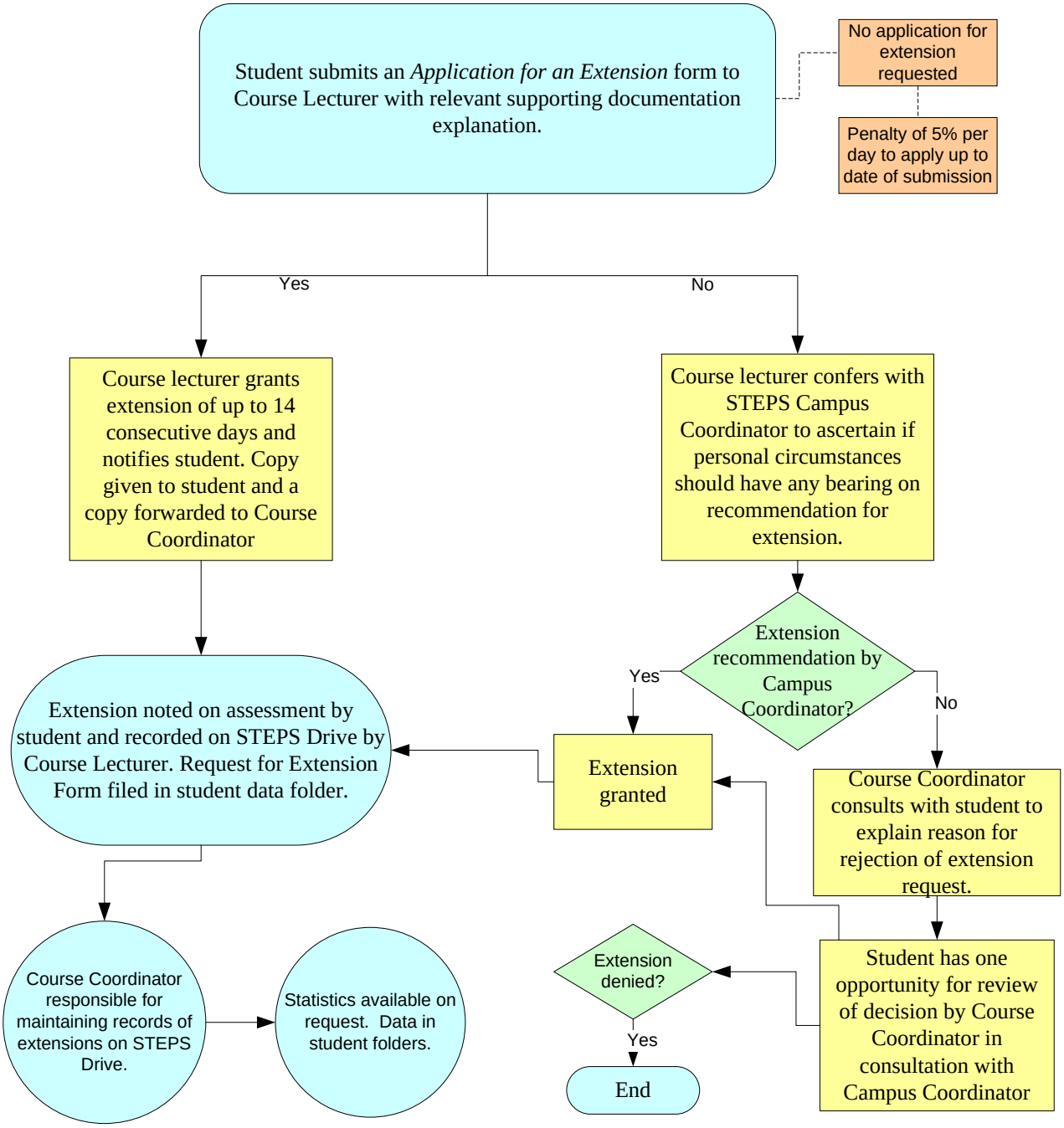Assessment Extension Requests - up to due date of assessment period