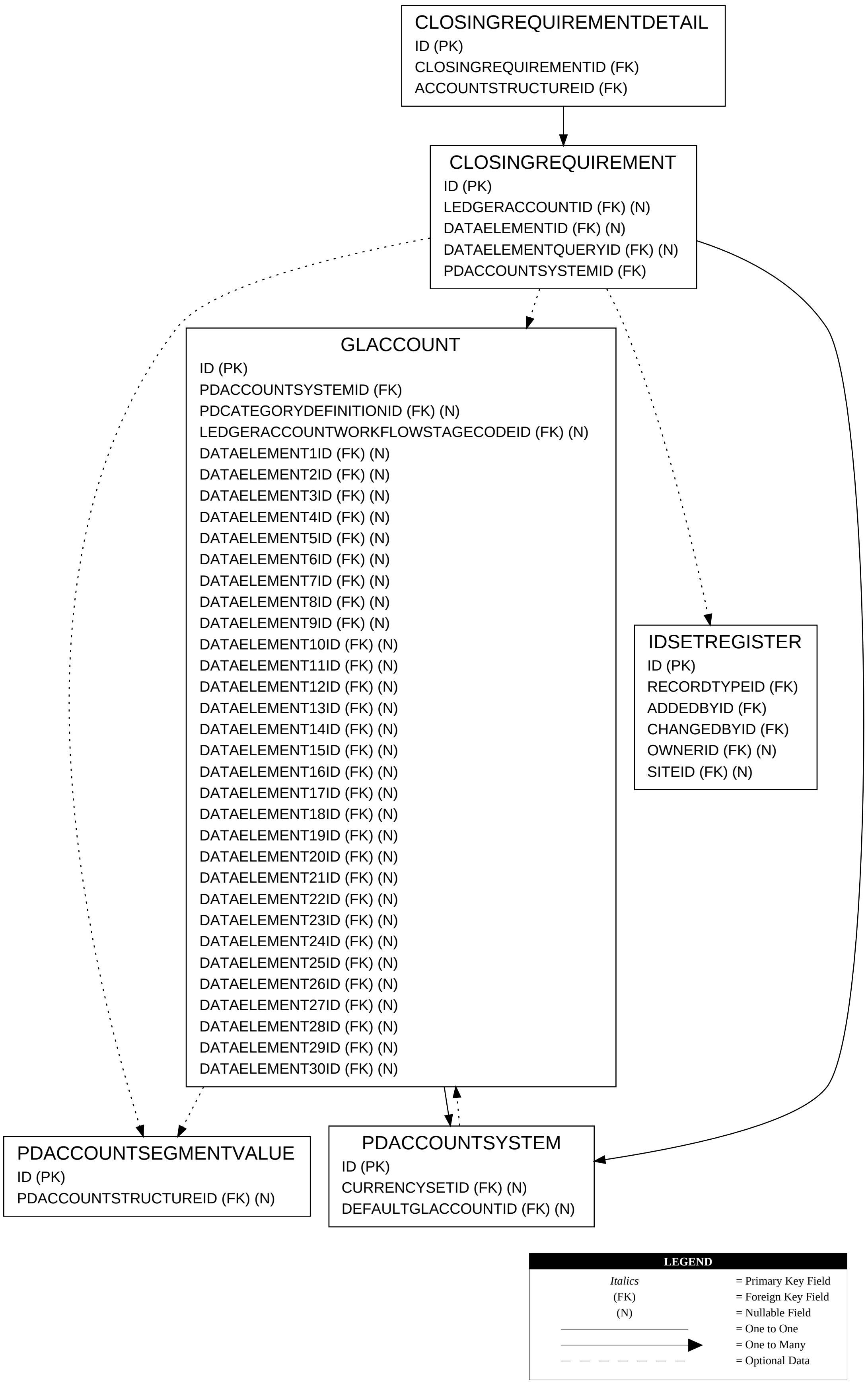CLOSINGREQUIREMENT