

supra, the provisions of Section 8623-67 would apply and that the proposed merger could be legally effected; however, that is a question I need not determine since such statute clearly makes the provisions of Section 8623-67, supra, applicable.

I am therefore of the opinion, in specific answer to your question, that a domestic stock casualty insurance company may merge with a foreign stock casualty insurance company in the manner provided by the General Corporation Act of Ohio where the laws of the state of incorporation of such foreign company permit such merger.

Respectfully,

THOMAS J. HERBERT,  
*Attorney General.*

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1304.

BONDS—CITY OF AKRON, SUMMIT COUNTY, \$1,000.00,  
DATED APRIL 1, 1920.

COLUMBUS, OHIO, October 18, 1939.

*Retirement Board, School Employes' Retirement System, Columbus, Ohio.*

GENTLEMEN :

RE: Bonds of the City of Akron, Summit County,  
Ohio, \$1,000.

The above purchase of bonds appears to be part of a \$500,000 issue of sewer bonds of the above city dated April 1, 1920. The transcript relative to the above issue was approved by this office in an opinion rendered to your Board under date of April 24, 1939, being Opinion No. 458.

It is accordingly my opinion that these bonds constitute valid and legal obligations of said city.

Respectfully,

THOMAS J. HERBERT,  
*Attorney General.*