

no other facts exist than those stated, such corporation is not doing business within the state.

The A. Company, mentioned in inquiry No. 14, a corporation not for profit, appears to be performing all of the functions for which it was incorporated within this state, bringing it within the provisions of Section 8625-27, General Code. This company in furnishing information of a local nature to a member who is a resident of the state, performs all of its functions within the state. In other cases it performs a part of all its corporate powers within the state, in collecting and disseminating news within the state to its members in the state. See *General Conference vs. Berkey*, 156 Calif., 466. I am therefore of the opinion that this company is doing business within the state of Ohio.

In determining whether or not corporations are doing business within the state when the facts tend to show that the contract of sale is merely solicited within the state, subject to the approval or rejection of the home office in the foreign state, the foregoing rules can only be applied when the transaction is bona fide. When the act of confirmation or rejection by the home office is merely a rubber stamp process, that is, a matter of form, for the purpose of evading the law, such corporation should be considered as doing business within the state.

Respectfully,
GILBERT BETTMAN,
Attorney General.

4424.

APPROVAL, NOTES OF LAFAYETTE JACKSON VILLAGE SCHOOL DISTRICT, ALLEN COUNTY, OHIO, \$4,000.00.

COLUMBUS, OHIO, June 16, 1932.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

4425.

APPROVAL, NOTES OF WASHINGTON RURAL SCHOOL DISTRICT, LOGAN COUNTY, OHIO, \$4,300.00.

COLUMBUS, OHIO, June 16, 1932.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

4426.

APPROVAL, NOTES OF PLAIN TOWNSHIP RURAL SCHOOL DISTRICT, STARK COUNTY, OHIO, \$7,000.00.

COLUMBUS, OHIO, June 16, 1932.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.