

time allowed. Each subject shall be marked separately, and every applicant shall be required to obtain a mark of seventy-five (75) per cent. in each subject upon which he is examined. The examination papers shall be preserved for ninety days after each applicant shall have been informed of his marks, and every person taking said examination shall be entitled to notice of his mark in each subject and shall have access to his examination papers during said time upon application to the Board. If any such applicant is a member of the bar of the State of Maryland in good standing at the time of taking the certified public accountant examinations, he shall be absolved from the requirements of an examination in the subject of commercial law. If any applicant shall have failed to pass the examination in all of the five subjects aforesaid, but shall have met the requirements of this Article in any three or more of the subjects, he shall be excused from subsequent examinations in those subjects. All persons who shall pass the examinations in all of the subjects aforesaid shall be recommended by the Board to the Governor, and to all such persons the Governor shall issue the certificate mentioned in the first Section of this Article.

An. Code, 1924, sec. 4. 1912, sec. 4. 1904, sec. 4. 1900, ch. 179, sec. 4. 1916, ch. 330, sec. 4. 1924, ch. 585, sec. 4.

4. The Board of Examiners shall charge for examination and issuance of certificates as certified public accountant, such fee not to exceed twenty-five dollars (\$25.00) as may be necessary to meet the actual expenses of such examination and the issuance of such certificate, except that for the first examination for certified public accountant of any registrant under Section 7 of this Article, the Board of Examiners shall charge a fee of ten dollars (\$10.00), and the Board of Examiners shall charge for registration and issuance of certificate as public accountant, such fee, not to exceed twenty-five dollars (\$25) as may be necessary to meet the actual expenses of such registration and the issuance of such certificates. The Governor may revoke any certificate issued under the provisions of this Article or any previously existing law, for sufficient cause; provided written notice containing charges and specifications shall have been given to the holder of such certificate and after he has had a reasonable opportunity for a hearing thereon.

An. Code, 1924, sec. 5. 1912, sec. 5. 1904, sec. 5. 1900, ch. 179, sec. 5. 1916, ch. 330, sec. 5. 1924, ch. 585, 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, and shall have graduated from a school of accountancy having at least a two years' course, or have had practical experience in public accounting for at least two years, except that any registrant in accordance with the provisions of Section 7 of this Article shall be permitted to take said examination provided such registrant shall have had at least five years' continuous experience in public accounting or auditing, as defined in Section 7 of this Article, at least one year of which must have been after June 1, 1924. This section shall not apply to any examination held under this law of 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 then existing, nor of any person who was a graduate of or enrolled as a student prior to January, 1916, of any school of accountancy,