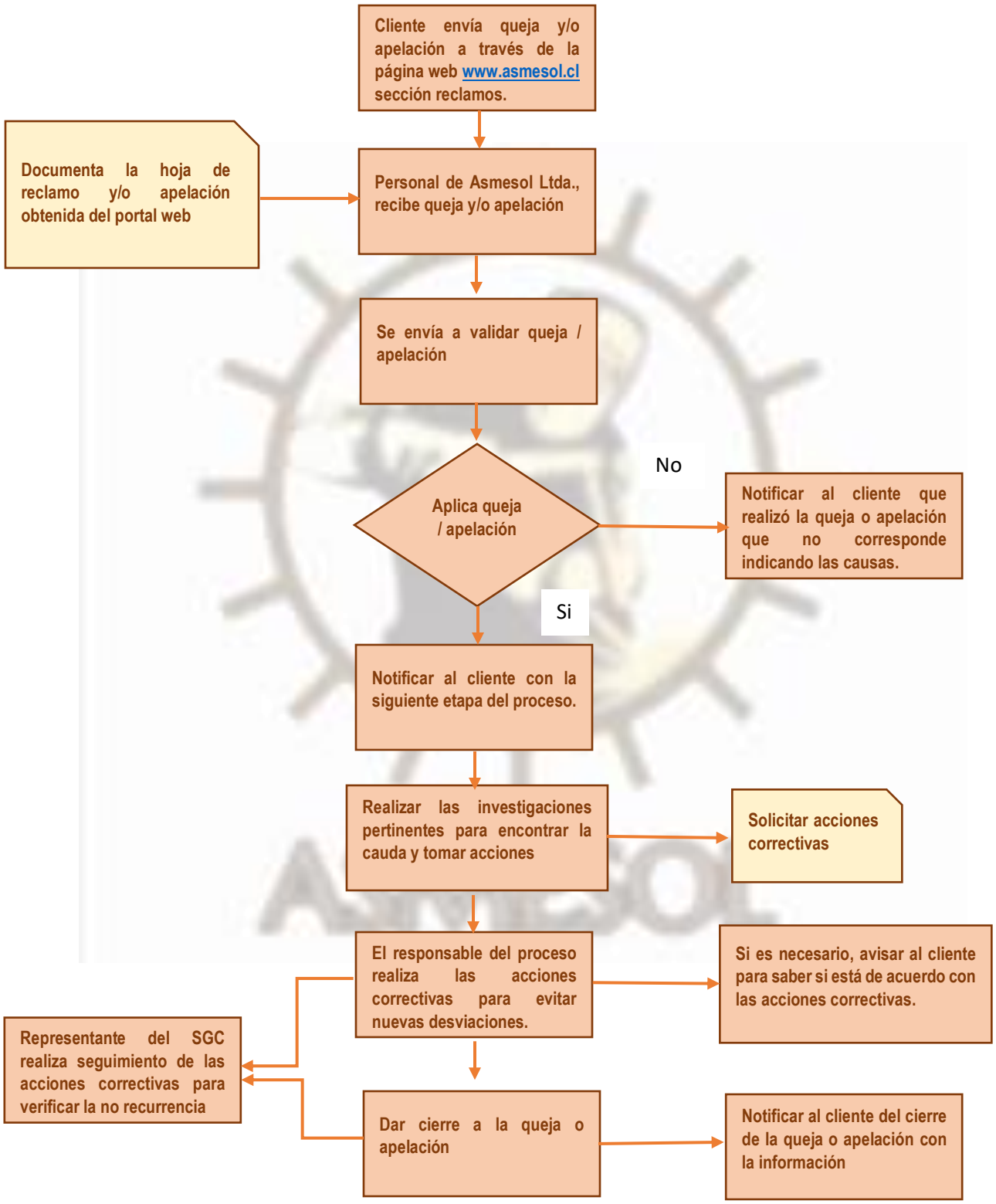FLUJOGRAMA DEL TRATAMIENTO DE QUEJAS Y/O APELACIONES