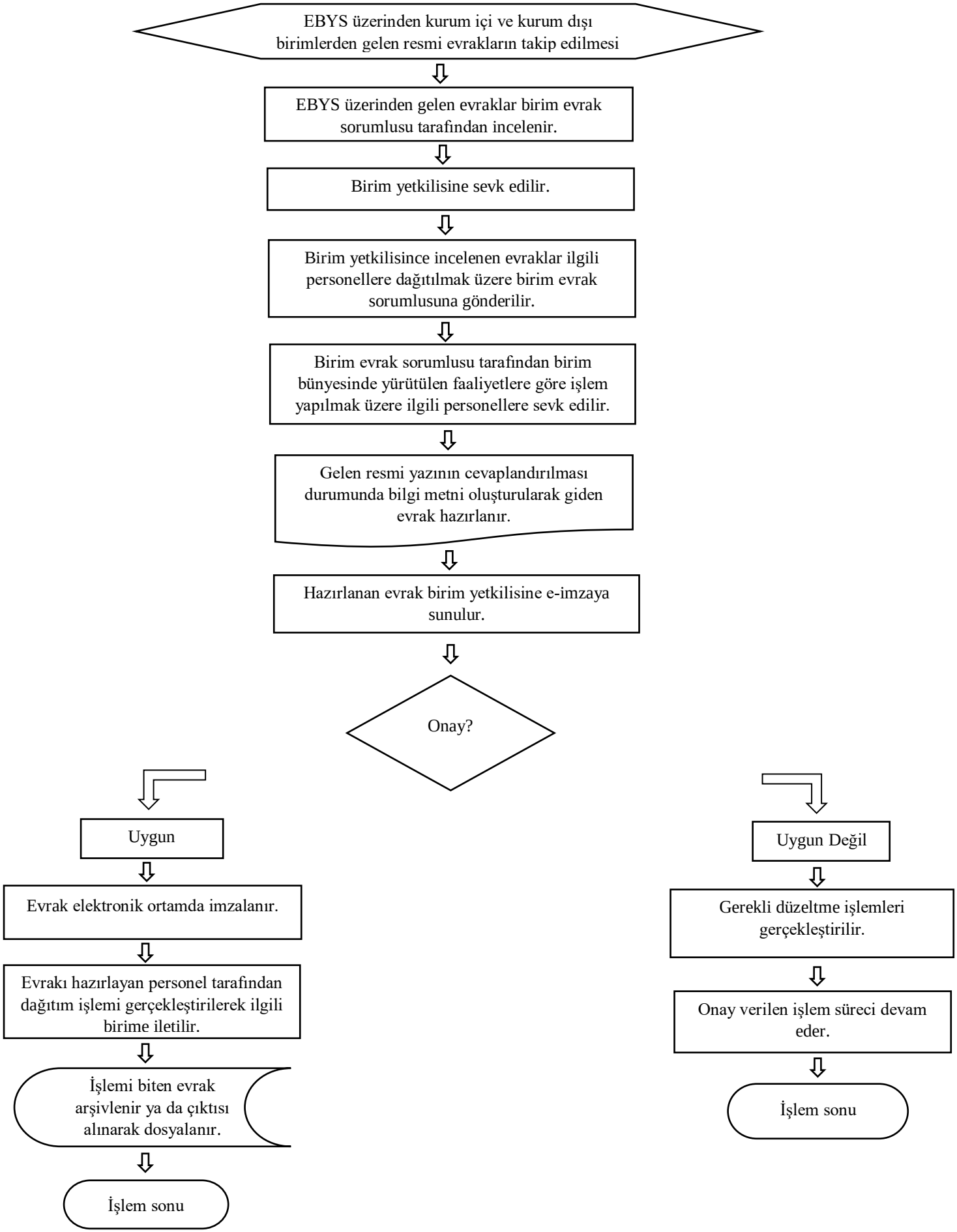RESMİ YAZIŞMA İŞ AKIŞI