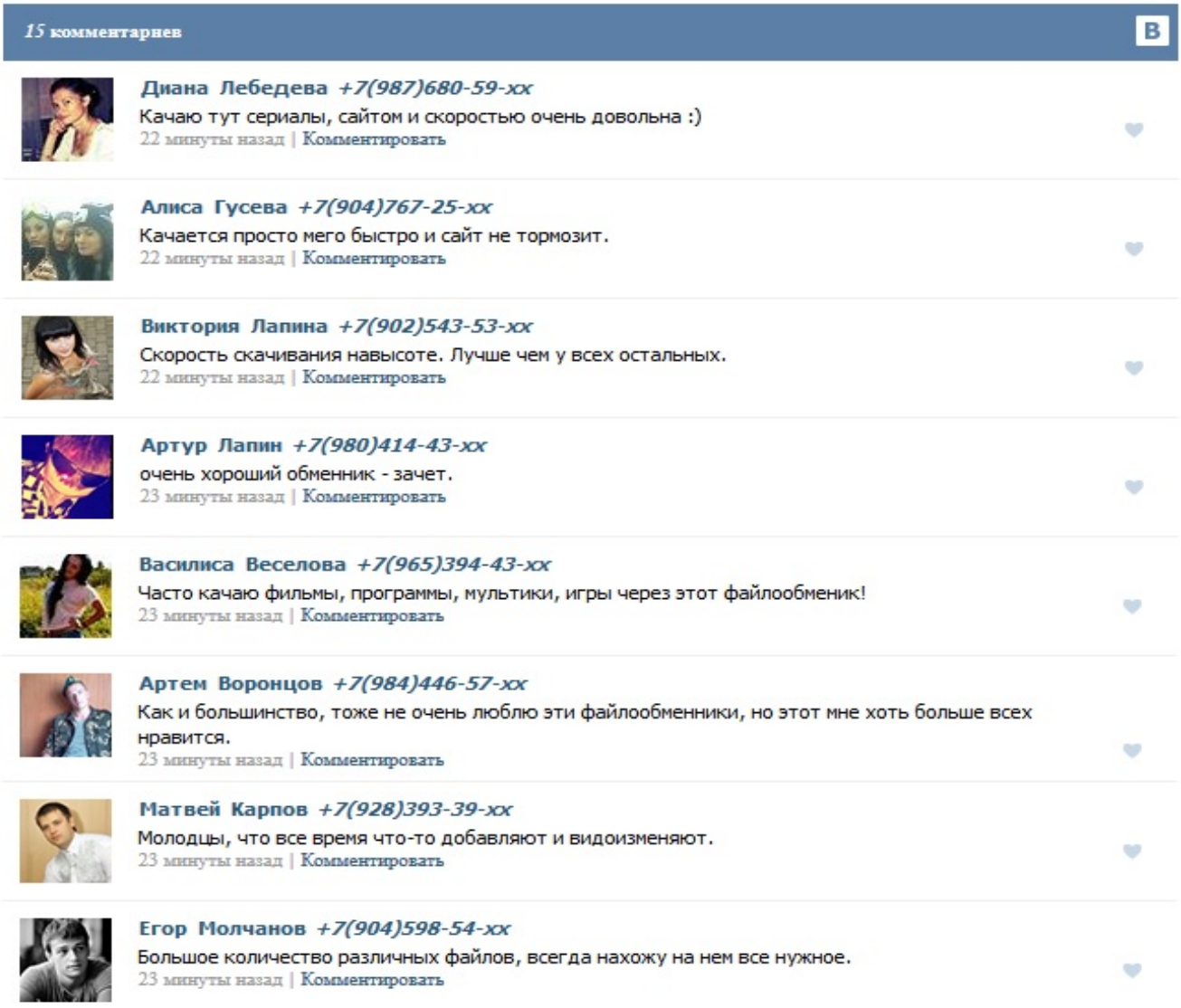счет фактура акт выполненных работ заполнить онлайн