

From: <Saved by Windows Internet Explorer 7>
Subject: Electronic Code of Federal Regulations:
Date: Tue, 27 May 2008 16:21:37 -0400
MIME-Version: 1.0
Content-Type: multipart/related;
 type="text/html";
 boundary="-----_NextPart_000_0000_01C8C015.BCA78300"
X-MimeOLE: Produced By Microsoft MimeOLE V6.00.2900.3198

This is a multi-part message in MIME format.

-----_NextPart_000_0000_01C8C015.BCA78300
Content-Type: text/html;
 charset="iso-8859-1"
Content-Transfer-Encoding: quoted-printable
Content-Location: http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?
c=ecfr&sid=ead509a913a2a010df9b46da8c56e31c&rgn=div8&view=text&node=12:5.0.1.1.3
3.6.42.2&idno=12

```
<!DOCTYPE HTML PUBLIC "-//W3C//DTD HTML 4.0 Transitional//EN">
<HTML><HEAD><TITLE>Electronic Code of Federal Regulations:</TITLE>
<META http-equiv=3DContent-Type content=3D"text/html; =
charset=3Diso-8859-1"><!-- InstanceBegin =
template=3D"/Templates/NEW_ecfr.dwt" codeOutsideHTMIsLocked=3D"false" =
--><!-- #BeginEditable "doctitle" --><!-- #EndEditable -->
<META content=3D"text/html; charset=3Diso-8859-1" =
HTTP=3D'equiv=3D"Content-Type"'><LINK=20
href=3D"http://ecfr.gpoaccess.gov/e/ecfr/styles/styles.css" =
type=3Dtext/css=20
rel=3Dstylesheet><LINK media=3Dprint=20
href=3D"http://ecfr.gpoaccess.gov/e/ecfr/styles/print.css" =
type=3Dtext/css=20
rel=3Dstylesheet><!-- InstanceBeginEditable name=3D"head" --><!-- =
InstanceEndEditable -->
<STYLE>.white {
    PADDING-RIGHT: 0px; PADDING-LEFT: 0px; PADDING-BOTTOM: 0px; MARGIN: =
0px; COLOR: #ffffff; PADDING-TOP: 0px
}
</STYLE>

<SCRIPT>
<!-- Cloak code
function leapto(form)
{
var site=3Dform.dest.selectedIndex;

if (site>=3D1)

{ location=3Dform.dest.options[site].value; }

}
// Decloak -->
</SCRIPT>
<NOSCRIPT>
<META content=3D"MSHTML 6.00.6000.16640" name=3DGENERATOR></HEAD>
<BODY leftMargin=3D0 topMargin=3D0><A=20
href=3D"http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?c=3Decfr&sid=3D=
ead509a913a2a010df9b46da8c56e31c&rgn=3Ddiv8&view=3Dtext&node=3D=
12:5.0.1.1.33.6.42.2&idno=3D12#content"><IMG=20
alt=3D"Skip to content." =
src=3D"http://www.gpoaccess.gov/images/spacer.gif"=20
border=3D0></A><A=20
href=3D"http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?c=3Decfr&sid=3D=
ead509a913a2a010df9b46da8c56e31c&rgn=3Ddiv8&view=3Dtext&node=3D=
```

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12:5.0.1.1.33.6.42.2&idno=3D12#links"><IMG=20
alt=3D"Skip to side navigation." =
src=3D"http://www.gpoaccess.gov/images/spacer.gif"=20
border=3D0></A> Quick Navigation:=20
<UL>
  <LI><A href=3D"http://www.gpoaccess.gov/topics/index.html" =
SELECTED>Resources by=20
  Topic</A>=20
  <LI><A href=3D"http://www.gpoaccess.gov/topics/business.html">Business =
&=20
  Economy</A>=20
  <LI><A =
href=3D"http://www.gpoaccess.gov/topics/education.html">Education</A>=20
  <LI><A =
href=3D"http://www.gpoaccess.gov/topics/environment.html">Environment</A>=
=20

  <LI><A href=3D"http://www.gpoaccess.gov/topics/food.html">Food &=
Drugs</A>=20
  <LI><A href=3D"http://www.gpoaccess.gov/topics/grants.html">Grants =
&=20
  Awards</A>=20
  <LI><A href=3D"http://www.gpoaccess.gov/topics/health.html">Health =
&=20
  Safety</A>=20
  <LI><A href=3D"http://www.gpoaccess.gov/topics/military.html">Military =
&=20
  Security</A>=20
  <LI><A href=3D"http://www.gpoaccess.gov/topics/science.html">Science =
&=20
  Technology</A>=20
  <LI><A href=3D"http://www.gpoaccess.gov/topics/programs.html">Social=20
  Programs</A>=20
  <LI><A=20
  =
href=3D"http://www.gpoaccess.gov/topics/transportation.html">Transportati=
on</A>=20
</LI></UL></NOSCRIPT><!-- Beginning of top navigation. Do not modify. =
-->
<TABLE cellSpacing=3D0 cellPadding=3D0 width=3D"100%" border=3D0>
  <TBODY>
    <TR id=3Dtopnav><A=20
    =
href=3D"http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?c=3Decfr&sid=3D=
ead509a913a2a010df9b46da8c56e31c&rgn=3Ddiv8&view=3Dtext&node=3D=
12:5.0.1.1.33.6.42.2&idno=3D12#content"><IMG=20
    alt=3D"Skip to content." =
src=3D"http://www.gpoaccess.gov/images/spacer.gif"=20
    border=3D0></A><A=20
    =
href=3D"http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?c=3Decfr&sid=3D=
ead509a913a2a010df9b46da8c56e31c&rgn=3Ddiv8&view=3Dtext&node=3D=
12:5.0.1.1.33.6.42.2&idno=3D12#links"><IMG=20
    alt=3D"Skip to side navigation."=20
    src=3D"http://www.gpoaccess.gov/images/spacer.gif" =
border=3D0></A></TR>
    <TR>
      <TD id=3Dtopnav background=3Dhttp://www.gpoaccess.gov/images/bg.gif=20
      bgColor=3D#333399>
        <TABLE cellSpacing=3D0 cellPadding=3D0 width=3D700 border=3D0>
          <TBODY>
            <TR>
              <TD vAlign=3Dbottom bgColor=3D#ffffff rowSpan=3D2><A=20
              href=3D"http://www.gpoaccess.gov/"><IMG height=3D69=20

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        alt=3D"GPO Access Home Page."=20
        src=3D"http://www.gpoaccess.gov/images/nav_01.gif" =
width=3D132=20
        border=3D0></A></TD>
<TD>
<TABLE height=3D38 cellSpacing=3D0 cellPadding=3D2 =
width=3D568 border=3D0>
    <TBODY>
        <TR>
            <FORM name=3DquickNav>
                <TD vAlign=3Dbottom align=3Dleft bgColor=3D#ffffff =
colSpan=3D2=20
                    height=3D3><DIV align=3Dright><LABEL class=3Dwhite=20
                    for=3Dlabel_for_menu>Quick Navigation:</LABEL> <SELECT =

                    id=3Dlabel_for_menu=20
                    style=3D"FONT-SIZE: 9pt; MARGIN: 0px; WIDTH: 145px; =
FONT-FAMILY: Arial, Helvetica, sans-serif"=20
                    size=3D1 name=3DquickNavBar> <OPTION=20
                    value=3Dhttp://www.gpoaccess.gov/topics/index.html=20
                    selected>Resources by Topic</OPTION> <OPTION=20
                    =
                    value=3Dhttp://www.gpoaccess.gov/topics/business.html>Business=20
                    &amp; Economy</OPTION> <OPTION=20
                    =
                    value=3Dhttp://www.gpoaccess.gov/topics/education.html>Education</OPTION>=
                    =20
                    <OPTION=20
                    =
                    value=3Dhttp://www.gpoaccess.gov/topics/environment.html>Environment</OPT=
                    ION>=20
                    <OPTION =
                    value=3Dhttp://www.gpoaccess.gov/topics/food.html>Food=20
                    &amp; Drugs</OPTION> <OPTION=20
                    =
                    value=3Dhttp://www.gpoaccess.gov/topics/grants.html>Grants=20
                    &amp; Awards</OPTION> <OPTION=20
                    =
                    value=3Dhttp://www.gpoaccess.gov/topics/health.html>Health=20
                    &amp; Safety</OPTION> <OPTION=20
                    =
                    value=3Dhttp://www.gpoaccess.gov/topics/military.html>Military=20
                    &amp; Security</OPTION> <OPTION=20
                    =
                    value=3Dhttp://www.gpoaccess.gov/topics/science.html>Science=20
                    &amp; Technology</OPTION> <OPTION=20
                    =
                    value=3Dhttp://www.gpoaccess.gov/topics/programs.html>Social=20
                    Programs</OPTION> <OPTION=20
                    =
                    value=3Dhttp://www.gpoaccess.gov/topics/transportation.html>Transportatio=
                    n</OPTION></SELECT>=20
                    <A title=3D"Jump to selected topic."=20
                    =
                    href=3D"javascript:location=3Ddocument.quickNav.quickNavBar.options[docum=
                    ent.quickNav.quickNavBar.selectedIndex].value"><IMG=20
                    alt=3D"Jump to selected topic." hspace=3D0=20
                    src=3D"http://www.gpoaccess.gov/images/go.gif" =
                    align=3DabsBottom=20
                    border=3D0 VALUE=3D""></A></DIV></TD></FORM><A =
                    name=3Dsearch></A>
                    <FORM name=3Dquery=20
                    action=3Dhttp://www.firstgov.gov/fgsearch/index.jsp>
                    <TD vAlign=3Dbottom align=3Dmiddle width=3D70 =

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bgColor=3D#ffffff>
    <DIV class=3Dsearch align=3Dright><LABEL =
for=3Dxmw0>Site=20
    Search:</LABEL> <BR><A=20
    =
href=3D"http://www.gpoaccess.gov/advancedsearch.html"><SPAN=20
    class=3Dsearch>advanced</SPAN></A></DIV></TD>
    <TD vAlign=3Dbottom align=3Dleft width=3D151 =
bgColor=3D#ffffff>
        <DIV align=3Dright><INPUT id=3Dxmw0=20
        style=3D"FONT-SIZE: 9pt; MARGIN: 0px; WIDTH: 110px; =
FONT-FAMILY: Arial, Helvetica, sans-serif">20
        maxLength=3D50 align=3DabsMiddle name=3Dmw0> <INPUT=20
        onkeypress=3Ddocument.query.submit();=20
        onclick=3Ddocument.query.submit(); type=3Dimage=20
        alt=3D"Submit Search">20
        src=3D"http://www.gpoaccess.gov/images/go.gif" =
align=3DabsMiddle=20
        border=3D0> <INPUT type=3Dhidden value=3D0010 =
name=3Dadv> <INPUT=20
        type=3Dhidden value=3D10 name=3Dnr> <INPUT =
type=3Dhidden value=3Dwww=20
        name=3Ddb> <INPUT type=3Dhidden value=3D0 name=3Dfr> =
<INPUT=20
        type=3Dhidden value=3Dall name=3Dmt0> <INPUT =
type=3Dhidden=20
        value=3Dshould name=3Dms0> <INPUT type=3Dhidden =
value=3Ddetailed=20
        name=3Dde> <INPUT type=3Dhidden value=3Ddomain =
name=3Dpl> <INPUT=20
        type=3Dhidden value=3D"gpoaccess.gov, gpo.gov" =
name=3Ddomain>=20
        </DIV></TD></FORM></TR></TBODY></TABLE></TD></TR>
    <TR>
        <TD><IMG height=3D44 alt=3D"Navigation Bar">20
        src=3D"http://www.gpoaccess.gov/images/nav_03.gif" =
width=3D568=20
        useMap=3D#Map =
border=3D0></TD></TR></TBODY></TABLE></TD></TR></TBODY></TABLE><MAP=20
name=3DMap><AREA shape=3DPOLY alt=3DAbout. =
coords=3D588,3,661,3,644,24,571,23=20
href=3D"http://www.gpoaccess.gov/about/index.html"><AREA shape=3DPOLY =
alt=3DHelp.=20
coords=3D509,3,583,3,565,24,493,23=20
href=3D"http://www.gpoaccess.gov/help/index.html"><AREA=20
title=3D"A-Z Resource List." shape=3DRECT alt=3D"A-Z Resource List.">20
coords=3D1,29,151,54 =
href=3D"http://www.gpoaccess.gov/databases.html"><AREA=20
title=3D"Locate a Federal Depository Library." shape=3DRECT=20
alt=3D"Locate a Federal Depository Library." coords=3D155,30,415,54=20
href=3D"http://www.gpoaccess.gov/libraries.html"><AREA title=3D"Buy =
Publications.">20
shape=3DRECT alt=3D"Buy Publications." coords=3D419,28,555,54=20
href=3D"http://bookstore.gpo.gov/"><AREA title=3DLegislative. =
shape=3DRECT=20
alt=3DLegislative. coords=3D0,1,144,26=20
href=3D"http://www.gpoaccess.gov/legislative.html"><AREA =
title=3DExecutive.=20
shape=3DRECT alt=3DExecutive. coords=3D149,1,279,25=20
href=3D"http://www.gpoaccess.gov/executive.html"><AREA =
title=3DJudicial.=20
shape=3DRECT alt=3DJudicial. coords=3D284,1,388,26=20
href=3D"http://www.gpoaccess.gov/judicial.html"></MAP><!--End of top =
navigation. -->

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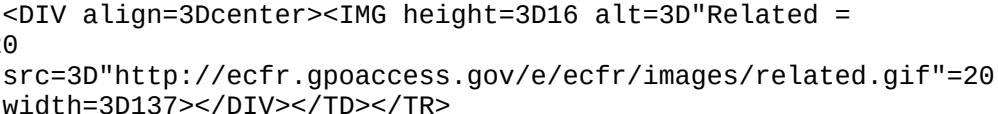
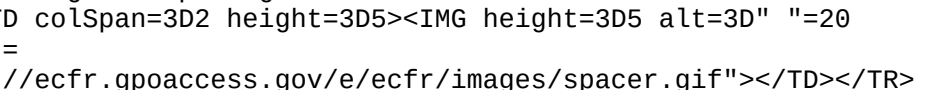
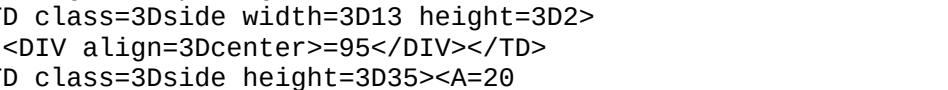
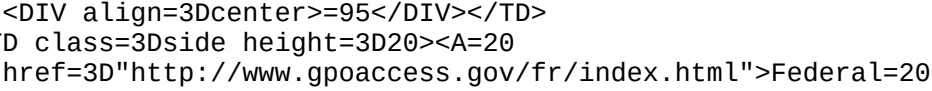
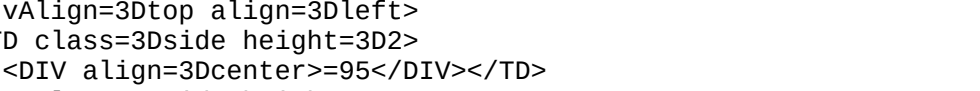
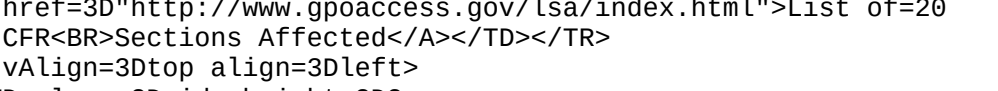
<TABLE cellSpacing=3D0 cellPadding=3D0 width=3D700 border=3D0>
  <TBODY>
    <TR>
      <TD id=3Dleftnav vAlign=3Dtop width=3D5 bgColor=3D#333399><IMG =
alt=3D" " =20
      src=3D"http://ecfr.gpoaccess.gov/e/ecfr/images/spacer.gif" =
width=3D5></TD>
      <TD id=3Dleftnav vAlign=3Dtop width=3D135 bgColor=3D#333399>
        <DIV align=3Dcenter><A name=3Dlinks></A><IMG height=3D122=20
alt=3D"National Archives and Records Administration logo."=20
src=3D"http://ecfr.gpoaccess.gov/e/ecfr/images/narablue.gif" =
width=3D120>=20
        </DIV><!-- #BeginLibraryItem "/library/leftnav.lbi" -->
        <TABLE cellSpacing=3D0 cellPadding=3D0 width=3D137 =
bgColor=3D#ffffff border=3D0>
          <TBODY>
            <TR vAlign=3Dtop align=3Dleft>
              <TD colSpan=3D2 height=3D12>
                <DIV align=3Dcenter><IMG height=3D16 alt=3D"Database =
Features."=20
                =
src=3D"http://ecfr.gpoaccess.gov/images/applicationfeatures.gif"=20
width=3D137></DIV></TD></TR>
            <TR vAlign=3Dtop align=3Dleft>
              <TD colSpan=3D2 height=3D5><IMG height=3D5 alt=3D" " =20
              =
src=3D"http://ecfr.gpoaccess.gov/images/spacer.gif"></TD></TR>
            <TR vAlign=3Dtop align=3Dleft>
              <TD class=3Dside width=3D13 height=3D2>
                <DIV align=3Dcenter>=95</DIV></TD>
              <TD class=3Dside height=3D20><A=20
              =
href=3D"http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=3DDead509a913a2a=
010df9b46da8c56e31c&amp;c=3Decfr&amp;tpl=3D%2Findex.tpl">Browse</A></TD><=
/TR>
            <TR vAlign=3Dtop align=3Dleft>
              <TD class=3Dside height=3D2>
                <DIV align=3Dcenter>=95</DIV></TD>
              <TD class=3Dside height=3D20><A=20
              =
href=3D"http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=3DDead509a913a2a=
010df9b46da8c56e31c&amp;c=3Decfr&amp;page=3Dsimple">Simple=20
Search </A></TD></TR>
            <TR vAlign=3Dtop align=3Dleft>
              <TD class=3Dside height=3D19>
                <DIV align=3Dcenter>=95</DIV></TD>
              <TD class=3Dside height=3D19><FONT face=3D"Arial, Helvetica, =
sans-serif"=20
color=3D#000011>Advanced Search </FONT></TD></TR>
            <TR vAlign=3Dtop align=3Dleft>
              <TD class=3Dside height=3D2>
                <DIV align=3Dcenter></DIV></TD>
              <TD class=3Dside height=3D20>*<A=20
              =
href=3D"http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=3DDead509a913a2a=
010df9b46da8c56e31c&amp;c=3Decfr&amp;page=3Dboolean">=20
Boolean</A></TD></TR>
            <TR align=3Dmiddle>
              <TD height=3D20>&nbsp;</TD>
              <TD class=3Dside align=3Dleft>*<A=20
              =
href=3D"http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=3DDead509a913a2a=
010df9b46da8c56e31c&amp;c=3Decfr&amp;page=3Dproximity">Proximity</A></TD>=
</TR>

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<TR vAlign=3Dtop align=3Dleft>
  <TD class=3Dside align=3Dmiddle height=3D2>=95</TD>
  <TD class=3Dside height=3D20><A=20
    =
href=3D"http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=3Dead509a913a2a=
010df9b46da8c56e31c&c=3Decfr&page=3Dhistory">Search=20
    History</A></TD></TR>
  <TR vAlign=3Dtop align=3Dleft>
    <TD class=3Dside align=3Dmiddle height=3D2>=95</TD>
    <TD class=3Dside height=3D20><A=20
      =
href=3D"http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=3Dead509a913a2a=
010df9b46da8c56e31c&c=3Decfr&tpl=3Dsearch.tpl">Search=20
      Tips</A></TD></TR>
  <TR vAlign=3Dtop align=3Dleft>
    <TD class=3Dside height=3D2>
      <DIV align=3Dcenter>=95</DIV></TD>
    <TD class=3Dside height=3D20><A=20
      =
href=3D"http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=3Dead509a913a2a=
010df9b46da8c56e31c&c=3Decfr&tpl=3Dcorrectionspage.tpl">Correctio=
ns</A></TD></TR>
  <TR vAlign=3Dtop align=3Dleft>
    <TD class=3Dside height=3D2>
      <DIV align=3Dcenter>=95</DIV></TD>
    <TD class=3Dside height=3D20>
      <P><A=20
        =
href=3D"http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=3Dead509a913a2a=
010df9b46da8c56e31c&c=3Decfr&tpl=3Dupdate.tpl">Latest=20
        Updates</A></P></TD></TR>
  <TR vAlign=3Dtop align=3Dleft>
    <TD class=3Dside align=3Dmiddle height=3D2>=95</TD>
    <TD class=3Dside height=3D20><A=20
      =
href=3D"http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=3Dead509a913a2a=
010df9b46da8c56e31c&c=3Decfr&tpl=3Dabout.tpl">User=20
      Info</A></TD></TR>
  <TR vAlign=3Dtop align=3Dleft>
    <TD class=3Dside align=3Dmiddle height=3D2>=95</TD>
    <TD class=3Dside height=3D20><A=20
      =
href=3D"http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=3Dead509a913a2a=
010df9b46da8c56e31c&c=3Decfr&tpl=3Dfaq.tpl">FAQs</A></TD></TR>
  <TR vAlign=3Dtop align=3Dleft>
    <TD class=3Dside height=3D2>
      <DIV align=3Dcenter>=95</DIV></TD>
    <TD class=3Dside height=3D20><A=20
      =
href=3D"http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=3Dead509a913a2a=
010df9b46da8c56e31c&c=3Decfr&tpl=3D%2Fagencylist.tpl">Agency=20
      List</A></TD></TR>
  <TR vAlign=3Dtop align=3Dleft>
    <TD class=3Dside height=3D2>
      <DIV align=3Dcenter>=95</DIV></TD>
    <TD class=3Dside height=3D20><A=20
      =
href=3D"http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=3Dead509a913a2a=
010df9b46da8c56e31c&c=3Decfr&tpl=3D%2Findex.tpl">e-CFR=20
      Main Page</A></TD></TR>
  <TR vAlign=3Dtop align=3Dleft>
    <TD colSpan=3D2 height=3D2><IMG height=3D16 alt=3D" "=20
      src=3D"http://ecfr.gpoaccess.gov/images/bottom.gif"=20
      width=3D137></TD></TR></TBODY></TABLE>

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        <TD colSpan=3D3 height=3D5><IMG height=3D5 alt=3D" "=20
            src=3D"http://ecfr.gpoaccess.gov/e/ecfr/images/spacer.gif"=20
width=3D1></TD></TR>
        <TR vAlign=3Dtop align=3Dleft>
            <TD width=3D52 height=3D10>
                <DIV align=3Dleft><A href=3D"http://bensguide.gpo.gov/"><IMG =
height=3D52=20
                    alt=3D"Ben's Guide Logo." hspace=3D2=20
                    src=3D"http://ecfr.gpoaccess.gov/e/ecfr/images/ben2.gif" =
width=3D48=20
                    border=3D0></A></DIV></TD>
            <TD class=3Dside width=3D85 height=3D10>
                <DIV align=3Dleft><A =
href=3D"http://bensguide.gpo.gov/">Ben's=20
                    Guide<BR>to U.S.<BR>Government</A></DIV></TD></TR>
            <TR vAlign=3Dtop align=3Dleft>
                <TD colSpan=3D3 height=3D2><IMG height=3D16 alt=3D" "=20
                    src=3D"http://ecfr.gpoaccess.gov/e/ecfr/images/bottom.gif"=20
                    width=3D137></TD></TR></TBODY></TABLE><!-- #EndLibraryItem -->
            <DIV align=3Dcenter><A=20
            =
href=3D"http://frwebgate.access.gpo.gov/cgi-bin/leaving.cgi?from=3Dexit.h=
tml&to=3Dhttp://www.adobe.com/prodindex/acrobat/readstep.html&log=
=3Dlinklog"><IMG=20
                height=3D31 alt=3D"Get Adobe Reader"=20
                src=3D"http://www.gpoaccess.gov/images/getacro.gif" width=3D88 =
border=3D0></A>=20
            </DIV></TD>
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<H5>=A7 563.170 Examinations and audits; =
appraisals;=20
establishment and maintenance of records.</H5>
<P>(a) <I>Examinations and audits. </I>Each savings association =
and=20
affiliate thereof shall be examined periodically, and may be =
examined at=20
any time, by the Office, with appraisals when deemed advisable, in =
accordance with general policies from time to time established by =
the=20
Office. The costs, as computed by the Office, of any examinations =
made by=20
it, including office analysis, overhead, per diem, travel expense, =
other=20
supervision by the Office, and other indirect costs, shall be paid =
by the=20
savings associations examined, except that in the case of service=20
corporations of Federal savings associations the cost of =
examinations, as=20
determined by the Office, shall be paid by the service =
corporations.=20
Payments shall be made in accordance with a schedule of annual =
assessments=20
based upon each savings association's total assets and of rates =
for=20
examiner time in amounts determined by the Office.</P>
<P>(b) <I>Appraisals. </I>(1) Unless otherwise ordered by the =
Office,=20
appraisal of real estate by the Office in connection with any =
examination=20
or audit of a savings association, affiliate, or service =
corporation shall=20
be made by an appraiser, or by appraisers, selected by the =
Office's=20
Regional Director of the Region in which such savings association =
is=20
located. The cost of such appraisal shall promptly be paid by such =
savings=20
association, affiliate, or service corporation direct to such =
appraiser or=20
appraisers upon receipt by the savings association, affiliate, or =

service=20
corporation of a statement of such cost as approved by such =
Regional=20
Director. A copy of the report of each appraisal made by the =
Office=20
pursuant to any of the foregoing provisions of this section shall =
be=20
furnished to the savings association, affiliate, or service =
corporation,=20
as appropriate within a reasonable time, not to exceed 90 days, =
following=20
the completion of such appraisals and the filing of a report =
thereof by=20
the appraiser, or appraisers, with such Regional Director.</P>
<P>(2) The Office may obtain at any time, at its expense, such =
appraisals=20
of any of the assets, including the security therefor, of a =
savings=20
association, affiliate, or service corporation as the Office deems =
appropriate.</P>
<P>(c) <I>Establishment and maintenance of records. </I>To enable =
the=20
Office to examine savings associations and affiliates and audit =
savings=20
associations, affiliates, and service corporations pursuant to the =
provisions of paragraph (a) of this section, each savings =
association,=20
affiliate, and service corporation shall establish and maintain =
such=20
accounting and other records as will provide an accurate and =
complete=20
record of all business it transacts. This includes, without =
limitation,=20
establishing and maintaining such other records as are required by =
statute=20
or any other regulation to which the savings association, =
affiliate, or=20
service corporation is subject. The documents, files, and other =
material=20
or property comprising said records shall at all times be =
available for=20
such examination and audit wherever any of said records, =
documents, files,=20
material, or property may be.</P>
<P>(d) <I>Change in location of records. </I>A savings association =
shall=20
not transfer the location of any of its general accounting or =
control=20
records, or the maintenance thereof, from its home office to a =
branch or=20
service office, or from a branch or service office to its home =
office or=20
to another branch or service office unless prior to the date of =
transfer=20
its board of directors has:</P>
<P>(1) By resolution authorized the transfer or maintenance =
and;</P>
<P>(2) Sent a certified copy of the resolution to the Regional =
Director of=20
the OTS Region in which the principal office of the savings =
association is=20
located.</P>

<P>(e) <I>Use of data processing services for maintenance of =
 records.=20
 </I>A savings association which determines to maintain any of its =
 records=20
 by means of data processing services shall so notify the Regional =
 Director=20
 of the Region in which the principal office of such savings =
 association is=20
 located, in writing, at least 90 days prior to the date on which =
 such=20
 maintenance of records will begin. Such notification shall include =
 identification of the records to be maintained by data processing =
 services=20
 and a statement as to the location at which such records will be=20
 maintained. Any contract, agreement, or arrangement made by a =
 savings=20
 association pursuant to which data processing services are to be =
 performed=20
 for such savings association shall be in writing and shall =
 expressly=20
 provide that the records to be maintained by such services shall =
 at all=20
 times be available for examination and audit.</P>
 <P>[54 FR 49552, Nov. 30, 1989, as amended at 55 FR 34547, Aug. =
 23, 1990;=20
 57 FR 14335, Apr. 20, 1992; 57 FR 40092, Sept. 2, 1992; 58 FR =
 28348, May=20
 13, 1993; 59 FR 29502, June 7, 1994; 59 FR 53571, Oct. 25, 1994; =
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 60304, Nov. 23, 1994; 60 FR 66718, Dec. 26, 1995; 61 FR 50984, =
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LuAEcWCBHvAAA0iBSeiEI7CFAjibb0qfZHF0QI6ESRhhq56B00kCoa7qAkAWZPFF3ozfeJ7jD6zn
cMhnuZ5rus5nWB7ZT+lovdsrvu5rv95riL6ISv5rwi5swz7svgZpWNbnopJl8PnKHvi+yF6GYoDR
klbhYkChZK5sEVGgSRTL5/Ts0VX0utZql85Uk2ZeJziCMkCCRMhtMsCEqxYcc/iDWOCEmmjtPUCC
I6CD/3Awyj8wh2KIA6rW7T0g6nAIBg9gbSTYgzKwBwtixUVd67U2QGhIAHTQZ3zebu3ubn8GnugD
amQeb/Iub75GEo2QZPvEb/Zub/d+b/i0b/meb/qub/uW78R5Q+gbWf5+5cwGH3SYxM0u6RCw7GJg
BlL0rM3W7M6tbKmpaaM0Sva1zaFkX6iccHa9TXcWw2SUY6WM43k+23cNh6REH5GLACZK8QawgAi4
LJHFACaygP4G6Py+bxu/cRzPcR3fcfeuv86rwsPI74zub0QEh50u7BAGac3W7AJv6UKN8ApHRnad
8kR951+8chCHYyt31y1nymXpAfgGUQyIviiKPGyoAP82UoALuxfM08fLC07h9HE5n3PcUG8h1+v0
Vun/DvdKZi0Ih3JA70EKB8cP9fJ3XpalV0sqj99Dr65k+esyj74KqIB7gQAHUKoDSJxJpnN073Te
WJAgF3K6PGzgSZ8k74GRtoJTFFt3bnVXF5sqp/BuhBLzhtRIlyoL4IAFIABii6JJ9XRgD3bfQBDC
yG/FqXVkt/aANnb1BgAcE3Zoj3bPA/JOUUQH3ZLz3aMnNaKtMoCERlpD3dx97yJkAtiXw5ux+QN
8ABtL2y69IdzrEpud2+5GHD7v/cZwbH3VsJ0T5x4h3e6NAd1H/h4J3iDj0iEh3dP7ndNZ29BwbF6

j3NffJ94ipCTBREU+yaQ4th4je/4+sb4ArmJeq94ki95kz95lE95lV95lm95l395mI95mZ95mq95
m795nM95nd95nu95n/95oA96oR96oi96oz96pE96pV96pm96p/+NgAAAw==

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Content-Type: image/gif

Content-Transfer-Encoding: base64

Content-Location: <http://www.gpoaccess.gov/images/bg.gif>

R0lGODlhGgBSAJEAAMwzMzMmf///wAAACH5BAAAAAALAAAAAaAFIAAAJXlI+py+0Po5y02ouz
3rz7D4biSJbmiabqyrbuC8cJQNf2jef6zvf+DwwKh8Si8YhMKpfMpvMJrcLIgar1is1qt9yu9ws0
i8fksvmMTqvX7Lb7DY/L5+UCADs=

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Content-Type: text/css;

charset="iso-8859-1"

Content-Transfer-Encoding: quoted-printable

Content-Location: <http://ecfr.gpoaccess.gov/e/ecfr/styles/styles.css>

```
.td {
    FONT-SIZE: 12px; FONT-FAMILY: Arial, Helvetica, sans-serif
}
.tr {
    FONT-SIZE: 12px; FONT-FAMILY: Arial, Helvetica, sans-serif
}
.h1 {
    FONT-WEIGHT: bold; FONT-SIZE: 16px; LINE-HEIGHT: 18pt; FONT-FAMILY: =
Arial, Helvetica, sans-serif; Arial:=20
}
.h2 {
    PADDING-RIGHT: 0px; PADDING-LEFT: 0px; FONT-WEIGHT: bold; FONT-SIZE: =
14px; MARGIN-BOTTOM: 0px; PADDING-BOTTOM: 0px; COLOR: #000000; =
LINE-HEIGHT: normal; PADDING-TOP: 0px; FONT-STYLE: normal; FONT-FAMILY: =
Arial, Helvetica, sans-serif
}
.h3 {
    FONT-WEIGHT: bold; FONT-SIZE: 12px; MARGIN-BOTTOM: 0px; LINE-HEIGHT: =
normal; FONT-STYLE: normal; FONT-FAMILY: Arial, Helvetica, sans-serif
}
.caption {
    FONT-WEIGHT: bold; FONT-SIZE: 12px; MARGIN-BOTTOM: 0px; LINE-HEIGHT: =
normal; FONT-STYLE: normal; FONT-FAMILY: Arial, Helvetica, sans-serif
}
.footer {
    BACKGROUND-POSITION: center 50%; FONT-SIZE: 10px; FONT-FAMILY: Arial, =
Helvetica, sans-serif; TEXT-ALIGN: center
}
.top {
    FONT-SIZE: 10px; FONT-FAMILY: Arial, Helvetica, sans-serif; TEXT-ALIGN: =
right
}
.tablespaceing {
    PADDING-RIGHT: 5px; PADDING-LEFT: 5px; PADDING-BOTTOM: 5px; =
PADDING-TOP: 10px
}
.fontsmall {
    FONT-SIZE: 11px; FONT-FAMILY: Arial, Helvetica, sans-serif
}
.navigation {
    FONT-SIZE: 10px; FONT-FAMILY: Arial, Helvetica, sans-serif
}
.invisiblelink {
    FONT-SIZE: 10px; COLOR: #ffffff; FONT-FAMILY: Arial, Helvetica, =
sans-serif; TEXT-DECORATION: none
}
```

```

A.menubar:link {
    COLOR: blue
}
A.menubar:visited {
    COLOR: purple
}
A.menubar:hover {
    COLOR: #cc3333
}
A.menubar:active {
    COLOR: purple
}
.toplogo {
    FONT-WEIGHT: bold; FONT-SIZE: 14px; MARGIN-BOTTOM: 0px; LINE-HEIGHT: =
normal; FONT-STYLE: normal; FONT-FAMILY: Arial, Helvetica, sans-serif
}
.search {
    FONT-SIZE: 10px; CLIP: ; FONT-FAMILY: Arial, Helvetica, sans-serif
}
.side {
    FONT-SIZE: 12px; FONT-FAMILY: Arial, Helvetica, sans-serif
}
.subparagraph {
    FONT-WEIGHT: normal; FONT-SIZE: 12px; FONT-FAMILY: Arial, Helvetica, =
sans-serif; TOP: -5px
}
.head {
    FONT-WEIGHT: bolder; FONT-SIZE: 18px; FONT-FAMILY: Arial, Helvetica, =
sans-serif
}
.recentupdateslink {
    FONT-WEIGHT: bolder; FONT-SIZE: 12px; FONT-FAMILY: Arial, Helvetica, =
sans-serif; TEXT-ALIGN: left
}
.updatetitle {
    FONT-WEIGHT: bold; FONT-SIZE: 14px; COLOR: #ff0000; TEXT-INDENT: 5pt; =
FONT-FAMILY: Arial, Helvetica, sans-serif; TEXT-ALIGN: left
}
.updatebodytest {
    BACKGROUND-POSITION: left 50%; FONT-WEIGHT: normal; FONT-SIZE: 12px; =
FONT-STYLE: normal; FONT-FAMILY: Arial, Helvetica, sans-serif; =
TEXT-ALIGN: left; FONT-VARIANT: normal
}
.updatebold {
    BACKGROUND-POSITION: left 50%; FONT-WEIGHT: bold; FONT-SIZE: 12px; =
FONT-STYLE: normal; FONT-FAMILY: Arial, Helvetica, sans-serif; =
TEXT-ALIGN: left
}
.body {
    COLOR: #000000; FONT-FAMILY: Arial, sans-serif; BACKGROUND-COLOR: =
#ffffff
}
.a {
    TEXT-DECORATION: underline
}
.a:link {
    COLOR: blue; BACKGROUND-COLOR: #ffffff
}
.a:visited {
    COLOR: red; BACKGROUND-COLOR: #ffffff
}
.a:active {
    COLOR: #ff0000; BACKGROUND-COLOR: #ffffff
}

```

```

.p {
    FONT-WEIGHT: normal; WIDTH: 474px; BACKGROUND-REPEAT: no-repeat; =
FONT-FAMILY: Arial, sans-serif; TEXT-ALIGN: center
}
.title {
    FONT-WEIGHT: bold; FONT-SIZE: 20px; FONT-FAMILY: Arial, Helvetica, =
sans-serif; TEXT-ALIGN: left
}
.subtitle {
    FONT-WEIGHT: bold; FONT-SIZE: 14px; FONT-FAMILY: Arial, Helvetica, =
sans-serif; TEXT-ALIGN: left
}
.mainheader {
    FONT-WEIGHT: bold; FONT-SIZE: 130%
}
.chapter {
    FONT-WEIGHT: bold; FONT-SIZE: 16px; FONT-FAMILY: Arial, Helvetica, =
sans-serif; TEXT-ALIGN: left
}
.subchapter {
    FONT-WEIGHT: bold; FONT-SIZE: 14px; FONT-FAMILY: Arial, Helvetica, =
sans-serif; TEXT-ALIGN: left
}
.part {
    FONT-WEIGHT: bold; FONT-SIZE: 100%
}
.subpart {
    FONT-SIZE: 90%; COLOR: blue; BACKGROUND-COLOR: #ffffff
}
.nopart {
    COLOR: green; BACKGROUND-COLOR: #ffffff
}
.reserved {
    COLOR: red; BACKGROUND-COLOR: #ffffff
}
.menu {
    FONT-SIZE: 12px; FONT-FAMILY: Arial, Helvetica, sans-serif
}
.hilite {
    FONT-WEIGHT: bold; COLOR: #cc0000
}

```

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Content-Type: text/css;

charset="iso-8859-1"

Content-Transfer-Encoding: 7bit

Content-Location: <http://ecfr.gpoaccess.gov/e/ecfr/styles/print.css>

```

#topnav {
    DISPLAY: none
}
#leftnav {
    DISPLAY: none
}
.tablespaceing {
    PADDING-LEFT: 0px
}

```

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