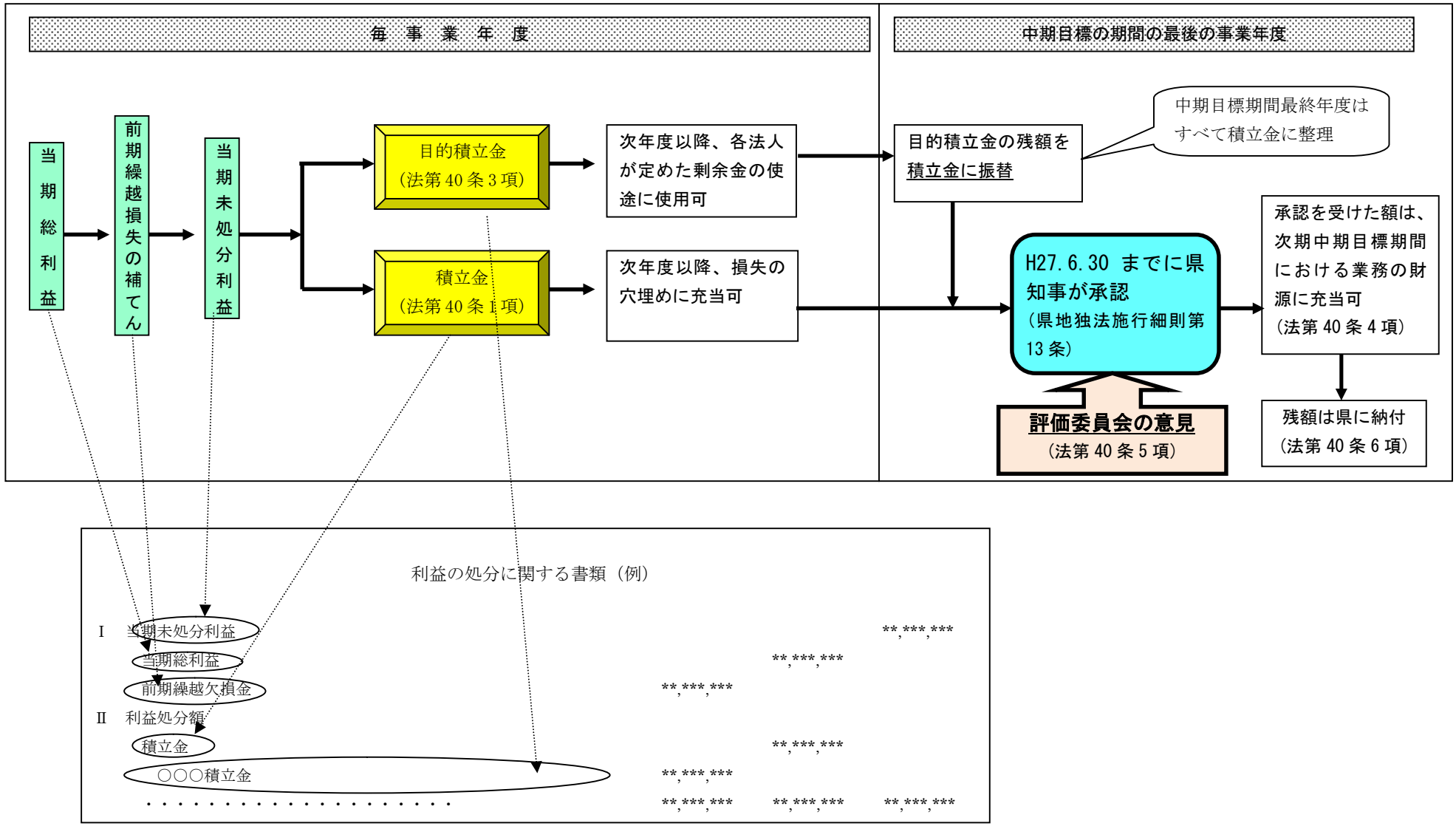積立金の処分に係る承認の手続きについて