

amount of any bill or bills of exchange drawn by or on account of such principal, and accepted by such factor or agent.

An. Code, 1924, sec. 168. 1912, sec. 147. 1904, sec. 133. 1888, sec. 96. 1867, ch. 386, sec. 5.

182. Nothing in the three preceding sections contained, nor any proceeding, conviction or judgment to be had or taken thereupon against any banker, broker, merchant, factor, attorney or other agent as aforesaid, shall prevent, lessen or impair any remedy at law or in equity, which any party aggrieved by any such offense might or would have had if the said three sections had not been passed; but nevertheless the conviction of any such offender shall not be received in evidence in any action at law or suit in equity against him; and no banker, broker, merchant, factor, attorney or other agent as aforesaid shall be liable to be convicted by any evidence whatever as an offender against these sections in respect of any act done by him, if he shall at any time previous to his being indicted for such offense have disclosed such act on oath in consequence of any compulsory process of any court of law or equity in any action, suit or proceeding which shall have been *bona fide* instituted by any party aggrieved.

An. Code, 1924, sec. 169. 1924, ch. 365.

183. Any partner who shall with fraudulent intent convert or appropriate to his own use any money, securities, assets or property of a partnership, or who shall with fraudulent intent make, or cause to be made, any false entry of any partnership transaction in the books or records of such partnership, or who shall with fraudulent intent fail or omit to make, or cause to be made, any entry in the partnership books or records to show the true state of any transaction relating to the partnership business or involving the use or disposition of partnership funds or property, shall be guilty of a misdemeanor, and upon conviction thereof, shall be imprisoned in the Penitentiary or House of Correction for a term of not exceeding ten years, or shall be fined not more than five thousand dollars, or both fine and imprisonment, as the Court may in its discretion determine.

Fraud—Corporate Misrepresentation.

An. Code, 1924, sec. 170. 1912, sec. 148. 1904, sec. 134. 1888, sec. 97. 1878, ch. 170.

184. Any officer or agent whatsoever of any corporation who shall fraudulently sign, or in any other manner assent to any statement or publication, either for the public or the shareholders thereof, containing untruthful representations of its affairs, assets or liabilities with a view either to enhance or depress the market value of the shares therein, or the value of its corporate obligations, or in any other manner to accomplish any fraud thereby, shall be deemed guilty of a misdemeanor, and upon conviction thereof, by indictment in any court of law, shall be fined not less than one thousand dollars nor more than ten thousand dollars, and be imprisoned in jail or penitentiary, or either fined or imprisoned, at the discretion of the court, for not less than six months nor more than three years.

This section applicable to banking institutions. Indictment sufficient when it followed substantially the words of the statute, although it failed to charge defendant with knowledge of the falsity of the statements. Section not repealed by art. 32A, secs. 14-17. *State v. Coblentz*, 167 Md. 523.

Indictment under this section for fraudulently signing untruthful statement. Distinction between this indictment and indictment of same defendant under art. 11,