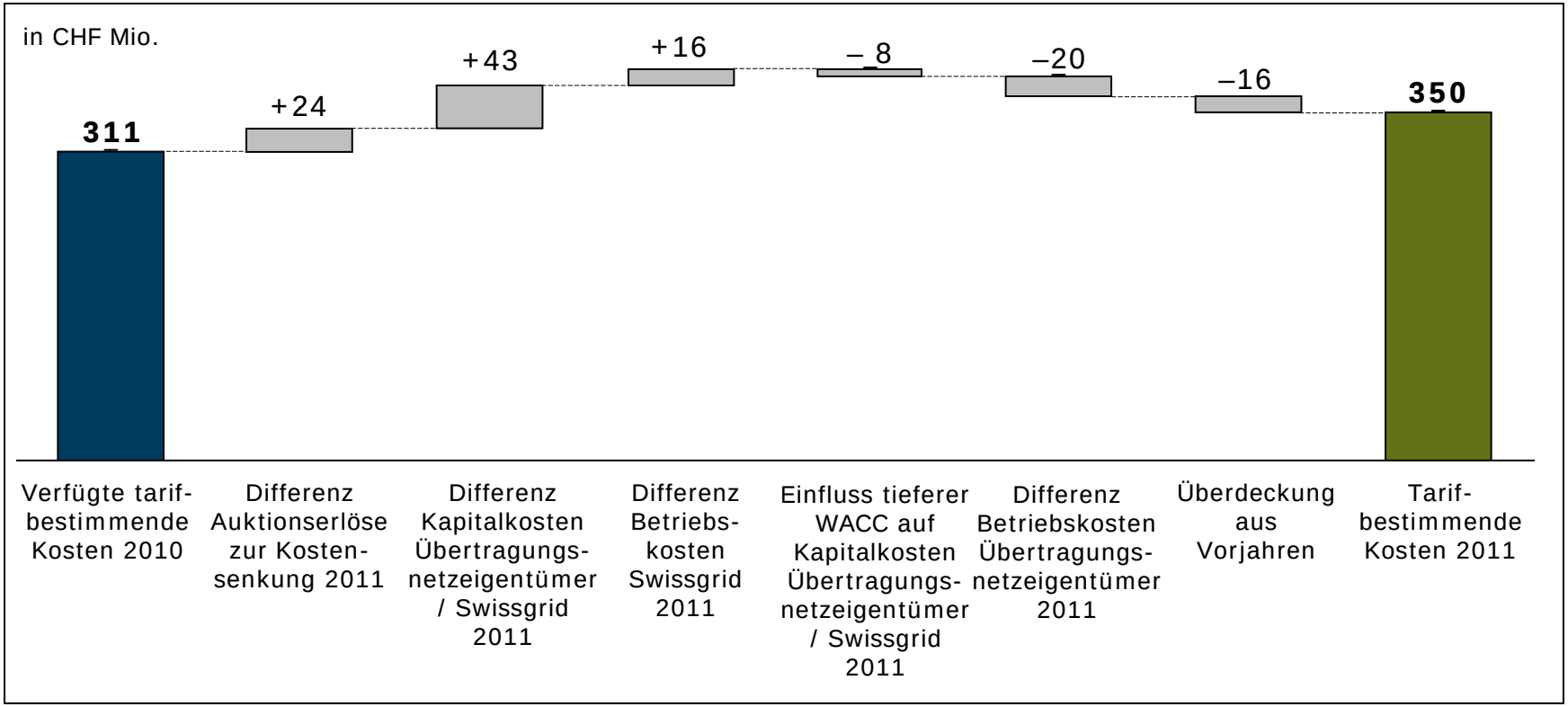Tarifrelevante Kosten- und Erlöspositionen