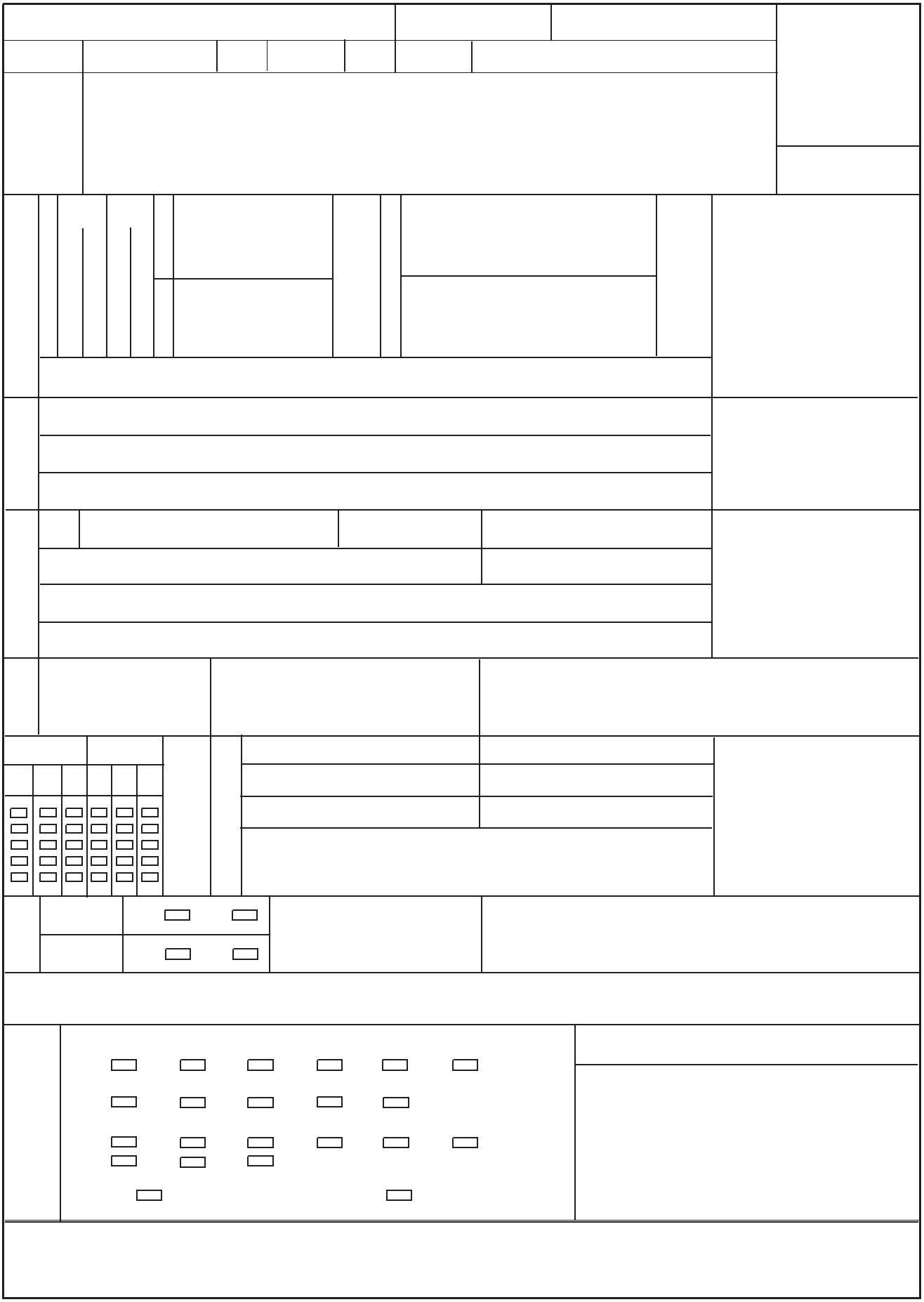備考