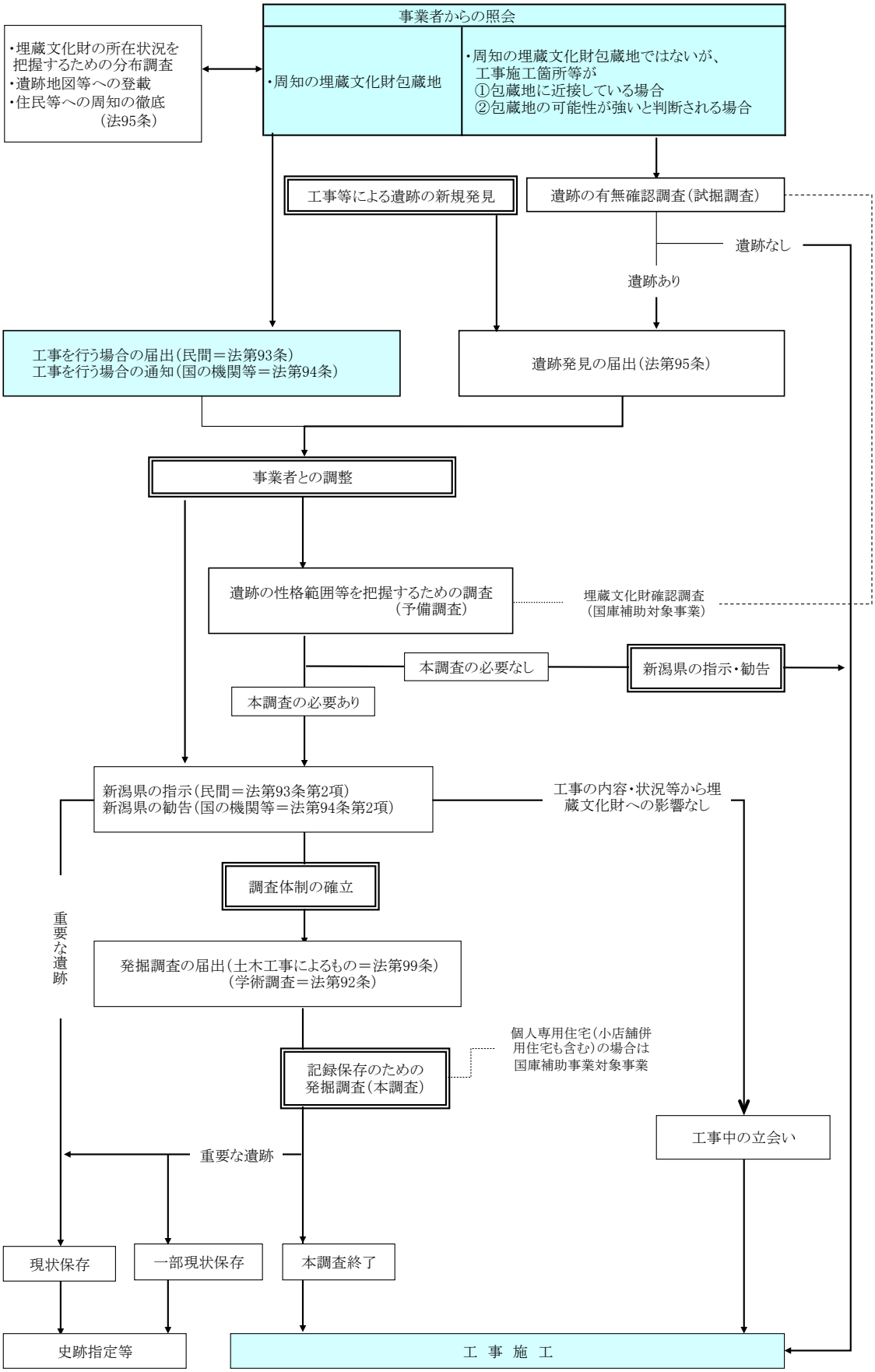埋蔵文化財包蔵地（遺跡）等の取扱い