

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.

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, provided that said person shall have registered with the Board of Examiners on or before July 1, 1916.

6. Any citizen of the United States or person who has duly declared his intention of becoming such citizen, over the age of 21 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 intends to establish an office and to practice the profession of accountancy in the State of Maryland, shall present such certificate or its equivalent to the