



INSTRUMENTS FOR PRESERVING THE UNITY OF FAMILY BUSINESSES AND AGRICULTURAL ASSETS: THE GERMAN PERSPECTIVE

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ABSTRACT

This article traces the evolution of German agricultural succession regimes, from state-level hereditary farm laws and the Reich Hereditary Farm Act (1933–1947) to the post-war reinstatement of regional frameworks, showing a persistent doctrinal tilt toward testamentary freedom constrained by public-interest aims. It analyses the contemporary mix of the Farm Inheritance Acts (e.g., the Northwest German Höfeordnung), the Civil Code’s special rules (§§ 2049, 2312 BGB), and the Real Property Transactions Act allocation procedure, all designed to preserve viable family farms while limiting fragmentation and over-indebtedness. In practice, continuity is chiefly secured through notarised inter vivos arrangements (farm transfer agreements with retirement portions, calibrated sibling compensation, and related waivers) supplemented by the 2024 reform of the Northwest Höfeordnung, which ties minimum compensation to 0.6× the property-tax value and permits liability deductions up to 80%. By contrast, non-agricultural family businesses lack a special statutory regime, so effective transmission

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depends on private ordering (wills, compulsory-portion waivers, and family foundations) within the enduring tension between enterprise continuity and equal-heir protection.

Keywords: *Agricultural Inheritance Law, Farm Inheritance Act (Höfeordnung), farm transfer agreement, compulsory-portion waiver, family foundation.*

1. INTRODUCTION

German law historically provides a range of regulations aimed at preserving agricultural assets through inheritance processes. This article shows the history of the development of these regulations, analyses the current legal situation and opens up a view of development perspectives and private autonomous structuring options. German law still does not provide any specific rules for the preservation of family businesses by inheritance. The article therefore highlights a number of structuring options that are regularly utilised by legally advised testators.

2. AGRICULTURAL INHERITANCE LAW

2.1. EMERGENCE OF REGULATORY DIVERSITY AND OBJECTIVES

After the founding of the German Empire in 1871, numerous German states, starting with Prussia, introduced their own agricultural inheritance legislation (Anerbengesetzgebung) as an instrument of state agricultural policy.¹ The laws of Baden, Württemberg, Hesse and Bremen are still important today. These agricultural inheritance laws can be divided into those that are directly effective by law on the one hand and those in which a farm is only registered upon application by entry in a register

1 Cf. Rösener, 2012, p. 103; Fastenmayer, 2009, p. 22; Mertens, 1970, p. 115; Miaskowski, 1884, pp. 466 f.

on the other.² A further distinction can be made between optional/dispositive and obligatory agricultural inheritance laws, i.e. laws that place the decision as to whether inheritance law is to be applied in the hands of the landowner and those that are mandatory.³

In the period before the creation of the German Civil Code in the late 19th century, inheritance law was a much-discussed issue⁴ in the area of conflict between private autonomy and mandatory law. In the end, a compromise was reached, but ultimately in support of private autonomy.⁵ The question of whether a standardised imperial law of inheritance was desirable, given the widely disparate regional regulations and customs, was already controversial. This question was linked to the question of whether various individual states would agree to the creation of a codification as a whole. For this reason, the individual states were ultimately still in charge of regulating agricultural property law, which made it easier for them to agree to the plan for a standardised codification of civil law.⁶

Editor Schmitt's partial draft on inheritance law from 1879 addressed agricultural inheritance law in the Introductory Act draft in §§ 12, 13.⁷ In § 12 (1) TE-ErbR, it is stated that the state legislation on agricultural inheritance law remains unaffected by the entry into force of the BGB. § 13 (2) TE-ErbR stipulates that the owner of an estate can, on the one hand, exclude the application of an agricultural inheritance law and, on the other hand, cancel the existing inheritance status of an estate by means of a court or notarised declaration.

According to Schmitt, this reservation in favour of individual state law contradicts two basic principles of the new inheritance law, namely universal succession (Universalsukzession) and the equality of all heirs. However, the consequence that would result from the application of

2 Pesl, 1932, p. 23; Huppertz, 1939, p. 31; Wagemann, 1930, p. 8; Kroeschell, 1978, p. 147; Pflaumer-Resenberger, 1939, p. 32; Klunzinger, 1966, pp. 65 f.

3 Cf. *Ibid.*, p. 67.

4 Cf. Kroeschell, 1978, pp. 152 ff.

5 Cf. Schubert, 1978, p. 4; Kroeschell, 1978, pp. 154 f.; Klunzinger, 1966, pp. 44 f.; Fastenmayer, 2009, pp. 62 f., 279 f.

6 Cf. Krüger, 1935, pp. 25 ff.

7 Cf. Schubert, 1984a, pp. 92 f.

these principles to agricultural estates, namely the auctioning of the estate out of the material interest of the heirs, does not correspond to the interests of the farmers, who also have an emotional interest in the farm. The wave of newly enacted inheritance laws, the preservation of a conservative farming class, the separating of this class from social democracy and, ultimately, the custom of inheritance also argued in favour of retaining the right of inheritance.⁸ This partial draft thus already contains not only many of the problems discussed later but also the compromise between the desire of the individual states to retain their agricultural inheritance legislation, which is expressed in §§ 12, 13 (1) TE-ErbR, and the freedom of testation laid down in § 13 (2) TE-ErbR, which takes precedence over this inheritance law even in an area with direct agricultural inheritance law.

It is already clear at this stage that the compromise between inheritance law and testamentary freedom will ultimately be in favour of testamentary freedom. Even though extensive debates took place during the legislative process, it was Schmitt's line that ultimately found its way into law: Art. 64 EGBGB reads (and so it still reads today):

The provisions of state law on the right of inheritance in respect of agricultural and forestry land together with its appurtenances shall remain unaffected. The provincial laws may not restrict the right of the testator to dispose of the land subject to the right of inheritance upon death.

Of course, it should not be overlooked that between 1933 and 1947, the Reich Agricultural Inheritance Act (Reichserbhofgesetz - REG) applied throughout Germany as a standardised agricultural inheritance law. In the Third Reich, this law had largely eliminated the testator's freedom of testation for certain farms (Erbböfe) and severely restricted the rights of the heirs in favour of the farm heir (Hoferbe). Agricultural or forestry land of the size of arable land was subject to the REG (cf. § 2 (1) REG). According to § 2 (2) REG, this was defined as the amount of land necessary to feed and clothe a family independently of the market and the general economic situation. The legislative objective, the creation

8 Cf. Schubert, 1984b, pp. 449 ff.

and preservation of viable small and medium-sized farms, was to be achieved primarily by modifying the succession regulated in the Civil Code (§§ 19 ff. REG). The REG stated the following guiding principles in its preamble: The inherited farm passes undivided to the heir. The rights of the co-heirs are limited to the remaining assets of the farmer. Descendants who are not appointed as heirs receive vocational training and equipment commensurate with the farm's resources; if they get into difficulties through no fault of their own, they are granted "homestead refuge". The right of inheritance cannot be excluded or restricted by disposition on death. The farm owner was only granted a certain degree of testamentary freedom within narrow limits when selecting the heir (§ 25 REG). However, only those who had German citizenship and were of German blood could become heirs (§§ 12 f. REG). These regulations could not be circumvented by inter vivos dispositions. Although the farmer still had the legal status of owner of the farm, his freedom of disposal was radically curtailed. The hereditary farm was – according to the preamble to the REG – in principle inalienable and unencumberable. The Allied Control Council Law No. 45 of 20 February 1947 repealed this law and reinstated the state laws in force on 1 January 1933. In some cases, new state laws (North German farm regulations = Höfeordnung, Rhineland-Palatinate farm regulations) were passed after the Second World War.

The objectives of agricultural inheritance law have not changed to this day: In a fundamental ruling, the Bundesverfassungsgericht⁹ makes it clear that the special agricultural inheritance law does not serve the private interests of the farm heir but the public interest. Namely the interest in maintaining productive farms in farming families in order to ensure the national food supply. Accordingly, appropriate regulations should prevent the break-up of farms, the fragmentation of the land and the risk of over-indebtedness of the farm when compensating the departing heirs. This also draws a line: it does not apply to farms that are not viable due to their small size or to part-time farms. If, on the other hand, the farm is viable, it generally goes its own way under agricultural inheritance law (insofar as individual state law rules apply) by

9 BVerfG NJW 1963, 947.

being removed from the estate and bequeathed separately as a legally independent estate. In Rhineland-Palatinate and Hesse, however, the prerequisite is entry in the farm roll, which has only been done for a small number of farms. Even so, this does not apply in northern Germany in the area of the Höfeordnung, i.e. the former British occupation zone with Hamburg, North Rhine-Westphalia, Lower Saxony and Schleswig-Holstein, as well as Brandenburg, which adopted its own Höfeordnung in 2019 (BbgHöfeOG).

Subsidiarily, the German Civil Code provides for a few special regulations (§§ 2049, 2312 BGB). These are supplemented by a special allocation procedure in accordance with §§ 13 et seq. GrdstVG, namely, a procedure for the allocation of a farm to an individual heir if a farm belongs to the joint assets of a community of heirs by virtue of intestate succession. These regulations apply in Bavaria, Berlin, Bremen, Mecklenburg-Western Pomerania, Saarland, Saxony, Saxony-Anhalt, Thuringia and Württemberg. European law does not preclude the regulations on agricultural inheritance law in federal and state laws (Art. 30 of the EU Succession Regulation).

2.2. INTER VIVOS CONTRACTS

In legal practice, however, all of these regulations have a comparatively limited scope of application. This is because most farms are either handed over *inter vivos* (farm transfer agreement = Hofübergabevertrag) or inherited by way of intestate succession. In this way, farming families show that they are aware of their special responsibility for their farms and that they do not like to be talked into succession planning but instead follow certain customs and agreements. This has been the case for centuries, and there are very different regional customs, although these may have become less binding in recent times. Within the family, it must be decided at an early stage who should (and wants to) take over the farm, as these persons must familiarise themselves accordingly and work on the farm. The siblings, on the other hand, should be able to make other arrangements at an early stage. The farmer, on the other hand, should not reasonably wait too long before handing over the farm;

otherwise, he risks the intended successor dropping out. Inheritance according to legal rules is therefore only possible in the event of the unexpectedly early death of the farm owner or failure of the transfer. However, it should not be overlooked that in earlier times precise customs were required to determine the legitimate successor as soon as there were several descendants, whereas today potential successors are often no longer interested in taking over the farm.

The farm transfer agreement to be notarised is, as it were, the breeding ground from which the contract type of anticipated succession developed for other areas of society, including in the area of other family businesses. It is a contract for which the German Civil Code contains practically no regulations and which has therefore been developed in practice. A farm transfer agreement is usually a contract by which the parents transfer their farm assets, in particular their land, to one of their descendants during their lifetime with a view to future succession. At the same time, the parents' sufficient livelihood is secured (retirement portion = *Altenteil*), and, if necessary, agreements are made with siblings of the transferee (*Abfindung*). There is a wide range of possible arrangements.

If the transfer agreement – as is customary – regulates the retirement provision of the transferor and his or her spouse by means of a life annuity or retirement portion, numerous provisions of individual state law on retirement portion agreements apply via Art. 96 EGBGB, which exist for almost all “old” (before 1990) federal states. These regulations primarily concern issues relating to the provision of services and the legal consequences of any service disruptions. In evaluating the interests of both the transferor and the transferee – often a member of the subsequent generation – the process of contract reversal is rendered more complex than what is stipulated by the frustration of performance as outlined in the BGB. This is based on the consideration that the generation of transferees, which bases its existence on the farm transfer, is dependent on increased legal certainty. The retirement portion typically includes a right of residence for the transferor, pension payments by the transferee and certain rights of recovery, for example, in the event of

the death of the transferee. Case law generally qualifies these contracts as a gift with conditions.¹⁰

The following is usually agreed with regard to the transferee's siblings: (1.) Compensation payments based on the value of the farm in terms of amount and due date. (2.) A waiver of the compulsory portion, since otherwise the transferee would be subject to payment claims under §§ 2325 ff. BGB, could thwart the entire succession planning. (3.) A speculation clause in the event that the transferee sells the farm or parts of it at a profit within a certain period of time after the inheritance, for example, as building land. As a rule, the notarised transfer of the farm is preceded by a long period of preparation within the family, during which the future transferee needs legal certainty. The binding promise to hand over the farm without notarisation (*Hofübergabeversprechen*) is the mechanism of structuring this.¹¹ The following requirements are recognised by case law: The farm owner must have promised a descendant the subsequent transfer of the farm, and the descendant must have worked on the farm free of charge for many years in reliance on this promise. The legal consequence is that the descendant is entitled to the conclusion of a notarised farm transfer agreement.

2.3. SUCCESSION BY WILL

As shown, the owner can bequeath his farm as he wishes, confirming his freedom to make a will. To be more precise, he cannot bequeath the farm as such, but only fractions of his entire estate. If he appoints multiple heirs, a community of successors is created, which must then be divided. The allocation of the farm to a specific person can be made by way of a division order (§ 2048 BGB), but the farm can also be the subject of a legacy. In both cases, however, it is not possible to assign the farm to the successor with *in rem* effect. The community of heirs must be divided up, and the farm transferred from the community of heirs to the successor. Under German law, a legacy has no effect *in rem*;

10 Cf. for example BGH NJW 1989, 2122 f.; OLG Cologne FamRZ 1994, 1242.

11 BGHZ 12, 286; BGH NJW 1988, 710; BGH NJW 1993, 267.

the legatee therefore only has a transfer claim under the law of obligations against the heir(s).

The aforementioned provisions of § 2049 BGB and § 2312 BGB also play a role in the context of the voluntary succession (and only in this case!). § 2049 BGB regulates the valuation of the farm unless the testator has stipulated otherwise: The capitalised earnings value, which is based on the net income that the farm can sustainably provide in accordance with its previous economic purpose under proper management, will be utilised. This valuation privilege prevents the higher market value from having to be compensated by the transferee of the farm in the course of the settlement, and the farm can be continued. The same applies to the calculation of the compulsory portion of disinherited persons, § 2312 BGB.

2.4. VALIDITY OF STATE LAW IN THE CASE OF STATUTORY SUCCESSION

The individual state law mentioned at the beginning only applies if statutory succession applies, specifically, if there has been neither an inter vivos transfer nor the establishment of a testamentary disposition. The most important inheritance law is the northwest German Höfeordnung in the four states of the former British zone, namely Schleswig-Holstein, Hamburg, Lower Saxony, and North Rhine-Westphalia. However, the Höfeordnung is not an individual state law. Rather, it is to be understood from the historical situation as “particular federal law” according to Art. 72 (2) No. 3 GG, because it came into force as occupation law. The Control Council Act No. 45 repealed the Reich Heritage Act in 1947, restored the pre-1933 legal framework, and authorised the zone commanders to issue amending and implementing provisions. This authorisation was only used in the British zone. The Höfeordnung is an optional agricultural inheritance law. According to § 1 HöfeO, all farms with a certain economic value are subject to the Höfeordnung without the need for entry in a register (Höferolle). However, the Höfeordnung works with an opt-out model: the special status of a farm is lost if the owner makes a “negative declaration” and the entry is cancelled in the land register

(§ 1 (4) – (7) HöfeO). Conversely, there is an opt-in model for smaller farms (§ 1 (1) HöfeO). According to the Hessian Landgüterordnung and the Rhineland-Palatinate Höfeordnung, the owner can decide whether or not to have his farm entered in the register (Höferolle). Only the Baden agricultural inheritance law, the oldest of all such laws still in force, made around 4,400 farms in the Black Forest subject to compulsory agricultural inheritance law.

How is the heir to the farm determined? According to all regulations, the owner can freely determine the heir by disposition on death. There are only restrictions in § 7 (2) HöfeO, which generally requires the farm heir to be economically viable, and § 15 (4) RhPfHöfeO, according to which the farm heir “should” be suitable for the proper management of the farm. In the absence of a provision, the farm heir is to be taken from the respective regulation. Most laws establish a sequence of stages: If the testator makes no other provision, the heirs to the farm are appointed by law in the following order: (1) the deceased’s children and their descendants, (2) the deceased’s spouse, (3) the deceased’s parents if the farm originates from them or their families or was acquired with their resources, and (4) the deceased’s siblings and their descendants. But what if there are several descendants? As an exception, the HessLandgüterO allows the agricultural court to determine the estate heir. Section 6 (1) HöfeO primarily designates the person to whom the deceased has permanently transferred the management of the farm at the time of the inheritance, then the person in respect of whom the deceased has indicated by training or by the nature and extent of employment on the farm that he or she is to take over the farm. Otherwise, the eldest, or the youngest if such is the local custom.

And when the inheritance occurs? In most federal states with special agricultural inheritance law, the farm then goes directly to the heir. However, the BadHofGG and the HessLandgüterO have not adopted this system of “in rem succession to the farm”. § 10 (1) BadHofGG merely gives the heir a claim against the remaining members of the community of heirs to take over the farm estate as a whole at the capitalised value. § 11 HessLandgüterO grants the same entitlement to the transferee appointed by the agricultural court. The departing heirs each receive a

compensation claim against the farm heir, which is calculated according to the value of the farm and is often not easy to assess.

In March 2024, the Federal Ministry of Justice published a draft bill to reform the northwest German Höfeordnung, which was passed in November 2024. Even after the reform of the regulations, it should still be possible to transfer agricultural and forestry businesses within the family as a whole to a farm heir, while the other family members only receive a minimum settlement. The main aim of the new regulation is to ensure that affected farm owners and their families can easily determine whether the farm is subject to the Höfeordnung and what compensation claims exist. In future, the farm value from which the minimum compensation for the departing heirs is calculated will be 0.6 times the property tax value. If special circumstances arise in individual cases, making additions or deductions to the compensation at one's own discretion will be possible in the future (Section 12 (2) HöfeO). Until now, liabilities encumbering the farm have reduced the farm value, which is relevant for the transfer and the compensation, by a maximum of two-thirds. In future, up to 80% of the farm value is to be deducted due to liabilities.

2.5. VALIDITY OF FEDERAL LAW IN THE CASE OF INTESTATE SUCCESSION

As already mentioned, the BGB does not contain a special inheritance law for farms. Moreover, the two most important provisions, §§ 2049 and 2312 BGB, only apply (as we have seen) if there is a disposition of property upon death. The lack of a statutory special succession for farms in the BGB meant that land inheritance law therefore had to be cushioned by the allocation procedure in accordance with §§ 13 ff. GrdstVG. This is because, as a result of the intervention of intestate succession, the farm often belongs to a community of heirs consisting of a widow and children, whereby each co-heir can demand the division of the estate at any time (§ 2042 BGB). This usually ends with the liquidation of the farm. For this reason, in areas lacking agricultural inheritance state law, provisions exist that allow for the allocation of a farm to one co-heir as sole

property, upon their request, thereby establishing closed and undivided ownership among the heirs. At the same time, the procedure serves the aforementioned public interest in maintaining healthy farms; meanwhile, the will of the testator should nevertheless be respected as far as possible. While the testator can render this procedure inapplicable by drawing up a testamentary disposition, and even in the absence of a testamentary disposition, the farm may only be allocated to a co-heir “to whom it was intended in accordance with the actual or presumed will of the testator” (§ 15 (1) GrdstVG).

3. CORPORATE INHERITANCE LAW

3.1. NO LEGAL REGULATIONS

Except for agriculture, Germany has no special regulations for transferring family businesses to the next generation. Other businesses must therefore be transferred *inter vivos* or, for example, transferred to a family foundation (which, however, requires a certain economic volume). Otherwise, normal inheritance law applies, which should then be adapted, at least by way of a testamentary disposition, if possible, with the participation of the next generation (instruments: waiver and compensation). However, what applies to agricultural businesses also applies here: The basic problem of enabling the takeover by a single heir in an economically sensible way without disregarding the claims of the (equal) co-heirs still marks the area of tension in which the parties involved operate and in which a legislator might have to act. Unlike in the case of farms, the legal transfer of the family business in practice regularly takes place upon death, even if the next generation will of course already be working in the business, at least the people who are to inherit it one day.

Unfortunately, it is all too rare for a proper will to be drawn up that safeguards the company and avoids disputes. This is particularly often, but not only, the case when the next generation is not sufficiently involved. Conflicts that have already been smouldering often escalate

after the death of the deceased or when the nature and extent of the assets bequeathed in the will are seen as an expression of affection for or rejection of the deceased parent. In entrepreneurial families, this risk exists quite regularly, as one child (or some of the children together) usually receives the company, while the other children are compensated with other assets or are relegated to future shares in any company profits. It is not uncommon for successful entrepreneurs to live in non-traditional family constellations, causing deceased's children from different marriages or relationships to quarrel with each other. The company can play the role of both a trophy and a burden, and the allocation of the remaining assets can be viewed as an expression of disdain or as a gain for nothing in return.

If there is to be a dispute, it should, if possible, take place during the entrepreneur's lifetime and not only when he is already terminally ill, for example. He must therefore lay his cards on the table, involve all the children in finding a solution, disclose his considerations and motives, and also be open to the needs and life models of the next generation. Of course, it takes effort and is highly conflict-prone. If this transparency model is successful, there is a much greater chance that a company can actually pass on to the next generation. This is because disputes are avoided, given that those involved feel that they have been treated fairly and actually treated fairly (i.e. it does not turn out after the succession that a waiver was bought far too cheaply compared to the value of the overall estate).

3.2. THE RIGHT TO A COMPULSORY PORTION AS A DECISIVE POINT OF LEGAL ORGANISATION

Under German inheritance law, spouses and children are generally entitled to a compulsory portion that cannot be withdrawn. This monetary claim goes against the heirs and it amounts to half the value of a fictitious intestate inheritance share of this person. This means that the value of the compulsory portion claims can total up to 50% of the estate, which generally requires the sale or liquidation of an existing company in the estate in order to satisfy these claims.

Business wills that provide for the disinheritance of certain children will therefore regularly have to be accompanied by notarised waivers of compulsory portions. The object of a waiver can be individual assets, namely the company. A value limit or the agreement on a different quota is also conceivable. In addition, any modalities can be agreed, as the waiver can, for example, merely be a waiver of the immediate maturity of the compulsory portion claim. The claim is, therefore, deferred and can be fulfilled in instalments or, subject to certain conditions, such as company profit. In addition, compensation in return for the waiver can be freely agreed upon between the parties. However, it should be noted that recent case law¹² measures the waiver of a compulsory portion against the standard of immorality. It is therefore not an instrument for “ripping off” potential heirs. All of this shows once again that an appropriate arrangement cannot be reached without the involvement of the family. With the involvement of the family and with the advice of a competent lawyer or notary, however, this is possible, although not against a child who is opposed to the testator for reasons of principle and has already fallen out with him or her.

3.3. THE MODEL OF THE FAMILY FOUNDATION¹³

Increasingly, companies are being transferred to a family foundation in order to secure the existence of the company and its continuity within the family. Of course, this requires the company to be of a certain size and have a certain financial strength, as otherwise the model does not pay off or the establishment of a foundation is not authorised. This model is particularly suitable for more complex family structures. Establishing a foundation is also a promising option for more complex company structures that do not allow the company to be managed by (just) one member of the family. The same is true if family members are reluctant to take on the responsibility of managing the company and instead want to participate economically in its success. At the same

12 For example, OLG Hamm NJW 2017, 576 = NotBZ 2017, 192 with comment by Löhnig.

13 Theuffel-Werhahn, 2022, pp. 67 ff.

time, setting up a foundation prevents the company from being sold or broken up in the long term. In addition, all (or at least certain) family members are appointed to the foundation's executive bodies through appropriate provisions in the articles of association so that they can set the parameters of company policy in a binding manner and also avoid disputes that could arise if the company is transferred to a particular family member. This is an ordinary foundation under civil law (§§ 80 ff. BGB), which is admittedly not tax-privileged because it does not serve the common good but only the good of the family members. However, inheritance tax advantages can be generated in certain cases.

Here as well, it is crucial that the business owner (and testator) should act in good time and with foresight. He should set up the foundation during his lifetime (even if this could also be done in his will), initially only endowing it with a small amount of assets, specially, just enough to be recognised by the foundation's supervisory authority and the tax authorities. The main part of the assets, the company, is then transferred to the foundation upon death. The testator cannot use this model to avoid the compulsory portion claims, so the above explanations also apply here. At best, he can unilaterally include penalty clauses in his will – anyone who demands the compulsory portion will not become a beneficiary of the foundation.

If it is foreseeable that no agreement can be reached on the waiver of the compulsory portion, it may be possible to move to Liechtenstein, which offers protection under civil law against claims to a supplementary compulsory portion based on the assets received by the foundation. This is because under Liechtenstein law, only gifts made within the last two years are taken into account for claims to a supplementary compulsory portion. However, prudent action must be taken here,¹⁴ and the company must be transferred to the foundation during the owner's lifetime.

14 Scherer and Bregulla-Weber, 2016, pp. 382 f.

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