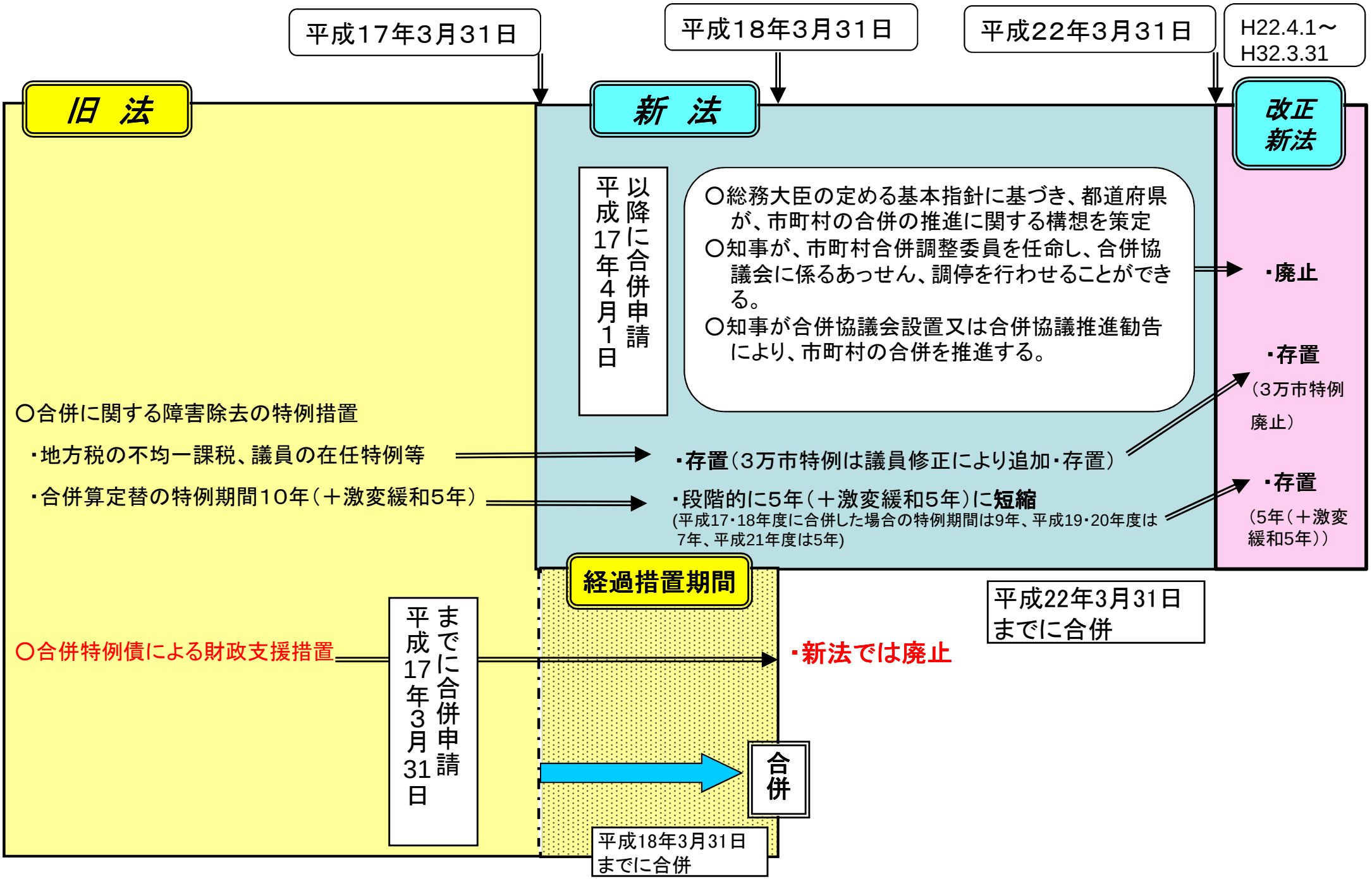旧合併特例法と新合併特例法との比較