781—9.10(556) Examination of holders. The division may conduct an examination of a holder if the division has reason to believe a holder has failed to report unclaimed property pursuant to the Act.

9.10(1) *Examination and review.* The treasurer may authorize employees of the treasurer and contract auditors to conduct examinations and review records in the course of an examination.

9.10(2) *Examination entrance letter.* The division shall send an examination entrance letter to holders selected for examination.

9.10(3) *Examination records request.* Holders subject to examination are required to comply with any and all requests for records that are made by the division or any contract auditor conducting an examination.

9.10(4) *Examination entrance conference.* The division, at its option, shall conduct an examination entrance conference with a holder prior to the commencement of an examination, at which the division shall identify the examination period and describe the general examination methods that will be used including, but not limited to, any estimation techniques that may be utilized.

9.10(5) *Estimation.* The division may use estimation techniques where no holder records exist or the records are insufficient to determine the holder's obligation due pursuant to the Act.