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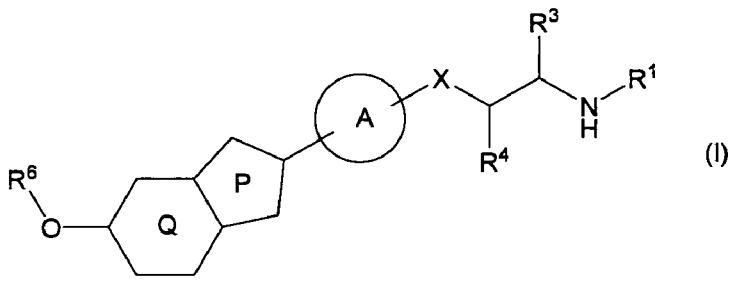
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[Continued on next page]

(54) Title: BICYCLIC COMPOUND



(I)

(57) Abstract: The present invention provides a compound having an ACC inhibitory action, which is useful as an agent for the prophylaxis or treatment of obesity, diabetes and the like, and having superior efficacy. The present invention relates to a compound represented by the formula (I): wherein each symbol is as defined in the specification, or a salt thereof.

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