

BEFORE THE BOARD OF PUBLIC ACCOUNTANTS  
DEPARTMENT OF LABOR AND INDUSTRY  
STATE OF MONTANA

In the matter of the amendment of ) CORRECTED NOTICE OF  
ARM 8.54.410 related to fees and ARM ) AMENDMENT  
8.54.802 related to basic requirements )

TO: All Concerned Persons

1. On October 6, 2005, the Board of Public Accountants (Board) published MAR Notice No. 8-54-41 regarding the proposed amendment of the above-stated rules at page 1864 of the 2005 Montana Administrative Register, issue no. 19. On December 22, 2005, the Board published the notice of amendment of ARM 8.54.410 and 8.54.802 at page 2671 of the 2005 Montana Administrative Register, issue no. 24.

2. In preparing replacement pages for the fourth quarter of 2005, it was discovered that ARM 8.54.802 was inadvertently numbered incorrectly in the original proposal. It was also discovered that when a change was made to ARM 8.54.410 in the notice of amendment that a period should have been taken out. The rules, as amended, read as follows, deleted matter interlined, new matter underlined:

8.54.410 FEE SCHEDULE (1) through (1)(j) remain as amended.

(k) Late fee for failure to timely file quarterly reports  
by practice units under pre-issuance review: 100  
(l) and (2) remain as amended.

AUTH: 37-50-203, 37-50-204, 37-50-323, MCA

IMP: 37-1-134, 37-50-204, 37-50-308, 37-50-314, 37-50-317, 37-50-323,  
MCA

8.54.802 BASIC REQUIREMENT (1) and (2) remain as amended.

(4) and (5) remain as amended, but are renumbered (3) and (4).

AUTH: 37-1-319, 37-50-201, 37-50-203, MCA

IMP: 37-1-306, 37-50-203, MCA

3. The corrected replacement pages were submitted to the Secretary of State's office on December 30, 2005.

/s/ MARK CADWALLADER  
Mark Cadwallader,  
Alternate Rule Reviewer

/s/ KEITH KELLY  
Keith Kelly, Commissioner  
DEPARTMENT OF LABOR AND  
INDUSTRY

Certified to the Secretary of State January 3, 2006