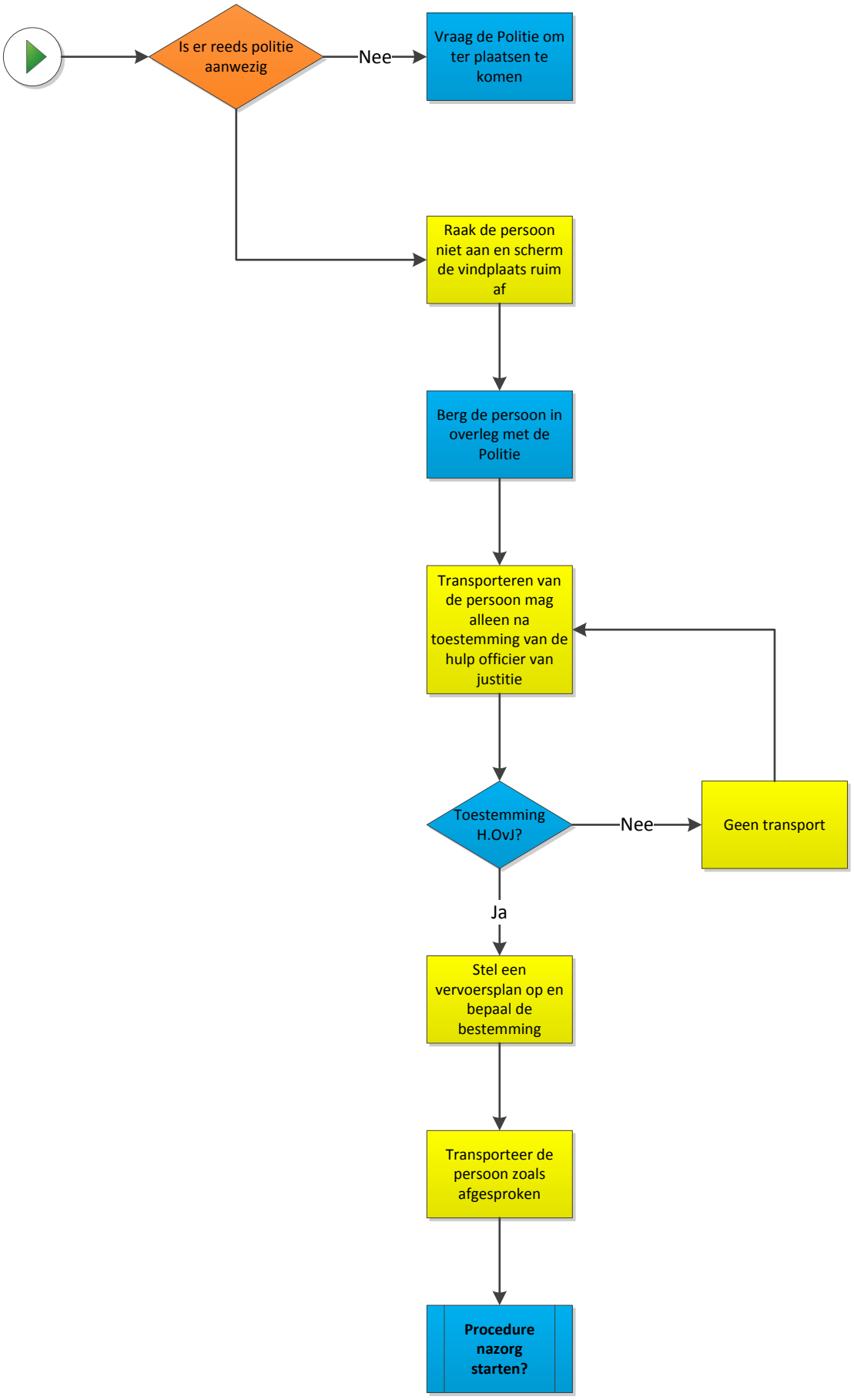Dienstverlening: Stoffelijk overschot aan land