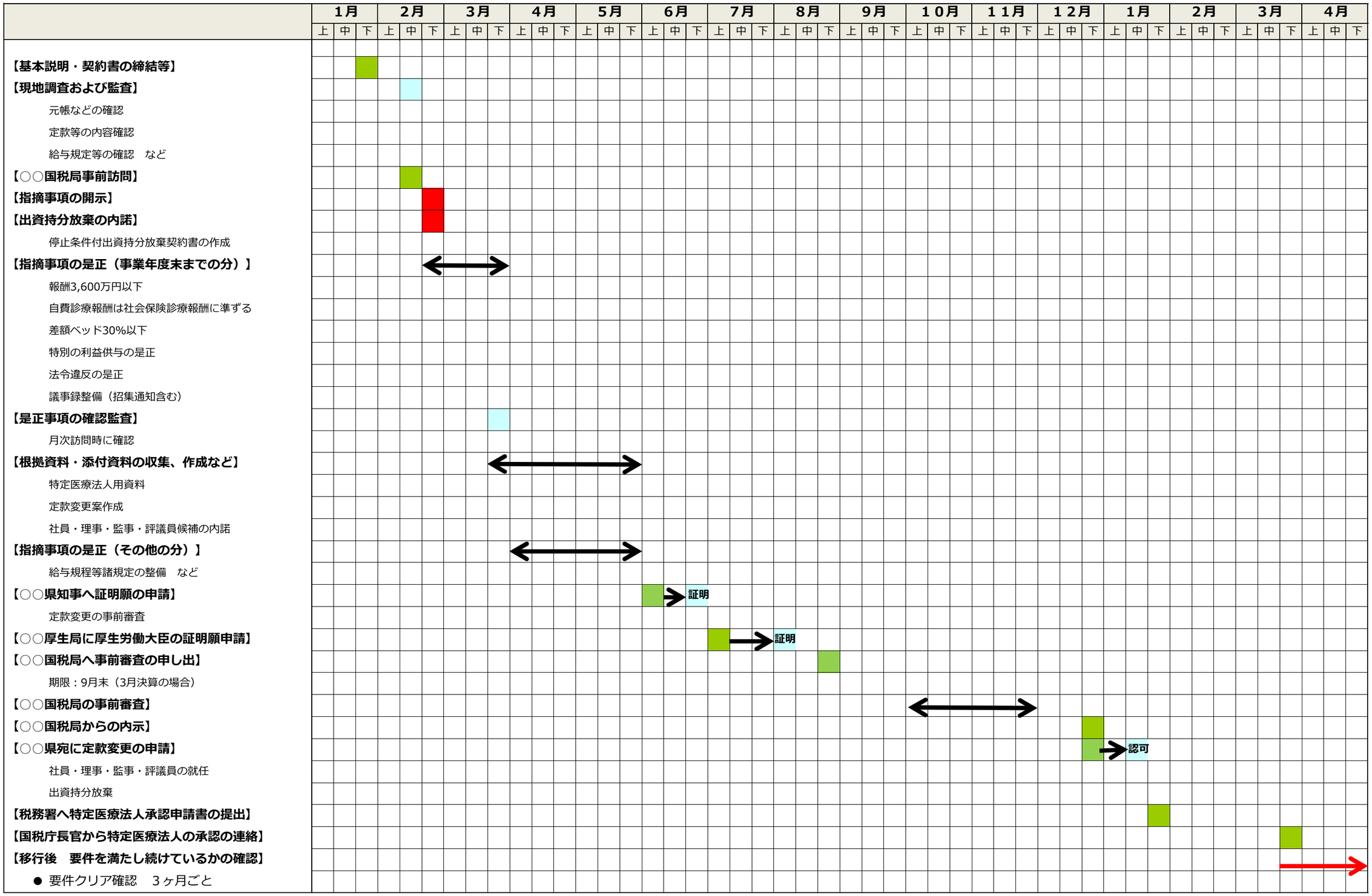移行要件整理　手続きスケジュール