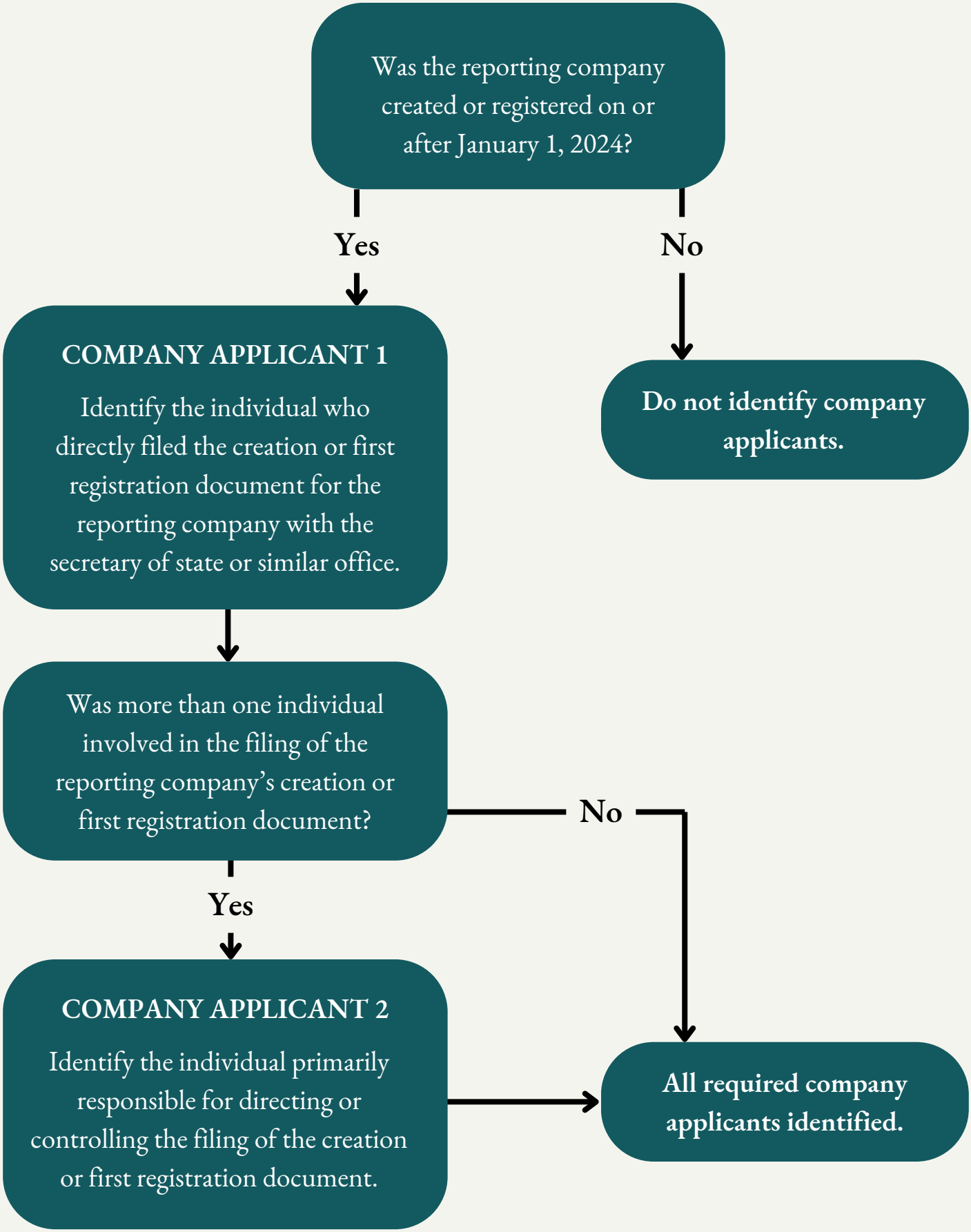Who is a Company Applicant of a Reporting Company?