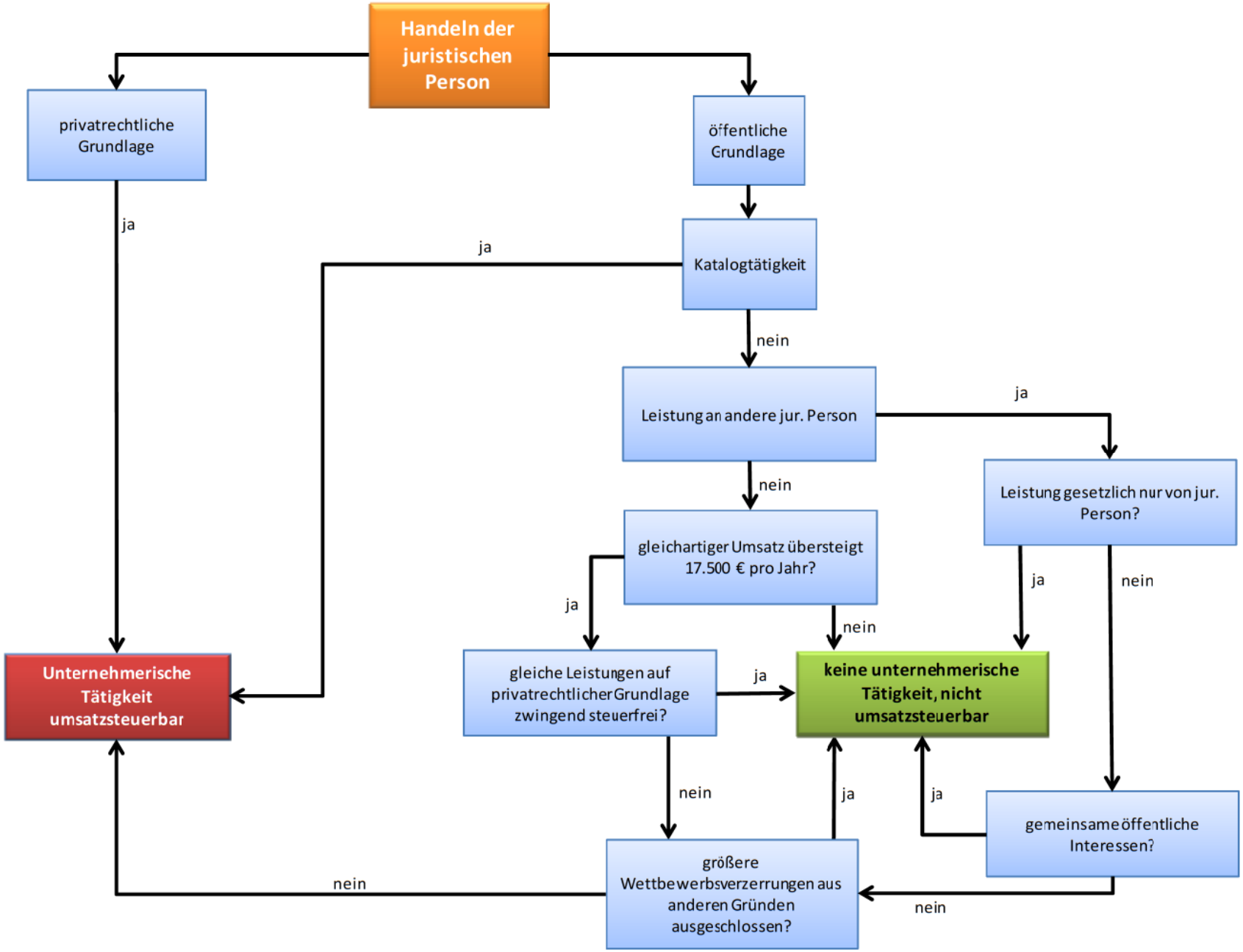Schema - § 2b Regelung