**Section 1000.2420 Notice of Appointment of CPA**

a) Notice shall be made to the Director of the appointment of the Certified Public Accountant not less than 60 days prior to the fiscal year-end of the savings and loan holding companies. Any change in the Certified Public Accountants shall be forwarded to the Director within 60 days after such change along with a letter from the replaced accountant stating whether or not the change was the result of a dispute over the accounting treatment of a material matter.

b) Copies of the Annual Audit shall be filed, in triplicate, with the Division of Banks and Real Estate within 90 days after the fiscal year-end of the registrant.

(Source: Amended at 30 Ill. Reg. 18990, effective December 1, 2006)