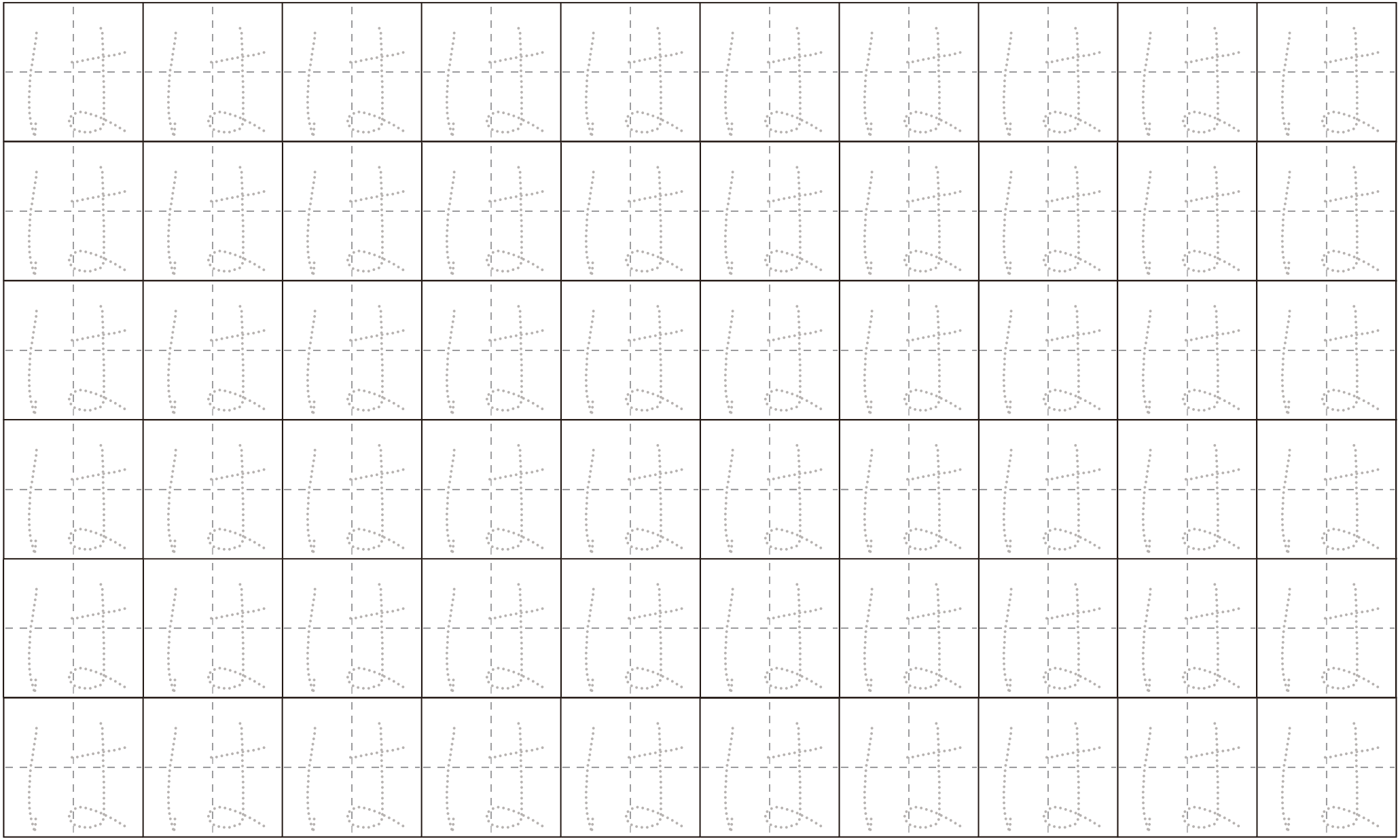- ひらがな練習シート「は」 -