

but they wish to be registered as public accountants in order to give them a better professional standing in case they or any of them should not in fact be re-appointed. All of them were entitled to register up until January 1, 1925, and were aware of this privilege but neglected to take advantage of it.

I do not think I would have any objection to approving this bill if the deputies and assistants in the State Auditor's office were the only persons benefited by it. The difficulty is that the bill re-opens the registration lists to a great many other persons who will now contend that they were entitled to register before January 1, 1925, and it imposes upon the State Board of Examiners of Public Accountants the very difficult task of ascertaining whether these persons did in fact possess the necessary statutory qualifications over five years ago.

It is quite possible that this bill might result in the registration as public accountants of persons not really qualified. Moreover, if this exemption from the requirements of the accounting law were granted to one group or class, this would almost certainly lead to other exemptions, and thus weaken the very excellent accountancy law which prevails in this State.

For these reasons, I do not feel justified in re-opening the registration lists for the benefit of all who may claim that they were entitled to register over five years ago but neglected to do so, and I will, accordingly, veto the bill.

HIGHWAY BILLS.

(Chapter 229, House Bill 511)

This bill directs the State Roads Commission to construct a three and one-fifth mile gravel road from the Confederate Monument in Saint Mary's County to Point Lookout, and three-fourths of a mile of gravel road from the Confederate Monument to Scotland Beach at a cost not to exceed \$25,000, the same to be taken from the Motor Vehicle registration fees.

These fees are dedicated by law to the maintenance and reconstruction of existing roads, and the precedent should not be established of using money so dedicated for construction purposes. To do this in one county would lead to similar requests from other counties, and the result would be a diversion of the maintenance and reconstruction funds to purposes for which they are not intended.

For these reasons, this bill will be vetoed.