

including any receivership, assignment for benefit of creditors, adjudicated insolvency, composition, or similar proceeding, contributions then or thereafter due shall be paid in full prior to all other claims except taxes with which it shall share pro rata. In the event of an employer's death, claims for contributions shall be allowable against his estate as preferred debts, as in the case of taxes under Section 150, Sub-section (c), of Article 81 of the Annotated Code of Maryland (1939 Edition). In the event of an employer's adjudication in bankruptcy, judicially confirmed extension proposal, or composition, under the Federal Bankruptcy Act of 1898, as amended, contributions then or thereafter due shall be entitled to priority as a tax, as provided in Section 64 (a) of that Act (U. S. C. A., Title 11, Sec. 104 (a), as amended).

No final report or act of any executor, administrator, assignee, trustee, receiver, auditor or other fiduciary or officer engaged in administering the assets of any employer and acting under the authority and/or supervision of any court, shall be allowed or approved by the court unless the Board shall have been given 10 days' written notice thereof, during which time it may file claim or interpose objection to such report or act.

(h) *Liability on Acquisition of Assets of Employer.* Any individual or employing unit which acquires the organization, trade, or business or a substantial part of the assets thereof from an employer, shall notify the Board in writing by registered mail not later than five days prior to the acquisition. Unless such notice is given such acquisition shall be void as against the Board if, at the time of acquisition, any contributions or interest are due and unpaid by the previous employer; and the Board shall have the right to proceed against such successor for the collection of such contributions or interest due in the manner prescribed in this section.

(i) *Forfeiture of Corporate Charter.* The provisions of Article 81, Sections 152 and 153 of the Annotated Code of Maryland (1939 Edition) shall apply to non-payment of unemployment compensation contributions or interest.

(j) *Liability on Dissolution of Corporation.* The provisions of Article 23, Section 98 of the Annotated Code of Maryland (1939 Edition) shall apply to the payment of unemployment compensation contributions and interest due and owing by any corporation.

PROTECTION OF RIGHTS AND BENEFITS.

15. (b) *Limitation of Fees.* No individual claiming benefits shall be charged fees of any kind in any proceeding under this Act by the Board or its representatives or by any Court or by any officer thereof. Any individual claiming benefits in