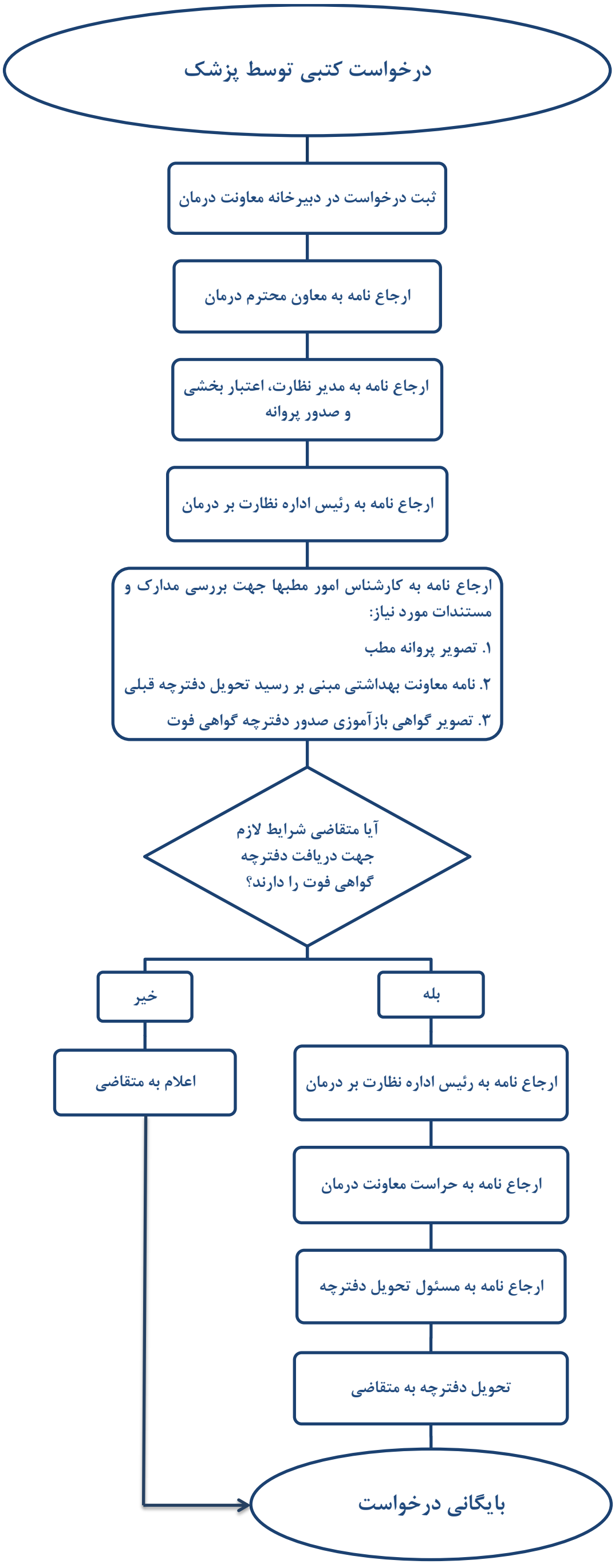فرایند صدور دفترچه گواهی فوت