first Monday in May succeeding their appointment, or until their successors shall qualify. Assistants are appointed by the Auditor subject to the approval of the State Comptroller.

The law requires this office to audit the books and accounts of all Clerks of Courts, Registers of Wills, Sheriffs, State's Attorneys, Collectors of State taxes of the State of Maryland, including the city of Baltimore, County Treasurers, Fee Officers, Boards of County Commissioners, insofar as they affect the collection of State taxes or the assessable basis upon which State taxes are levied. Also the State Tobacco Warehouse, all institutions receiving State aid, and such other books and accounts of State officers, departments, boards, commissions or institutions as the Comptroller may direct.

In addition, the State auditor is also required by law to make on or before December 1st in each year a full and detailed report to the Comptroller of the result of the examinations of the books and accounts of the offices, departments, boards, commissions and institutions examined by him. It shall also be his duty to make suggestions as to changes in the conduct of such offices and institutions and in their method of keeping the books and accounts and with respect to the adoption of uniform systems of accounting and as to changes of the forms of reports made by such officers to the Comptroller.

BANK COMMISSIONER.

Union Trust Building, Baltimore.

(Term Expires 1927.)

Name.	Postoffice.
Bank Commissioner: George W. Page	Baltimore
Deputy Bank Commissioner: John D. Hospelhorn	Baltimore
Senior Examiner: William J. Gerbig	Baltimore
Senior Examiner: William J. Barrett, Jr.	Baltimore
Senior Examiner: Arthur C. Merriam, Jr.	Baltimore
Senior Examiner: Thomas H. Sherman	Baltimore
Senior Examiner: Schall W. Mitzel	Baltimore
Junior Examiner: Joseph M. Harvey	Baltimore
Junior Examiner: William E. Lutman	Baltimore