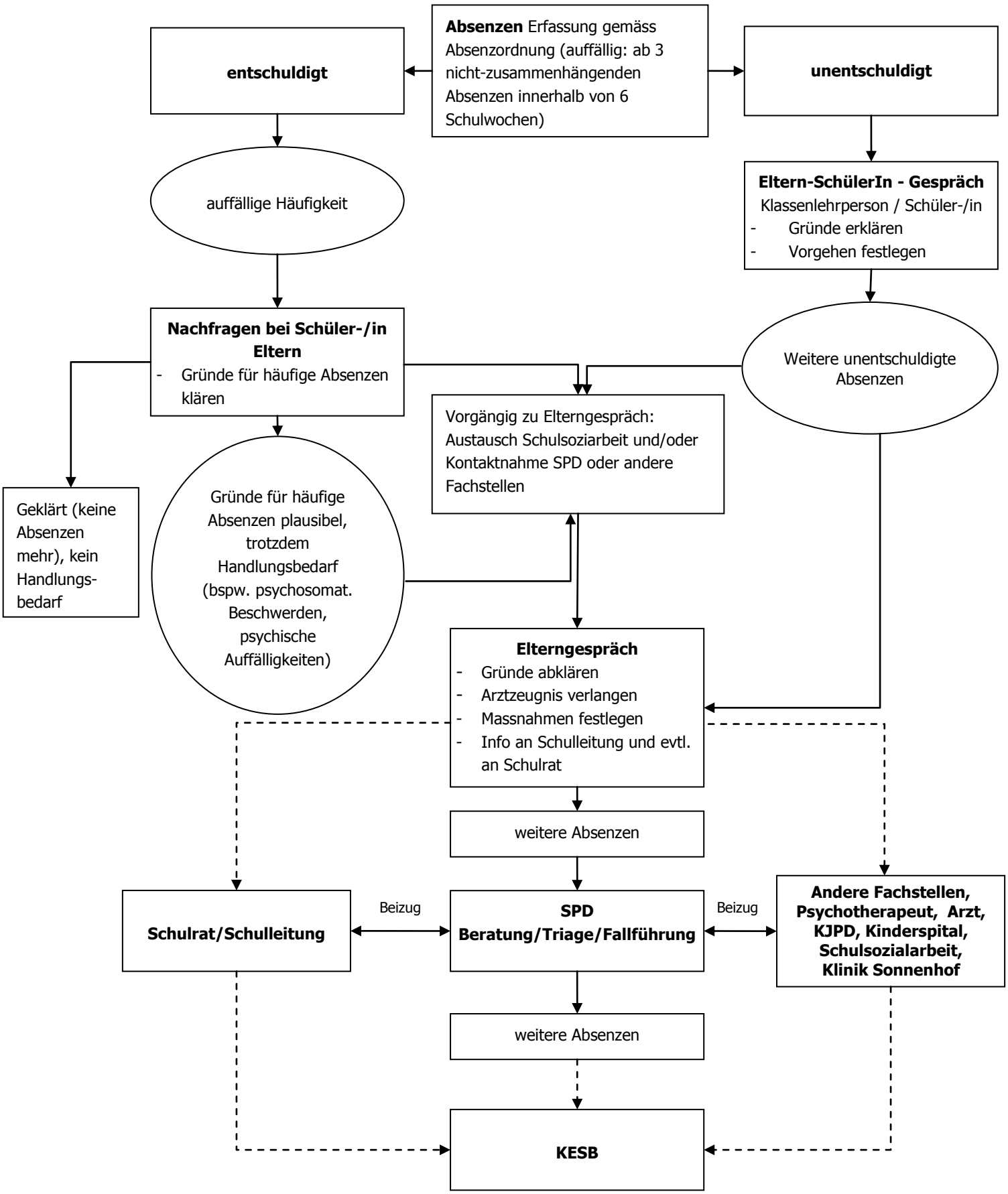Handlungsplan