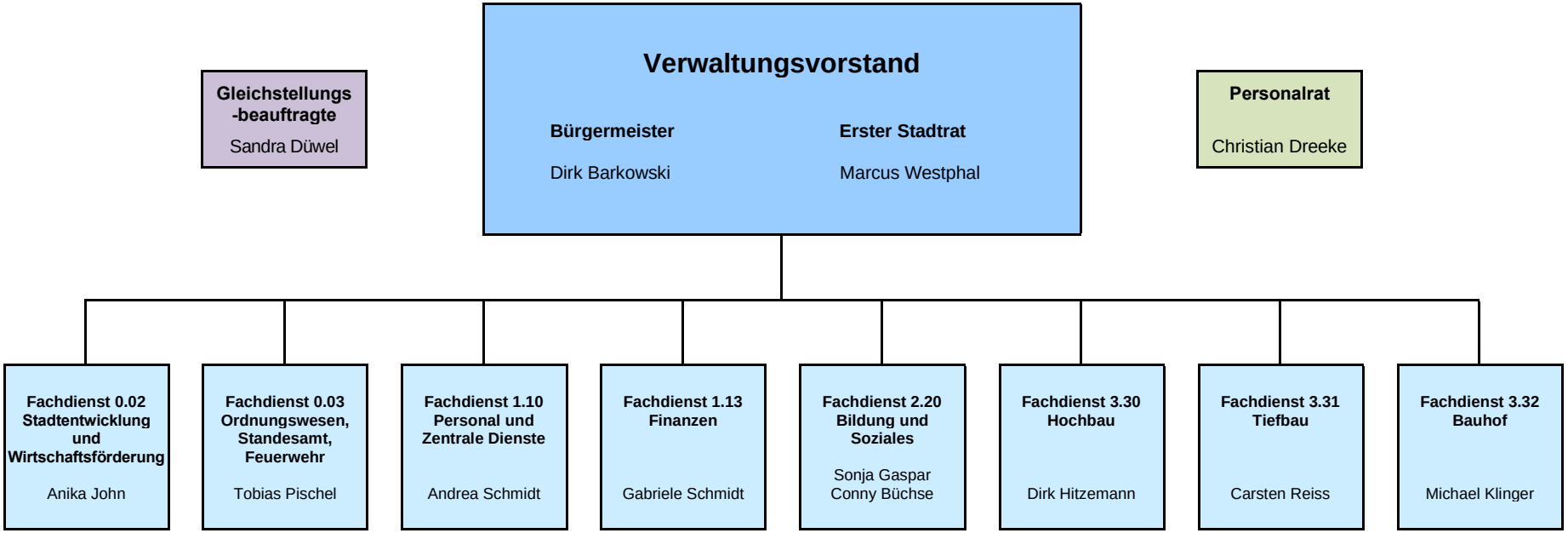Verwaltungsgliederungsplan