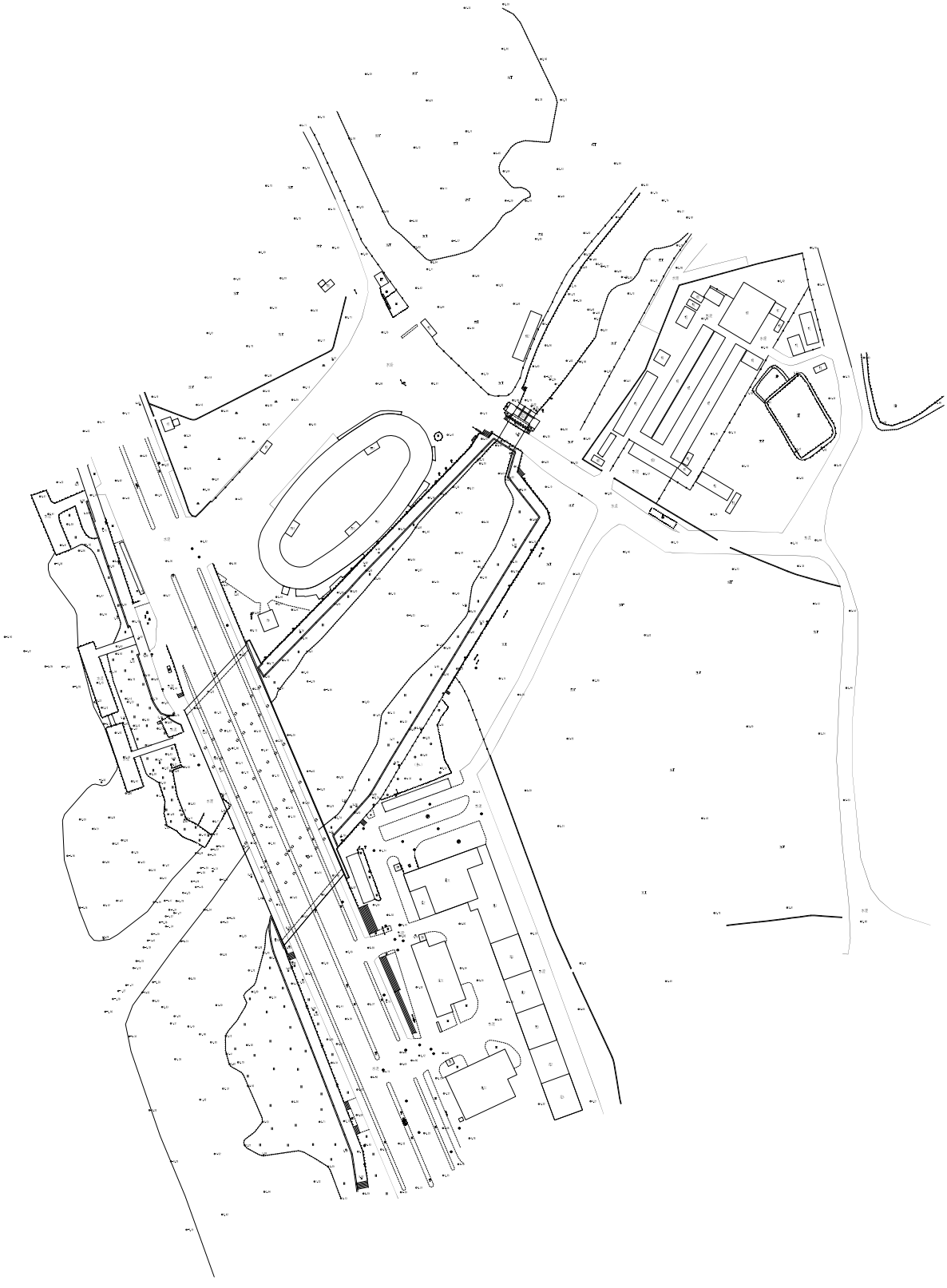下埠甲