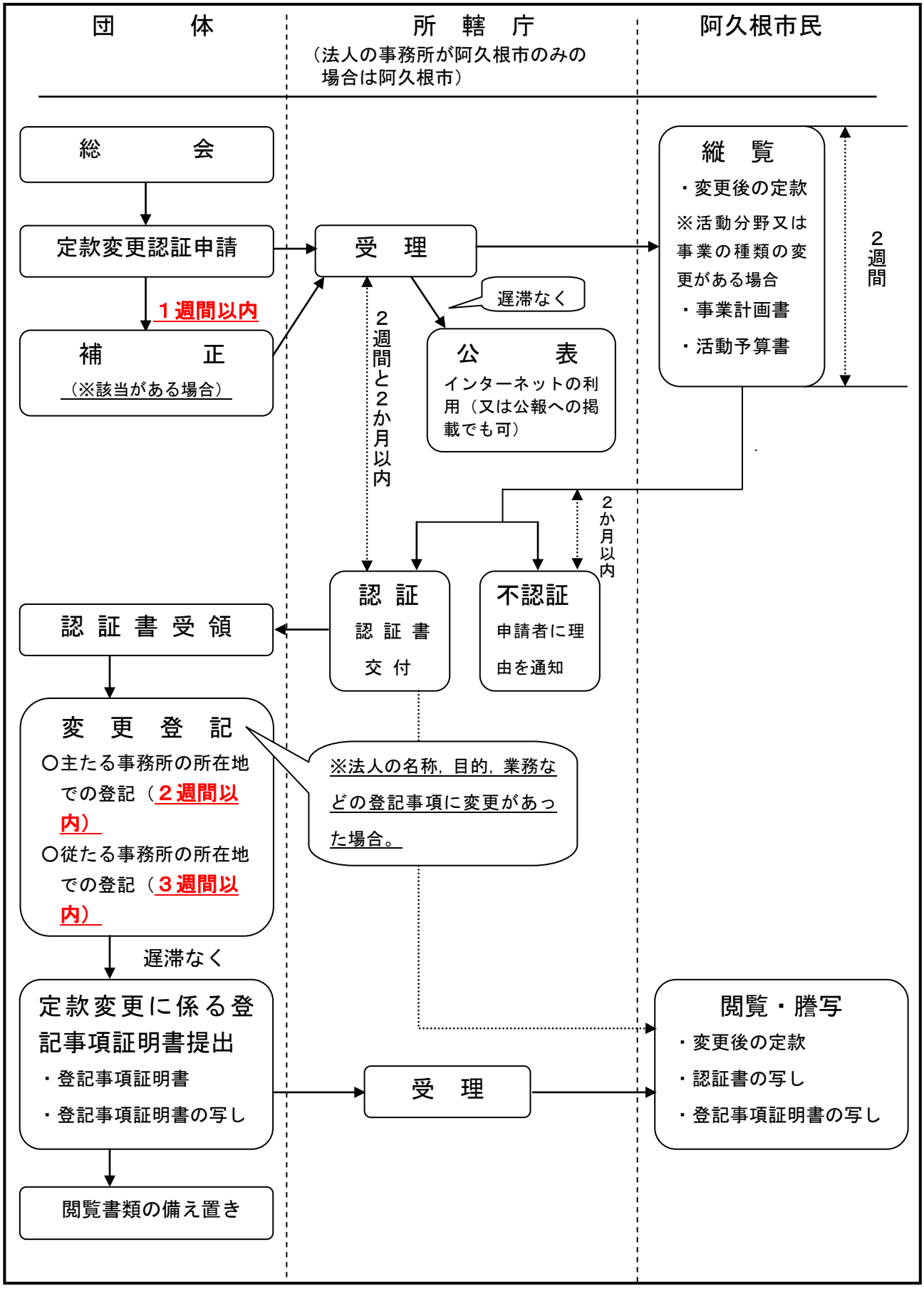定款変更の流れ　※所轄庁の認証を必要とする場合