**§ 510. Restrictions as to entries in books.** 1. No investment company shall by any system of accounting or any device of bookkeeping, directly or indirectly enter any of its assets upon its books in the name of any other individual, partnership, unincorporated association or corporation, or under any title or designation that is not truly descriptive thereof.

2. Every investment company shall conform its methods of keeping its books and records to such orders in respect thereto as shall have been made and promulgated by the superintendent pursuant to the provisions of article two of this chapter. Any investment company that refuses or neglects to obey such order shall be subject to a penalty in an amount as determined pursuant to section forty-four of this chapter for each day it so refuses or neglects.