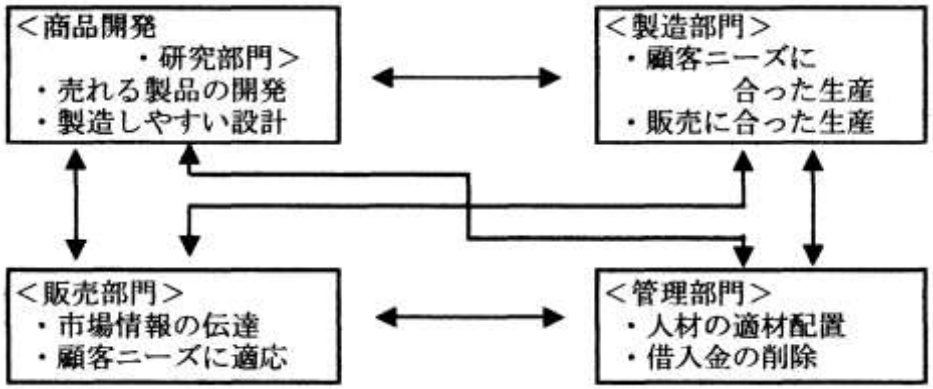トータルコストダウンの組織体制