**Section 8100.1714 Confirmation of Escrow Fund and Liability**

The annual report shall include a statement that the escrow fund was confirmed by the accountant in writing directly with the depositories and that the escrow liability was confirmed by the accountant in writing directly with escrow depositors of at least twenty-five (25) escrow accounts or one-fourth of the number of escrow accounts having balances at the reporting date, whichever number is greater. If the independent escrowee has less than twenty-five (25) such accounts, all shall be confirmed.