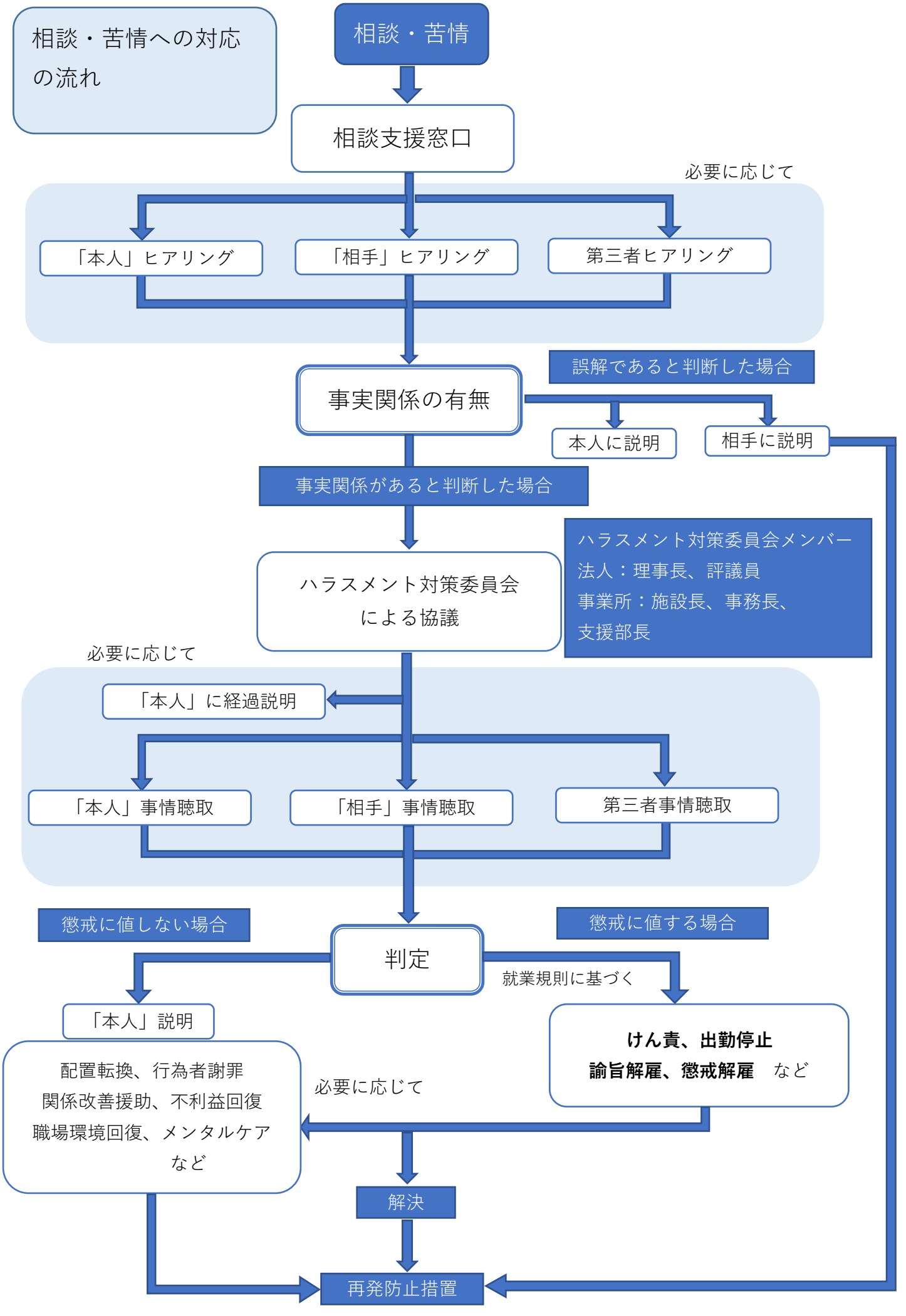相談・苦情への対応の流れ