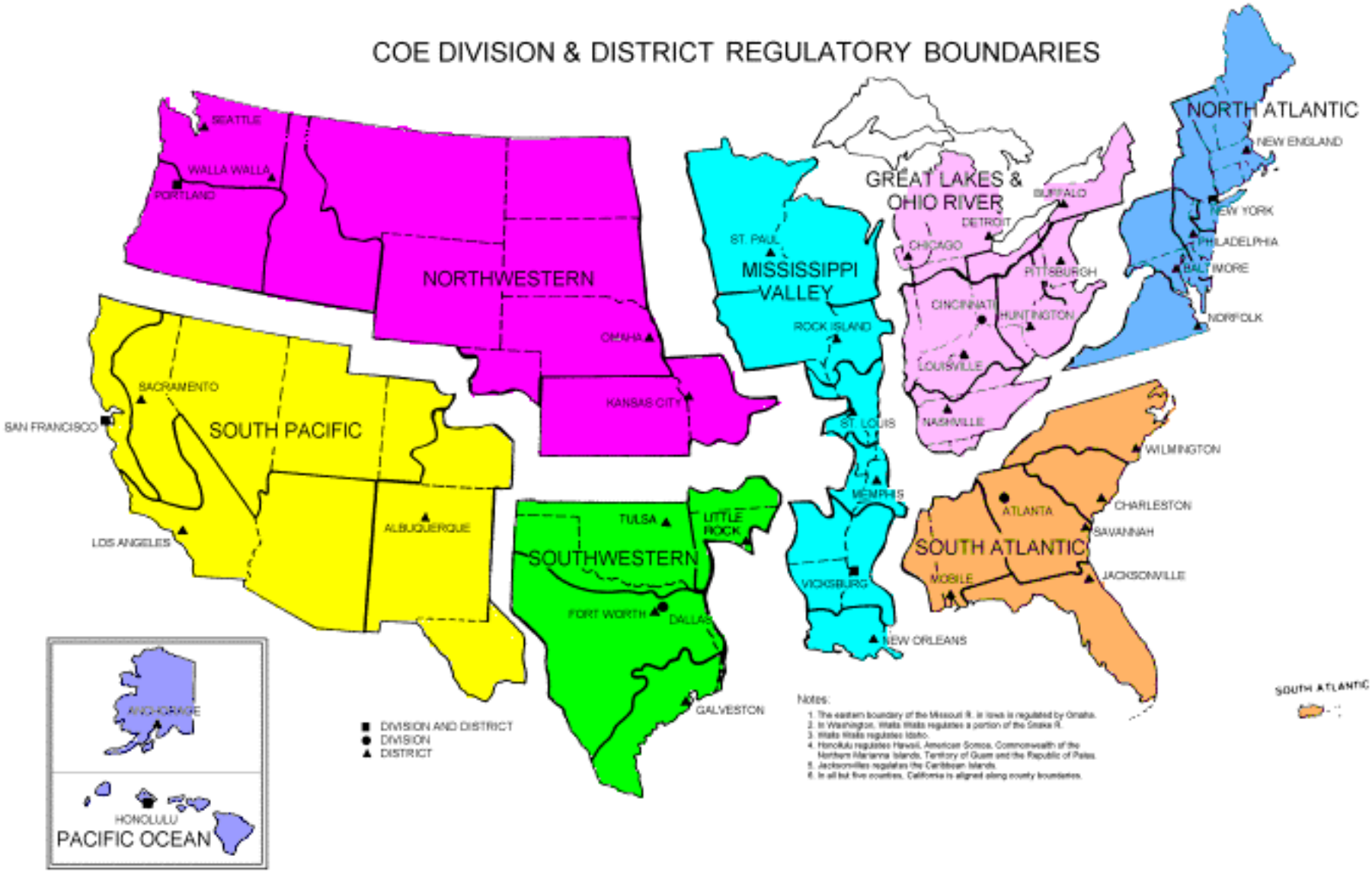COE DIVISION & DISTRICT REGULATORY BOUNDARIES