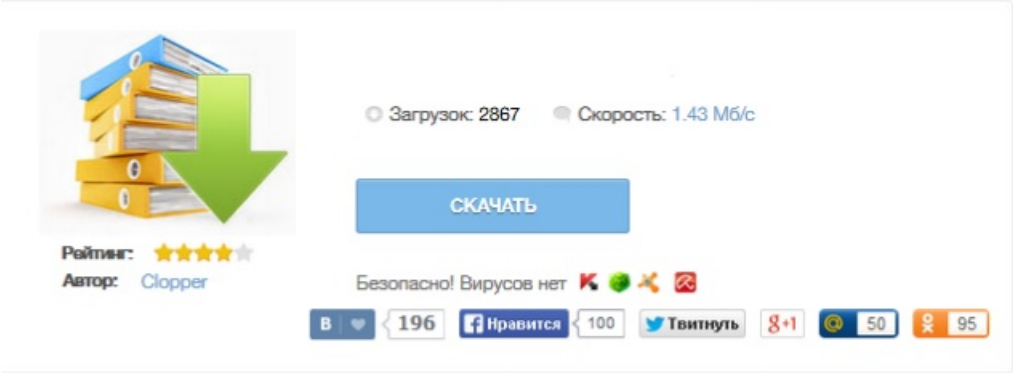бланк заявление о применении усн