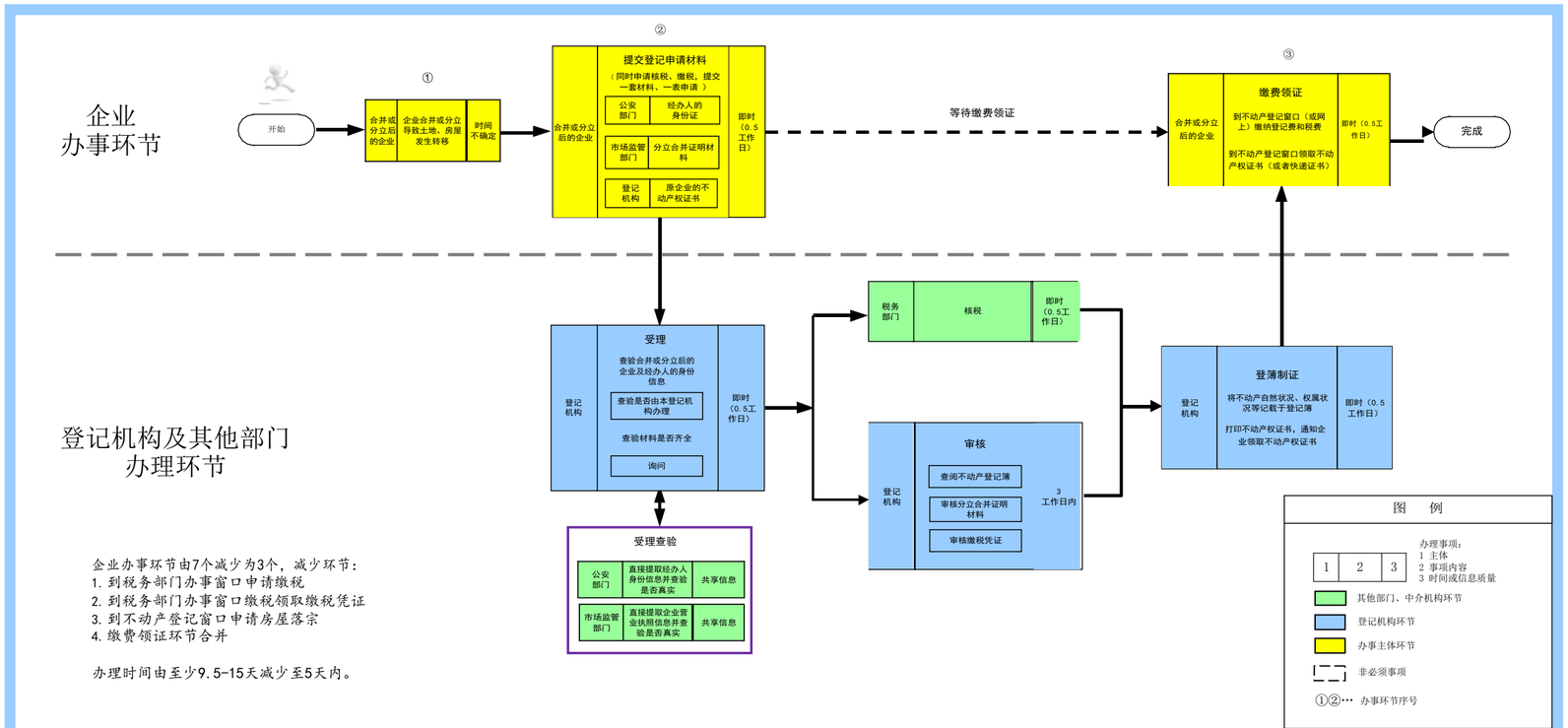企业合并或分立办理国有土地和房屋登记流程图
（转移登记）