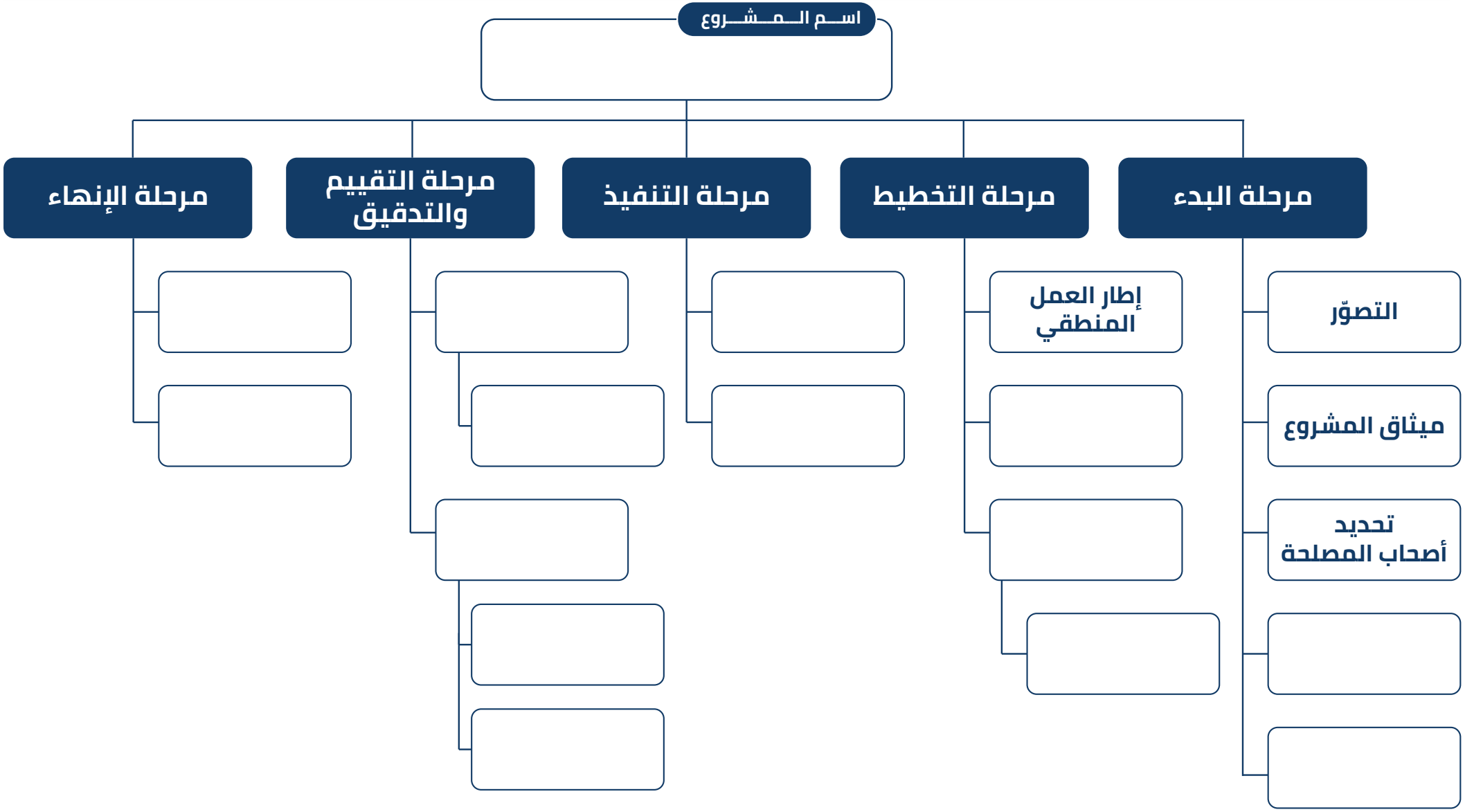هيكل تقسيم العمل