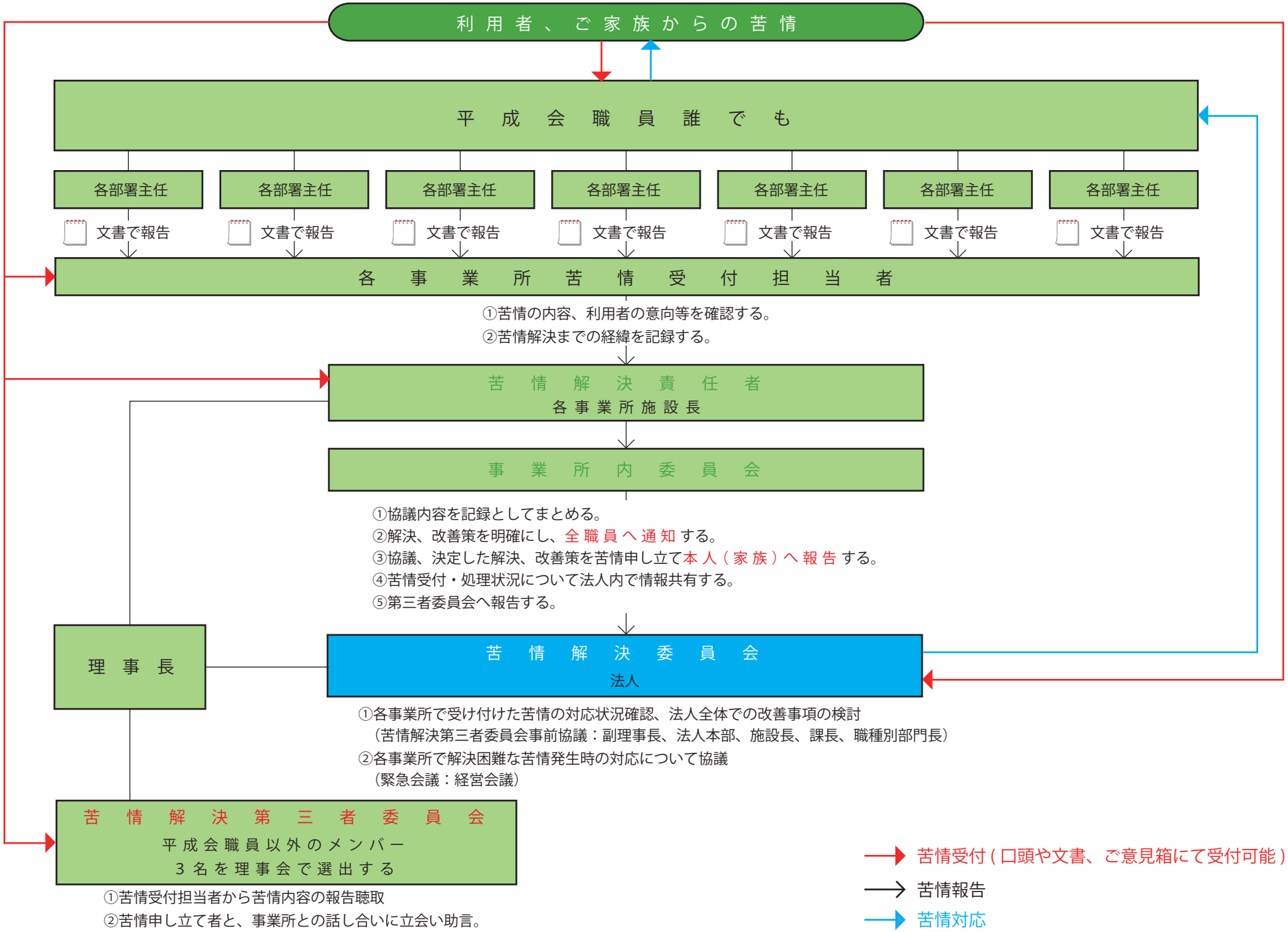苦情受付け　→　苦情解決　の流れ