

from employing public accountants or certified public accountants of any other State of the United States, or the District of Columbia or any territory or dependency of the United States, or any foreign country or nation, nor shall anything in this Article prohibit any such certified public accountant or public accountant, or firm of certified public accountants or firm of public accountants, certified or registered, under this Article, or hereafter certified or registered under this Article, from holding out to the public the names of such employes with the letters "C. P. A." following the same, provided there shall also follow such letters the name or the generally recognized abbreviation of the name of the State, District, territory, dependency, country or nation from which such certified public accountant received his certificate.

An. Code, 1924, sec. 2. 1912, sec. 2. 1904, sec. 2. 1900, ch. 179, sec. 2. 1916, ch. 330, sec. 2.

2. The Governor shall, within sixty days after the enactment of this Article, appoint a board of five examiners for the examination of persons applying for certificates thereunder, who shall hold office until their successors are appointed and qualify, three of said examiners shall be certified public accountants, to be selected by the Governor from resident certified public accountants of this State, one of which said three examiners shall hold office for the term of one year, one for the term of two years, and one for the term of three years, and upon the expiration of the term of each examiner, and of each succeeding term, an examiner shall be appointed by the Governor for the term of three years, selected by the Governor from resident certified public accountants of this State. The other two members of said board of examiners shall consist of one attorney-at-law, (who is not also a certified public accountant,) residing, practicing, and in good standing in the Courts of the State of Maryland, and the other an economist, a resident of the State of Maryland, appointed from a list of three names submitted by the President of the Johns Hopkins University of Baltimore City, each of whom shall hold office for the term of two years, and upon the expiration of each of said terms, and each succeeding term, their successors shall be appointed for a like term, such successors to be practicing attorneys and economists as hereinbefore provided; and in event of a vacancy occurring in said board, the Governor shall in like manner appoint such qualified person or persons to fill out the unexpired term or terms created by such vacancy or vacancies. The Governor may remove any member of the board for a sufficient cause, provided written notice containing charges and specifications shall have been given to said member and after he has had a reasonable opportunity for a hearing thereon.

An. Code, 1924, sec. 3. 1912, sec. 3. 1904, sec. 3. 1900, ch. 179, sec. 3. 1916, ch. 330, sec. 3. 1924, ch. 585, sec. 3.

3. Examinations of persons applying under this Article for certificates as certified public accountants as to their proficiency in the theory of accounts, practical accounting, auditing, commercial law, and principles of economics, shall be held at least once every year, and be conducted according to such rules and regulations as the said Board of Examiners may adopt for the purpose. The questions propounded at said examinations shall be submitted to the entire Board before being adopted, and shall be certified by the said Board as a reasonable and fair test of the candidate's qualifications, and as reasonably susceptible of answer or solution in the