

5128.

APPROVAL—PAPERS IN CONNECTION WITH THE CONVERSION OF THE FIDELITY BUILDING ASSOCIATION AND LOAN COMPANY OF DELAWARE, OHIO, INTO FIDELITY FEDERAL SAVINGS AND LOAN ASSOCIATION OF DELAWARE.

COLUMBUS, OHIO, January 31, 1936.

HON. WILLIAM H. KROEGER, *Superintendent of Building and Loan Associations of Ohio, Columbus, Ohio.*

DEAR SIR: I have examined the various papers submitted by you in connection with the conversion of The Fidelity Building Association and Loan Company of Delaware, Ohio, into Fidelity Federal Savings and Loan Association of Delaware, and find the papers submitted and the proceedings of said The Fidelity Building Association and Loan Company, as disclosed thereby, to be regular and in conformity with the provisions of Section 9660-2 of the General Code of Ohio.

All papers, including two copies of the charter issued to the said Fidelity Federal Savings and Loan Association, are returned herewith to be filed by you as a part of the permanent records of your department, except one copy of the charter which the law provides shall be filed by you with the Secretary of State. The law further provides that such filing with the Secretary of State shall be within ten days after the requirements of said Section 9660-2 have been complied with by The Fidelity Building Association and Loan Company, and that your approval shall be endorsed on the copy so filed. You will find on the copies of the charter, form of approval for your signature.

Respectfully,

JOHN W. BRICKER,
Attorney General.

5129.

TAX AND TAXATION—CERTAIN SECURITIES NOT SUBJECT TO INTANGIBLE AND PERSONAL PROPERTY TAX LAW UNDER PECULIAR PROVISIONS OF TESTATOR'S WILL.

SYLLABUS:

Where testator by his last will and testament devises the property of his estate consisting principally of stocks, bonds and other securities, to his executors in trust for the benefit of his wife during her life, and further provides in such last will and testament that if after the payment of all