manifestly this section has no application where the ownership is not transferred. There is no provision of the law requiring any action on the part of the owner in the event of a change in name. Such a contingency might arise either with respect to a corporation or an individual, but the law has made no provision with respect thereto.

That the issuance of new license plates is necessary where there is a change in corporate entity is manifest from my opinion to you, found in Opinions of the Attorney General for 1929 at page 557, which dealt with the transfer of the property of the American Railway Express Company to the Railway Express Agency, Inc. It was there held that the issuance of new license plates was required, but you will observe that on page 558 I stated that the "Railway Express Agency, Inc., is a corporation and legal entity wholly separate and distinct from the American Railway Express Company." Again, in Opinions of the Attorney General for 1928, at page 1135, the same subject matter was under discussion. Mr. Turner in his conclusion clearly shows that the necessity for new license plates is dependent upon whether there is a transfer of ownership from one legal entity to another.

Difficult questions may arise in connection with corporate consolidations or mergers, but the proper rule to be applied is clear in the case now under consideration. There being but one corporate entity, there can be but one answer to your question.

In view of the foregoing, I am of the opinion that, where a corporation changes its name by amendment of its articles of incorporation, there is no authority to require the purchase of new license plates for motor vehicles theretofore owned by the corporation and registered under its original name.

While the identification of the new name can readily be made by reference to the records of the Secretary of State, it is my suggestion that, where information comes to your office with respect to a change of corporate name, your records should contain a notation of such change in order that they may be kept up to date.

Respectfully,

GILBERT BETTMAN,
Attorney General.

3243.

APPROVAL, AGREEMENT FOR RECONSTRUCTION OF BRIDGE OVER THE GREAT MIAMI RIVER IN MONTGOMERY COUNTY, OHIO.

Columbus, Ohio, May 21, 1931.

Hon. O. W. Merrell, Director of Highways, Columbus, Ohio.

3244.

APPROVAL, CERTIFICATE OF AMENDMENT TO THE ARTICLES OF INCORPORATION OF THE UNION INSURANCE COMPANY.

Columbus, Ohio, May 22, 1931.

Hon. Clarence J. Brown, Secretary of State, Columbus, Ohio.

DEAR SIR:—You have submitted for my approval proposed certificate of amendment to the articles of THE UNION INSURANCE COMPANY.