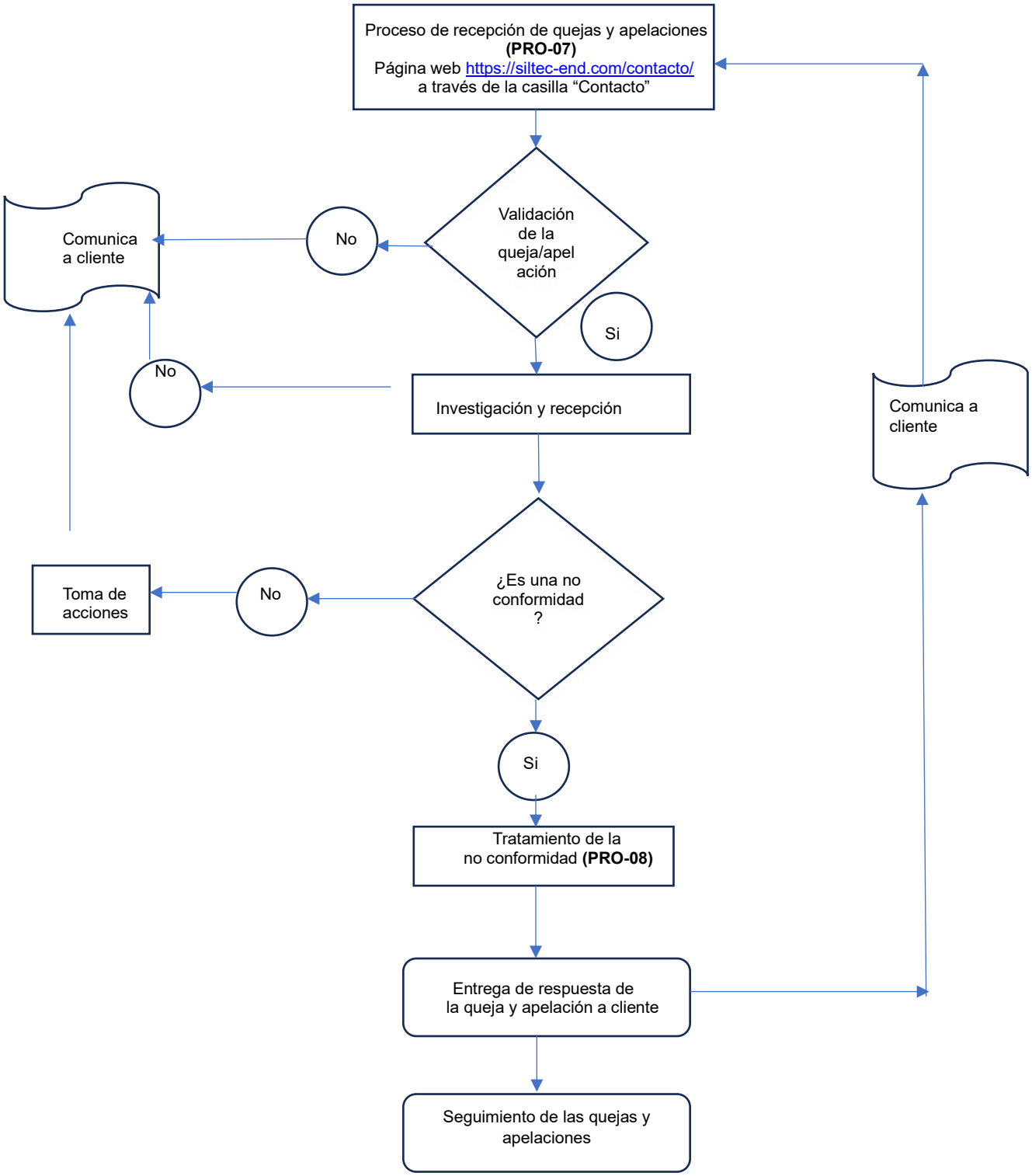FLUJOGRAMA TRATAMIENTO DE QUEJAS Y APELACIONES