NOTICE OF RULE ADOPTION—FINAL RULE

STATE OF MISSISSIPPI
BOARD OF PUBLIC ACCOUNTANCY

Mississippi State Board of Public Accountancy
c/o Susan M. Harris, Executive Director
5 Old River Place, Suite 104
Jackson, Mississippi 39202-3449
601-354-7320
executivedirector@msbpa.state.ms.us

Specific Legal Authority authorizing the promulgation of Rule: Mississippi Code Annotated 73-33-5(f)

Reference to Rules repealed, amended or suspended by the Proposed Rule: Section 3.1.11.

Date Rule Proposed: November 14, 2008

Explanation of the Purpose of the Proposed Rule and the reason(s) for proposing the rule: Section 3.1.11.(c) Chapter 3. CPA Firm Permits: Amendment to provide clarification concerning authorized CPA firm names.

The Agency Rule Making Record for this rule including any written comments received during the comment period and the record of any oral proceeding is available for public inspection by contacting the Agency at the above address.

☐ An oral proceeding was held on this rule:

Date: {Insert Date}
Time: {Insert Time}
Place: {Insert Place}

☒ An oral proceeding was not held on this rule.

The Agency has considered the written comments and the presentations made in any oral proceedings, and

☒ This rule as adopted is without variance from the proposed rule.

☐ This rule as adopted differs from the proposed rule as there are minor editorial changes which affect the form rather than the substance of the rule.

☐ The rule as adopted differs from the proposed rule. The differences however are:
Within the scope of the matters in the Notice of Proposed Rule Adoption, the logical outgrowth of the contents of the Notice of Proposed Rule Adoption and the comments submitted in response thereto, and
The Notice of Proposed Rule Adoption provided fair warning that the outcome of the proposed rule adoption could be the rule in question.

The entire text of the Proposed Rule including the text of any rule being amended or changed is attached.

Effective Date of Rule: December 17, 2008

Susan M Harris — Executive Director

Signature and Title of Person Submitting Rule for Filing