

filing instruments amending articles of incorporation of corporations organized under the laws of Ohio and any instrument which does in fact amend such articles, is, in my opinion, regardless of what it may be named, a certificate of amendment within the meaning of paragraphs two and eight of Section 176, General Code.

Considering now the case where a certificate of reorganization does not in any way amend the articles of incorporations, it is provided as above pointed out, that such certificate of reorganization *shall* be filed in the office of the Secretary of State. Paragraph 8 of Section 176, in addition to providing for the fee to be charged for filing and recording a certificate of amendment which does not increase the number of authorized shares of the corporation, also includes "any other certificate or copy required or permitted to be filed in the General Corporation Act." A certificate of reorganization is clearly a certificate required to be filed by the General Corporation Act, and therefore comes under the same paragraph of Section 176 specifying the fee to be charged for filing and recording a certificate of amendment which does not increase the number of authorized shares.

Specifically answering your question, I am of the opinion that the fee to be charged for filing a certificate of reorganization under Section 8623-15a, General Code, is the same as provided in Section 176, General Code, for filing and recording a certificate of amendment.

Respectfully,

GILBERT BETTMAN,
Attorney General.

662.

APPROVAL, CONTRACT FOR ELECTRIC CURRENT TO BE FURNISHED
BY THE WOOSTER ELECTRIC COMPANY TO THE INSTITUTION
FOR FEEBLE-MINDED, APPLE CREEK, OHIO.

COLUMBUS, OHIO, July 25, 1929.

HON. H. H. GRISWOLD, *Director, Department of Public Welfare, Columbus, Ohio.*

DEAR SIR:—There was recently submitted to this department a communication over the signature of Herbert B. Briggs, State Architect and Engineer, submitting for my examination and approval a certain agreement in writing made and entered into by and between you as Director of the Department of Public Welfare and the Wooster Electric Company, whereby in consideration of the agreement of said company to furnish to the Department of Public Welfare electric current for pumping water and for construction purposes at the Institution for the Feeble-Minded in the village of Apple Creek, Ohio, for a period of one year, it is contracted and agreed that the Department of Public Welfare shall pay for said electric current at the rates therein designated and grant to said company the right, by way of license or permission, to construct a temporary power transmission line in and upon the grounds of said institution for the purpose of bringing said electric current to the point of use.

Upon an examination of the provisions of said agreement, I am of the opinion that the execution of a contract or agreement of this kind is within the general authority which you have as Director of the Department of Public Welfare; and with respect to this question, it may be observed that your power and authority to enter into an agreement of this kind is analogous to that possessed and exercised by the Director of the Department of Public Welfare with respect to railway switch

tracks constructed on lands of the various institutions of the state under control of your department for use in connection with said institutions.

This contract seems to be in proper form and the same is accordingly hereby approved as is evidenced by my approval endorsed upon said contract and upon the copies thereof, all of which are herewith returned.

With said agreement there is also submitted encumbrance estimate No. 5273 in the amount of \$333.00, covering money to be paid to the Wooster Electric Company to meet its expenses in erecting said temporary power and transmission line and to cover the cost of dismantling and removing the same at the expiration of the contract. This encumbrance estimate has been properly certified and approved and shows that there are sufficient balances in a proper appropriation account to cover the amount of this payment. Said encumbrance estimate is therefore likewise approved as to form and herewith returned.

Respectfully,
GILBERT BETTMAN,
Attorney General.

663.

APPROVAL, LEASE TO LAND IN FRANKLIN TOWNSHIP, MONROE COUNTY—TWIN OIL & GAS COMPANY.

COLUMBUS, OHIO, July 25, 1929.

HON. JOSEPH T. TRACY, *Auditor of State, Columbus, Ohio.*

DEAR SIR:—This is to acknowledge receipt of your communication of recent date submitting for my examination and approval as to legality and form, a certain lease in triplicate, executed by you as Auditor of State to E. G. Cunningham, doing business as the Twin Oil and Gas Company of Woodsville, Ohio, which lease is for the purpose of extending for a period of ten months from and after January 22, 1929, a certain lease executed by you under date of October 22, 1928, leasing and demising to said lessee for oil and gas development purposes, a certain tract of one hundred twelve acres of land out of the northeast quarter of Section 16, Township 6, Range 7 in Franklin Township, Monroe County, Ohio.

An examination of the lease submitted shows that the execution of this lease is within the authority granted to you by Section 3209-1, General Code, relating to the leasing of unsold portions of school and ministerial lands. It further appears that said lease as to form is in accordance with the provisions of said section and of other sections of the General Code relating to the execution and acknowledgment of leases.

Said lease is accordingly hereby approved and my approval is endorsed upon said lease and the duplicate and triplicate copies thereof.

Respectfully,
GILBERT BETTMAN,
Attorney General.