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[1] We note that the request for reconsideration only addressed the denial of the xxxxxxxx xxxxxxxxxxxxxxxxxxxxxxxxxx group. No request for reconsideration was filed for the denial of the other three groups. Technically, the appeal for the other three groups was not timely filed. IRPS 99-1 gives credit unions 60 days to file an appeal. The Region II Director's denial for the three groups was dated February 23, 1999 and the appeal was not filed until May 27, 1999.