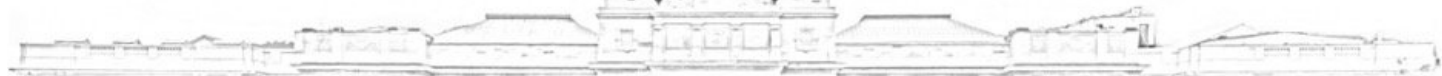




## ADMINISTRATIVE RULES OF MONTANA



### 6.6.6812 THE OPINION OF THE CERTIFIED PUBLIC ACCOUNTANT

- (1) Financial statements of the company furnished pursuant to these rules must be examined by a certified public accountant in accordance with generally accepted auditing standards.
- (2) The opinion of the certified public accountant must cover all years presented.
- (3) The opinion must be addressed to the company on the stationery of the accountant showing the address of issuance, must bear the original manual signatures and must be dated.

**Authorizing statute(s):** 33-28-206, MCA

**Implementing statute(s):** 33-28-107, MCA

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**History:** NEW, 2002 MAR p. 171, Eff. 2/1/02.