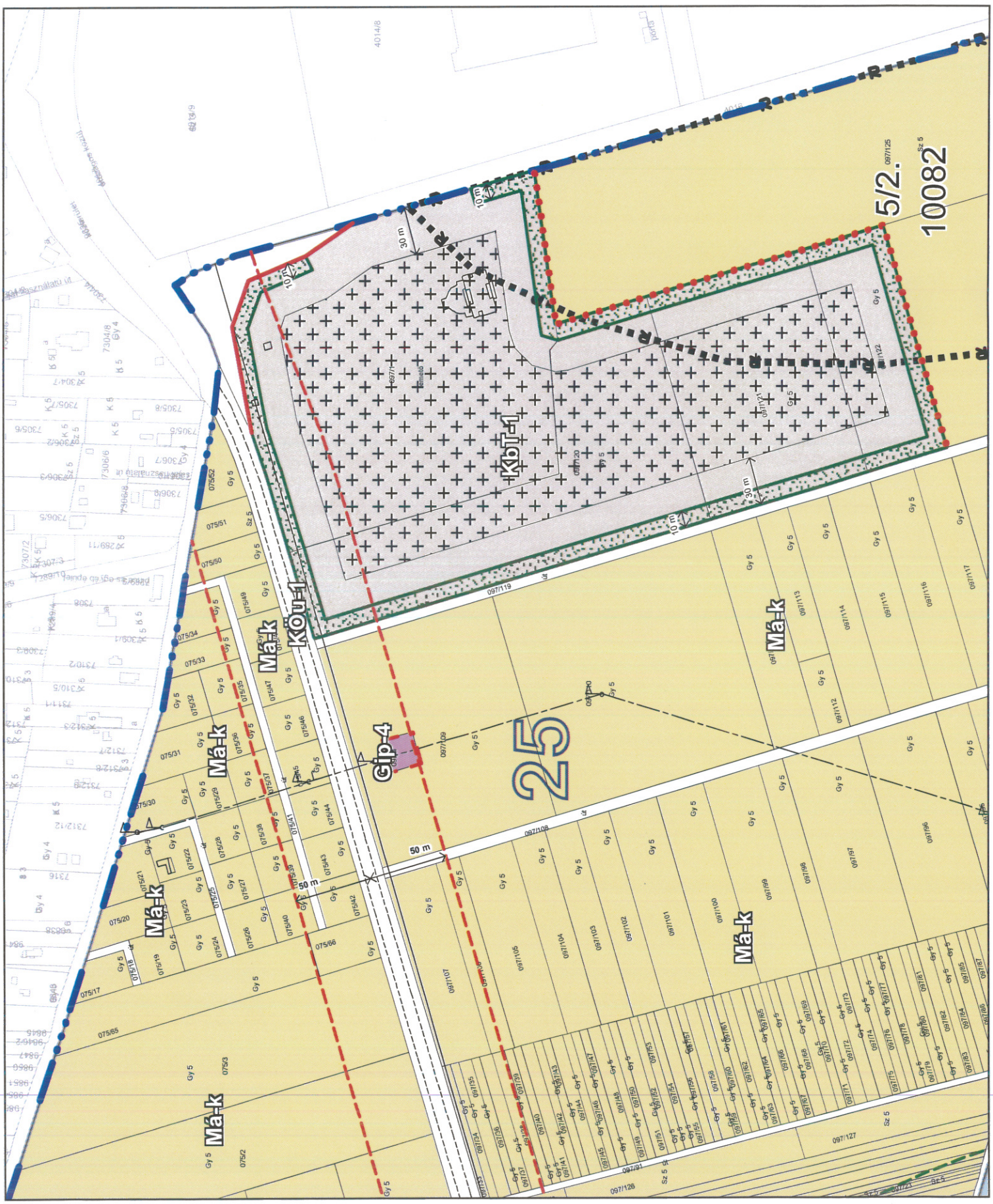3.m. melléklet