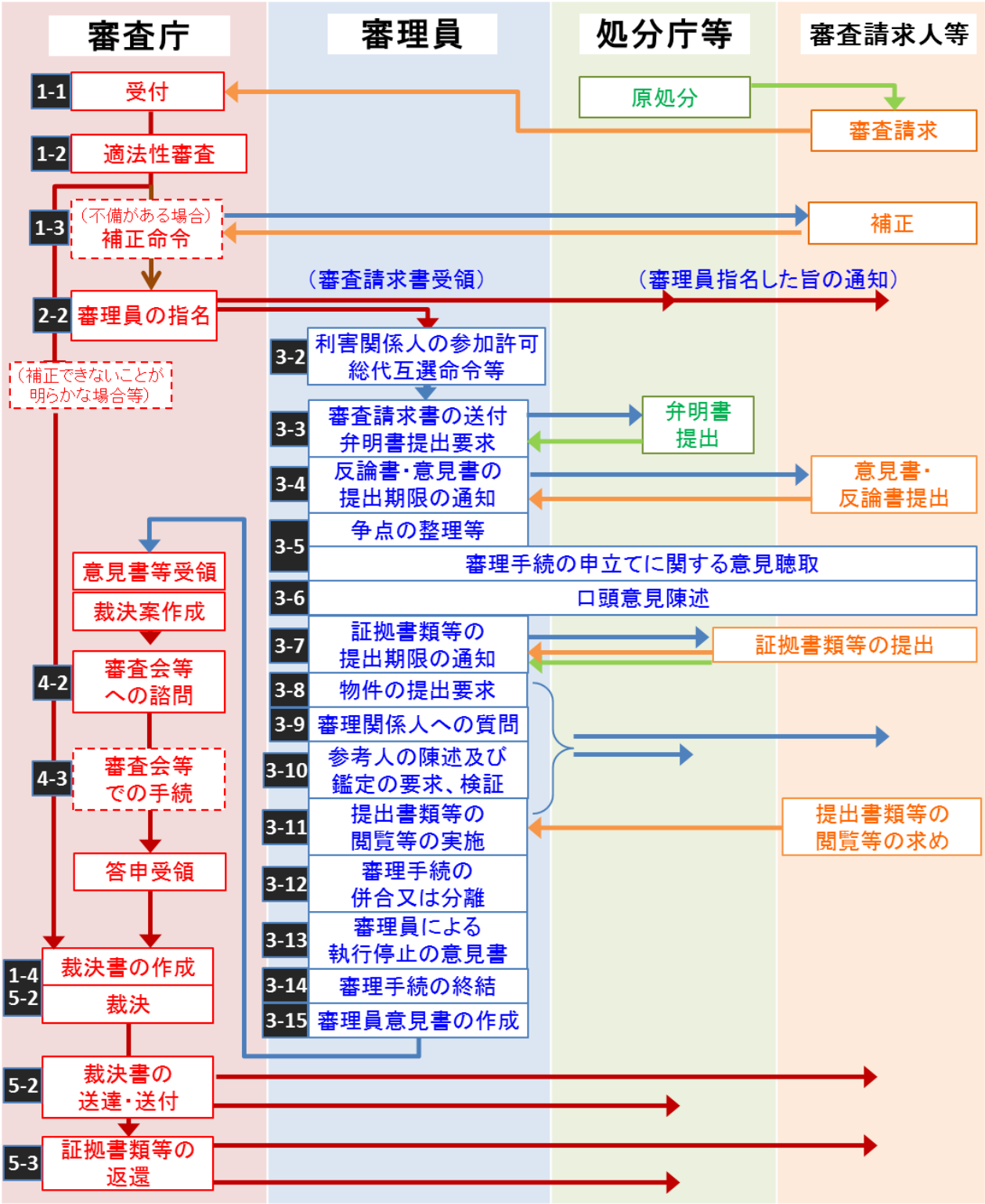審査請求に係る大まかな事務手続の流れ