

Opinion No. 34-725

February 7, 1934

BY: E. K. NEUMANN, Attorney General

TO: Mr. Fred Feasel, Secy.-Treas., State Board of Accountancy, Albuquerque, New Mexico.

{*115} This is in reply to your letter of February 6, 1934, in which you ask for an opinion on a matter which you illustrate as follows:

"Can Brown and Smith who are Certified Public Accountants practice as Certified Public Accountants under the firm name of Brown, Jones, and Smith, Certified Public Accountants? Jones is not a Certified Public Accountant."

Section 108-109 of the 1929 compilation provides, "If any person shall hold himself out to the public as having received a certificate as provided in this act * * * without having received such certificate, he shall be deemed guilty, etc." In the illustration you give, it would appear to me that Jones has violated the above quoted statute and is liable to prosecution thereunder.

Unless this practice is stopped I would suggest that you refer the matter to the District Attorney.

By: QUINCY D. ADAMS,

Asst. Attorney General