ment does not appear to bear upon the question you have submitted. It is my opinion that all fees collected by the State Examiner, whether for the annual examination or upon the request of 10% of the holders of the subscribed stock are governed by Section 27 of said Chapter 105, Laws of 1929, which provides that "all fees and expenses collected by the State Examiner and ex-officio Superintendent of Banks from credit unions for examination shall be deposited with the State Treasurer for the credit of the general fund", and that there is no conflict in regard to such fees and that they are governed by said Chapter 105 rather than by Chapter 167. The specific provisions of Section 27 must govern and be considered an exception to the general provision with reference to special examinations as contained in Chapter 167.

Opinion No. 304

State Examiner—Special Examinations —Fees.

HELD: All fees collected by the State Examiner, whether for the annual examination or for examination upon the request of 10% of the stockholders, are governed by Sec. 27 of Ch. 105, Laws of 1929.

August 15, 1933.

You have called my attention to Chapter 93, Laws of 1923, relating to special examinations, and also to Chapter 105. Section 6, Laws of 1929, and have asked my opinion regarding the payment of the fees for a special examination made at the request of 10% of the holders of the subscribed stock.

I desire to call your attention to Chapter 167, Section 2, Laws of 1929, which amends the section (in regard to special examinations) of Chapter 93, Laws of 1923, although such amend207