

public accountant then in full force and effect issued under the laws of any state, or a certificate, license or degree then in full force and effect in a foreign country constituting a recognized qualification for the practice of public accounting therein comparable to that of a certified public accountant of Maryland.

6.

(a) [A partnership practicing in this State as certified public accountants on July 1, 1970, or a partnership which may wish thereafter to practice as such in this State, may register with the Board as a partnership of certified public accountants, provided it meets all of the following requirements:] A PARTNERSHIP INTENDING TO PRACTICE IN THIS STATE AS CERTIFIED PUBLIC ACCOUNTANTS SHALL REGISTER WITH THE BOARD AS A PARTNERSHIP OF CERTIFIED PUBLIC ACCOUNTANTS. TO REGISTER WITH THE BOARD A PARTNERSHIP MUST MEET ALL OF THE FOLLOWING REQUIREMENTS:

(1) It shall have or intend immediately to establish a permanent office in this State for such practice, which shall be [in charge of] MANAGED BY a partner thereof residing in this State.

(2) [The resident partner, at] AT least one general partner [(who may be the resident partner),] AND each partner personally engaged in this State in the practice of public accounting as a member thereof [, and each resident manager in charge of an office of the firm in this State,] shall be a certified public accountant of this State enrolled for practice therein under § 11.

(3) Each partner thereof must be a certified public accountant of some state in good standing.

8.

(a) [A partnership practicing in this State as public accountants on July 1, 1970, or a partnership thereafter formed to practice as such, may register with the Board as a partnership of public accountants, provided it meets all of the following requirements:] A PARTNERSHIP INTENDING TO PRACTICE IN THIS STATE AS PUBLIC ACCOUNTANTS SHALL REGISTER WITH THE BOARD AS A PARTNERSHIP OF PUBLIC ACCOUNTANTS. TO REGISTER WITH THE BOARD A PARTNERSHIP MUST MEET ALL OF THE FOLLOWING REQUIREMENTS:

(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