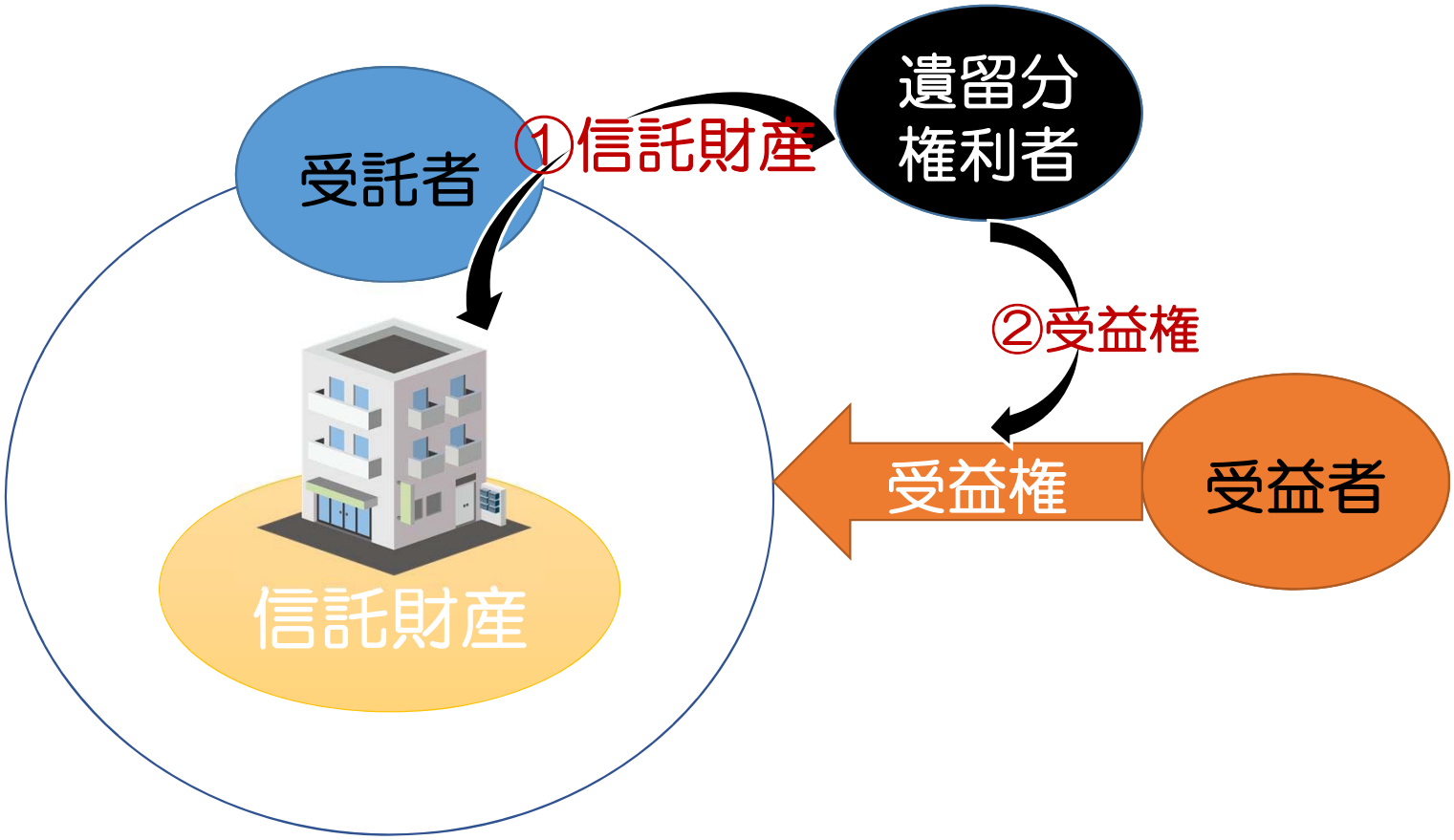信託設定と遺留分との関係