An. Code, 1924, sec. 398. 1922, ch. 355.

All provisions of this sub-title, in reference to steam railroads, **4**09. street railroads and common carriers, so far as the same shall be practically, legally or necessarily applicable to gas and electrical corporations in this State, are hereby made applicable to such gas and electrical corporations, except so far as they may be repugnant to the special provisions of this subtitle, relating to gas and electrical corporations.

This section read in connection with sec. 388, provides that the construction of an electric light and power system, or any extension thereof, shall not be begun without first securing the approval of the P. S. C. This section removes any doubt as to the construction of sec. 401. Kelly v. Consol. Gas, etc., Power Co., 153 Md. 540. See notes to sec. 388.

An. Code, 1924, sec. 399. 1912, sec. 453. 1910, ch. 180, sec. 39 (p. 384).

410. This sub-title shall apply to telegraph companies, telephone companies, telephone lines and telegraph lines within this State, and to persons and corporations engaged in the transmission of intelligence within this State by telephone or telegraph.

The commission shall have within its discretion (1) general supervision of all persons having authority under any general or special law or under any charter or franchise to lay down or erect or maintain poles, wires, pipes, conduits or other fixtures in, over or under the streets, highways and public places for the purpose of furnishing facilities for the transmission of intelligence by electricity. (2) Shall investigate and ascertain from time to time, the service supplied by such persons and corporations; shall examine all the methods employed by such persons and corporations supplying facilities for the transmission of intelligence by electricity, and shall have power to order such improvements as will best promote the public interest and protect those using telephones and those employed in the business thereof or in the maintenance and operation of the works, wires, poles, lines and conduits maintained therein. (3) Shall have power, in its discretion, to prescribe and require items, methods of keeping accounts, records and books to be furnished by the persons and corporations engaged in the furnishing of facilities for the transmission of intelligence by electricity. (4) Shall examine all persons and corporations under its supervision as to the methods employed by them in the transaction of their business, see that their property is maintained and operated for the reasonably adequate accommodation of the public and in compliance with the provisions of law and of their franchise and charters. (5) Shall require every person or corporation under its supervision to submit to it an actual report, verified by the oath of the president, treasurer or general manager, showing in detail (a) the amount of its authorized capital stock and the amount thereof issued and outstanding; (b) the amount of its authorized bonded indebtedness and the amount of its bonds and other forms of evidence of indebtedness issued and outstanding; (c) its receipts and expenditures during the preceding year; (d) the amount paid as dividends upon its stock and as interest upon its bonds; (e) the name of and the amount paid as salary to each officer, and the amount paid as wages to its employees; (f) the situation of its plant or plants and system, with a full description of its property and franchises, stating in detail how each franchise stated to be owned was acquired, and (g) such other facts pertaining to the operation and maintenance of the plant and system, and the affairs of such person or corporation, as may be required by the commission. Such reports shall be in the form, cover the period and be submitted at the time prescribed by the