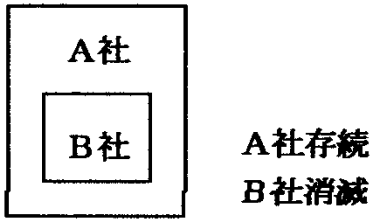
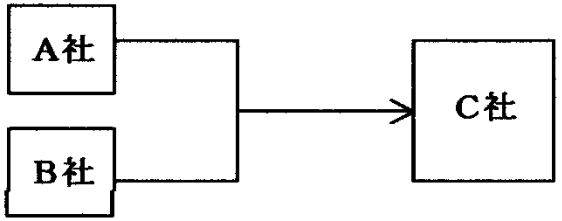
合併の形態

（1）吸収合併



A社存続
B社消滅

（2）新設合併



A社消滅
B社消滅
C社新設