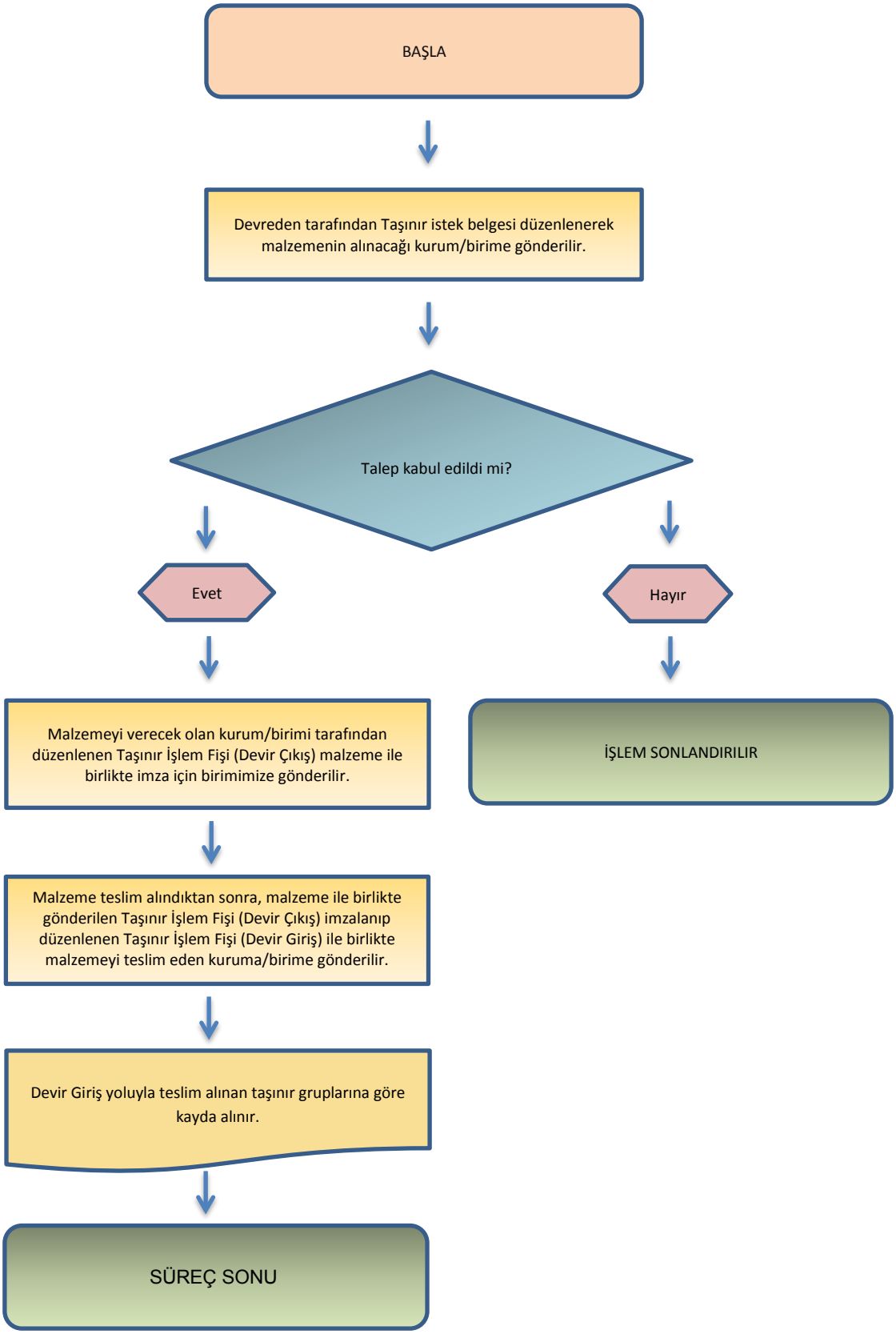DEVİR YOLUYLA TAŞINIR GİRİŞ İŞLEMLERİ