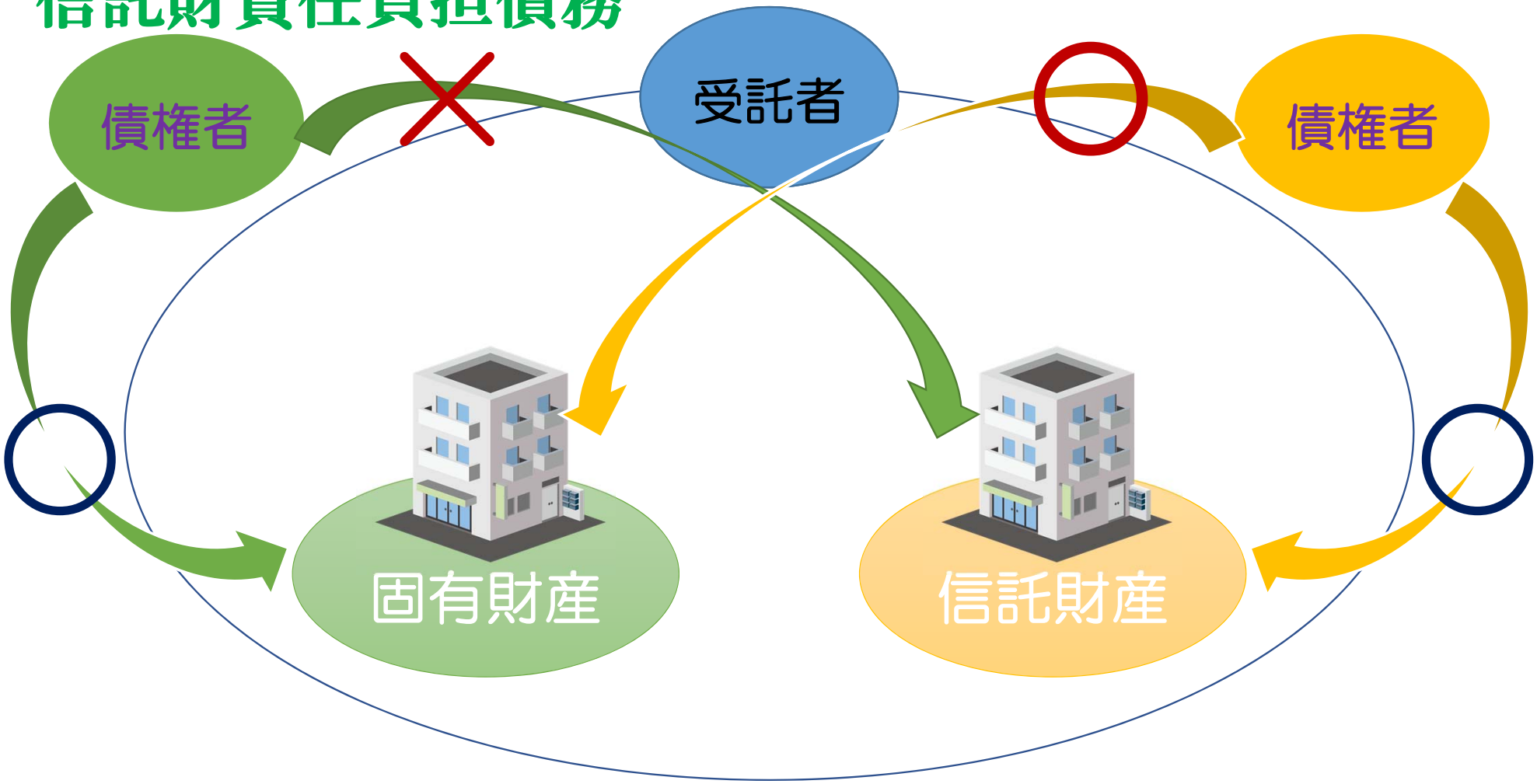信託財責任負担債務