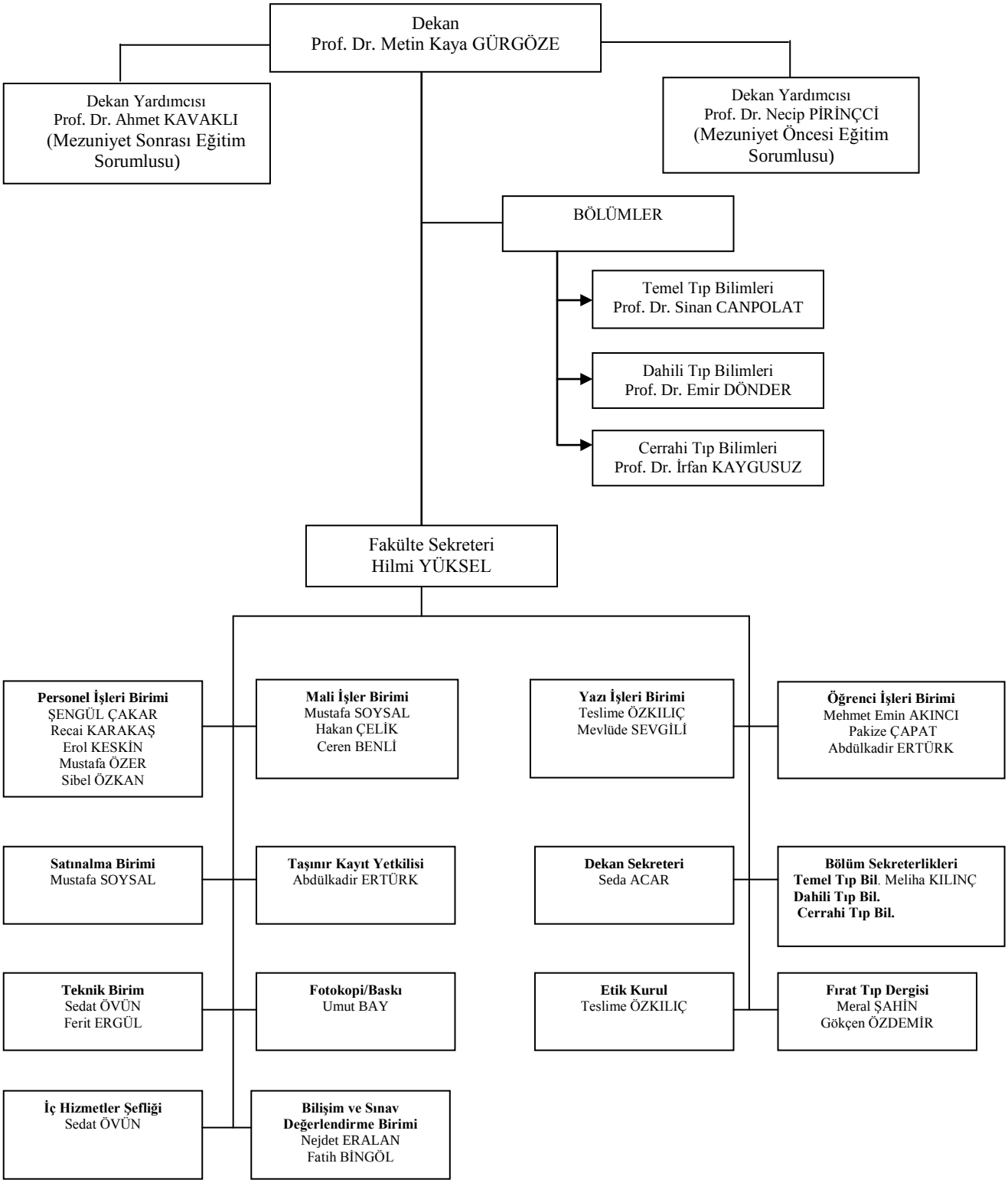İDARİ YAPILANMA