

(1) *Each partner shall be a registered public accountant or certified public accountant of Maryland, unless the partnership was registered with the Board as a partnership of public accountants on or before January 1, 1925, as described in Section 7.*

(2) *It shall have or intend immediately to establish a permanent office in Maryland for such practice, which shall be in charge of a partner residing in Maryland.*

(3) *Each partner personally engaged in this State in the practice of public accounting, and each resident manager in charge of an office of the firm in this State, shall be enrolled for practice therein under Section 10.*

(b) *The Board may by regulation prescribe the procedure for such registrations. The registration fee shall be \$25.00 and shall be paid by each partnership at the time it applies therefor.*

(c) *A partnership which is so registered and holds a partnership enrollment certificate issued under Section 10 of this Article may use the words "public accountants" in connection with its partnership name. Each such partnership shall notify the Board in writing within one month thereafter as to the admission, withdrawal, or death of any partner or any change in the partnership name.*

9.

The Board may in its discretion require each office established in this State for the practice of public accounting by a certified public accountant or a partnership of certified public accountants, or by a public accountant or a partnership of public accountants, to be registered annually with the Board, without payment of a fee; and may by regulation prescribe the requirements and procedure for such registration. No person or partnership shall be entitled to practice or to be enrolled for practice under Section 10 unless all of his or its offices are so registered and maintained if and when so required by the Board.

10.

(a) *The Board shall on application enroll to engage in the practice of public accounting in this State as principals or as staff accountants, and issue certificates or cards evidencing such enrollment to, all holders of certificates as Maryland certified public accountants or registered public accountants and to all partnerships of certified public accountants or public accountants registered under Sections 6 or 8 of this article. The Board shall charge a fee of \$25.00 for each such first enrollment, to be paid at the time of application therefor.*

(b) *All enrollment certificates shall expire on the last day of December of 1962 and of each year thereafter, and may be renewed annually for a period of one year by certificate holders and registrants in good standing on application accompanied by an annual A renewal fee to be determined by the Board, not to exceed \$15.00.*

(c) *Failure of a certificate holder or registrant to apply for such original or annual renewal certificate shall deprive him of the right to engage or continue in the practice of public accounting unless and until he subsequently applies for and obtains such certificate. The*