

(ii) A lawyer, CERTIFIED public accountant, or other person, as to a matter which the director reasonably believes to be within the person's professional or expert competence; or

2-501.

(b) If the charter or bylaws of a corporation registered under the Investment Company Act of 1940 provides, the corporation may not be required to hold an annual meeting in any year in which none of the following is required to be acted on by stockholders under the Investment Company Act of 1940:

(3) Ratification of the selection of independent CERTIFIED public accountants; and

8-401.

(b) The financial statements in the annual report shall be certified by an independent CERTIFIED public accountant based on [his] THE ACCOUNTANT'S full examination of the books and records of the real estate investment trust in accordance with generally accepted auditing procedure.

11-203.

(c) (1) The Commissioner by rule or order may prescribe:

(iii) Whether any required financial statements shall be certified by independent [or] certified public accountants.

Article - Courts and Judicial Proceedings

9-110.

(a) A certified public accountant [, public accountant,] or any person employed by him may not disclose the contents of any communication made to him by a person employing him to examine, audit, or report on any book, record, account, or statement nor may he disclose any information derived from the person or material in rendering professional service unless the person employing him or his personal representative or his successor in interest permits it expressly.

Article - Education

5-108.

(b) (1) The audit shall be made by a certified public accountant or a partnership of certified public accountants who are: