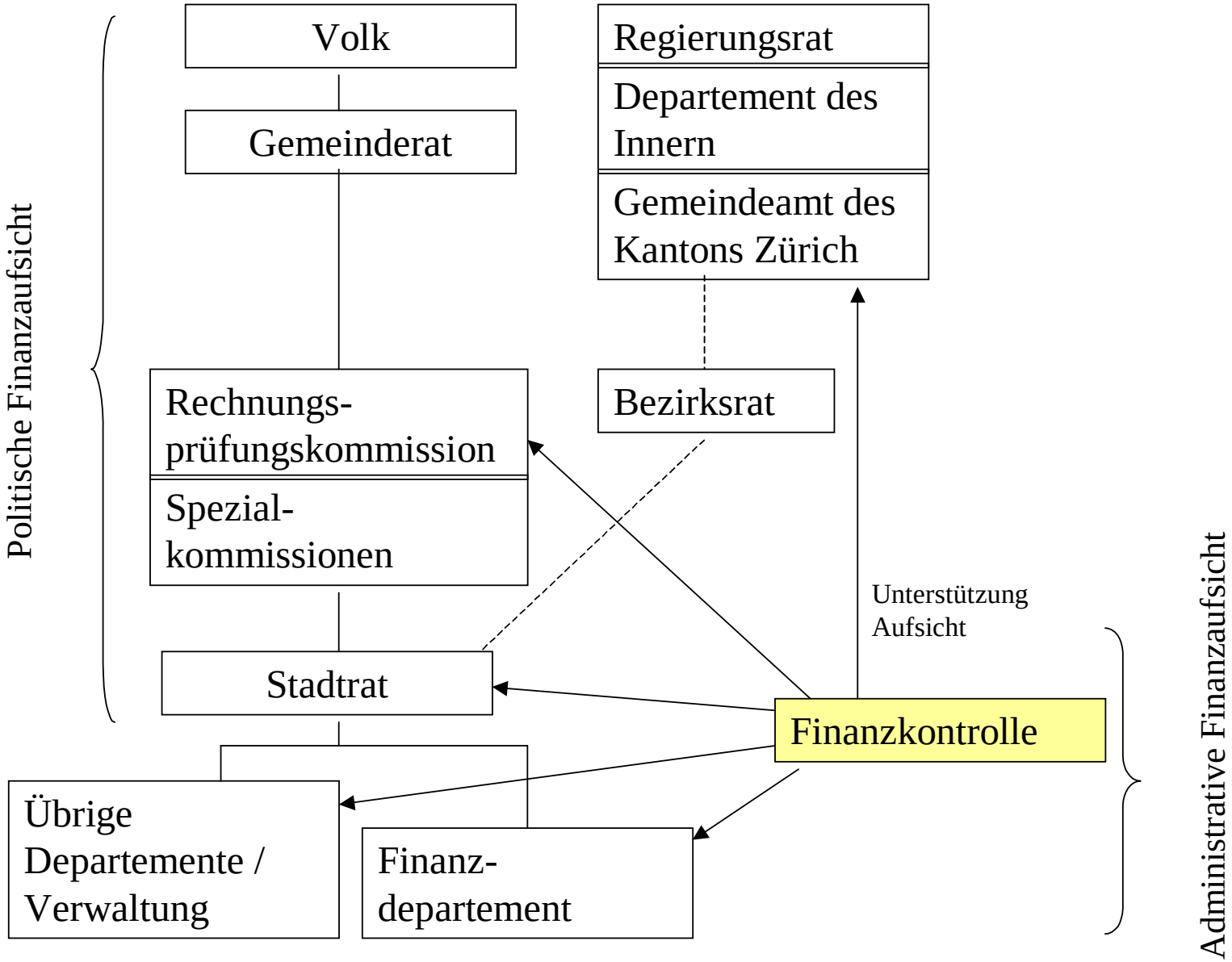FINANZAUFSICHT (Schematische Darstellung)