

as are specifically authorized by section 9593, General Code. Volume 2, Opinions of the Attorney General for 1930, page 1013.

It is not affirmatively stated in said proposed certificate that the corporation limits the risk taken to property within the state of Ohio. Section 9593, General Code; Vol. 1, Opinions of the Attorney General for 1914, pp. 835, 965; Vol. 1, Opinions of the Attorney General for 1919, page 18.

The Fourth clause of said certificate purports to authorize the incorporators to act as trustees until the first annual meeting or other meeting is held to elect trustees. I find no authority for the appointment of trustees by the incorporators in the special provisions of the General Code governing this type of corporation. Section 9596 authorizes the election of directors and officers. I am of the opinion, although the question is not necessarily before me, that the provisions of section 9596, General Code, are exclusive and that trustees may not be selected by the incorporators to act in their stead until the directors and officers are elected after due incorporation of the association.

I am returning herewith the proposed Certificate of Incorporation and advise that you should not file the same until revised in conformance with law.

Respectfully,

GILBERT BETTMAN,
Attorney General.

3960.

APPROVAL, CONTRACT FOR ROAD IMPROVEMENT IN LAKE COUNTY, OHIO.

COLUMBUS, OHIO, January 16, 1932.

HON. O. W. MERRELL, *Director of Highways, Columbus, Ohio.*

3961.

EMBALMING EXAMINERS—NOT REQUIRED TO RECOGNIZE EMBALMING SCHOOLS HAVING TWENTY-SIX WEEKS COURSE.

SYLLABUS:

The Board of Embalming Examiners, in passing upon the question of whether or not an embalming school shall be recognized by the board, is not compelled to recognize a school merely because it has a twenty-six weeks course; neither is it precluded from recognizing only schools which may have a reasonably longer course if, upon due consideration of the facilities of the various schools, the board should determine that a reasonably longer course is necessary to adequately fit an applicant to become an embalmer.

COLUMBUS, OHIO, January 18, 1932.

State Board of Embalming Examiners, 6406 Franklin Blvd., Cleveland, Ohio.

GENTLEMEN:—Your letter of recent date is as follows:

“As Secretary-Treasurer of the State Board of Embalming Exam-