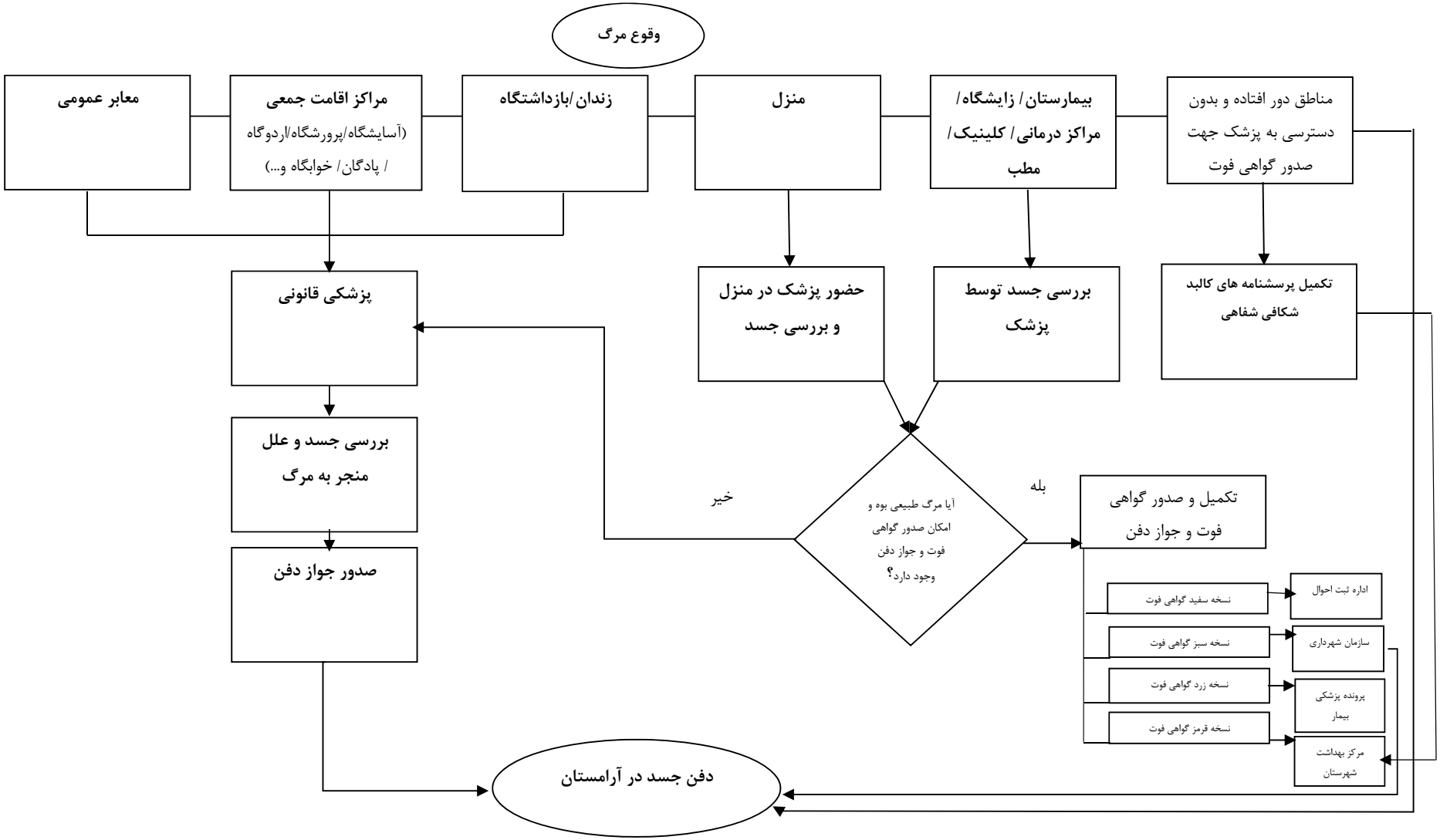فرایند گواهی و اعلام مرگ