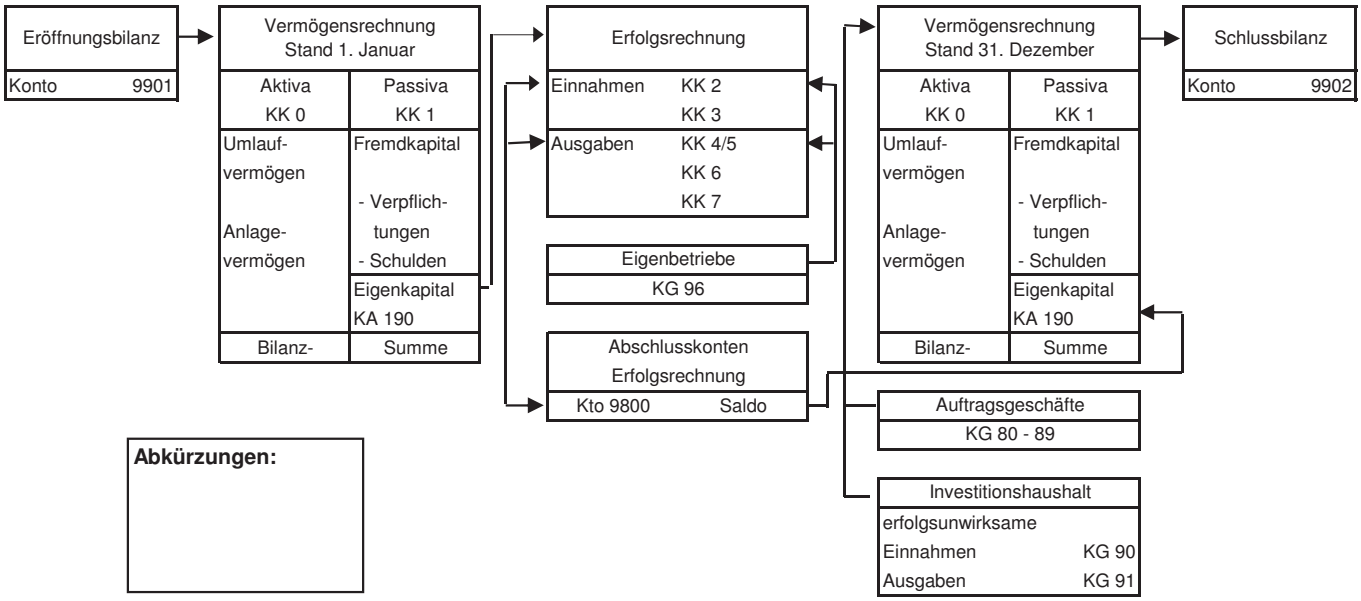Von Bilanz zu Bilanz