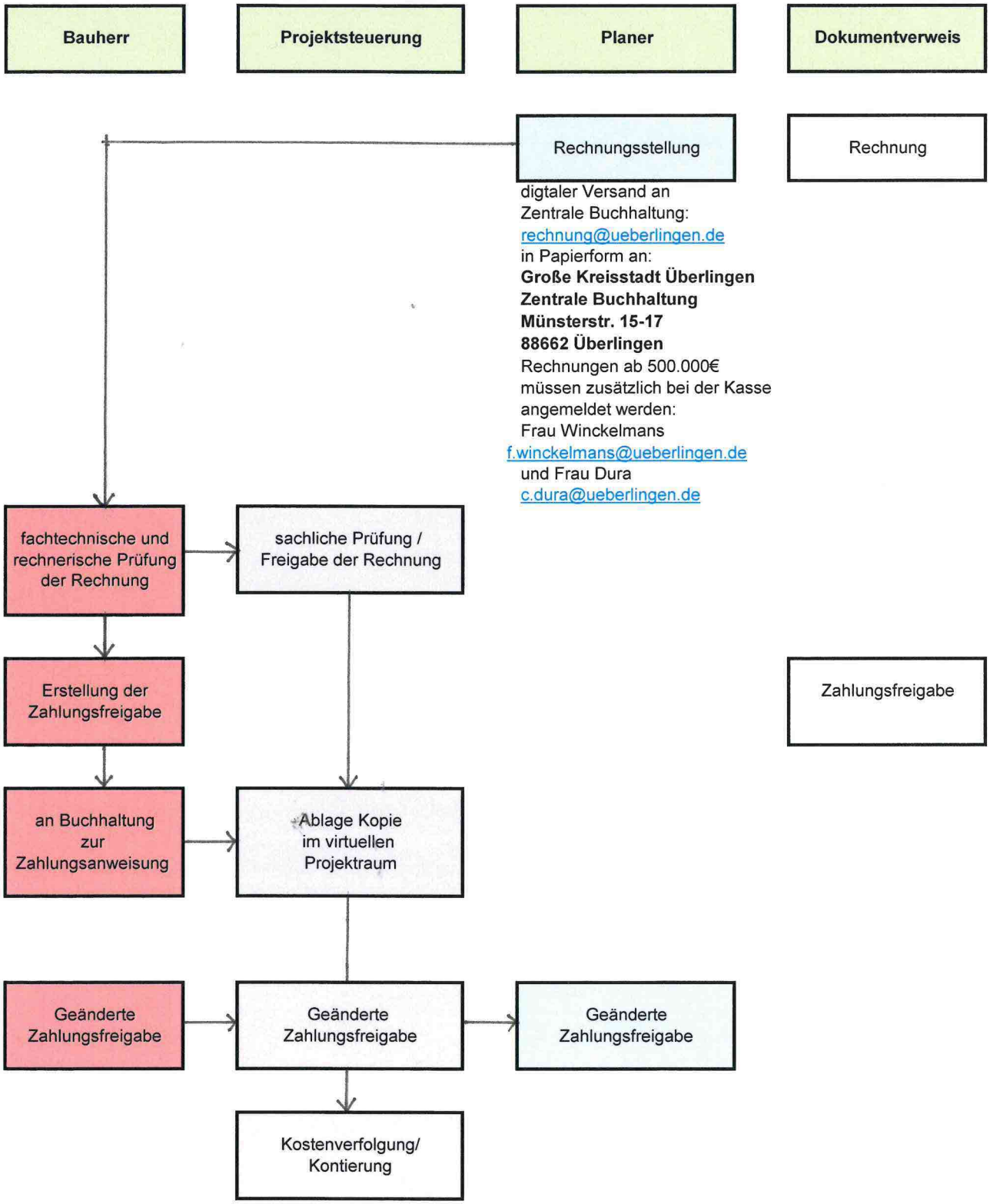Anlage 18_Ablauf Planerrechnungen