

These purposes show that it is intended to include the risks provided for in paragraphs four and seven of section 9607-2, General Code. In including insurance against loss, expense and liability resulting from the ownership, maintenance or use of vehicles provided in said paragraph four, the articles should provide that no policies shall be issued against the hazard or fire alone. Opinions of the Attorney General for 1931, Volume 1, page 453.

I might also suggest here that electric motors and apparatus and heat and pressure devices would hardly be classed as vehicles.

As to the miscellaneous insurance which is provided for in these articles, it is my opinion that this should be limited to risks not provided for in section 9607-2, otherwise the language used might be broad enough to include risks set forth in paragraph one of said section. This section clearly provides that if it is sought to transact the kinds of insurance mentioned in paragraph one of this section, the company may not transact the other kinds of insurance mentioned in the other paragraphs of said section.

The articles in question are signed by the required number of persons but they are not acknowledged. Since there is no provision in the special statutes for this kind of company, as to the manner in which articles of incorporation shall be executed, the requirement of the General Corporation Act should be followed, which provides for such acknowledgment. This office has consistently held that where no special provision is made, with respect to any matter concerning the corporation, organization, conduct or government of insurance companies, the General Corporation Act applies. Opinions of the Attorney General for 1918, Volume II, page 1348; Opinions of the Attorney General for 1919, Volume II, page 129; Opinions of the Attorney General for 1932, Volume I, page 207; Opinions of the Attorney General for 1932, Volume III, page 1411. Furthermore, the articles do not show the date on which they were signed.

I am therefore returning the articles of incorporation to you without my approval, so that the changes herein suggested may be made.

Respectfully,

JOHN W. BRICKER,

Attorney General.

2357.

APPROVAL, BONDS OF EVENDALE RURAL SCHOOL DISTRICT, HAMILTON COUNTY, OHIO, \$45,000.00.

COLUMBUS, OHIO, March 10, 1934.

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