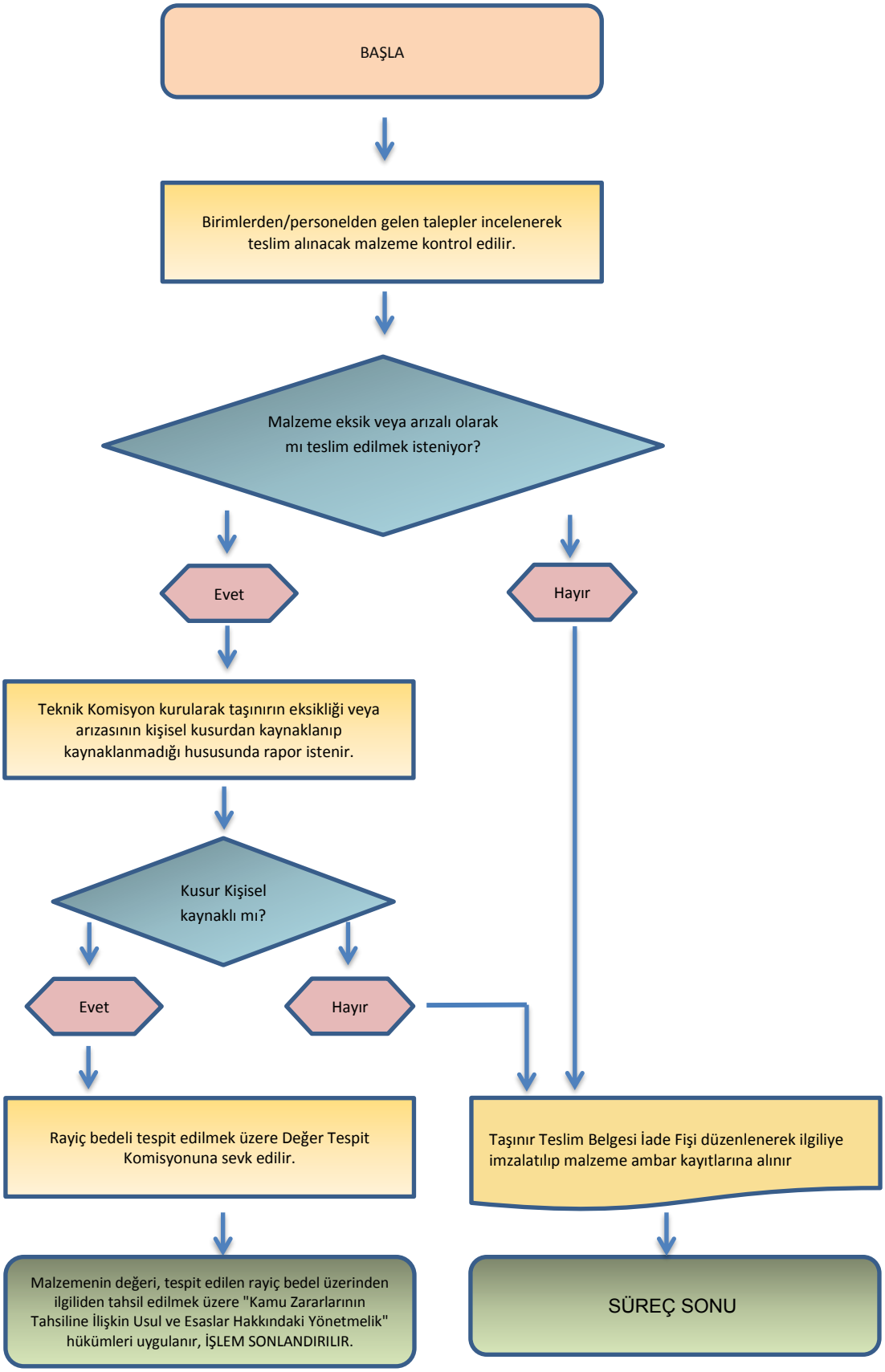DAYANIKLI TAŞINIR ZİMMET DÜŞME İŞLEMLERİ