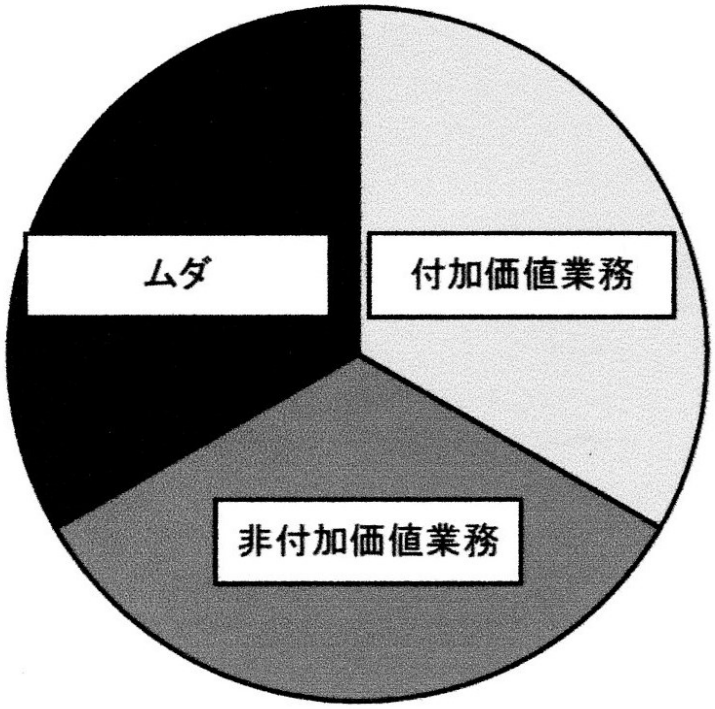業務の分類