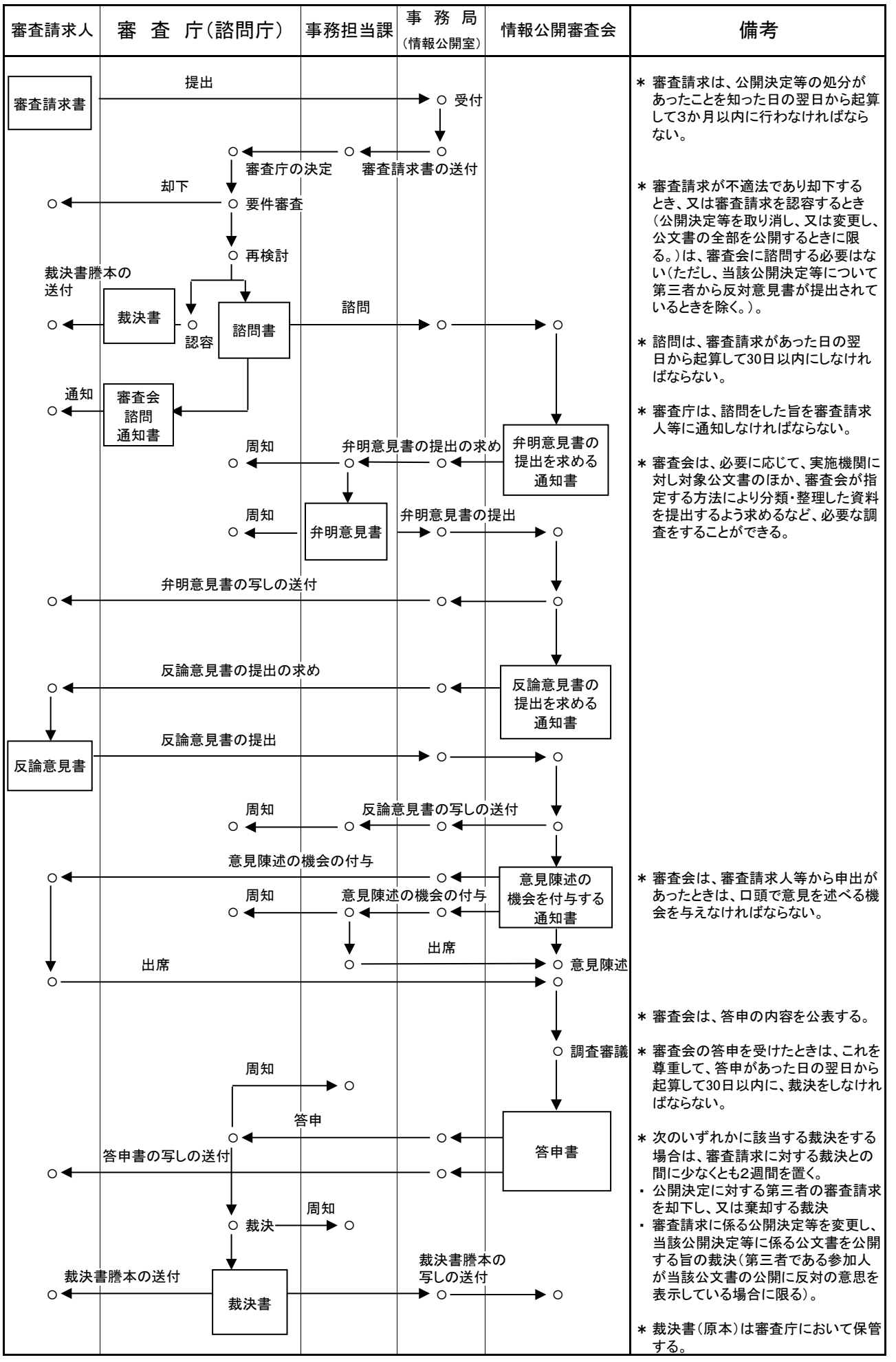審査請求に係る事務の流れ