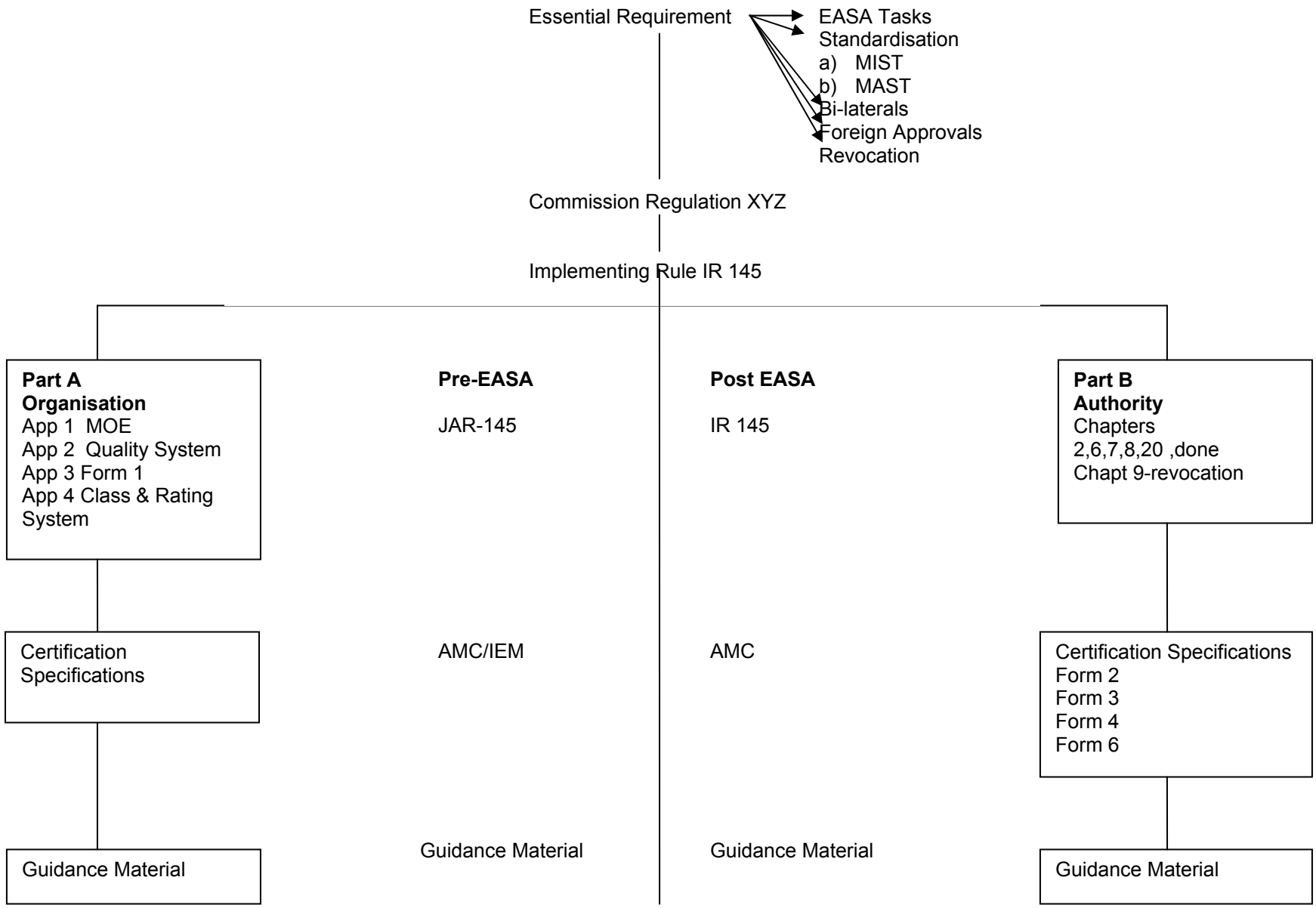Format of IR 145 under the essential requirement