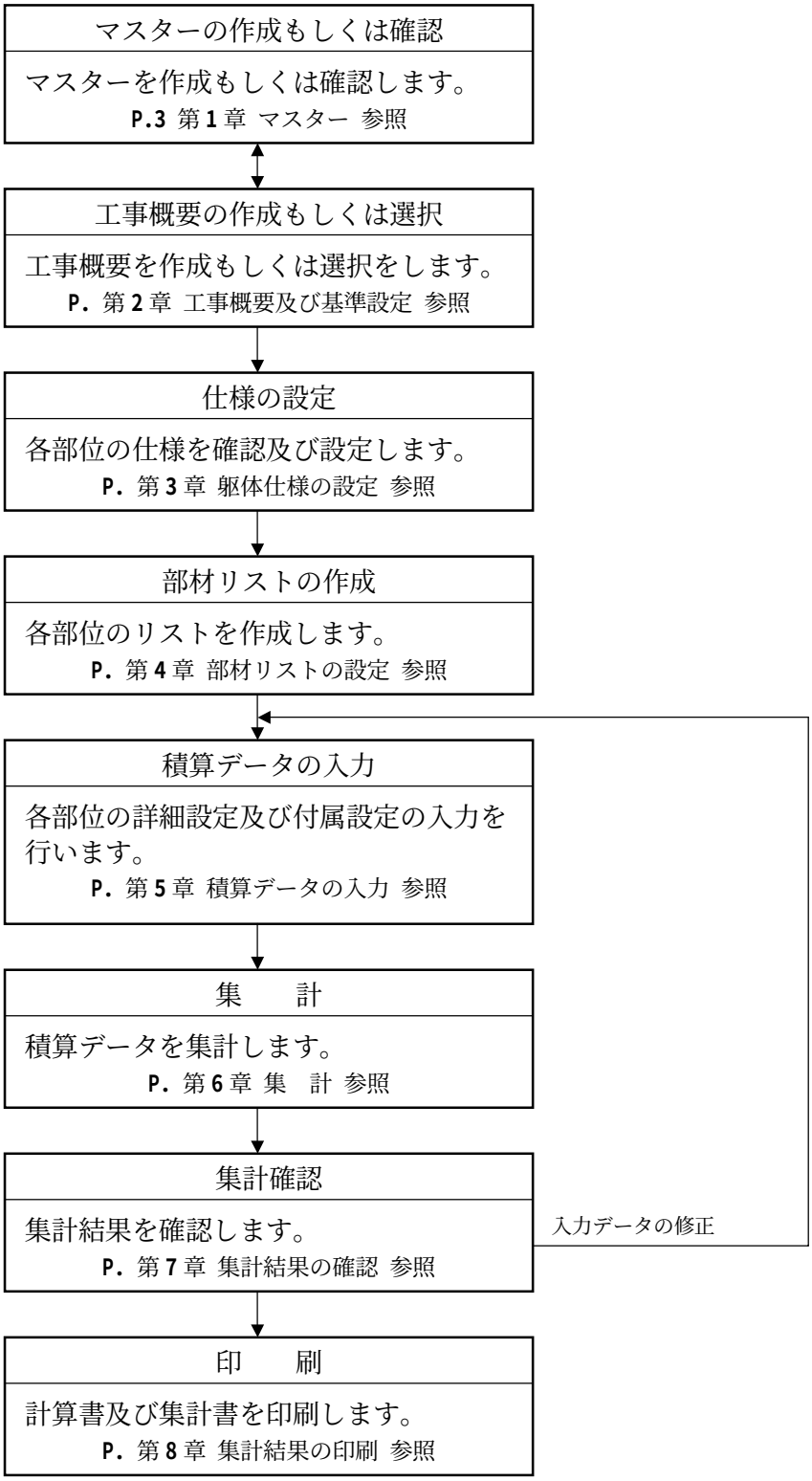ｍａｔｅによる積算の流れ