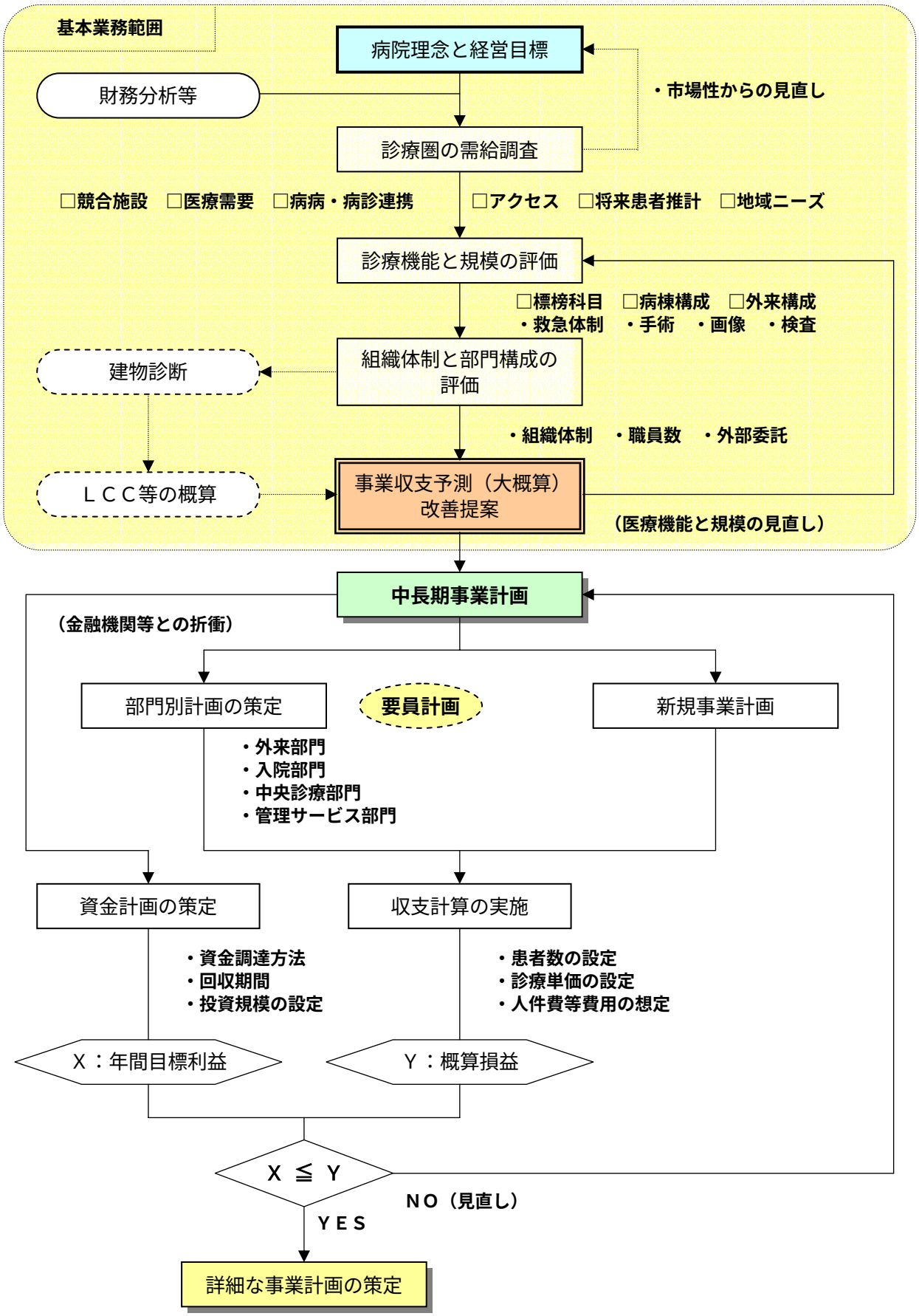【業務事例③】　病院経営改善業務