

Rule 5 FOREIGN ACCOUNTANTS

- 5.1** See A.C.A. §17-12-308 (c) for the qualifications for issuance of a reciprocal certificate to the holder of a substantially equivalent foreign designation.
- 5.2** Such an applicant is also required to submit the same reference in support of his moral character, as is required of applicants for certificate as a Certified Public Accountant.

THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK.