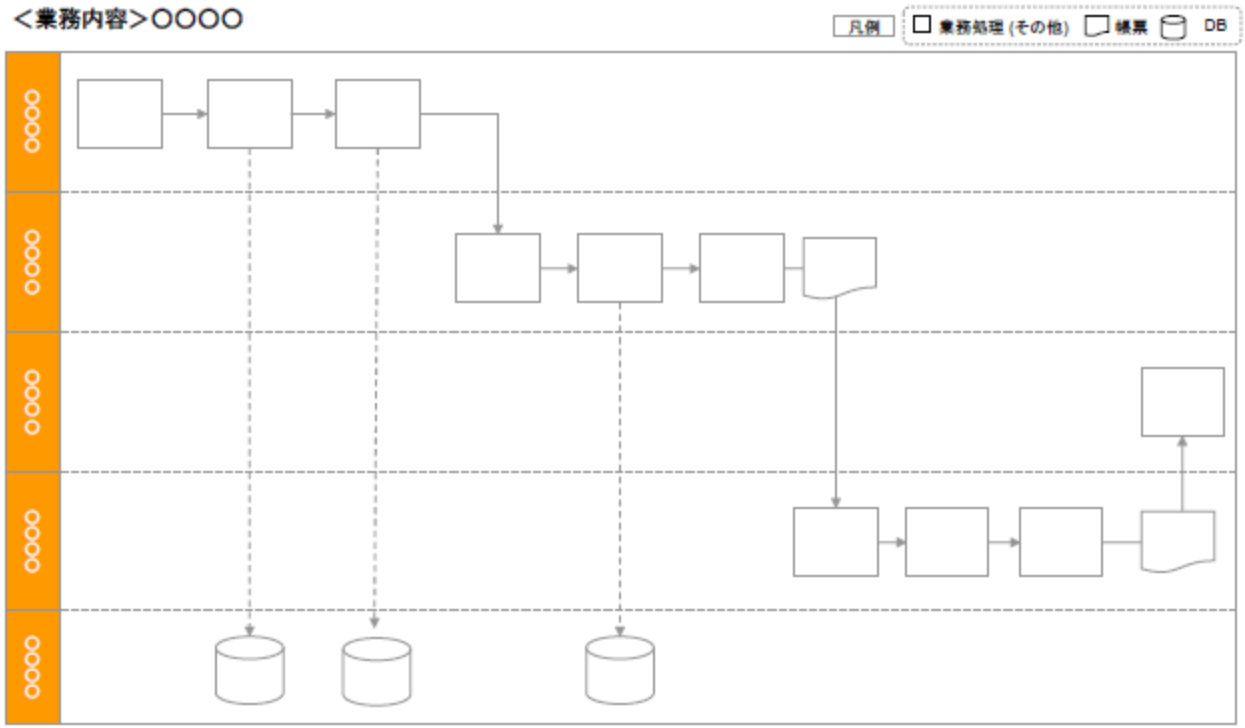業務フロー