

"Upon receipt of the certificate of net floating indebtedness from the auditor of state each board of education having any such indebtedness shall proceed to issue the bonds of the school district in the total sum of said indebtedness less the amount of bonds which may have been heretofore issued under the provisions of any act heretofore passed by the ninetieth general assembly authorizing the issuance of bonds and which bonds are already in excess of the debt limitations which may be incurred. * * *"

Consequently, since the amount of bonds issued under said Amended Substitute Senate Bill No. 175 is in excess of the debt limitations which may be incurred without a vote of the people, and is greater than the amount of the net floating indebtedness as certified by the Auditor of State, it is my opinion that this District cannot avail itself of the provisions of said House Bill No. 11.

Respectfully,

JOHN W. BRICKER,
Attorney General.

3255.

DISAPPROVAL, ARTICLES OF INCORPORATION OF THE OHIO
MUTUAL FIRE AND AUTOMOBILE INSURANCE COMPANY.

COLUMBUS, OHIO, September 27, 1934.

HON. GEORGE S. MYERS, *Secretary of State, Columbus, Ohio.*

DEAR SIR:—I have examined the articles of incorporation of the Ohio Mutual Fire and Automobile Insurance Company, which you have submitted to me for my approval. The first paragraph of these articles reads as follows:

"The undersigned, a majority of whom are citizens of the United States, desiring to form a corporation, for profit, under the General Corporation Act of Ohio, do hereby certify:"

It is sought to incorporate this company as a mutual fire insurance company under the provisions of sections 9607-2, et seq., General Code. Since special provision is made for the incorporation of this class of companies, such companies must be incorporated under such special statutes and not under the General Corporation Act of Ohio. Furthermore, this being a mutual company, it could not be a corporation for profit.

Section 9607-2, General Code, provides for several different kinds of insurance, and paragraph 7 provides for miscellaneous insurance not provided for in said section. Said section further provides that a mutual or a stock company may transact only the first kind of insurance, or may transact such as it may elect of the other kinds of insurance set forth therein. The articles in question appear to include the kinds of insurance set forth in the first paragraph, and also other kinds of insurance that do not appear in said first paragraph,

For these reasons, I am herewith returning the articles of incorporation to you without my approval.

Respectfully,
 JOHN W. BRICKER,
Attorney General.

3256.

APPROVAL, RESERVOIR LAND LEASE TO LAND IN WASHINGTON
 TOWNSHIP, LOGAN COUNTY, OHIO.

COLUMBUS, OHIO, September 27, 1934.

HON. EARL H. HANEFELD, *Director, Department of Agriculture, Columbus, Ohio.*

DEAR SIR:—This is to acknowledge the receipt of a communication over the signature of the Chief of the Bureau of Inland Lakes and Parks, submitting for my examination and approval a certain reservoir land lease in triplicate, executed by the State of Ohio, by the hand of the Conservation Commissioner, to one G. Jno. Morean, Springfield, Ohio.

By the lease here in question, which is one for a stated term of fifteen years and which provides for an annual rental of fifty dollars, payable semi-annually, there is leased and demised to the lessee above named the right to use and occupy for cottage site and docklanding purposes, and subject to certain conditions and restrictions set out in the lease, that portion of the State Reservoir property at Indian Lake that is included in the triangular-shaped island lying immediately east and south of Fox Island and being separated from Fox Island by a dredged channel, and being a part of the fractional Northeast Quarter of Section 36, Town 6, Range 8, Washington Township, Logan County, Ohio.

Upon examination of this lease instrument, I find that the same has been properly executed by the Conservation Commissioner and by G. Jno. Morean, the lessee above named. I further find, upon examination of the provisions of this lease and of the conditions and restrictions therein contained, that the same are in conformity with section 471, General Code, and other statutory enactments relating to leases of this kind. I am accordingly approving this lease as to legality and form, as is evidenced by my approval endorsed upon the lease and upon the duplicate and triplicate copies thereof, all of which are herewith enclosed.

Respectfully,
 JOHN W. BRICKER,
Attorney General.

3257.

RELIEF—SECTION 12775, GENERAL CODE, NOT APPLICABLE TO FOOD
 PROCESSED AND CANNED BY STATE RELIEF COMMISSION FOR
 DISTRIBUTION SOLELY TO POOR RELIEF PERSONS.

SYLLABUS:

The provisions of section 12775 of the General Code, which require that the