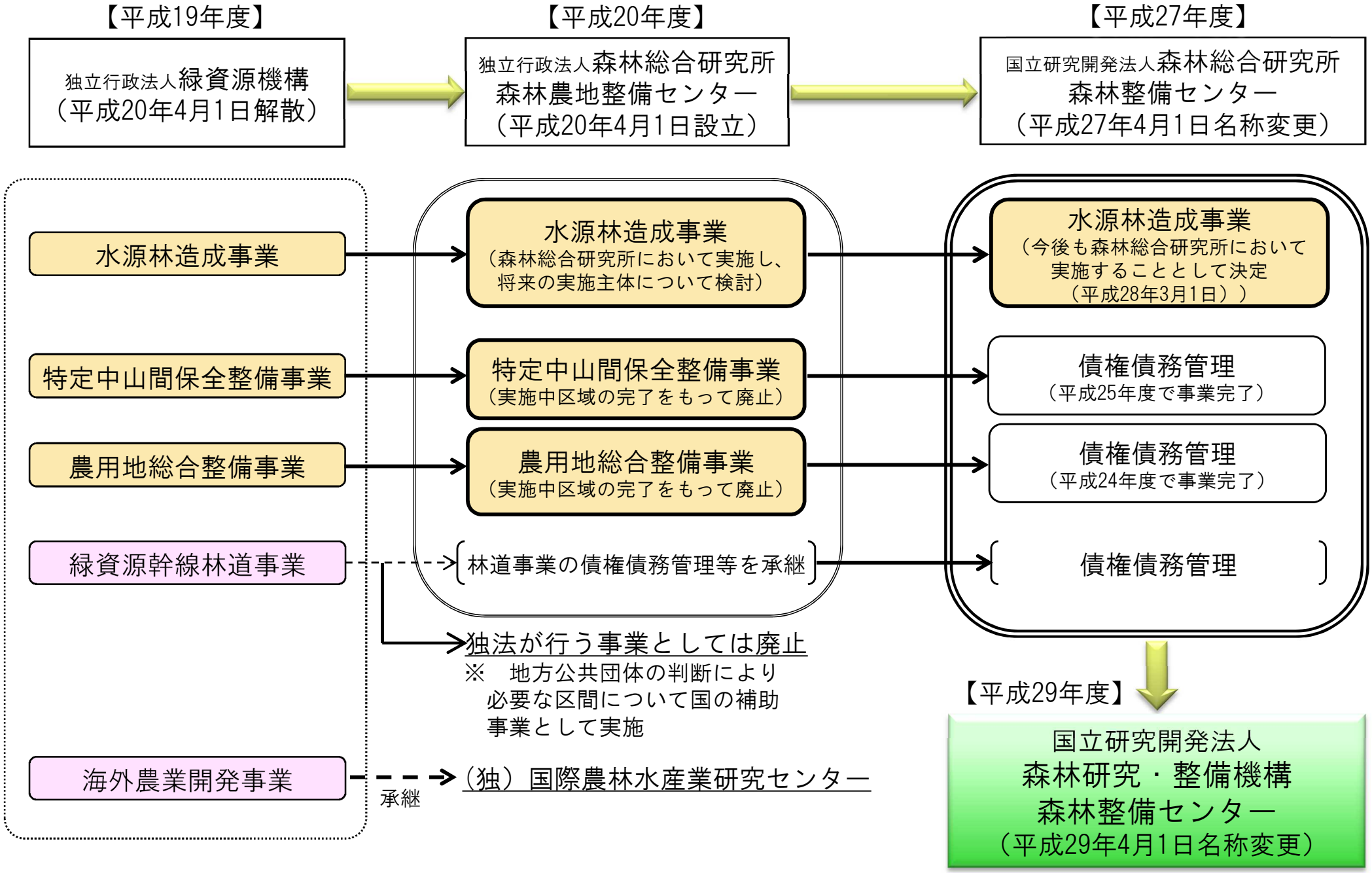事業の承継・見直しの枠組み