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<HTML>
<HEAD>
<META HTTP-EQUIV="Content-Type" CONTENT="text/html; charset=x-sjis">
<TITLE>4月号 tips2</TITLE>
<style type="text/css">
<!--
    table { border-collapse: collapse; font-size: 40px; font-weight: bold;
           font-family: Verdana Bold;}
    td.id1 { border: #66cc66 double; border-width: 0 40 40 40;}
    td.id2 { border: #66cc66 double; border-width: 0 40 40 0;}
    td.id3 { border: #ff9933 double; border-width: 0 40; color: #ff9933;}
    td.id4 { border: #66cc66 double; border-width: 0 40 0 0;}
-->
</style>
</HEAD>

<BODY bgcolor="#ffffff">
<table border="0" bgcolor="#ffff66">
<TABLE FRAME="hsides" RULES="all"> とすべき
  <tr height="120px" bgcolor="#ffffff">
    <td class="id1" width="120px">HTML</td>
    <td class="id2" width="150px">TIPS</td>
  </tr>
  <tr height="120px" bgcolor="#ffffff">
    <td class="id3" width="120px">&amp;</td>
    <td class="id4" width="150px">TRICKS</td>
  </tr>
</table>
</BODY>
</HTML>

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ひとまとめにすべき