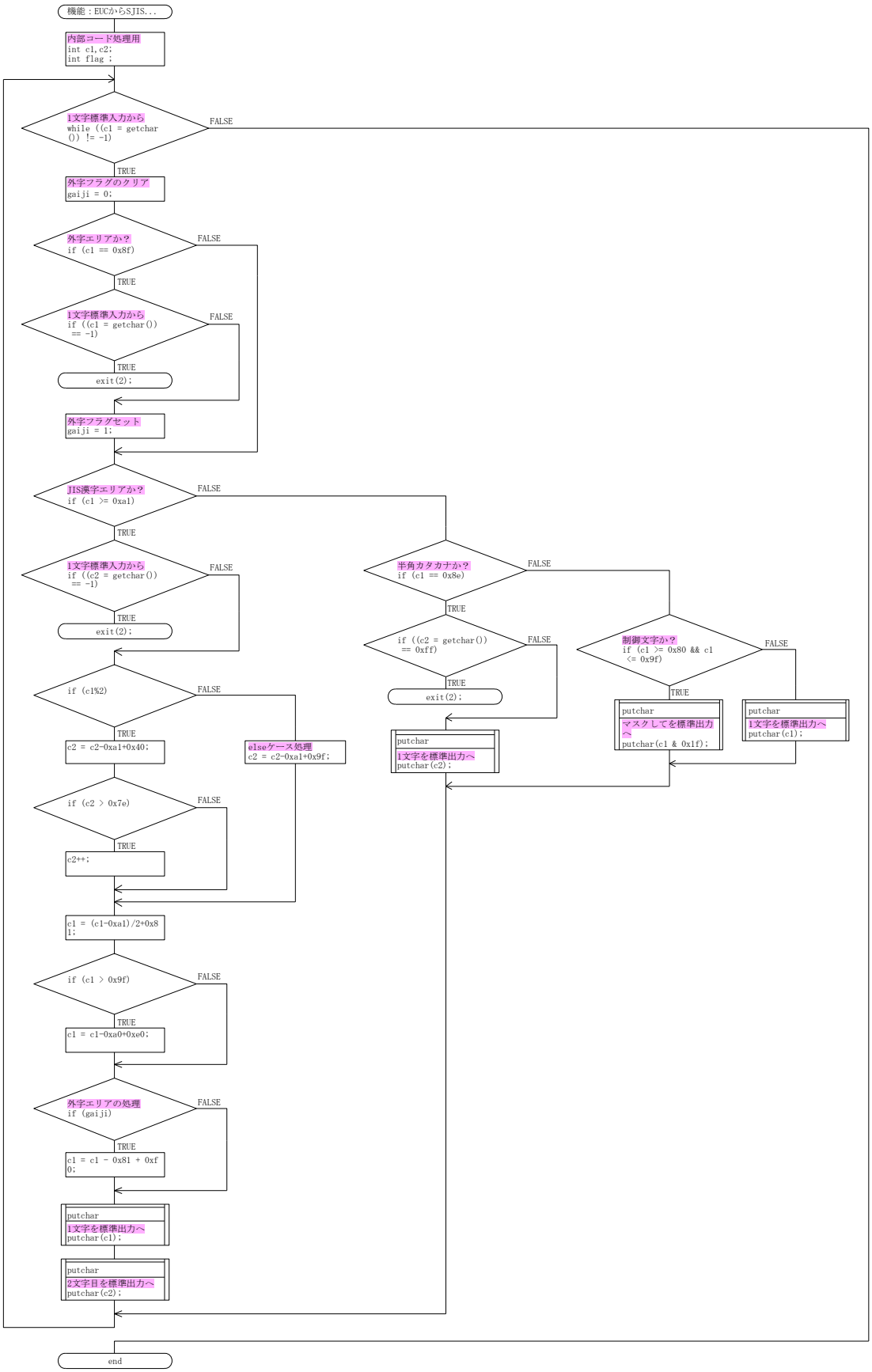モジュール名	etos	SHEET 1/1
	機能：EUCからSJISに変換