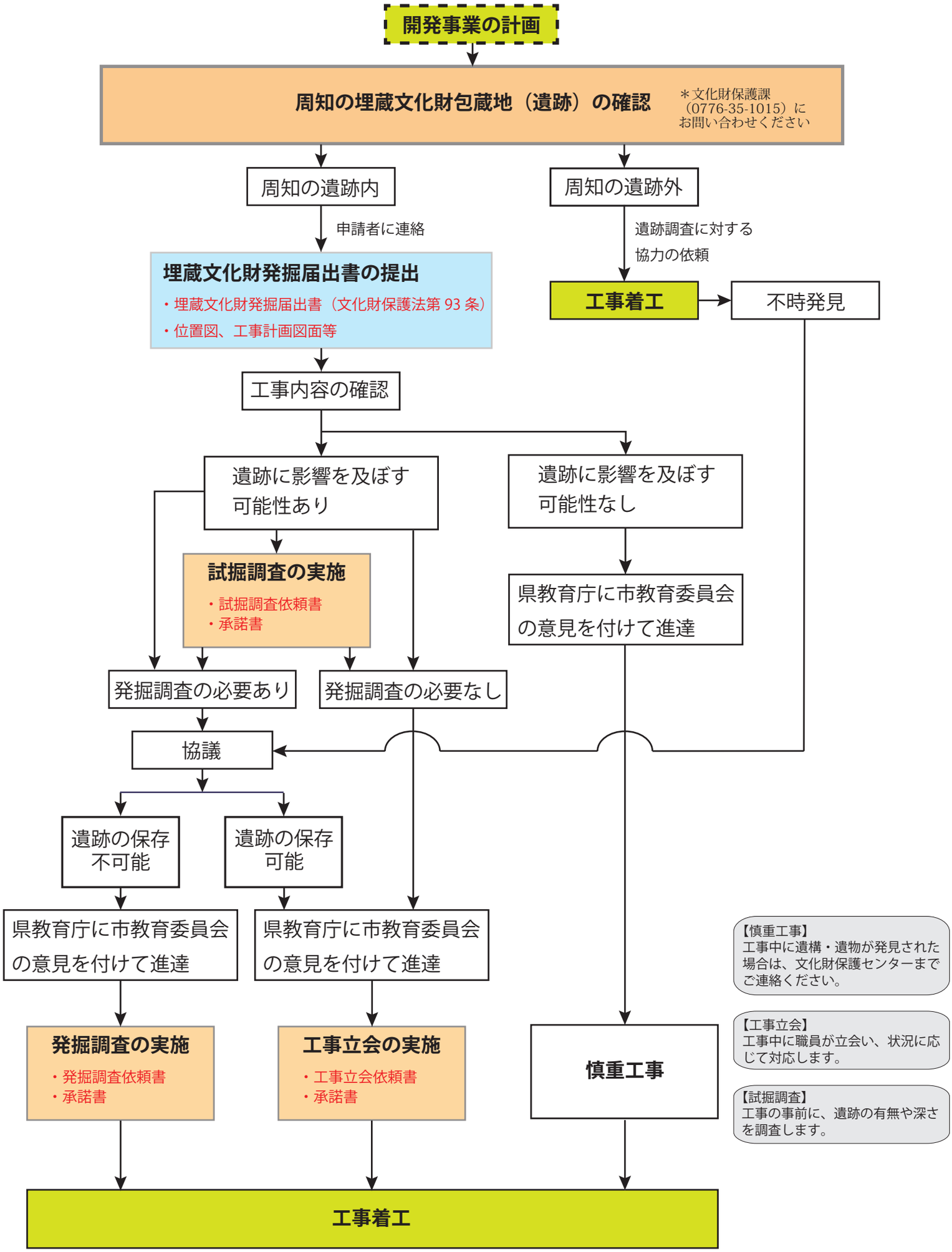埋蔵文化財の取扱いについて