



**California Board of Accountancy**  
2450 Venture Oaks Way, Suite 300  
Sacramento, CA 95833

phone: (916) 263-3680 fax: (916) 263-3675 web: [www.cba.ca.gov](http://www.cba.ca.gov)



## AVAILABILITY OF MODIFIED TEXT

NOTICE IS HEREBY GIVEN that the California Board of Accountancy has proposed modifications to the text of section 45 in Title 16 California Code of Regulations, which were the subject of a regulatory hearing on September 26, 2019. A copy of the modified text, including any document incorporated by reference, is enclosed. Any person who wishes to comment on the proposed modifications may do so by submitting written comments on or before November 22, 2019, to the following:

Aaron Bone  
California Board of Accountancy  
2450 Venture Oaks Way, Suite 300  
Sacramento, CA 95833  
(916) 561-1782  
(916) 263-3674  
[Aaron.bone@cba.ca.gov](mailto:Aaron.bone@cba.ca.gov)

Materials regarding this proposal can be found at  
<https://www.dca.ca.gov/cba/about-cba/pending-regs.shtml>

DATED: **November 6, 2019**

A handwritten signature in black ink that reads 'Patti Bowers'. The signature is written in a cursive style and is positioned above a horizontal line.  
Patti Bowers  
Executive Officer