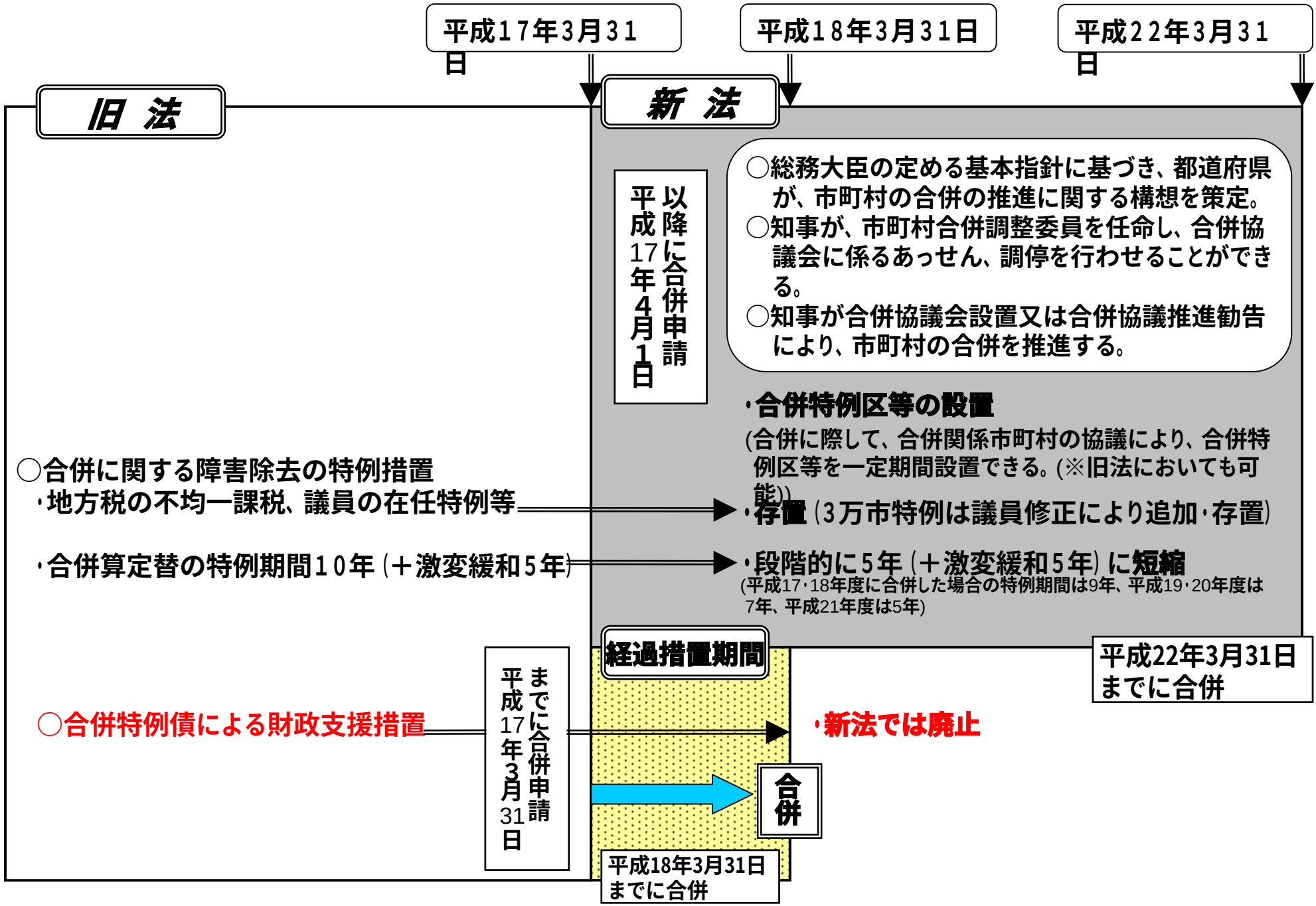2．旧合併特例法と合併新法との比較