WEST VIRGINIA CODE: §30-9-30

§30-9-30. Accounting corporations.

(a) All accounting corporations created prior to July 1, 2001, are hereby continued.

(b) On or after July 1, 2001, one or more certified public accountants or public accountants may organize and become a shareholder or shareholders of an accounting corporation domiciled within this state under the terms and conditions and subject to the limitations and restrictions specified by rule.

(c) When the Secretary of State receives a certification of authorization to act as an accounting corporation, he or she shall attach the authorization to the corporation application and, upon compliance with the applicable provisions of §31-1-1 *et seq*. of this code, the Secretary of State shall issue to the incorporators a certificate of incorporation for the accounting corporation.

(d) The corporate name shall contain the words "accounting corporation" or the abbreviation "A.C.". The use of the word "company", "corporation", or "incorporated" or any other words or abbreviations in the name of a corporation organized under this article which indicates that such corporation is a corporation, other than the words "accounting corporation" or the abbreviation "A.C.", is specifically prohibited.

WV Legislature