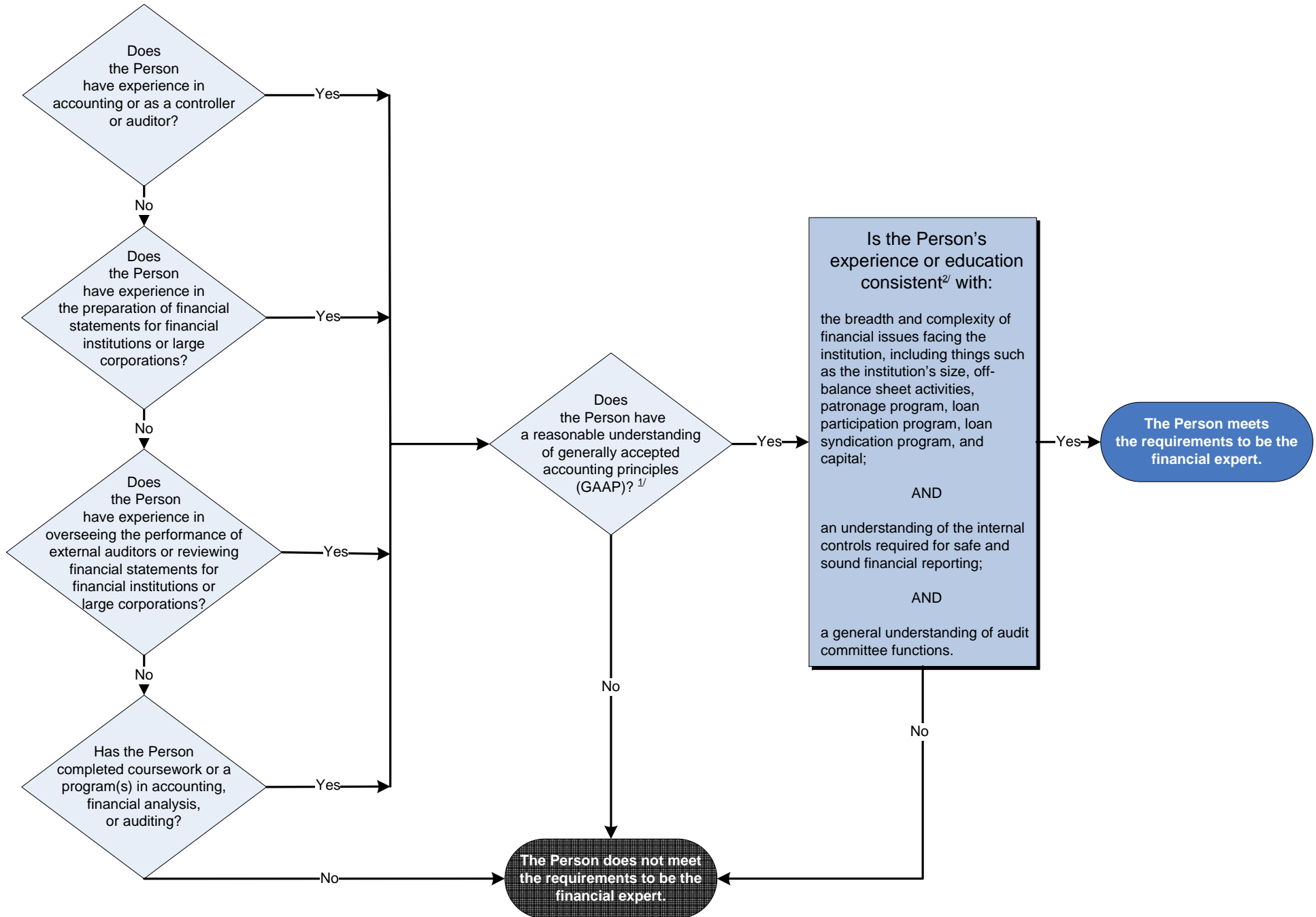


# Financial Expert Determination—§ 611.210(a)(2)



<sup>1/</sup> § 621.3 requires that an institution prepare its financial statements and reports in accordance with GAAP.

<sup>2/</sup> Possessing or having the capacity to acquire specific financial expertise relevant to the institution.