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MODIFICAITONS TO RULE 224-25-6(a)**

(a)(1) All applications for an Unrestricted license must contain an audited or reviewed financial statement of the applicant's year end or more current, and prepared on the GAAP or accrual income tax basis. ~~in accordance with GAAP guidelines,~~ of the company, and an audited Opinion Letter or Review Report from an Independent CPA or RPA.

(2) All applications for a Restricted license must contain a compiled financial statement of the applicant's year end or more current. prepared on the GAAP or accrual income tax basis. The compiled statements must contain a report from the licensed Independent Certified Public Accountant or Public Accountant but are not required to include footnote disclosures unless specifically requested by the Board.

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