

for the solution of the same, or otherwise, the Court may issue its writ of mandamus directing said Board to hold an immediate re-examination of said applicant and others in like situation without further cost to them.

1904, art. 75A, sec. 4. 1900, ch. 179, sec. 4. 1916, ch. 330, sec. 4.

4. The board of examiners shall charge for examination and certificate, such fee, not to exceed Twenty-five Dollars (\$25.00) as may be necessary to meet the actual expenses of such examination, and issuing of such certificate, and shall report annually the receipts and expenses under the provisions of this Article to the State Comptroller, and the surplus, if any, of receipts over expenses, after retaining the sum of Two Hundred Dollars (\$200.00) for such disposition as the board may deem proper, shall be paid into the State Treasury. The Governor may revoke any certificates issued under the provisions of this Article, or any previously existing law, for a sufficient cause; provided written notice shall have been given to the holder thereof, and after he has had a reasonable opportunity for a hearing thereon.

1904, art. 75A, sec. 5. 1900, ch. 179, sec. 5. 1916, ch. 330, sec. 5.

5. No applicant for examination under this Article shall be qualified for the same unless such applicant shall submit to the board of examiners satisfactory evidence of possessing a high school education, or its equivalent; nor shall any person be eligible to said examination unless he shall have graduated from a school of accountancy, having at least a two years' course, or unless he shall have served continuously, without interruption, for at least one year as an assistant to, or in the employ of a certified public accountant; or unless he shall have been practicing as a public accountant for at least two years. This section shall not apply at any examination held under this law, to any person who, prior to January 1, 1916, shall have applied for permission, and shall have been permitted to take an examination under the law hereby amended, nor to any person who is now a graduate of, or who has been enrolled as a student prior to January 1, 1916, in any school of accountancy, provided that said person shall register with the board on or before July 1, 1916.

1904, art. 75A, sec. 6. 1900, ch. 179, sec. 6. 1916, ch. 330, sec. 6.

6. Any citizen of the United States or person who has declared his intention of becoming such citizen, over the age of twenty-one years, who holds a valid and unrevoked certificate as a certified public accountant, or the equivalent thereof, issued by or under the authority of any State of the United States, or the District of Columbia, or any territory of the United States, or by or under the authority of a foreign nation, showing that the holder thereof has complied with the laws of such State, district, territory or nation, who desires to practice the profession of accountancy in the State of Maryland, shall present such cer-