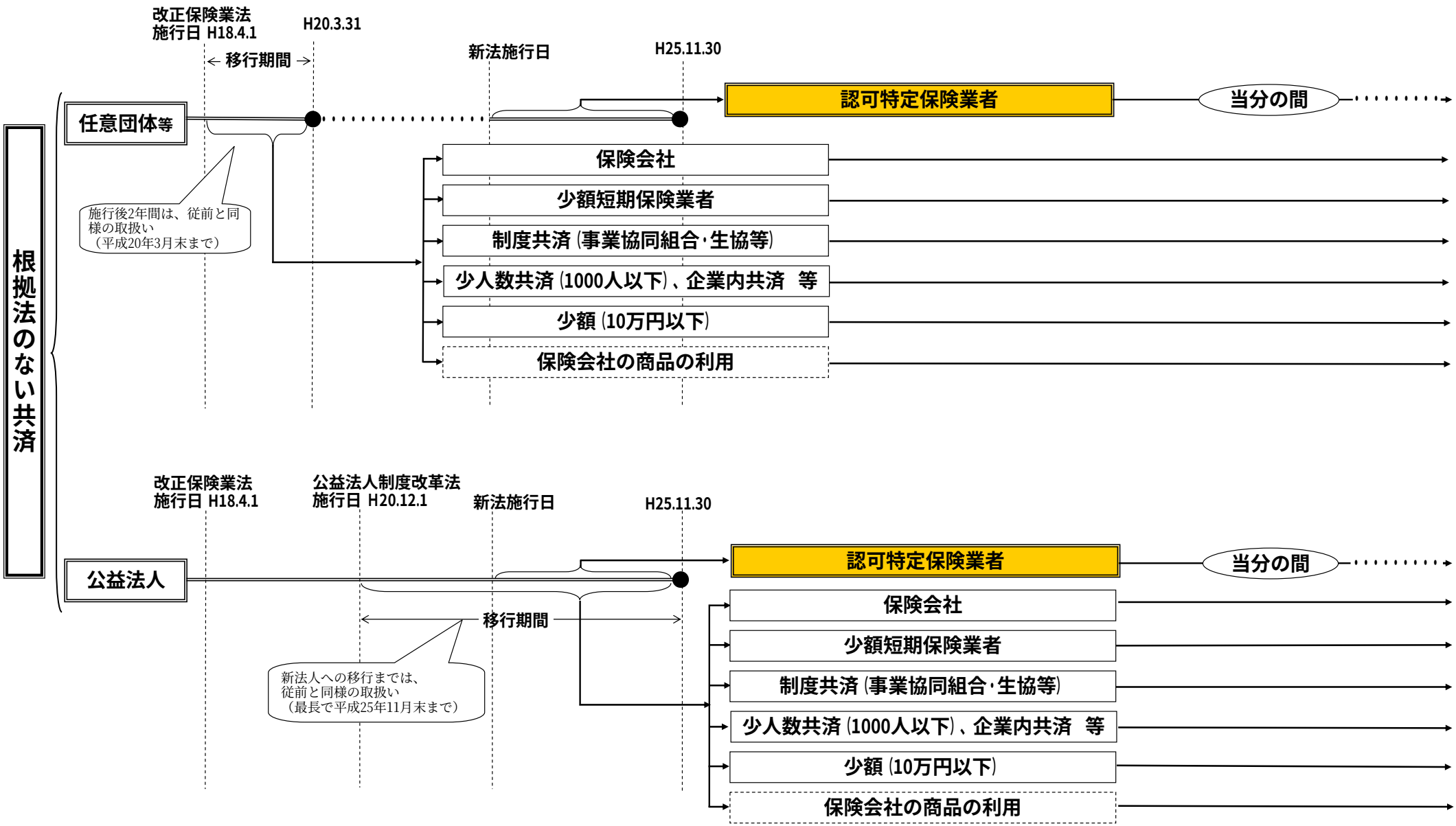共済事業の移行について