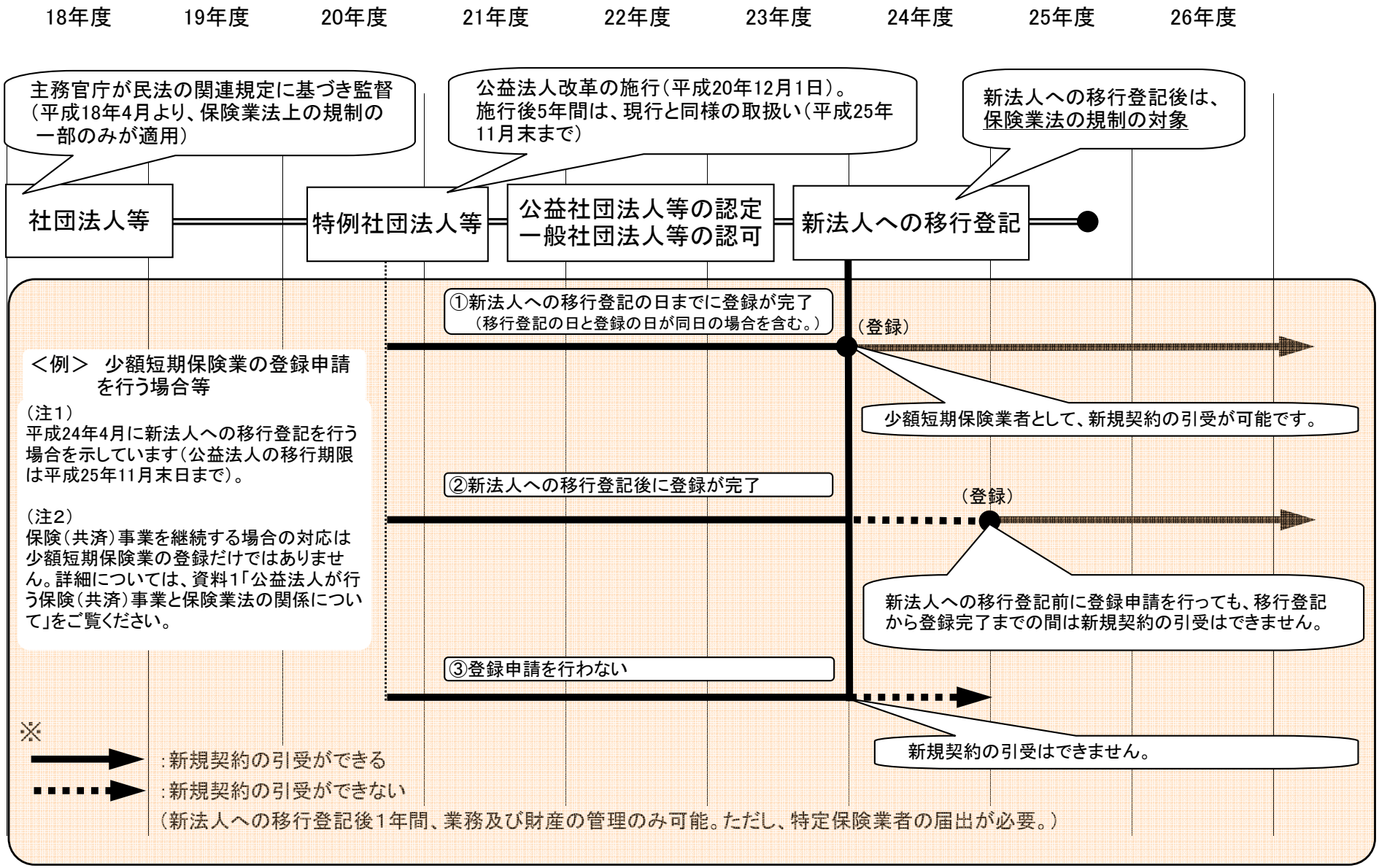保険（共済）事業を行う公益法人の移行について