

serve the same, or cannot do so without force, or personal risk, the said officer shall leave a copy of such writ or process, if practicable or permitted, with such person or persons as shall present themselves, where such writ or process is sought to be served, and where or whereabouts the person on whom the same is sought to be served shall be; or shall set up such copy upon the fortress, building or premises aforesaid, or as near thereto as may be practicable; and shall make return of the facts accordingly; which return shall to all legal intents, purposes and effect be equivalent to a return of actual personal service of such writ or process upon the party named therein.

ARTICLE LXXV_A.

PUBLIC ACCOUNTANT.

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| <p>1. Who shall be styled a certified public accountant.</p> <p>2 Governor shall appoint a board of examiners; their qualifications and tenure.</p> <p>3. Annual examinations. Certificates to successful applicants.</p> | <p>4. Fee for examination. Governor may for sufficient cause revoke certificates.</p> <p>5 Examination may be waived in favor of certain qualified persons.</p> <p>6. Penalty for violation of this article.</p> |
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1900, ch. 719, sec. 1.

1. Any citizen of the United States, or person who has duly declared his intention of becoming such citizen, residing or having a place for the regular transaction of business in the State of Maryland, being over the age of twenty-one years and of good moral character, and who shall have received from the governor of the State of Maryland a certificate of his qualification to practise as a public expert accountant, as hereinafter provided, shall be styled and known as a certified public accountant; and no other person shall assume such title, or use the abbreviation "C. P. A.," or any other words, letters or figures to indicate that the person using the same is such certified public accountant.