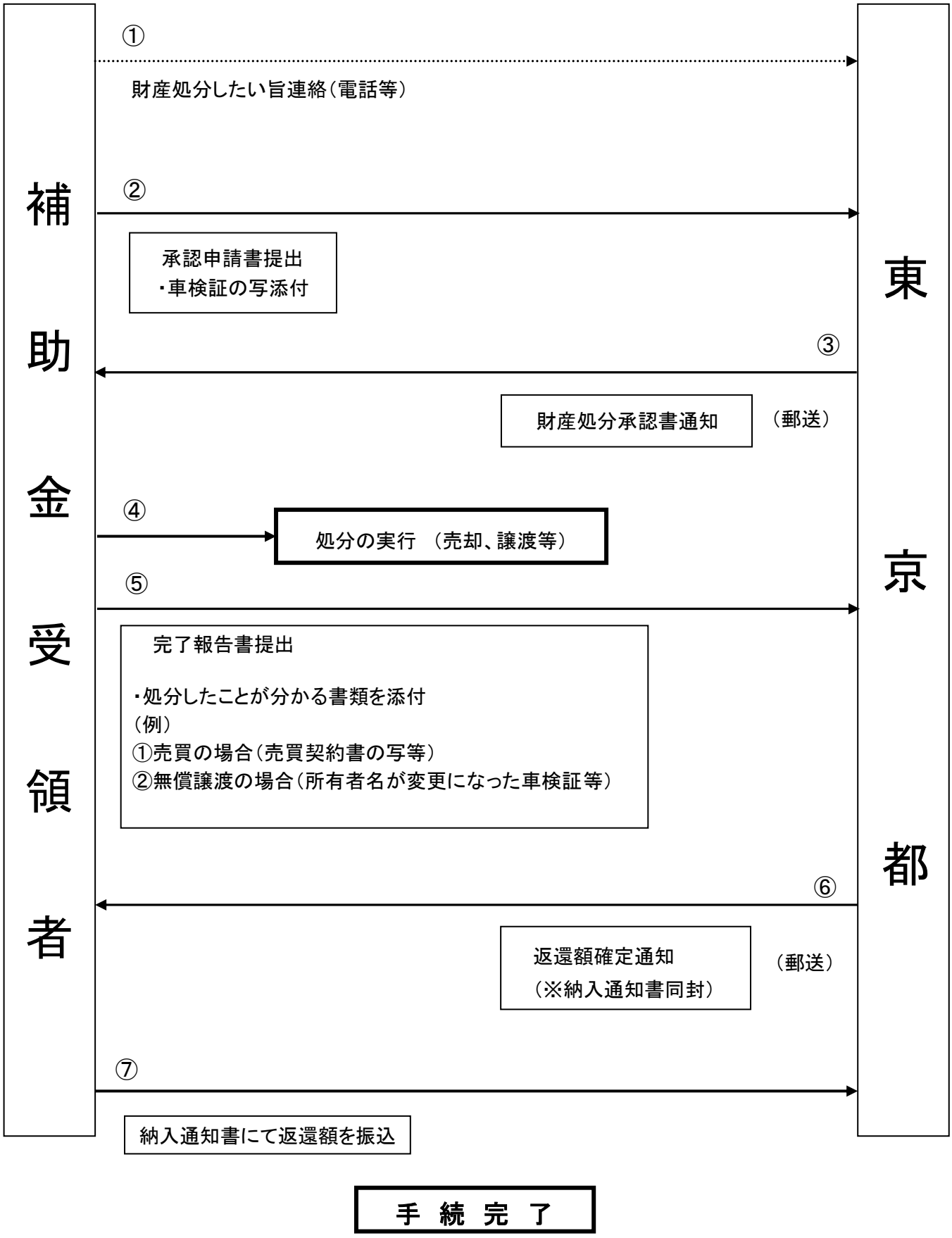財産処分手続きのフロー図