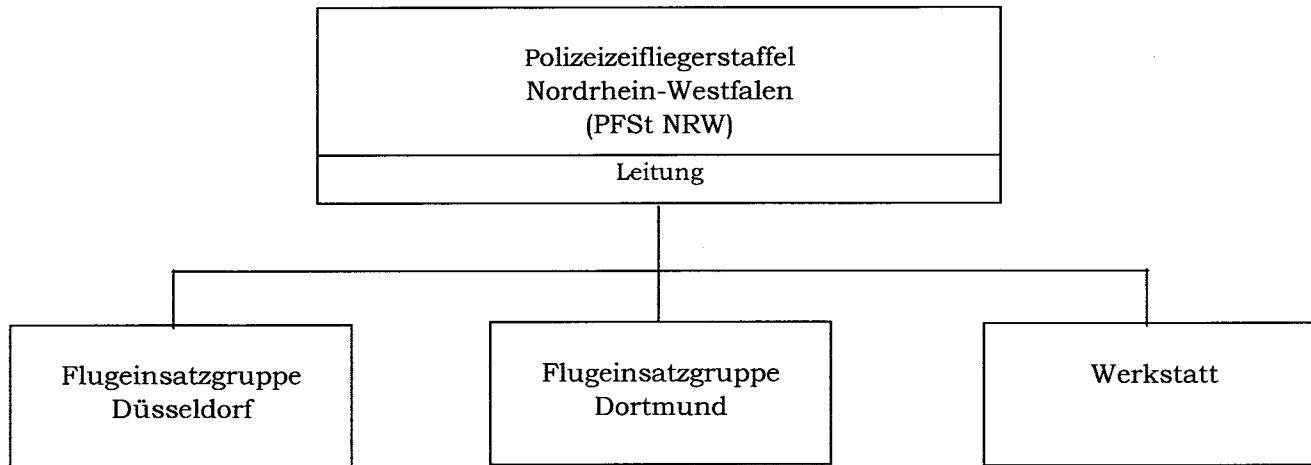


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Anlage Nr. 1 zum RdErl. V. 29.10.1997