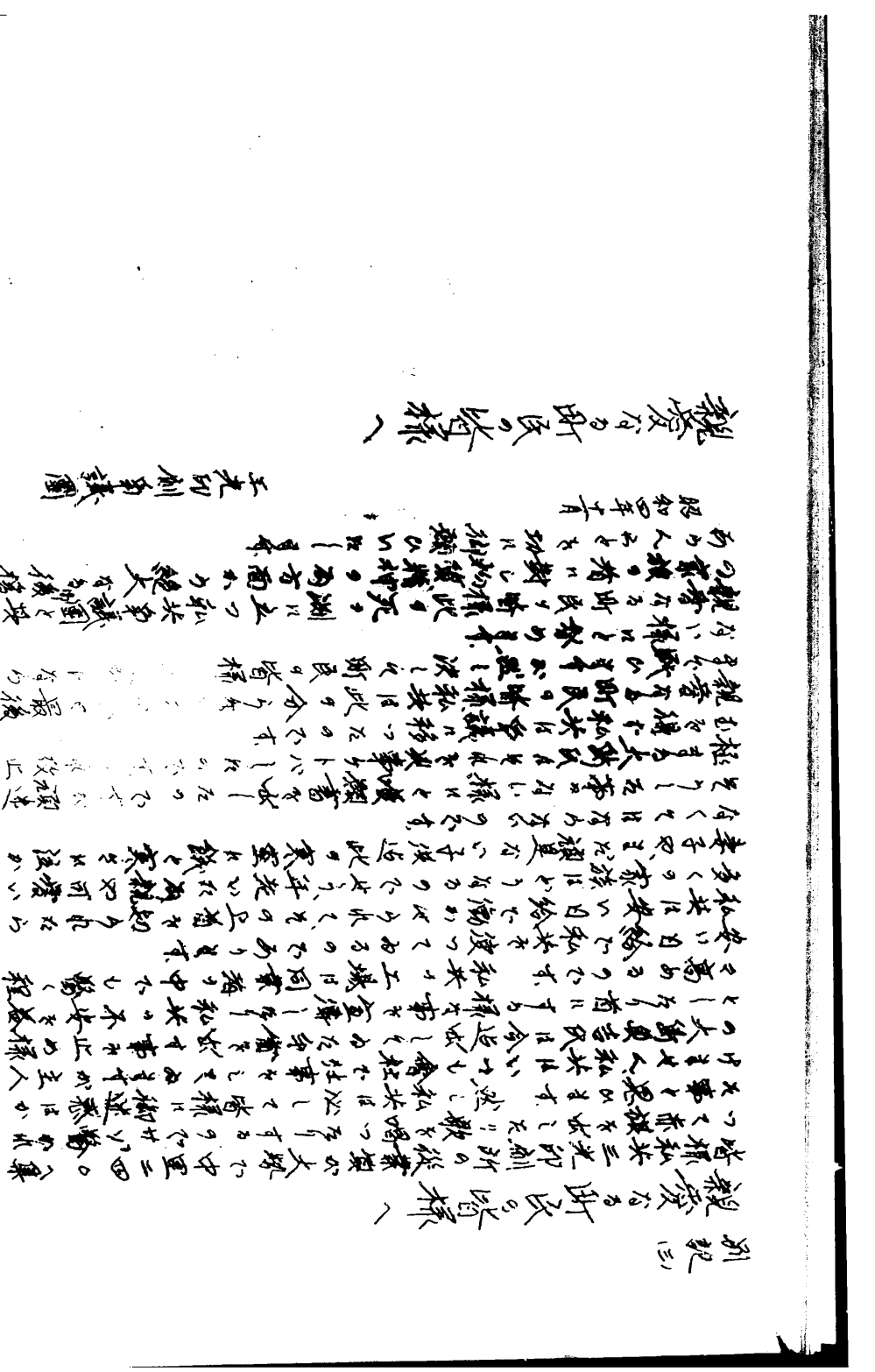別記（三）