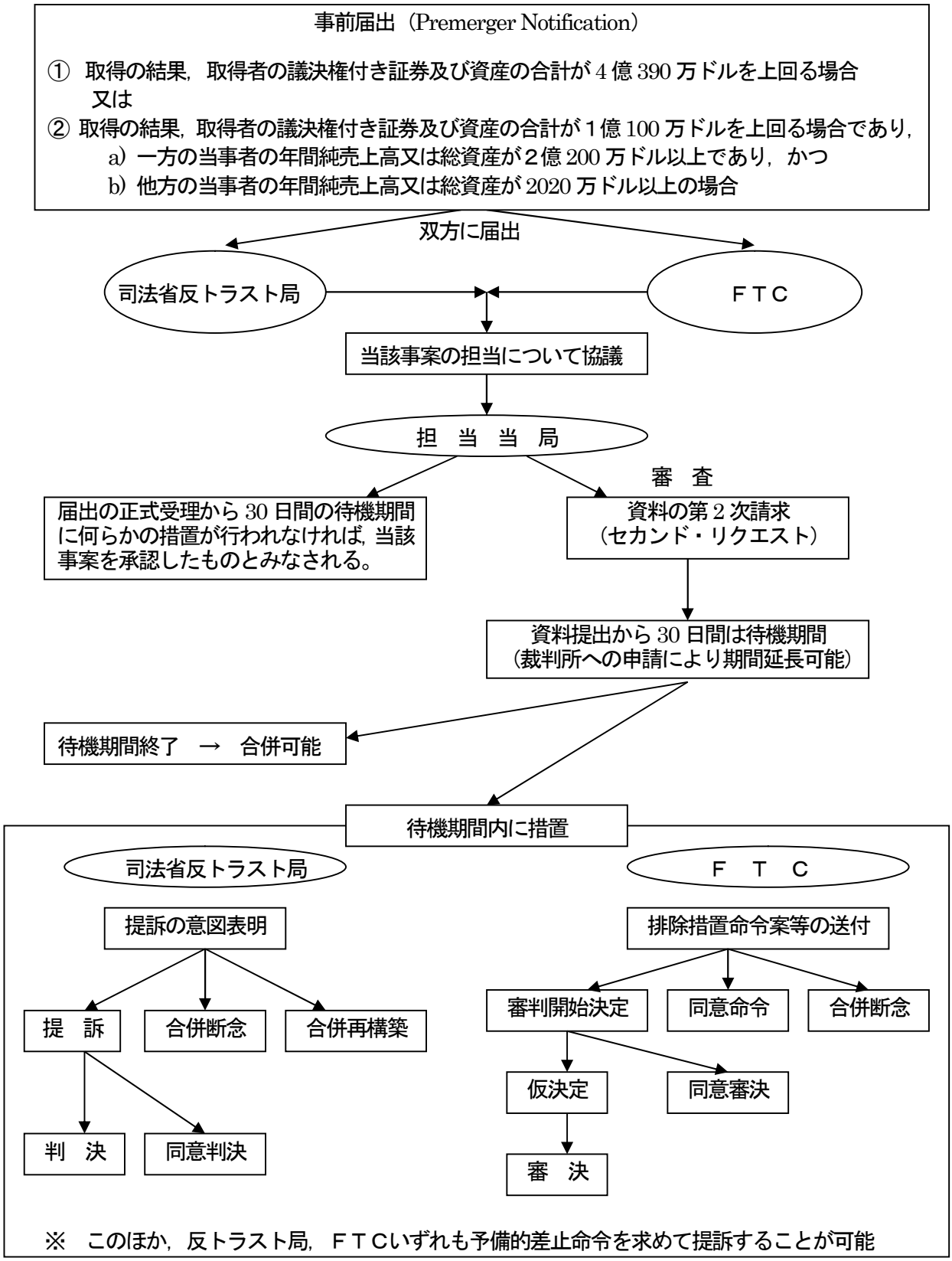合併審査手続フローチャート