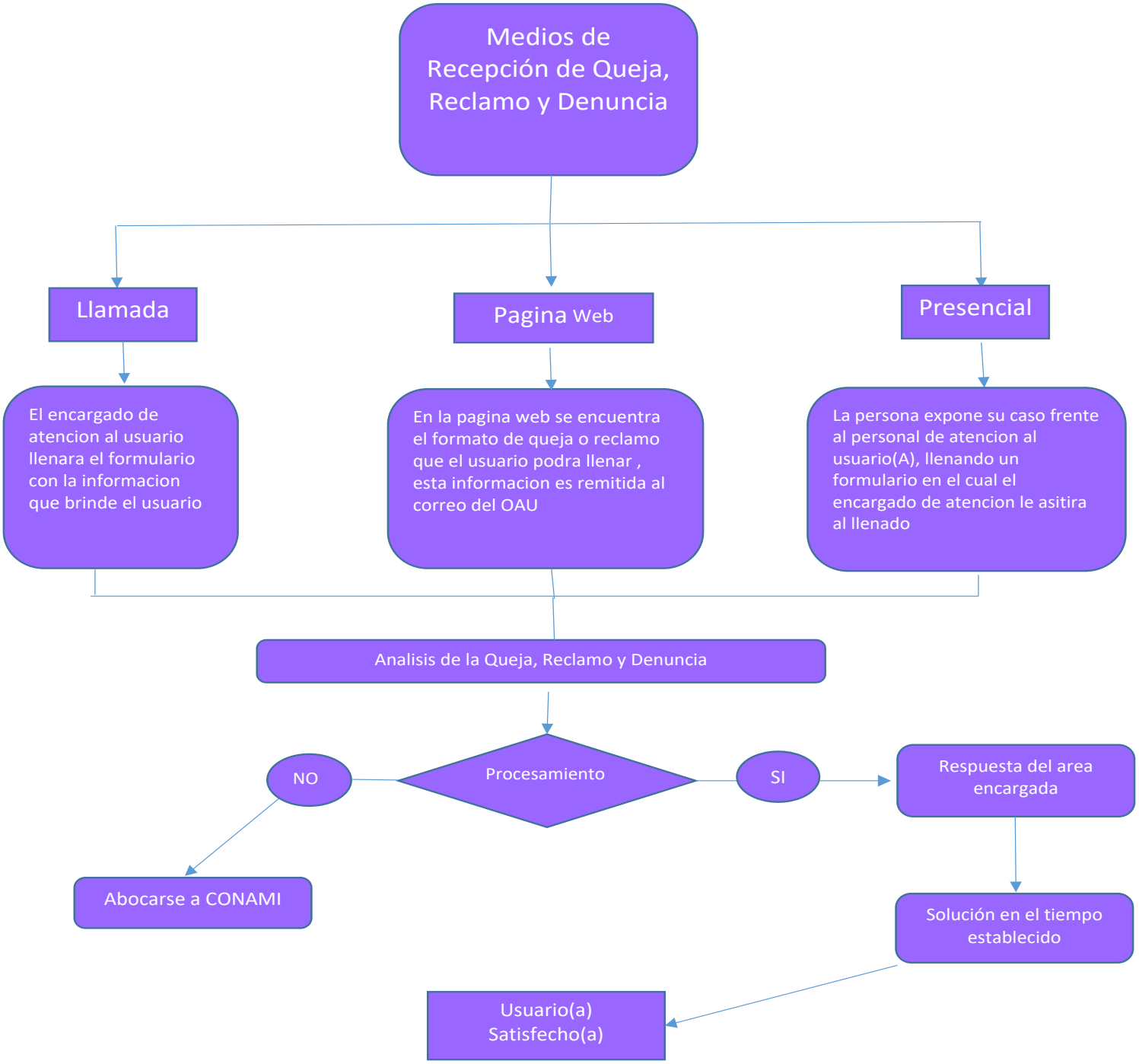PROCEDIMIENTO DE QUEJAS, RECLAMOS Y DENUNCIAS