5, and hydrophilic powdered oil and/or fat was prepared without any problem even when MCT was used. Although dextrin was not essential, the emulsion particle size tended to decrease as the content of dextrin increased.

[0051]

(Table 5) Study on MCT formulation

	(mass%)	Example 31	Example 32	Example 33	Comparative Example 8
Formulation	MCT	90	80	70	←
	Soybean protein material A	10	←	←	
	Acacia gum				30
	Dextrin		10	20	
	Water	100	100	100	300
Conditions	Emulsification pressure (Mpa)	18	←	←	←
Evaluation	Emulsion particle size (μm)	0.52	0.51	0.47	4.39

[0052]

Preparation with almond milk

400 parts by mass of warm water was mixed with 100 parts by mass of commercially available almond poudre (“Almond poudre pure 100% ” available from Sagami Sangyo Co., Ltd.), the pH was adjusted to 7.0 with sodium hydroxide, and insoluble fibers were removed by centrifugation operation (1000×G, 10 minutes) to obtain almond milk (water content: 78.5%, crude protein: 6.8%, lipid: 13.5%, carbohydrate: 1.0%, Ash: 0.3%·each mass%). Thereafter, according to the formulation and conditions in Table 6, hydrophilic powdered oil and/or fat was prepared in the same manner as in Example 1 (Example 34, Comparative Example 9).

[0053]

Preparation with coconut milk

Hydrophilic powdered oil and/or fat was prepared in the same manner as in Example 1 using commercially available coconut milk (available from YOUKI FOOD Co., Ltd.) (water content: 76.9%, crude protein: 2.1%, lipid: 17.0%, carbohydrate: 4.1%, ash: 0.1%·each mass%) as a raw material according to the formulation and conditions in Table 6 (Example 35, Comparative Example 10).

For the evaluation of the hydrophilic powdered oil and/or fat using almond milk and coconut milk, in addition to the emulsion particle size after redissolution, penetration was measured, comprehensive evaluation based on the suppression effect was performed, and the results were shown in Table 6. In each Example using the soybean protein material A, good ICP was prepared, whereas in both of Comparative Examples using acacia gum, the emulsion particle size was large, and there was a lot of penetration. From these, it was found that the hydrophilic powdered oil and/or fat of the present invention was also prepared from an oil-in-water emulsion prepared in advance.