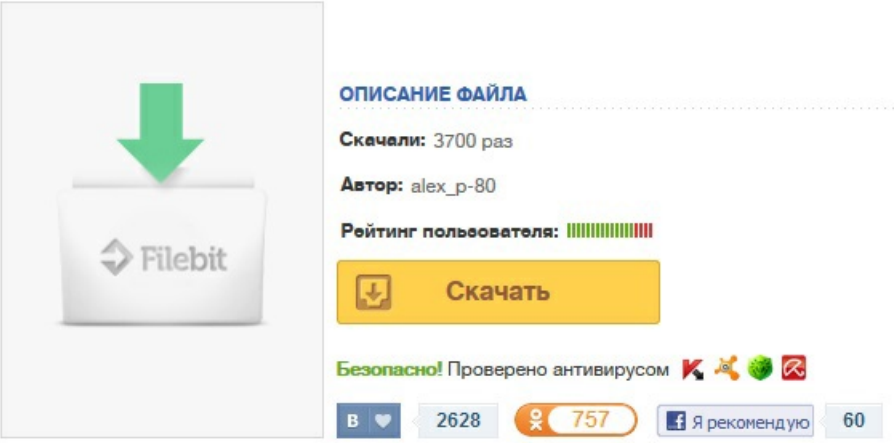бланк пояснительной записки форма 0503160