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| 40 | K#0002 | key cutting | 鍵の切削加工 | 40H99 | 400108 | | |
| 45 | K#0003 | kimono dressing assistance | 着物の着付け | 42C01 | 450234 | | |
| 37 | K#0004 | kitchen equipment installation | 厨房設備工事 | 37A01 | 370035 | | |
| 37 | K#0005 | knife sharpening | ナイフ研ぎ | 37E07 | 370106 | | |
| 40 | K#0006 | knitting machine rental | 編機の貸与 | 42X01 | 400112 | | |
| 41 | K#0007 | know-how transfer [training] | ノウハウの伝授（訓練） | 41A01 | 410218 | | 追19 |