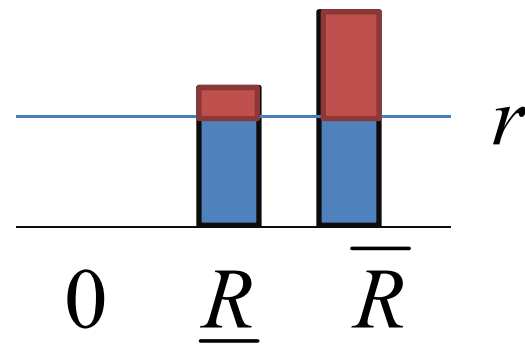


図A5-1 負債契約と分配



図A5-2 株式契約と分配

