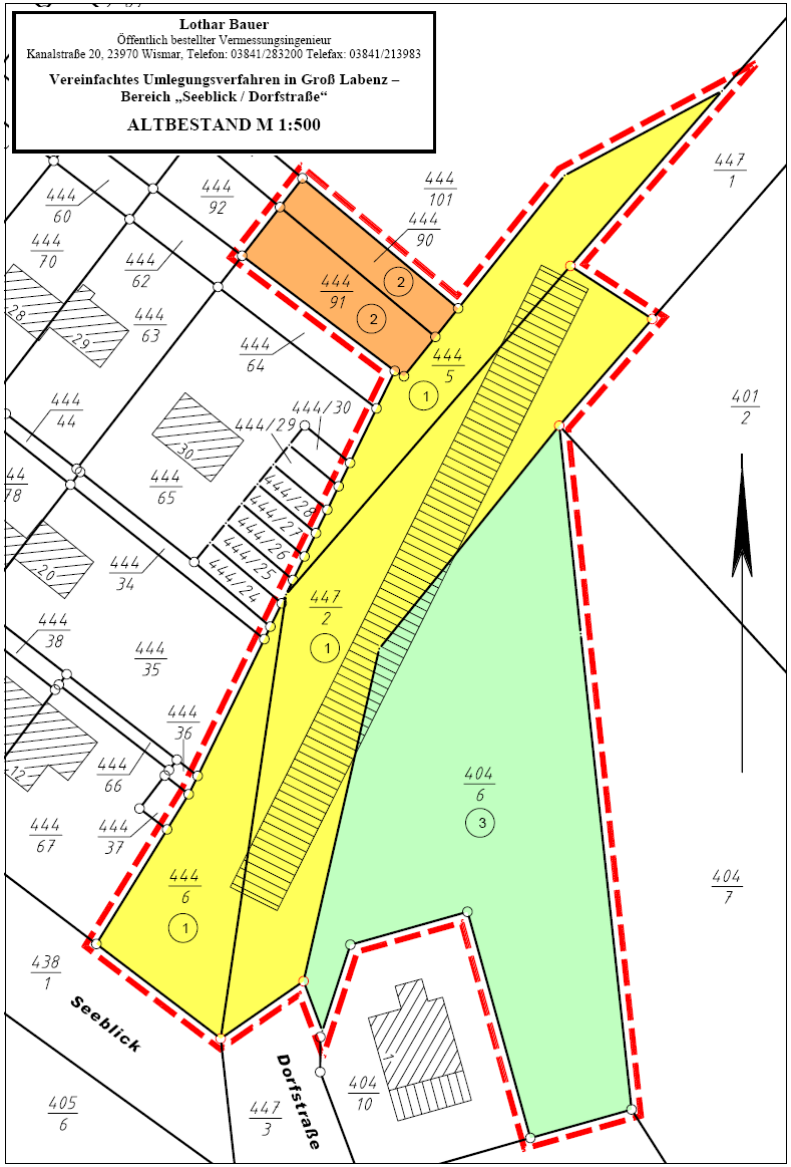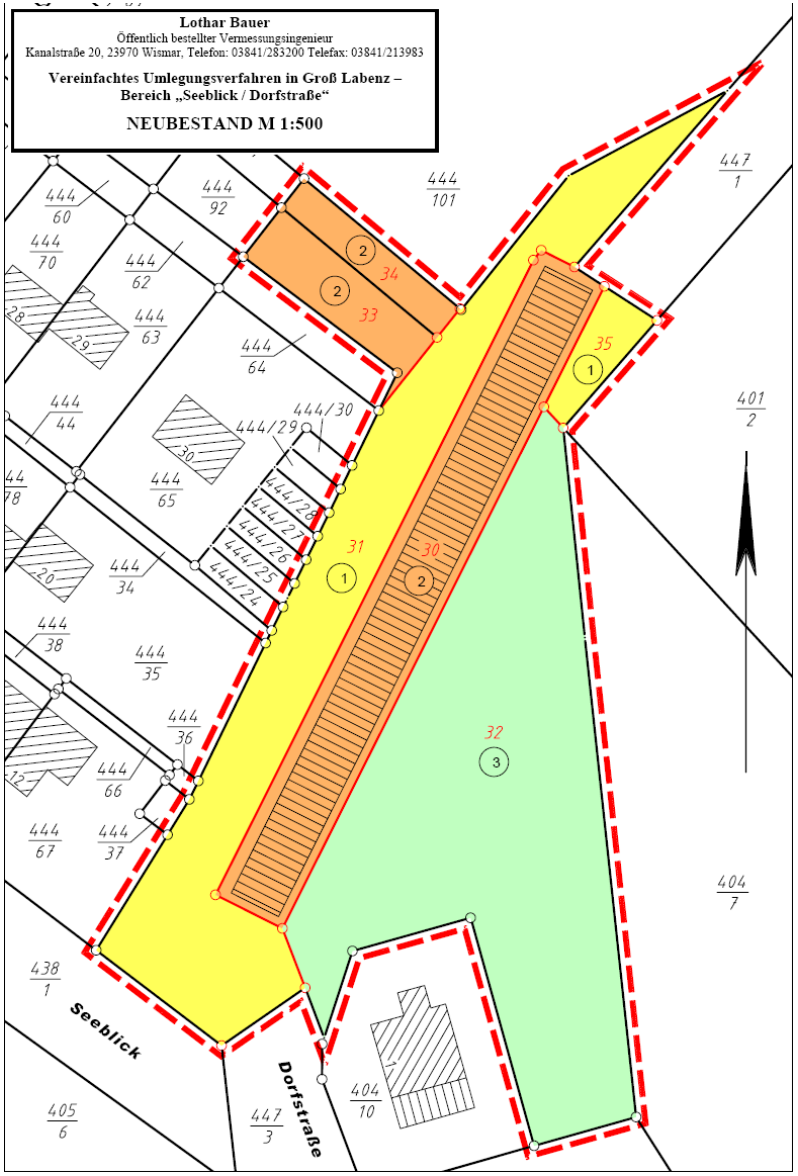Vereinfachte Umlegung
3 Beteiligte-----Zeitbedarf: ca. 4 Monate