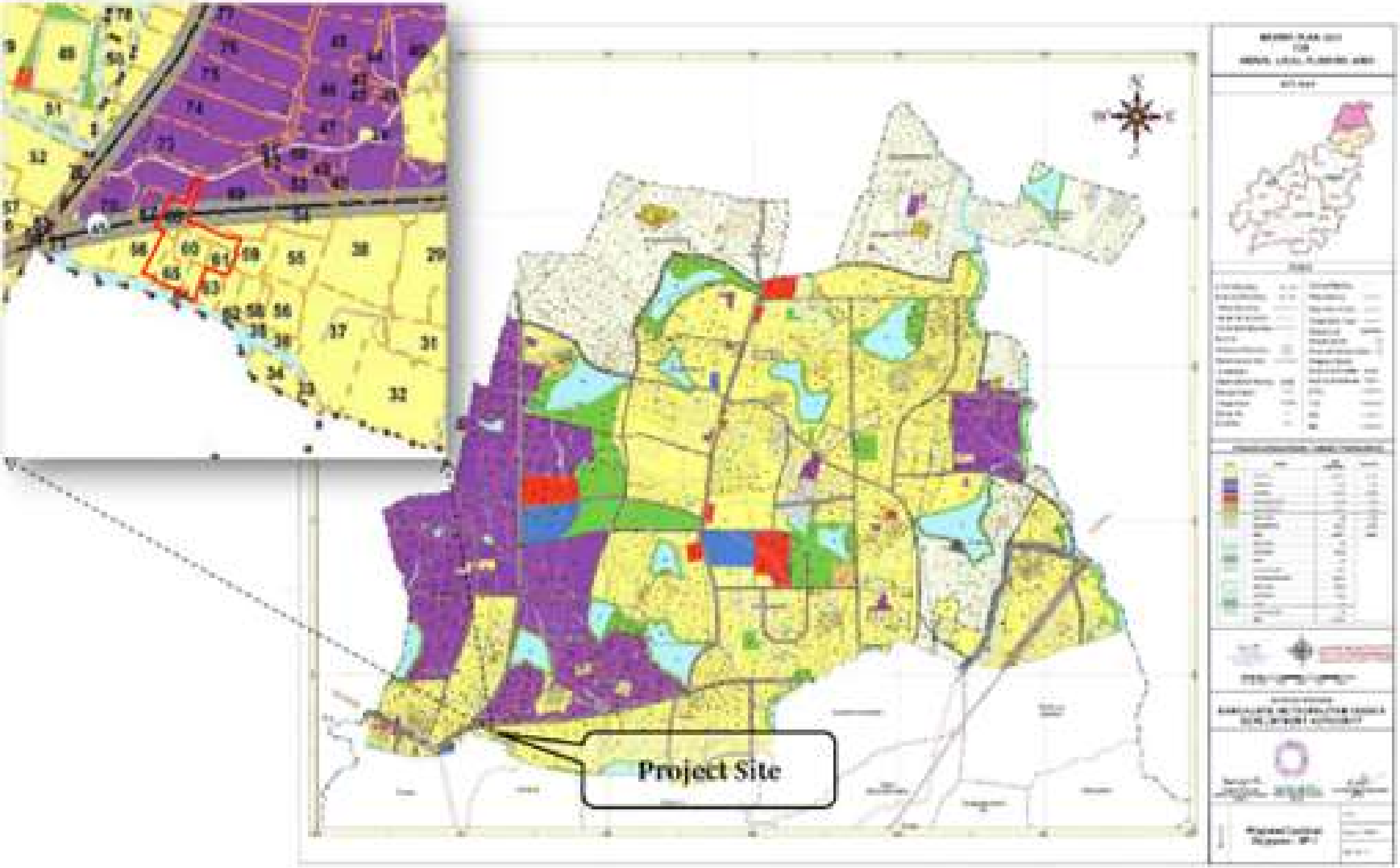COMPREHENSIVE DEVELOPMENT PLAN