

**Opinion No. 47-5043**

June 24, 1947

**BY:** C. C. McCULLOH, Attorney General

**TO:** Mr. R. D. Jones, Member of the Board of Public Accountancy 1st Nat. Bank Bldg.  
Roswell, New Mexico

{\*63} We wish to acknowledge receipt of your inquiry of June 21, 1947 wherein our opinion was requested as to the construction of Subsection "c" of Section 11 of H. B. 181 enacted by the Eighteenth Legislature.

Subsection "c" of Section 11, H. B. 181, pertaining to persons entitled to register, reads as follows:

"Accountants employed by Certified Public Accountants, or by Registered Public Accountants engaged in the practice of public accountancy who have had at least three years' experience as senior auditors or accountants in such capacity."

One can readily see that said paragraph is improperly punctuated and, as a result, somewhat ambiguous. However, reading this subsection with other provisions of the New Mexico Public Accountancy Act of 1947, the interpretation of the aforementioned subsection as hereinafter set forth, seems logical and proper.

It is my opinion that the Legislature intended to provide that accountants who have been employed for three years or more as senior auditors or accountants by a Certified Public Accountant or Registered Public Accountant, and otherwise qualified, should be entitled to register.

Trusting the aforementioned satisfies your inquiry, I am

By ROBT. V. WOLLARD,

Asst. Atty. General