

**TITLE 4: ECONOMIC RESOURCES**  
**DIVISION 3: BUSINESSES AND PROFESSIONS**

**§ 3439. Uniform Statute of Limitations.**

(a) This section applies to all causes of action of the type specified herein filed on or after the effective date.

(b) This section governs any action based on negligence or breach of contract brought against any accountant, or any accounting firm practicing in the CNMI by any person or entity claiming to have been injured as a result of financial statements or other information examined, compiled, reviewed, certified, audited or otherwise reported or opined on by the defendant accountant as a result of an engagement to provide public accountancy services.

(c) No action covered by this section may be brought unless the suit is commenced on or before the earlier of:

(1) One year from the date the alleged act, omission or neglect is discovered or should have been discovered by the exercise of reasonable diligence;

(2) Three years after completion of the service for which the suit is brought has been performed; or

(3) Three years after the date of the initial issuance of the accountant's report on the financial statements or other information.

**Source:** PL 13-52, § 20, modified.

**Commission Comment:** The Commission made conforming changes to the above subsection pursuant to 1 CMC § 3806. See the comment to 4 CMC § 3401 regarding PL 13-52.