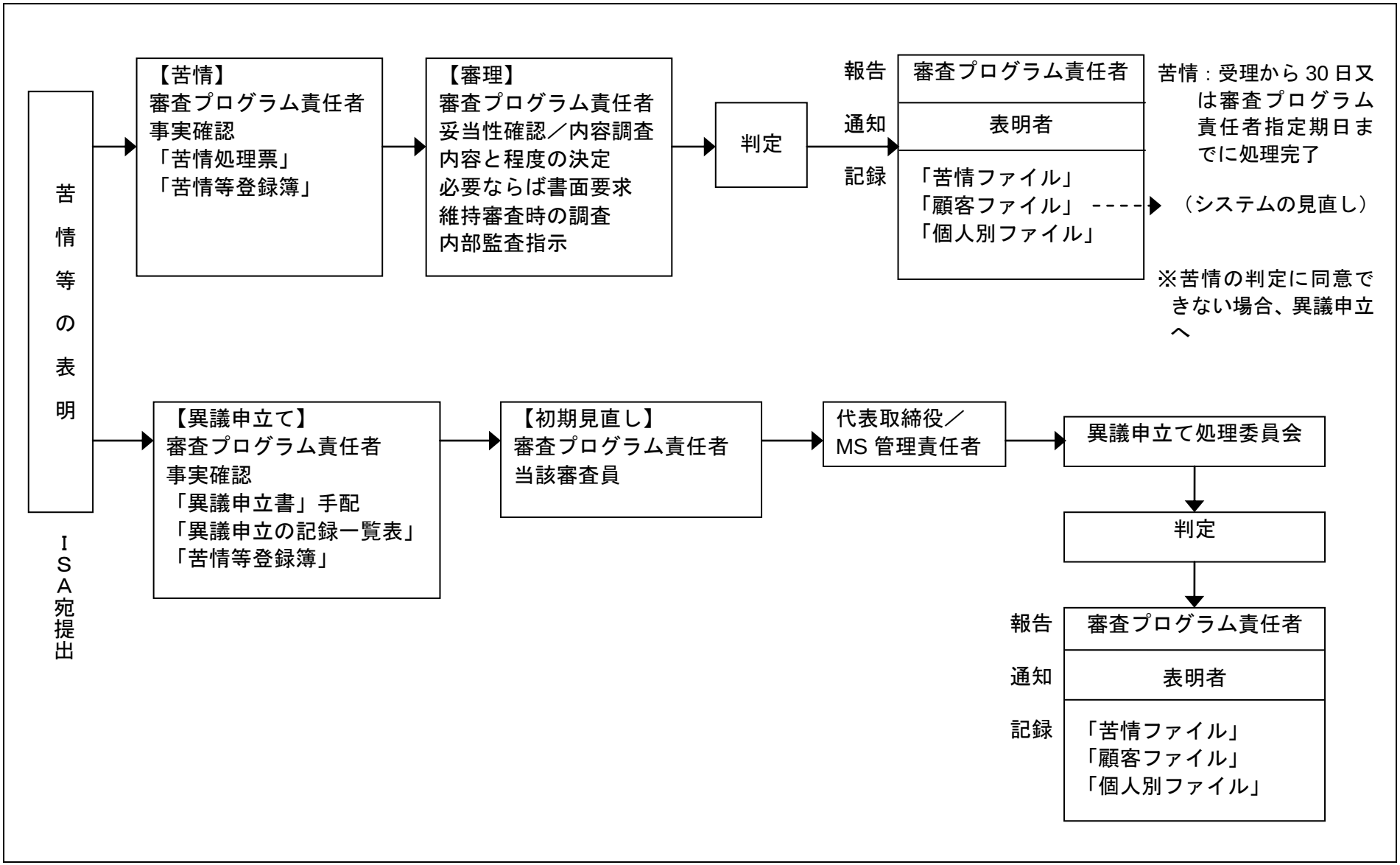P04A01　異議申立て、苦情の取扱い手順フロー