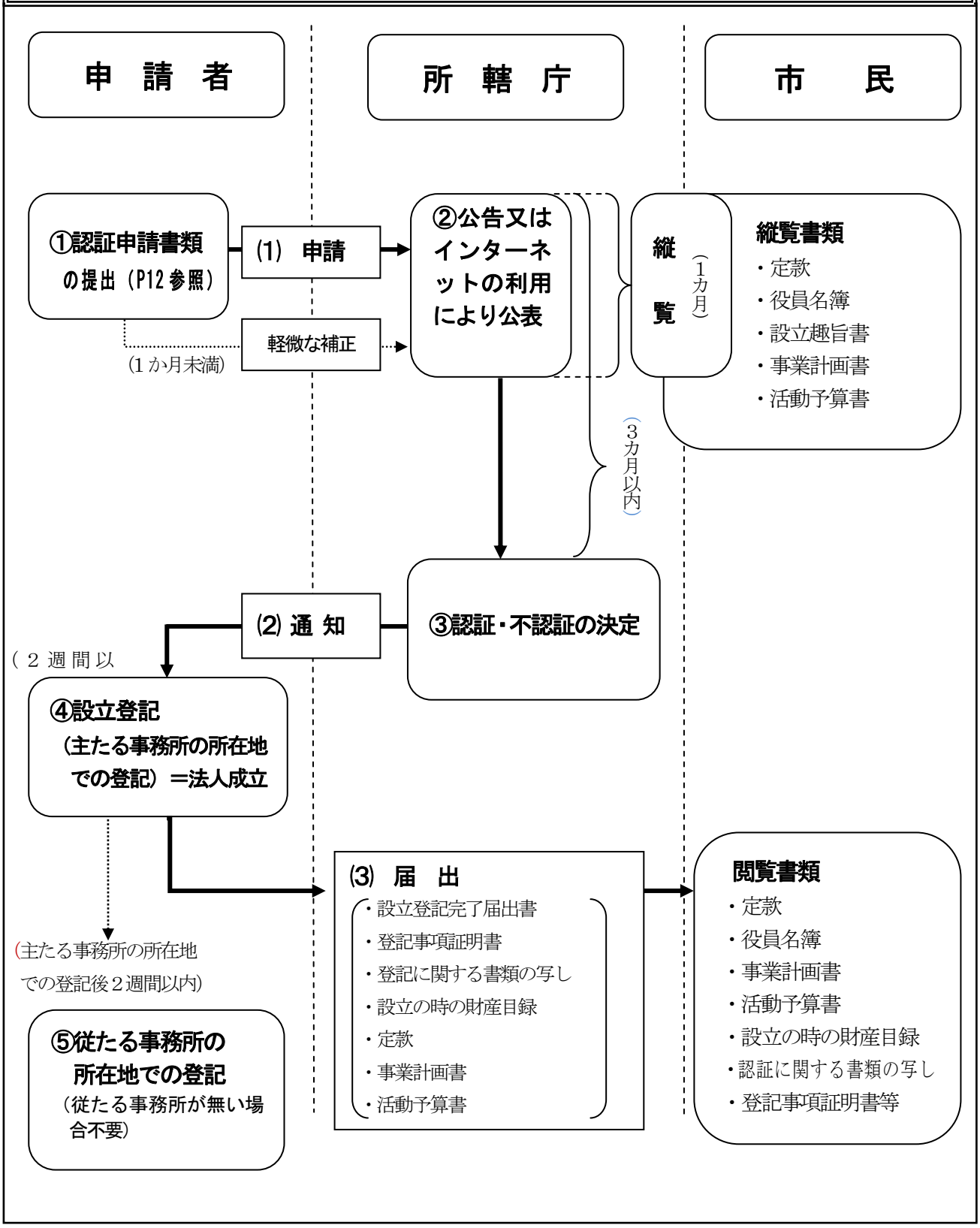設立の認証申請から登記完了の届出までの流れ