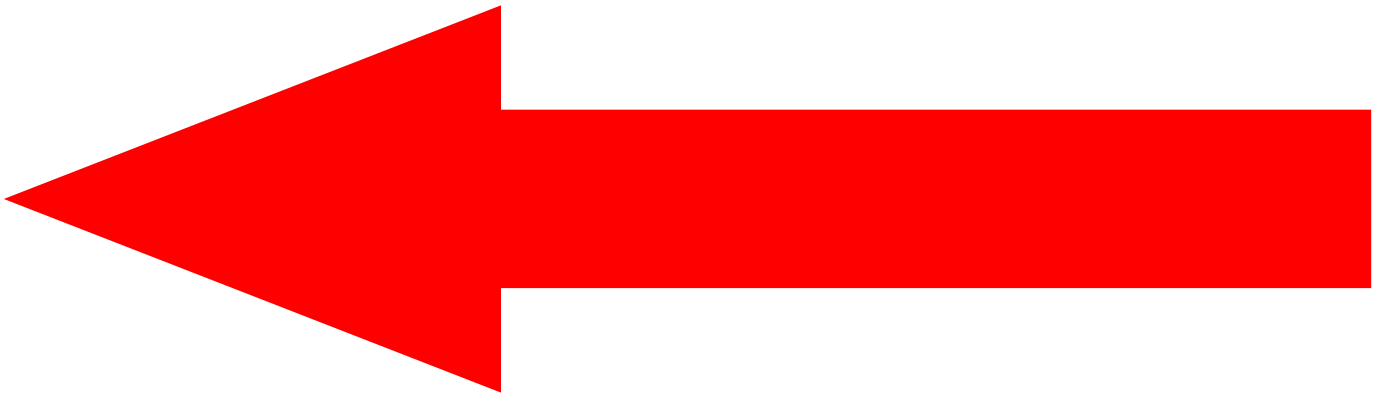会計窓口