

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

Accountants, Office Managers
32 M.R.S.A. 3989 - 3

JOSEPH E. BRENNAN
ATTORNEY GENERAL



RICHARD S. COHEN
JOHN M. R. PATERSON
DONALD G. ALEXANDER
DEPUTY ATTORNEYS GENERAL

STATE OF MAINE
DEPARTMENT OF THE ATTORNEY GENERAL
AUGUSTA, MAINE 04333

November 28, 1977

Mr. Lawrence E. Parker, Jr., CPA
Secretary
Maine Board of Accountancy
84 Harlow Street
Bangor, ME 04401

Dear Larry:

I received your letter dated November 21, 1977, together with the copy of Mr. Rotz's letter to you dated November 14, 1977. You appear to wish our opinion on the meaning of 32 M.R.S.A. §3989(3).

The relevant language of §3989(3), follows:

"Each office established or maintained in this State for the practice of public accounting by any person or persons subject to this chapter must be registered and must be under the direct supervision of a resident manager, who may be either a principal or staff employee holding a permit under section 3990" (Emphasis supplied).

Mr. Rotz wishes the board's permission to register an office in Livermore Falls and to be designated its "resident manager" at the same time as he serves in that capacity for his office in Lewiston. The above quoted provisions of Maine law do not permit this. The plain meaning of the language quoted requires each office operated by a CPA or a PA have as its manager a person registered with the board as either a CPA or a PA who must be assigned full time to supervise the office. The language is capable of no other meaning.

Should you or the board have further questions please do not hesitate to contact me.

Very truly yours,

A handwritten signature in dark ink, appearing to read "William J. Kelleher".

WILLIAM J. KELLEHER
Assistant Attorney General

WJK/glm