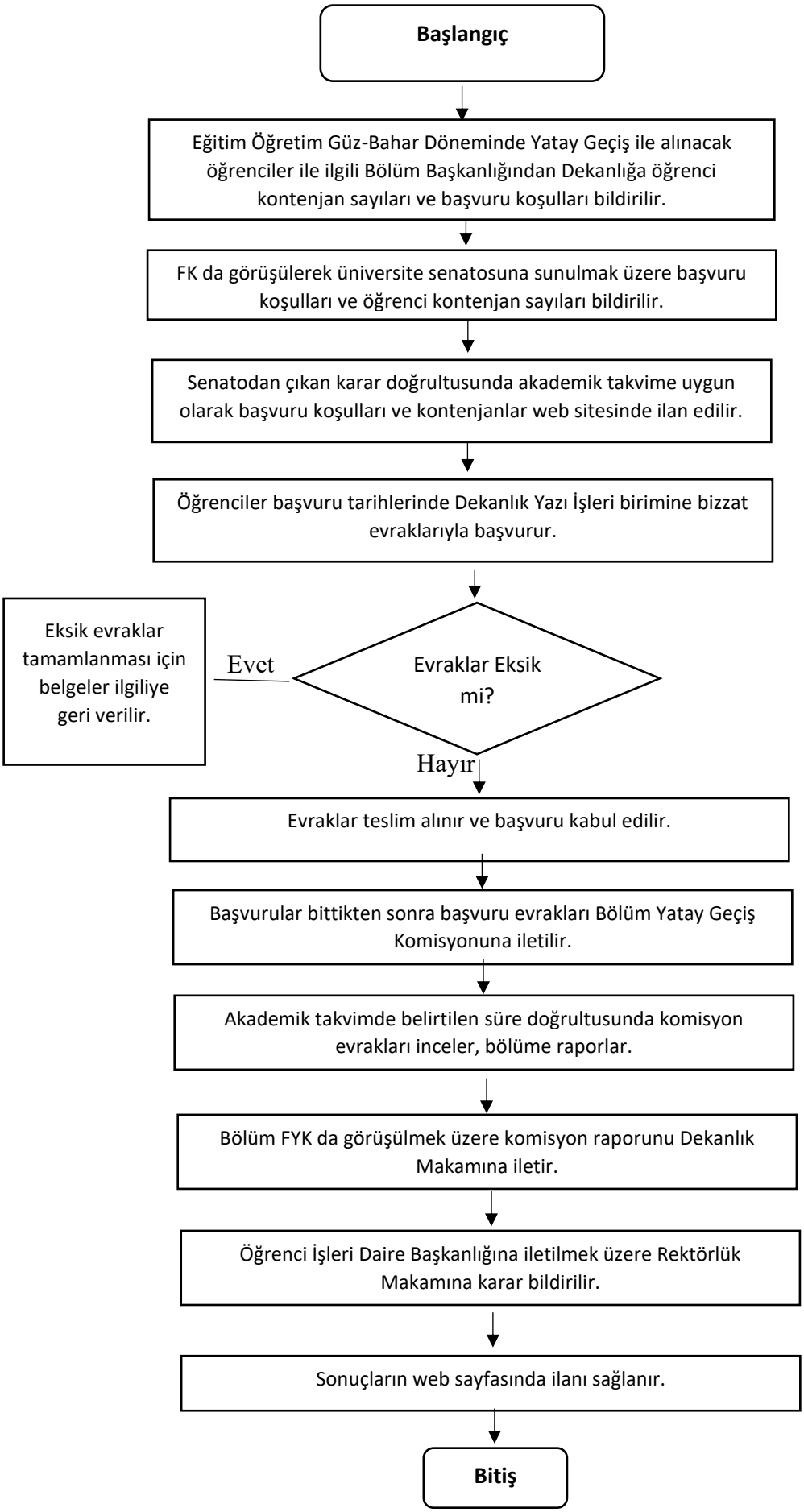YATAY-KURUM İÇİ GEÇİŞ İŞLEMLERİ İŞLEMLERİ