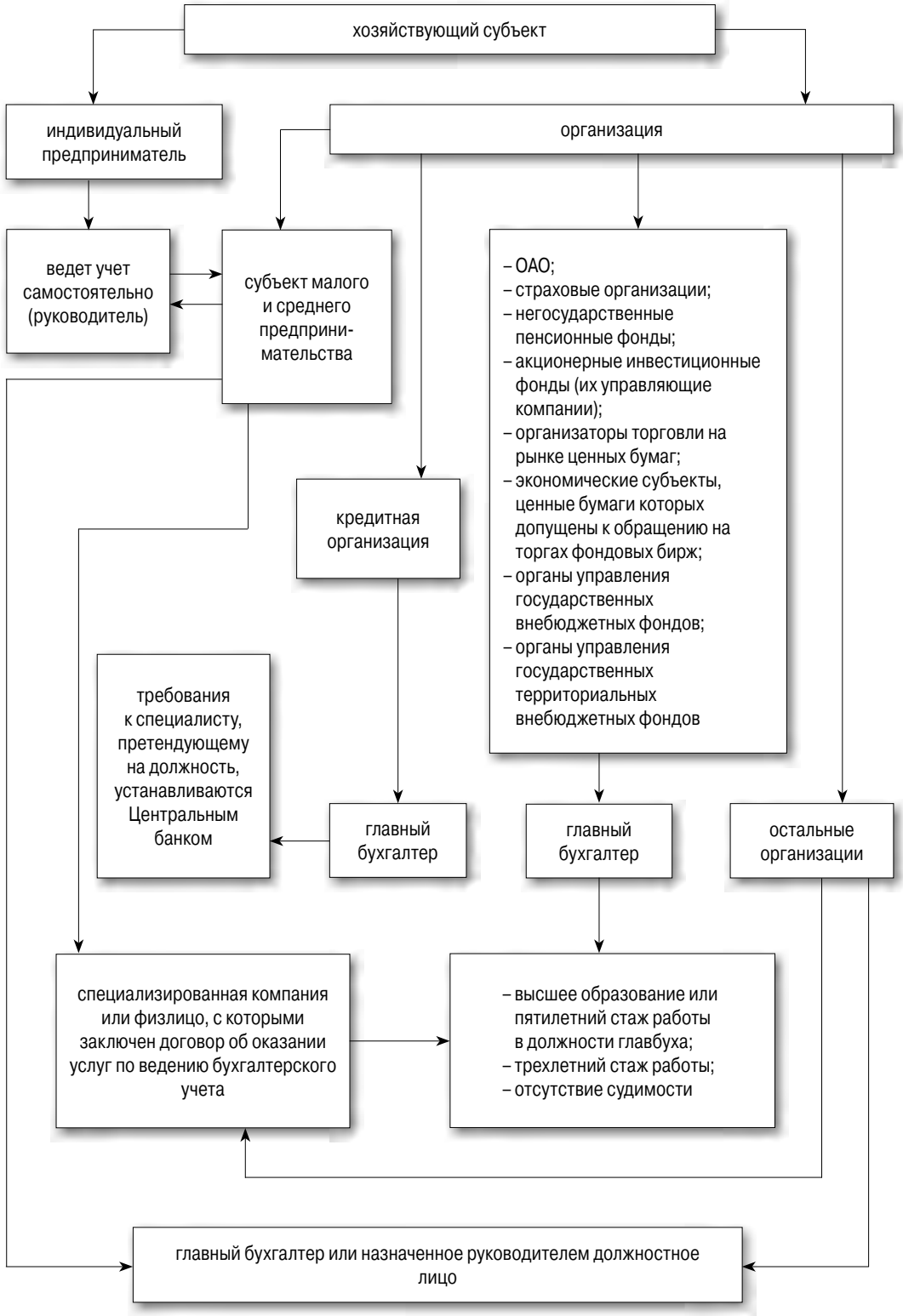Организация ведения бухучета