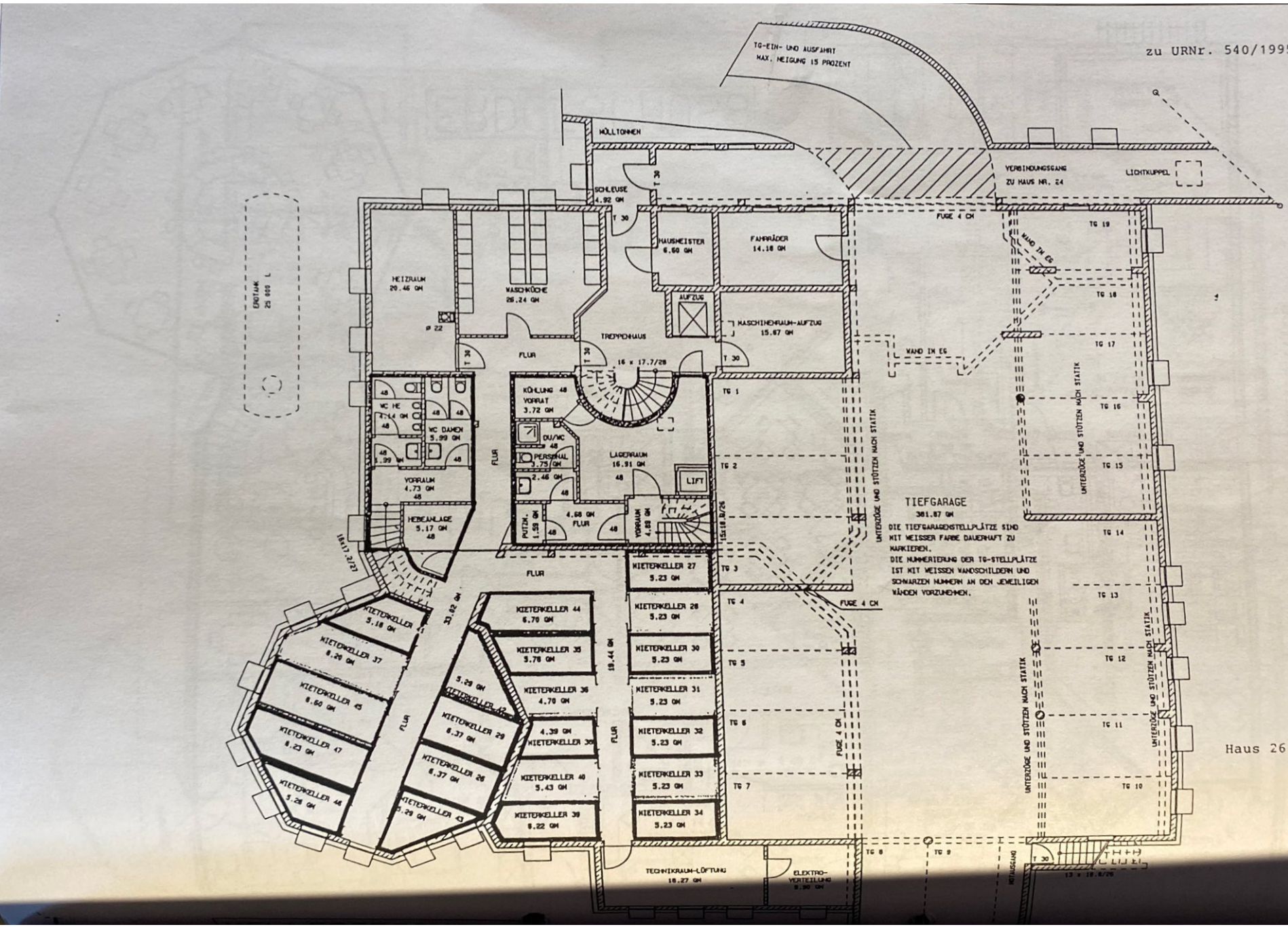zu URNr. 540/1995