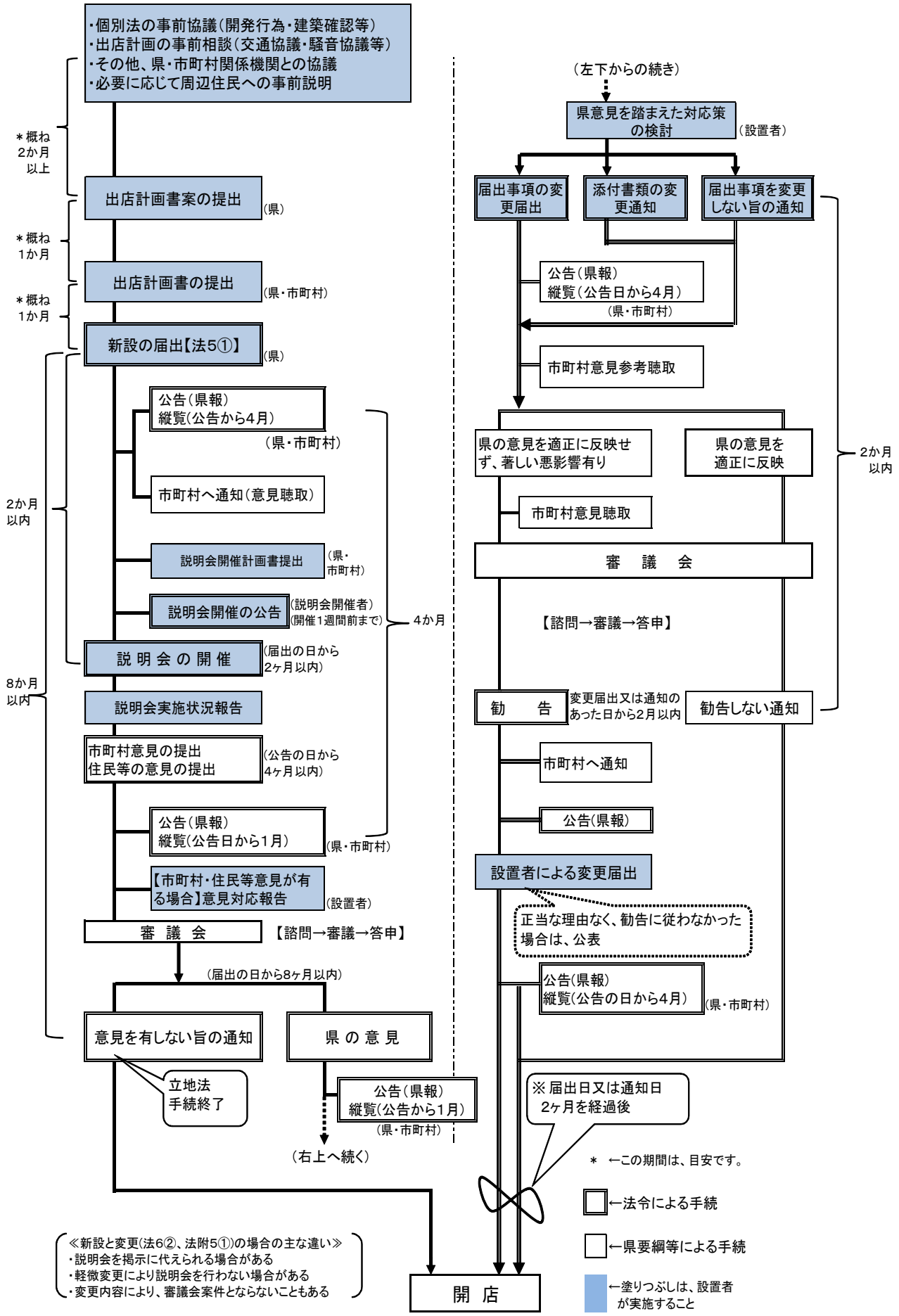§２　届出手続のフロー図（新設の例）